

REPUBLIC OF KENYA



OF THE AUDITOR GENERAL
Promoting Accountability

REPORT

DATE: 2020

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THE AUDITOR GENERAL

OF

RECOMMENDATIONS FOR
RECTORIAL SERVICE

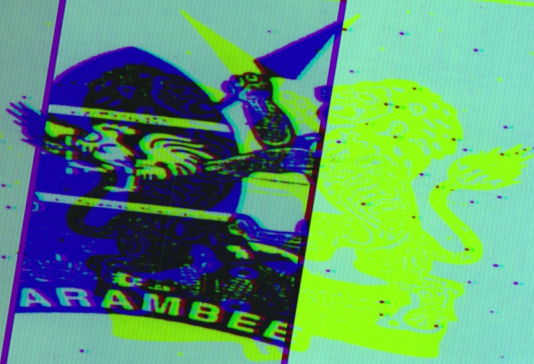
FOR THE YEAR ENDED
30/6/2019

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OFFICE OF THE AUDITOR GENERAL
P.O. BOX 34 - 00100, NAIROBI
KENYA

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MINISTRY OF HUMAN RESOURCE DEVELOPMENT AND SOCIAL PROTECTION
DEPARTMENT FOR COOPERATION SERVICES

REPORT OF FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR
ENDED
JUNE 30, 2019

Prepared in accordance with the basis of Accounting Standards (SAS) under the International Public Sector Accounting Standards (IPSAS)

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State Department of Corrections and Services
 Reports and Statements
 for the year ended 30, 2019

I. KEY INFORMATION AND MANAGEMENT

(a) Background

The State Department of Corrections and Services was formed by Executive Order of May 2016. The cabinet Secretary for the State Department of Corrections and Services is the Cabinet Secretary for the Coordinational Government who is responsible for the general policy and administration of the Department for Correctional Services.

The vision of the department is to be an excellent provider of services. The mission is to provide a just and equitable environment and reformation of offenders and administration of justice.

The State Department of Corrections and Services Core Values are six namely; quality service, transparency, integrity, professionalism, teamwork and partnerships and responsiveness.

(b) Key Management

The State Department of Corrections and Services day-to-day operations is under the following organs:

- Correctional Service;
- Probation and After Care Services
- Administration

Fiduciary Management

The management personnel who during the financial year ended 30 June 2019 had direct fiduciary responsibility were:

Designation	Name
Accounting Officer	Husseini (Mrs.), CBS
Commissioner Prisons	Yogallo, EBS
Director, Administration	Abubakar, MBS
Director Probation	Abubakar W. M.
Director, HRM/HRD	Abubakar F. C.
Chief Finance Officer	Abubakar Phillip Gath
Head of Accounting Unit	Abubakar Daniel D.
Head, Central Planning Unit	Abubakar Chocha Nyab
Head, Supply Management	Abubakar Maung Ngolek

(d) Fiduciary Oversight Arrangements

- Finance committee activities

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

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

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

The membership of the BIC is constituted of;

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

The BIC's Terms of Reference include;

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

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– Parliamentary activities

Parliamentary Committee

The State Department followed the procedures and circulars issued by the National Treasury in the preparation of the Annual Budget under the guidance of the Comptroller and State Department of Planning and Finance Unit for the 2018/2019 budget which was examined by the National Assembly in March 2018.

Parliamentary Committee

The committee is mandated to monitor matters related to the Parliamentary Committee on the State Budget and Appropriations. The members of the committee are:

- 1. The Comptroller and After Services
- 2. Director of Prisons
- 3. Director of Administration
- 4. Head of Planning Unit
- 5. Head of Accounting Unit
- 6. Head of Finance Unit
- 7. Head of Human Resource Management
- 8. Head of Legal Unit.

The State Department is in consultation with the National Treasury to receive clearance from the Auditor General on audit issues concerning the 2013 and 2014/2015 financial years. The State Department is also in consultation with the National Treasury to receive clearance from the Auditor General on audit issues concerning the 2013 and 2014/2015 financial years. The State Department is also in consultation with the National Treasury to receive clearance from the Auditor General on audit issues concerning the 2013 and 2014/2015 financial years.

**State Department For Correctional Services
Reports and Financial Statements
For the year ended June 30, 2019**

(e) State Departments Headquarters

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

State Departments Contacts

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

(f) State Departments Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

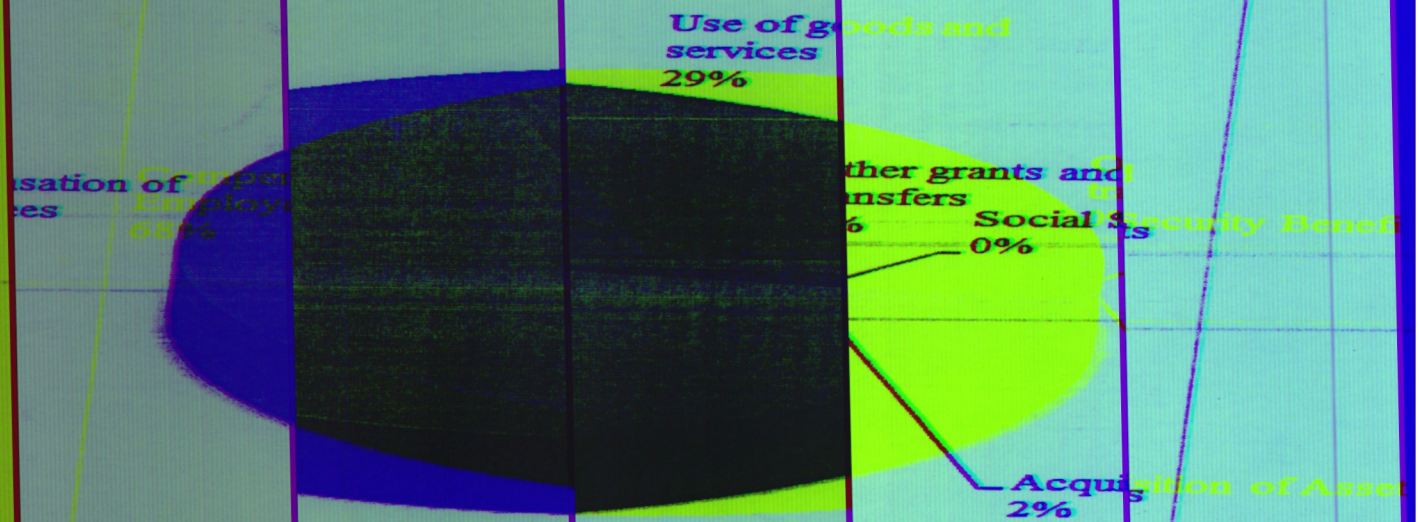
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

**State Department of Correctional Services
Reports and Financial Statements
For the year ended 30, 2019**

II. FOR BY THE SECRETARY

The State Department of Correctional Services is in the Ministry of Home Affairs. In the financial year 2018/19, the Department had an approved budget amounting to KES 1,643,871,439,628,462. During the period up to 30, 2019, the Department's total expenditure was KES 24,884,663,773, an amount of KES 24,481,618,682,403,045, respectively. It is important to note that the State Department has endeavoured to execute the budget in the most prudent manner and the fact that employees' compensation took 68% of the total funds received while the remaining 32% was allocated to other programmes.

Budget Utilisation Per Economic Category



In the financial year 2018/19, the State Department intensified its efforts to fully implement key activities under various programmes. These programmes include Correctional Services, General Administration, Planning & Support Services, National Government Administration and field services. Their expenditures were KES 465,861,466 and KES 97,233,531 respectively.

**State Department For Correctional Services
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Offender Services Sub-programme took the largest share of 84% of the total budget. This was occasioned by the crucial nature of the activities funded under this sub-programme that include: inmates healthcare, purchase of food and rations; provision of welfare kits which included soap, toilet paper, tissue and sanitary towels for women prisoners in order to improve the welfare of inmates. The total expenditure under capacity development, probation and aftercare services was at 2% and 4% of the total budget whereby the funds were utilized to improve training facilities, prison communication infrastructure, facilitation of administration of justice and rehabilitation of offenders. National Government administration and field services programme was allocated a small share of 1% for all its technical functions given that most of these functions were devolved to the counties with only the regulation function being carried out by the national government.

Table: Summary of Programmes and Sub-Programmes

S/No	ANALYSIS OF PROGRAMME EXPENDITURE	APPROVED BUDGET	ACTUAL EXPENDITURE
		2018/19	2018/19
		KES	KES
1	PROGRAMME NAME 1 CORRECTIONAL SERVICES	25,794,649,778	24,096,819,774
	Sub-Programme 1. Offenders Services	24,001,089,625	22,395,746,989
	Sub-Programme 2. Capacity Development	595,809,215	590,907,403
	Sub-Programme 3. Probation And Aftercare Services	1,197,750,938	1,110,165,381
2	PROGRAMME 2: GENERAL ADM. PLANNING & SUPPORT SERVICES	515,690,355	465,861,627
	Sub-Programme 1.: Planning, Policy Coordination & Support Services	515,690,355	465,861,627
3	NATIONAL GOVERNMENT ADMINISTRATION AND FIELD SERVICES	333,531,297	333,531,297
	NACADA	333,531,297	333,531,297
	Total For VOTE	26,643,871,430	24,896,212,697

The State Department made major milestones in terms of achievements of its core mandate of offering effective correctional services as well as facilitating efficient, effective and expeditious administration of the criminal justice. Key among these include: provision of basic necessities to 54,500 inmates; enhanced rehabilitation of inmates through provision of formal education to 6,202; vocational training to 11,884 and professional training to 3,602 contained offenders. The State Department also facilitated administration of criminal justice through preparation and submission of 81,847 social reports to courts and other statutory penal organs.

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

State Department of Correctional Services
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Prisons, Manderakos main Prisons

During the period, the State faces a rising issues in the management of these included:

Sophisticated crime incursions, radicalization and computer hacking challenges in the State Department and in par with other views with a view to address these challenges.

The phenomenon of Drug and Abuse in staff and offenders is being addressed at the expense of planned programs.

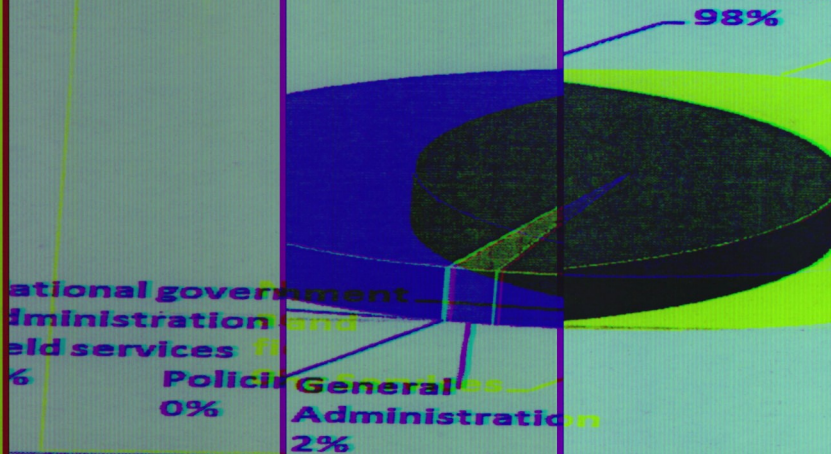
Austerity imposed by the Government during financial years affect the implementation of plans. To address the State Department to lobby Treasury and to lobby for correctional services as a sector.

BUDGETATION

In financial year 2019, the State Department for Correctional Services had a budget of KES 6,643,871,430 which was made up of KES 26,000,000 and KES 462,628,000 for capital and development respectively.

The State Department expenditure budget of KES 871,430,430 following the following programmes:

BUDGET ALLOCATED TO PROGRAMMES
 Correctional services



State Department For Correctional Services
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I. Programme 1: Correctional Services

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

II. Programme 2: General Administration

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

III. Programme 3: National Government administration and field services/ NACADA

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2019 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2019

Financial Performance	Printed Estimates	Actual	Variance	%
	KES	KES	KES	Utilisation Variance
Total Receipts	26,643,871,430.00	24,885,849,983	1,758,021,447	93%
Total Payments	26,643,871,430.00	24,884,663,773	1,759,207,657	93%
Surplus for the Year	-	1,186,210	(245,033,434)	

Actual receipts by the MDAs stood at 93% of the budget while actual payments were at 93% of the budget.

Budget Utilisation

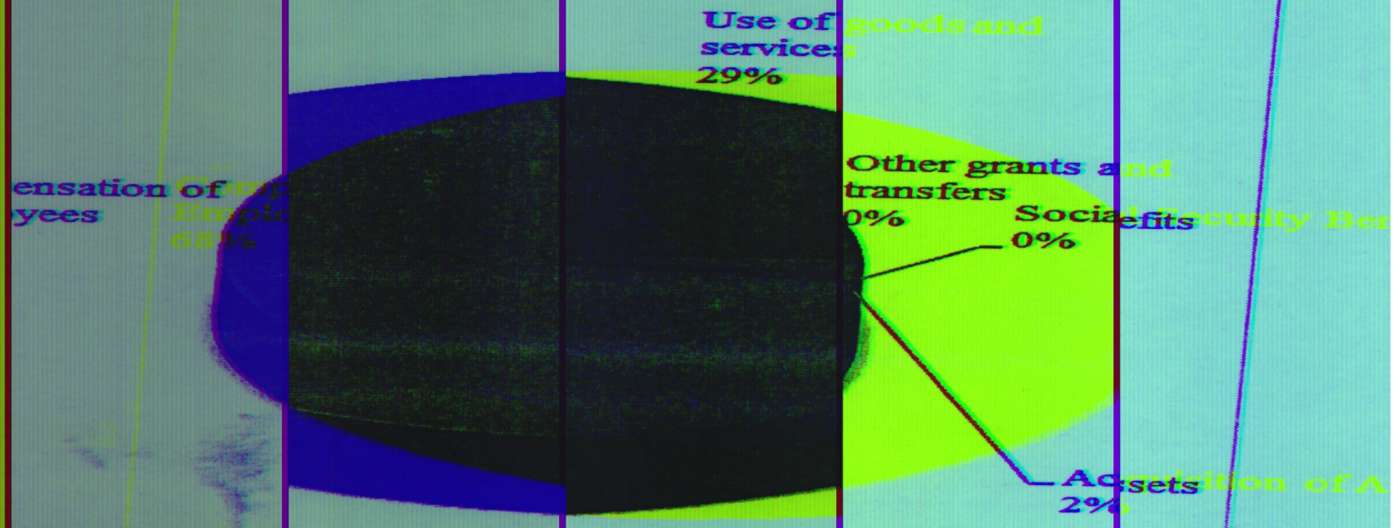
The State Department spent **KES 24,884,663,773** against an approved budget of **KES 26,643,871,430** representing an absorption rate of **93%**. The economic activities supported by the budget are as illustrated in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	16,818,642,240	16,832,656,735	(14,014,495)
Use of goods and services	8,724,716,314	7,247,732,591	1,476,983,722
Transfers to other government units	333,531,297	333,531,297	-
Other grants and transfers	9,890,000	7,356,600	2,533,400

Department of Correctional Services
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Provision for Social Security Benefits	15,851,501	15,613,423	238,086
Acquisition of Assets	741,240,000	447,773,146	293,466,943
Capital Payments	5,643,871,488	4,884,663,720	759,207,657

Budget Utilis Per Ec Items



It is noted that 68% of the Department's budget was used for the purchase of assets, while 29% was utilised for the provision of services.

Year Performance against Prior Year

Performance Indicator	30 th June 2018	30 th June 2019	Change (K)	Change (%)
Capital Receipts	24,885,800	23,201,408	(1,684,392)	(6.8%)
Capital Payments	24,884,600	23,125,625	(1,758,975)	(7.1%)
(Surplus/Deficit) for the Year	1,001,200	1,075,783	74,583	7.4%

Capital receipts increased by 10% to the Mth exchequer while capital payments decreased by 7% during the year.

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Receipts

The State Department's receipts comprise of exchequer releases from the National Treasury. The total receipts for FY 2018/2019 stood at KES 24.89 Million, representing a 7% increase from KES 23.20 Million for FY 2017/2018.

	Year to 30 th June 2019	Year to 30 th June 2018	Change	%
	KES	KES	KES	Change
Receipts				
Total Receipts	24,885,849,983	23,201,408,732	1,684,441,251	7%
Total Receipts	24,885,849,983	23,201,408,732	1,684,441,251	7%

Total receipts increased by 7% due to increase funding to the MDA through exchequer releases.

Payments

The State Department's payments mainly comprise of employee compensation and acquisition of assets.

The total payments for FY 2018/2019 stood at KES 24.64 Million, representing a 7% increase from KES 23.13 Million for FY 2017/2018.

Total Payment Breakdown

	Year to 30 th June 2019	Year to 30 th June 2018	Change	%
	KES	KES	KES	Change
Compensation of Employees	16,832,656,735	13,979,350,305	2,853,306,430	20%
Use of goods and services	7,247,732,592	8,512,721,265	(1,264,988,673)	(14%)
Transfers to other government units	333,531,297	-	333,531,297	0%
Other grants and transfers	7,356,600	14,889,808	(7,533,208)	(51%)
Social Security Benefits	15,613,414	19,158,742	(3,545,328)	(19%)
Acquisition of Assets	447,773,135	599,505,022	(152,731,887)	(25%)
Total Payments	24,884,663,773	23,125,625,142	1,759,038,631	7%

The increase in payments is attributable to a significant increase in exchequer releases. Further, there was also an increase in compensation of employees attributed to recruitment of staff during the year, other grants and transfers and social security benefits increased due to an increase in scholarships and payment of pension.

Financial Assets Summary

	As at 30 th June 2019	As at 30 th June 2018	Change	%
	KES	KES	KES	Change
Bank Balances	130,764,583	52,164,667	78,599,916	>151%
Cash Balances	285,334	314,020	(28,686)	(9%)
Accounts Receivables – District suspense	606,070	674,545,397	(673,939,327)	(100%)
Total Financial Assets	131,655,987	727,024,084	323,947,034	82%

Department of Correctional Services
Reports and Financial Statements
for the year ended 30, 2019

... balances by >151% of decreased during the year.
... balances by 9% due of remaining the year end.
... amounts received as capturing of expenditure.

Sign 
Cabinet Secretary

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

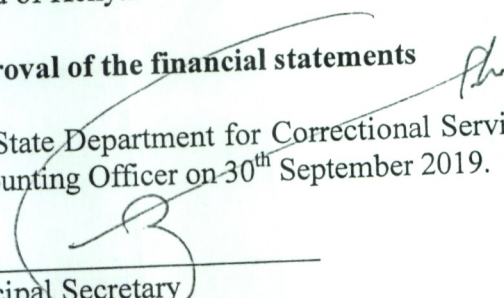
The Accounting Officer in charge of the State Department for Correctional Services is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Correctional Services accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Correctional Services further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

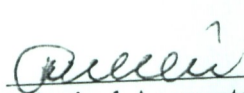
The Accounting Officer in charge of the State Department for Correctional Services confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were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

Approval of the financial statements

The State Department for Correctional Services financial statements were approved and signed by the Accounting Officer on 30th September 2019.


Principal Secretary

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


Principal Accounts Controller

Name: Daniel Mwangi

ICPAK Member Number: 9061

REP OF KENYA

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REPORT OF AUDITOR-GENERAL ON THE DEPARTMENT FOR CORRECT SERVICES YEAR ENDED JUNE, 2019

REPORT ON FINANCIAL STATEMENTS

Qualified Opinion

We have audited the financial statements of the Department for Correct Services, set out on pages 14 to 35, comprising the statement of assets and liabilities as at 30 June 2019, the statement of primary and secondary statements of cash flows, primary statement of appropriations and other primary financial statements and for the year ended 30 June 2019, in accordance with the provisions of section 29 of the Constitution of Kenya and Section 10 of the Public Finance Management Act, 2012. We obtained all the information and explanations, to the best of our knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements presented in the Qualified Opinion, present a true and fair view of the financial position of the Department for Correct Services as at 30 June 2019, of its financial performance and cash flows for the year ended 30 June 2019, in accordance with the International Financial Reporting Standards (IFRS) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupervised Deposits Account

The statement of assets and liabilities reflects a balance of Kshs 9,777,000 under deposits in the Department's Deposits Account, which includes Kshs 53,000 that was transferred to the State's Development Account. This amount was in accordance with the Public Finance Management Act, 2012. However, documentary evidence was not provided to confirm the various contracts in which the money was held, and the amount and withdrawal of each contract.

In these circumstances, it is not possible to determine the validity and accuracy of the accounts and deposits of Kshs 53,000 as at 30 June 2019.

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

Other Matter

Pending Bills

Note 14 to the financial statements reflects pending bills amounting to Kshs.6,278,208,687 as at 30 June, 2019 which were not settled in the year under review but carried forward to 2019/2020 financial year. As further disclosed in Annex I to the financial statements, the pending bills balance includes long outstanding unpaid bills totalling to Kshs.6,212,289,160 and relating to 2017/2018 and earlier years. Failure to settle bills in the year to which they relate adversely affects the subsequent year's provisions to which they have to be charged.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There are no Key Audit Matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Irregular Procurement Process

Contracts records and tender evaluation reports for various construction projects maintained at the State Department for Correctional Services show that contracts worth Kshs.170,721,762 were awarded to various contractors during the year under review. However, an audit review of the Tender Opening and Evaluation Committees appointment letter dated 22 November, 2017 revealed that nine members were appointed to participate in both the Opening and Evaluation Committees contrary to Section 78(1)

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the ability of State Department for Correctional Services to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intension to terminate the State Department or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness

internal risk management and governance systems in accordance with provisions of 7(1)(a) of Audit Act, submit the audit report in compliance with 229(7) of the Constitution. Material weaknesses in the internal control that might be weaknesses, ISSAIs. A weakness condition in which the operation of one or more of the control components does not reduce to a low level that misstatements caused by fraud in amounts that are material to the financial statements may occur and corrected within a period of time in the course of performing defined functions.

Because inherent limitations of internal control may not prevent or detect misstatements, instances of non-compliance, or irregularities of effectiveness are periodic objects that control become inadequate of changes, or degree of consistency with the policies and procedures may deteriorate.

As part of the conduct of the audit, I, as a professional accountant, exercise professional judgement and scepticism throughout the audit. I also:


Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform procedures responsive to those risks to obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of detecting misstatements resulting from fraud is higher than for error because fraud may involve collusion, forgery, intentional omission, presentation of false information, and override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and disclosures of Management.
- Conclude whether appropriate the Management use of the basis of accounting based on evidence whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the State for Correctional Services to continue as a going concern. If a material uncertainty exists, I am required to mention in the report to the Auditor-General the financial statements, if any disclosures are inadequate, to modify my opinion. My conclusions are based on the evidence obtained up to the date of the report. Future events or conditions may cause the Department to cease to exist.
- Evaluate the overall presentation of the financial statements, including disclosures, whether they present a true and fair view of the financial position, performance, and cash flows of the entity.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

11 November, 2020

Department of Correctional Services
 Reports and Financial Statements
 for the year ended 30, 2019

STATEMENT OF RECEIPTS AND PAYMENTS

	2018	2017	2016
	KES		
RECEIPTS			
Transfers from Treasury	1	24,885,842	201,408,732
TOTAL REVENUES		24,885,842	201,408,732
PAYMENTS			
Compensation of Employees	2	16,532,651	13,979,350,305
Cost of goods and services	3	7,247,732	8,512,721,265
Transfers to other units	4	733,531	29,000,000
Other grants and transfers	5	0	7,356,601
Social Security Benefits	6	415,613	419,158,742
Acquisition of Assets	7	617,773	15,999,505,022
TOTAL PAYMENTS		24,384,667	23,125,625,142
SURPLUS/DEFICIT		5,186,210	175,783,590

The accounts and explanations to these financial statements for Correctional Services were approved on 30 per 2019 and signed by

Principal Secretary
 Name: Zeinab (Mrs.), CBS

Accounts Controller
 Name: Daniel Mwangi
 Member Number: 900

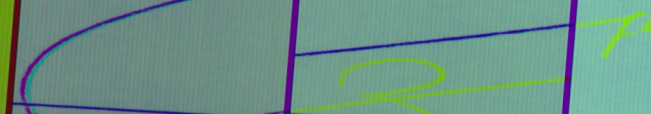


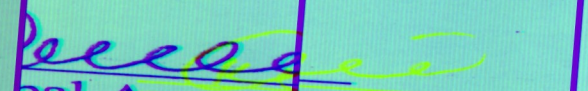
Department of Correctional Services
 Reports and Statements
 for the year ended 30, 2019

STATE ASSETS LIABILITIES

			2017-2018	2018-2019
KES				
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	8A		130,764,582	52,164,667
Cash Balances	8B		285,332	314,020
Total Cash Equivalents			131,049,914	52,478,687
Accounts Receivable				
Prepaid Expenses	9	0	606,076	74,545,397
TOTAL FINANCIAL ASSETS			131,655,990	127,024,084
LIABILITIES				
Accounts Payable - Dept	10	7	30,469,775	51,556,170
TOTAL LIABILITIES			30,469,775	51,556,170
NET FINANCIAL ASSETS				
			101,186,215	75,467,914
REPRESENTED BY				
Opening balance b/fwd	11	0	75,467,914	57,028,259
Prior year adjustments	12	(7)	75,467,914	(3),141,630
Surplus/Deficit for the year	10	10	1,186,200	75,783,590
NET FINANCIAL POSITION			101,186,215	75,467,914

I hereby certify that the accounts and explanations to these statements form a true and correct part of the financial statements for the year ended 30, 2019, and have been approved on 15th November 2019, by: signed


 Principal Secretary
 Name: Zeinan (Mrs.), CBS

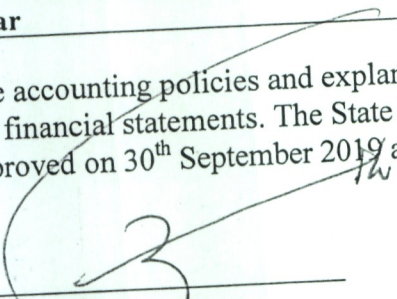

 Principal Accountant Control
 Name: Daniel Mwangi
 Member Number: 906

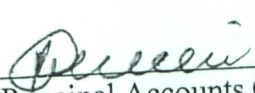
State Department For Correctional Services
 Reports and Financial Statements
 For the year ended June 30, 2019

VI. STATEMENT OF CASH FLOWS

	Note	2018-2019 KES	2017-2018 KES
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	24,885,849,983	23,201,408,732
		24,885,849,983	23,201,408,732
Payments for operating expenses			
Compensation of Employees	2	16,832,656,735	13,979,350,305
Use of goods and services	3	7,247,732,592	8,512,721,265
Transfers to other government units	4	333,531,297	-
Other grants and transfers	5	7,356,600	14,889,808
Social Security Benefits	6	15,613,414	19,158,742
		24,436,890,638	22,526,120,120
Adjusted for:			
Changes in receivables		673,939,327	(1,152,773)
Changes in payables		78,913,600	44,877,924
Adjustments during the year	12	(675,467,907)	(103,141,638)
		332,517,165	615,872,125
Net cash flows from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(447,773,136)	(599,505,022)
Net cash flows from Investing Activities		(447,773,136)	(599,505,022)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year		52,478,687	36,111,584
Cash and cash equivalent at END of the year		131,049,917	52,478,687

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Correctional Services financial statements were approved on 30th September 2019 and signed by:


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


 Principal Accounts Controller
 Name: Daniel Mwangi
 ICPAK Member Number: 9061

State Department For Correctional Services

Reports and Financial Statements

for the year ended June 30, 2019

SUMMARY STATEMENT OF APPROPRIATION, INCURRED AND DEVELOPMENT COMBINED				% of Utilization
	Actual on	Budget Utilization	Difference to	
Exchequer releases	15,214,631,546	11,429,239,884	26,643,871,430	
Total Receipts	15,214,631,546	11,429,239,884	26,643,871,430	93%
Payments				
Compensation of Employees	7,590,000	9,210,520,700	16,818,642,740	
Other grants and transfers	4,945,000	4,945,000	9,890,000	
Use of goods and services	5,440,000	3,280,000	8,720,000	
Social Security Benefits	9,239,125	6,612,375	15,851,500	
Transfers to other government				
Acquisition of Assets	1,865,171,705	(1,123,931,626)	741,240,079	
Use of goods and services - Pending bills	224,000,000	18,000,000	206,000,000	
Other grants and transfers - Subscriptions to international organizations were not paid during the year	24,885,849,983	24,885,849,983	1,758,021,447	
Acquisition of Assets - This was due to incomplete procurement process	1,759,207,657	1,759,207,657	(245,033,434)	

Notes

Principal Secretary

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

Principal Accounts Controller

Name: Daniel Mwangi
ICPAK Member Number: 9061

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Principal Accounts Controller

State Department for Correctional Services
 Reports and Financial Statements
 For the year ended June 30, 2019

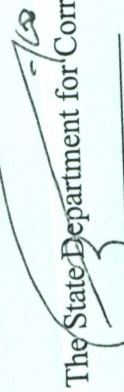
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

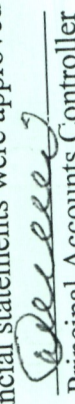
Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	13,402,031,546	12,602,211,422	26,004,242,968	24,482,572,198	1,521,670,770	94%
Total Receipts	13,402,031,546	12,602,211,422	26,004,242,968	24,482,572,198	1,521,670,770	94%
PAYMENTS						
Compensation of Employees	7,599,103,520	9,219,538,720	16,818,642,240	16,832,656,734	(14,014,494)	100%
Use of goods and services	5,441,330,467	3,283,385,847	8,724,716,314	7,247,732,592	1,476,983,722	83%
Transfers to other government units	294,841,729	38,689,568	333,531,297	333,531,297	-	100%
Other grants and transfers	4,945,000	4,945,000	9,890,000	7,356,600	2,533,400	74%
Social Security Benefits	9,239,125	6,612,375	15,851,500	15,613,414	238,086	98%
Acquisition of Assets	52,571,705	49,039,912	101,611,617	44,727,455	56,884,162	44%
Grand Total	13,402,031,546	12,602,211,422	26,004,242,968	24,481,618,092	1,522,624,875	94%
Surplus/Deficit				954,106		

Notes

Use of goods and services – Pending bills were not paid due to procurement issues
 Other grants and transfers – Subscriptions to international organizations were not paid during the year
 Acquisition of Assets – This was due to incomplete procurement process

The State Department for Correctional Services financial statements were approved on 30th September 2019 and signed by:


 Principal Secretary
 Name: Daniel Mwangi
 ICPAK Member Number: 9061


 Principal Accounts Controller
 Name: Daniel Mwangi
 ICPAK Member Number: 9061

LA. DOMESTIC BUDGET
 For the year ended June 30, 2019

RECEIPTS					Utilisation
			Actual on	Budget	Difference
					(in % of)
Exchequer releases	1,812,600,000	(1,172,971,538)	403,277,785	236,350,677	63%
Total Receipts	1,812,600,000	(1,172,971,538)	403,277,785	236,350,677	63%
Surplus/Deficit	-	-	-	-	-
Acquisition of Assets	1,812,600,000	(1,172,971,538)	403,045,680	236,582,781	63%
The change from KES 1,812,600,000 to KES 639,628,462 was as a result of development budget (2018/2019) supplementary budget.					
Acquisition of Assets	1,812,600,000	(1,172,971,538)	403,045,680	236,582,781	63%
This was due to incomplete procurement process					

[Signature]
 Principal Accounts Controller

Principal Secretary

The Signatory for Government Services financial statement Name: Daniel Mwangi
 Name: Zeinab A. Hussein (Mrs.), CBS
 ICPAK Member Number: 0061

State Department for Correctional Services
 Reports and Financial Statements
 for the year ended June 30, 2019

X BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES

Programm/Sub Programme	Original Budget 2018/2019	Adjustments 2018/2019	Final Budget Budget 2018/2019	Actual on comparable basis 2018/2019	Budget utilization difference 2018/2019
	KES	KES	KES	KES	KES
Correctional Services	25,794,649,778		25,794,649,778	24,091,513,459	1,703,136,319
Offender Services	24,001,089,625		24,001,089,625.00	22,416,375,858	1,584,713,766.93
Capacity Development	595,809,215		595,809,215.00	556,470,256	39,338,958.75
Probation and After Care Service	1,197,750,938		1,197,750,938.00	1,118,667,345	79,083,592.89
General Administration	515,690,355	-	515,690,355	481,641,001	34,049,354
	515,690,355		515,690,355.00	481,641,001	34,049,354.33
National Government administration and field services					
National Campaign against Drug and Substance Abuse	333,531,297		333,531,297.00	311,509,312	22,021,985.10
Totals	26,643,871,430	-	26,643,871,430	24,884,663,772	1,759,207,658

NB: This statement is a disclosure statement indicating the utilization in the same format at the entity's budgets which are programme based.

II. SIGNIFICANT POLICIES

The principal policies used in the preparation of these financial statements are set out below:

1. Statement of Compliance of Preparation

The financial statements have been prepared in accordance with the Cash-based Financial Reporting Standards (IFRS) prescribed by the Public Sector Accounting Standards Board (PSASB) in the policy. This cash accounting has been supplemented with account receivable, imprest advances and b) payable, depositions, etc.

The financial statements comply with the presentation requirements prescribed by the SASB. The policies have been applied consistently to all periods presented.

2. Reporting Entity

The financial statements are for the Department of Correctional Services. The financial statements of the reporting entity are specified in section 81 of the Act 2012 and also comprise the following departments and projects under the entity:

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KSh), which is the functional and reporting currency of the Government. Values are rounded to the nearest shilling and pence.

4. Significant Accounting Policies

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

a) Recognition of Receipts

The Entity recognizes all receipts from various sources at the event of the related cash has been received by the Entity.

Tax Receipts

Taxes are recognized when cash is received. Cash is received when a receipt is received from the taxpayer (if this policy is applied to the entity).

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

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

External Assistance

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

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Interest on Borrowing

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

SIGNIFICANT ACCOUNTING POLICIES

Repaying Borrowing (Amount)

The repayment of principal and interest on borrowings is recorded as payment in the period in which the repayment is made.

Acquired Assets

The acquisition of plant and equipment is valued at cost and proceeds from disposal of such assets are treated as receipts respectively. An asset is acquired on exchange for nil consideration or non-monetary consideration if the value of the asset is reliably measurable and a contract is entered into as if it were a payment.

A fixed register is maintained for each property and a summary provided for consolidation purposes. A summary is disclosed as an annexure to the financial statements.

In-kind Contributions

In-kind contributions made to the Department in the form of goods and/or services rather than money or other assets. These donations include equipment or personnel services where the fair value received is reliably measurable. Receipts include receipts in the statement of financial position and receipts and payments in the statement of financial position. If the contribution is not recorded, it is not included in the financial statements.

Third Party Payments

Payments made on behalf of third parties in form of loans and grants constitute cash and payments disclosed in the statement of financial position. Payments made from foreign borrowings are disclosed in the statement of financial position.

Cash Equivalents

Cash and cash equivalents comprise hand and bank, short-term on call and highly liquid investments with a maturity of three months or less which are readily convertible into cash and are subject to insignificant risks in value. Bank accounts include those held at the Bank of Kenya at various commercial banks at the end of the year.

Restriction on Cash

Restricted cash amounts are limited from being available as a liability for at least three months after the reporting period. This is limited for as required by stipulation.

Amounts held in deposit accounts are for use by third party deposits. June 2019 amounts to Ks 777,000,000 comprising 51,556,177 in prior periods as indicated on note 9.

There were no restrictions during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

3. Subsequent Events
There have been no subsequent events subsequent to the year ended June 30, 2019.

4. Errors
Material errors shall be corrected retrospectively in the first set of statements authorized after their discovery by: i. a restatement for the prior period(s) in which the error occurred; or ii. a disclosure of the error in the period presenting the opening balances and equity for the earliest period presented.

During the year that have occurred are disclosed in the notes including the nature and amounts.

5. Related Parties
Related parties are a matter of specific information regarding the related parties is included in the disclosure notes.

State Department For Correctional Services
 Reports and Financial Statements
 For the year ended June 30, 2019

XII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

Description	2018-2019	2017-2018
	KES	KES
Total Exchequer Releases for quarter 1	3,709,218,107	3,672,975,532
Total Exchequer Releases for quarter 2	6,710,214,470	6,664,890,700
Total Exchequer Releases for quarter 3	6,097,171,800	6,861,025,400
Total Exchequer Releases for quarter 4	8,369,245,606	6,002,517,100
TOTAL	24,885,849,983	23,201,408,732

2 COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	KES	KESs
Basic salaries of permanent employees	13,119,674,378	10,282,525,989
Basic wages of temporary employees	9,999,999	9,999,402
Personal allowances paid as part of salary	3,702,982,357	3,686,824,914
TOTAL	16,832,656,734	13,979,350,305

3 USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	KES	KES
Utilities, supplies and services	566,857,790	602,211,921
Communication, supplies and services	34,821,642	42,912,768
Domestic travel and subsistence	237,956,199	395,659,692
Foreign travel and subsistence	5,685,214	24,563,544
Printing, advertising and information supplies & services	4,254,721	10,967,444
Rentals of produced assets	94,009,116	104,956,772
Training expenses	12,051,242	365,756,271
Hospitality supplies and services	69,849,420	114,320,276
Insurance costs	1,500,000,000	1,500,052,000
Specialized materials and services	3,776,262,800	4,074,213,142
Office and general supplies and services	48,370,344	55,531,802
Other operating expenses	261,871,868	331,170,951
Routine maintenance – vehicles and other transport equipment	100,003,496	114,478,464
Routine maintenance – other assets	9,017,661	49,070,880
Fuel Oil and Lubricants	526,721,074	726,855,338
TOTAL	7,247,732,592	8,512,721,265

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NOTES TO FINANCIAL STATEMENTS (Continued)

4 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Explanation	2018-2019	2017-2018
	KES	KES
Transfers to government entities		
ACADA	3,531,297	
Total	3,531,297	

5 OTHERS AND TRANSFERS

Explanation	2018-2019	2017-2018
	KES	KES
Membership subscriptions to organizations	-	3,120,000
Scholarships and educational benefits	356,600	1,769,808
Total	356,600	4,889,808

6 SOCIETY BENEFITS

Explanation	2018-2019	2017-2018
	KES	KES
Government retirement benefits	15,613,194	15,158,742
Total	15,613,194	15,158,742

7 ACQUISITION OF ASSETS

	2018-2019	2017-2018
	KES	KES
Non-Financial Assets		
Construction of Buildings	314,355,272	272,488,201
Refurbishments of Buildings		1,499,970
Construction Works Civil Works	66,724,711	669,894
Purchase of Motor Vehicle and Other Transport Equipment	21,965,186	18,650,483
Purchase of Furniture and Institutional Equipment	3,897,111	242,700
Purchase of Furniture and General Equipment	3,558,419	599,100
Purchase of Plant, Equipment and Machinery	37,118,194	9,976,503
Purchase of Seeds, Breeding Stock and Live Animals		152,475,112,875
Rehabilitation Works Civil Works		9,265,296
Total	447,773,599	505,502,202

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit e.t.c	2018-2019	2017-2018
		KES	KES
Central Bank of Kenya, 1000302054, KShs	Recurrent	62,702	29,337
Central Bank of Kenya, 1000302062, KShs	Development	232,104	379,152
Central Bank of Kenya, 1000302078, KShs	Deposit	130,469,777	51,556,177
Total		130,764,583	52,164,667

8B: CASH IN HAND

	2018-2019	2017-2018
	KES	KES
Cash in Hand – Recurrent	277,334	314,020
Cash in Hand – General Deposit	8,000	-
Total	285,334	314,020

Cash in hand should also be analysed as follows:

	2018-2019	2017-2018
	KES	KES
Location 1 State Department for Corr Services HQ Cash Office	285,334	314,020
Total	285,334	314,020

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

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STATEMENTS OF FINANCIAL POSITION (Continued)

ACCOUNTABLE - OUNING IMPRESTS

Description	2019		2018	
	KES		KES	
Government Imprests	606,070	606,070	410,787	410,787
District suspense	0	0	34,610	34,610
Total	606,070	606,070	445,397	445,397

Name of Offtution	Gen	Am	Balance
	ES	Surr	KES
Murashali Kango	400	48,000	48,000
Filfred Saziru Kati	300	30,800	30,800
Martin Odhiambo Ogun	570	389,570	389,570
Francis Okidga Kinanga	400	29,400	29,400
George Muruthi Richia	500	7,500	7,500
Stephen Isika Makau	400	71,400	71,400
Wycliff Oduor Achola	400	29,400	29,400
TOTAL	6070	606,070	606,070

10. ACCOUNTABLE PAYABLE

Description	2019		2017-2018	
	KES		KES	
Deposits	9,777	30,466	51,556,177	51,556,177
Total	9,777	30,466	51,556,177	51,556,177

11. FUND BROUGHT FORWARD

Description	2018-2019		2017-2018	
	KES		KES	
Bank accounts	52,164,663	32,182,335		
Cash in hand	314,020	3,929,249		
Accounts Receivables	674,545,300	673,392,624		
Accounts Payables	(51,556,177)	(6,678,253)		
Total	675,467,966	702,825,955		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019 KES	2017-2018 KES
Adjustments on bank account balances	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (2017/ 2018 district Data)	(675,467,907)	(103,141,638)
Total	(675,467,907)	(103,141,638)

The District data was processed after the 2017/2018 account had been done, thereby necessitating the prior year adjustment in Financial Year 2018/19.

3. RELATIVITY DISCLOSURES

Related parties are those entities, individuals or organizations that have a relationship with the State Department of Corrections and Services that may affect its financial position, performance or operations.

The following are the related parties of the State Department of Corrections and Services:

- Key management personnel of the State Department of Corrections and Services
- Other Department Agencies and Projects;
- Courts; and
- State and Semiautonomous Government Agencies

Related parties are:

	2019	2018	2017
	KES	KES	KES
Key management compensation	NIL	NIL	NIL
Transactions with Other Ministries and Agencies			
NACADA	333,531,296	NIL	NIL
Transactions with State and Semi-Autonomous Government Agencies	NIL	NIL	NIL
Transactions with Government Projects	NIL	NIL	NIL
Transactions with other Ministries and Agencies	NIL	NIL	NIL

14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2018-2019	2017-2018
	KES	KES
Construction of buildings	6,987,394	101,759,408
Construction of civil works	-	-
Supply of goods	58,932,133	18,900,000
Supply of services	6,212,289,160	6,398,827,397
	6,278,208,687	6,519,486,805

14.2: PENDING STAFF PAYABLES

	2018-2019	2017-2018
	KES	KES
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

14.3: OTHER PENDING PAYABLES

	2018-2019	2017-2018
	KES	KES
Amounts due to National Government entities	-	-
Amounts due to Entity entities	-	-
Amounts due to third parties	-	-
Others (<i>specify</i>)	-	-
	-	-

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**5. IMPLEMENTATION OF THE ACCOMMODATION COMMITTEE
 RECOMMENDATIONS GOVERNMENT OF KENYA
 ACCOUNTS YEAR 2016/17**

Reference is made to National letter 8/01 Vol.14 (87) dated 1st August 2016 on the matter.

The State Director for Civil Servants' Compensation on status of Public Accounts Commission's recommendation dated 5/2016 is the per the below.

FINANCIAL GRAPH COMMENTS AND TITIPAC BY YEAR AND TITLE TAKEN

YEAR	TITLE	COMMENTS	ACTION TAKEN
2015	2016	References on the table to the IS guideline 3 with financial months after 2015/2016 to report on the National Assembly	Resolved
2015	2016	Complete audit of the acquisition of the asset register	Available
2015	2016	Final audit and signed extracts of Re-insurance Policy	Available
2015	2016	Audited general statements of income and expenditure bills payment has been accounted for	Available
2015	2016	Accounts receivables explanation by accounting officer satisfactory	Resolved
2015	2016	Pending Bills closing committee the matter at the National Treasury	Ongoing
2015	2016	Cash and bank balances have been	Resolved

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FINANCIAL YEAR	PARAGRAPH NO AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
		resolved.	
2015 2016	102.1 Prior Year Matters-Un Accounted for revenue	National Treasury to pay Kes 175,987,430.51 and State Department for Interior to pay Kes 175,985,430.51 to Prison Fund.	Resolved
2015 2016	102.2 Prior Year Matters-Biogas Project	Estimates for the remaining works in the 2019 2020 budget	Ongoing
2015 2016	103.1 Debtors	Kenya Railways	Demand letter
2015 2016	103.2 Debtors	Kakamega County Government to settle the debt failure to which the National Treasury should deduct the debt at source on any money due to the County Government.	Demand made
2015 2016	103.3 Debtors	Bomet County Government to settle the debt failure to which the National Treasury should deduct the debt at source on any money due to the County Government.	Demand made
2015 2016	Resolved	Analysis provided to the Auditor General	Resolved
2015 2016	105 Creditors Account	Explanation by the Accounting Officer satisfactory	Resolved
2015 2016	106 Paymaster General	Accounting Officer follow up with the State Department for Interior and the National Treasury on the transfer of Kes	Ongoing

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FINANCIAL STATEMENTS AND RECOMMENDATIONS

YEAR	BY	PAC	REMARKS	RECOMMENDATION	STATUS
2015	2016	Fixed Assets Register	54,794,265	The fixed assets register is available to the audited General.	Resolved
2015	2016	Debtors		Explanation by the Accounting Officer is satisfactory.	Resolved
2015	2016	Suspense Account		Industry Bank Accounts since enhanced accountability.	Ongoing

The Statement is for compliance purposes only. It is not intended to be a financial statement of the Government of Guyana for the financial year 2015/2016.

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE
ANNEX 1A VOTED PROVISIONS ACCOUNTS PAYABLES**

Supplier of Goods or Services	Original Amount A	Date Contracted B	Amount Paid To- Date C	Outstanding Balance 2019 d-a-c	Outstanding Balance 2018	Comments
Construction of buildings						
Nekasod Express Builders	13,678,384	2017	12,310,545	1,367,839	13,678,384	Itax Compliance issue
Fairton Agencies Ltd	13,067,858	2017	11,761,072	1,306,786	13,067,858	Itax Compliance issue
Miresi Consult Ltd	12,990,138	2017	11,691,124	1,299,014	12,990,138	Itax Compliance issue
Fairton Agencies Ltd	13,292,249	2017	11,963,024	1,329,225	13,292,249	Itax Compliance issue
Mario Builders	13,970,294	2018	12,578,665	1,391,629	13,970,294	Itax Compliance issue
Osinoni Company Ltd	2,000,000	2018	1,800,000	200,000	2,000,000	Error in IB
Delta OakGen. Con. Ltd	1,779,941	2018	1,687,040	92,901	1,779,941	Error in IB
Sub-Total	70,778,864		63,791,470	6,987,394.00	70,778,864	
Construction of civil works						
1.						
2.						
3.						

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Supplier of Goods or Services	Original Amount	Contracted Date	2019	2018	
M/S Teamwork East Africa Ltd	3,250,000	2018	3,250,000	-	Liquidity
Jojen Butchery <i>Jojen Butchery</i>	450,000	2018	450,000	-	Liquidity
M/S Twenty Twenty Ventures	315,000	2018	315,000	-	Liquidity
M/S M&M Agencies	588,415	2018	588,415	-	Liquidity
M/S Peter Karuki Karaba	201,500	2018	201,500	-	Liquidity
M/S Kanini Merchants	675,000	2018	675,000	-	Liquidity
M/S Drytree General Contractors	5,880,000	2018	5,880,000	-	Liquidity
M/S Drytree General Contractors	3,920,000	2018	3,920,000	-	Liquidity
M/S Supply Max Agencies	31,400	2018	31,400	-	Liquidity
M/S Kiwaka General Merchants	323,000	2018	323,000	-	Process
M/s Dibuche Merchandise Limited <i>Kiungu Supplies Company Ltd</i>	431,242	2018	431,242	-	Procurement Process
M/s Fairrate Tyres and Auto Matt <i>M/s Jimbo Commodities</i>	692,500	2018	692,500	-	Procurement Process
M/s Kiwaka General Supplies <i>M/s Dyma Tech Supplies Limited</i>	220,750	2018	220,750	-	Procurement Process
M/s Precis Images Enterprises	54,000	2018	54,000	-	Procurement Process
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
M/s Kiwaka General Supplies	825,000	2018	-	825,000	-	Procurement Process
Nexlink Global Supplies Ltd	224,475	2018	-	224,475	-	Procurement Process
Ryce East Africa Limited	148,606	2018	-	148,606	-	Procurement Process
Ryce East Africa Limited	62,000	2018	-	62,000	-	Procurement Process
Denver International	24,620	2018	-	24,620	-	Procurement Process
Ketoways General Agencies	16,500	2018	-	16,500	-	Procurement Process
Globeview General Merchants	948,000	2018	-	948,000	-	Procurement Process
Peleste Limited	180,000	2018	-	180,000	-	Procurement Process
Peleste Limited	144,000	2018	-	144,000	-	Procurement Process
Peleste Limited	144,000	2018	-	144,000	-	Procurement Process
Mpeber Enterprise	45,000	2018	-	45,000	-	Procurement Process
Precise Images Limited	45,400	2018	-	45,400	-	Procurement Process
M/s Kiwaka General Supplies	447,750	2018	-	447,750	-	Procurement Process
Kimgen Supplies Company Ltd	300,600	2018	-	300,600	-	Procurement Process
M/s Kiwaka General Supplies	223,750	2018	-	223,750	-	Procurement Process
Autolink Systems	76,670	2018	-	76,670	-	Procurement Process
Talent Office Suppliers	360,000	2018	-	360,000	-	Procurement Process
Raptors Automobile Works Limited	149,400	2018	-	149,400	-	Procurement Process

Supplier of Goods or Services (Original Supplier)		Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
For the year ended June 30, 2019							
Public Works Supplies Branch Beryl Exclusive Elegance	618,360	2018	-	618,360	-	Procurement Process	
Kenya Power Prison (Lamu/Embu Prison)	331,397	2018	-	331,397	-	Procurement Process	
Denison Manja	192,500	2018	-	192,500	-	Procurement Process	
M/S R.H Devani Patrick Kariuki	254,852	2018	-	254,852	-	Procurement Process	
M/S Petrokenya Oil Co Ltd	408,525	2019	-	408,525	-	Procurement Process	
M/S Isuzu East Africa Ltd M/S Peter Kirita Karimuri	25,965	2019	-	25,965	-	Procurement Process	
M/S Izmir Enterprises And Supplies Co	1,179,600	2019	-	1,179,600	-	Procurement Process	
M/S Delcom Office Equipments M/S Fortes Equipment	146,435	2019	-	146,435	-	Procurement Process	
M/S Toyota Kenya M/S Delcom Office Equipments	41,543	2019	-	41,543	-	Procurement Process	
10							

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
M/S Dellcom Office Equipments	234,226	2019	-	234,226	-	Procurement Process
M/S Chriskir Agencies	123,000	2019	-	123,000	-	Procurement Process
M/S Freemark Traders Co Ltd	525,960	2019	-	525,960	-	Procurement Process
Kenya Institute of Highways and Building	582,400	2019	-	582,400	-	Procurement Process
Kenya School of Government Mombasa	105,792	2019	-	105,792	-	Procurement Process
Kenya School of Government Lower Kabete	1,684,320	2019	-	1,684,320	-	Procurement Process
Tenestone Cleaning Services	709,200	2019	-	709,200	-	Procurement Process
Home Hill Ltd	351,564	2019	-	351,564	-	Procurement Process
Simba Corporation Ltd	123,887	2019	-	123,887	-	Procurement Process
Davis & Shirriff	340,858	2019	-	340,858	-	Procurement Process
Emifag Agencies	80,280	2019	-	80,280	-	Procurement Process
Home Hill Ltd	370,961	2019	-	370,961	-	Procurement Process
Kenyatta National Hospital (Mar & Apr 2019)	4,436,639	2019	-	4,436,639	-	Procurement Process
Moi Teaching & Referral Hospital (May & Jun 2019)	1,064,605	2019	-	1,064,605	-	Procurement Process
Kenyatta National Hospital (May & Jun 2019)	4,177,274	2019	-	4,177,274	-	Procurement Process
Jerumwash Investment	1,273,000	2019	-	1,273,000	-	Procurement Process
Dry Tree Gen. Contractors	180,000	2019	-	180,000	-	Procurement Process
Dry Tree Gen. Contractors	1,950,000	2019	-	1,950,000	-	Procurement Process

Supplier for Goods & Services received & Original Amount		Date Contracted	Amount Paid To Date	Outstanding Balance 2019	Outstanding Balance 2018	Comment
For the year ended June 30, 2019						
Prison Enterprise / Fund (Kamiti ivequuu)	379,397	2019	-	379,397		Procurement
Tram Enterprises / Fund (Kamiti Medium)	495,000	2019	-	495,000		Procurement
Prison Enterp	35,775	2018	-	35,775		Procurement
SUBTOTAL 2018 2019	128,023,957		63,791,470	64,232,487.00	70,778,864	
HISTORICAL BILLS	0,478,208,087		63,791,470	6,278,208,687		
SUB TOTAL 2017 2018 AND EARLIER	6,212,289,160			6,212,289,160		
GRAND TOTAL						

ANNEX 1B HISTORICAL DEPOSIT ACCOUNT PAYABLES

S No	NAME	AMOUNT KES	REMARKS
1	Thwama buildings	134,128.35	Contractor Retention Monies
2	Mukafra	954,251.10	Contractor Retention Monies
3	Sandhu builders	151,124.45	Contractor Retention Monies
4	Kensionary	335,031.55	Contractor Retention Monies
5	Newspace	1,626,108.50	Contractor Retention Monies
6	Pimka debuon	74,160.00	Contractor Retention Monies
7	Draft developers	5,423,251.90	Contractor Retention Monies
8	Romeco	133,072.60	Contractor Retention Monies
9	Itabuild	2,672,589.35	Contractor Retention Monies
10	Kitek	3,925,275.00	Contractor Retention Monies
11	Rift valley machinery	33,072.60	Contractor Retention Monies
12	Karishaba	155,757.75	Contractor Retention Monies
13	Japa	293,112.50	Contractor Retention Monies
14	Kionyomo	74,310.85	Contractor Retention Monies
15	Fleming management	1,661,556.40	Contractor Retention Monies
16	Keweh	1,013,656.95	Contractor Retention Monies
17	Standard electrical	527,407.10	Contractor Retention Monies
18	Hypertech electrical	1,324,455.50	Contractor Retention Monies
19	Civil construction	100,000.00	Contractor Retention Monies
20	Eddy loise	11,727.70	Contractor Retention Monies
21	Aqua plumbing	2,032,172.05	Contractor Retention Monies
22	Liteline enterprises	71,511.00	Contractor Retention Monies
23	Jumba engineering	73,044.20	Contractor Retention Monies

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25	Meska general contractors	1,089,407.75	Contractor Retention Monies
26	Jarrison electrical	39,303.00	Contractor Retention Monies
27	Mweha enterprises	3,313,241.85	Contractor Retention Monies
31	Girth constructions	81,000.00	Contractor Retention Monies
32	Heavy and light construction	419,766.30	Contractor Retention Monies
33	Trident services	1,442,928.35	Contractor Retention Monies
37	Landmark holdings	1,738,314.40	Contractor Retention Monies
38	Desiral k ltd contractors	1,312,700.40	Contractor Retention Monies
39	Dee quen engineering	96,663.55	Contractor Retention Monies
43	Sroutel arrque	279,709.00	Contractor Retention Monies
44	Mmconsulting contractors	681,778.80	Contractor Retention Monies
45	Ems creations	191,270.25	Contractor Retention Monies
46	Migpoint agencies	451,927.50	Contractor Retention Monies
50	Kaisa construction ltd	633,379.00	Contractor Retention Monies
48	Schindler	750,330.00	Contractor Retention Monies
48	Ushahant services	1,050,912.70	Contractor Retention Monies

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51	Broadlink gen merchants	847,165.40	Contractor Retention Monies
52	Crinon enterprises	827,797.60	Contractor Retention Monies
53	Interpid contractors	669,742.80	Contractor Retention Monies
54	Advanced refrigeration	225,059.70	Contractor Retention Monies
55	Easco africa ltd	596,390.35	Contractor Retention Monies
56	Resjos enterprises	2,310,352.25	Contractor Retention Monies
57	Faiton agencies	1,135,115.10	Contractor Retention Monies
58	Great grace agencies	1,085,948.45	Contractor Retention Monies
59	Flolizz contractors	503,900.25	Contractor Retention Monies
60	Prisoners' deposits -Kamiti Main	3,219,045.00	Prisoner's Money
61	Auction refund	15,000.00	Contractor Retention Monies
62	Prison Industries	586,753.40	Contractor Retention Monies
	TOTALS	56,588,053.00	

State Department For Correctional Services

Annex 2 - Financial Statements
ANNEX 2 - SUMMARY OF FIXED ASSET REGISTER
 For the year ended June 30, 2019

	Historical Cost	Depreciation	Accumulated Depreciation	Net Book Value
Buildings and structures	934,294,589	-	314,355,711	1,248,650,300
Transport equipment	62,555,895	-	21,965,600	84,521,495
Land	748,837,986	-	-	748,837,986
Office equipment, furniture and fittings	38,000,075	-	7,456,040	40,142,915
Purchase of Office Furniture and General Equipment	18,197,514	-	-	18,197,514
IT Equipment, Software and Other ICT Assets	40,841,800	-	-	40,841,800
Other Machinery and Equipment	69,972,459	-	-	69,972,459
Acquisition of Live Weans	225,750	-	-	225,750
Purchase of Certified Seeds, Breeding Stock and Live Animals	66,724,369	-	-	66,724,369
Voted provision for Deposit from retention monies 2013	152,475	-	-	152,475
Intangible assets	56,588,053	-	-	56,588,053
Balance at the beginning of the year	1,913,612,866	-	477,773,135	2,324,267,061
Additions during the year should tie to note 18 on acquisition of assets during the year.	-	-	-	-
Total	-	-	-	-

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency.

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

Ref	Project Name	Principal Activity of the Project	Accounting Officer	Project Consolidated in these financial statements (yes/no)
1.	Security in Penal Institutions	Acquisition of police security equipment (CCTVs in Shimo and Naivasha main, Mobile jammers in Naivasha main and Kamiti main 300 bullet proof jackets, Telecommunication equipment, metal detectors and other key security apparatus)	PS	YES
2.	Borstal Institution	Completion of classroom and library	PS	YES
3.	Modernization of training facilities	Modernization of PSTC	PS	YES
4.	Construction of Non-Residential Buildings	Construction of perimeter walls (5 stations)	PS	YES
5.	Construction of Non-Residential Buildings	Construction of new prison in Loitoktok	PS	YES
6.	Construction of Non-Residential Buildings	Completion of Borehole in Kajiado	PS	YES
7.	Construction of Non-Residential Buildings	Construction of water works at Kitale Annex	PS	YES
8.	Construction of Non-Residential Buildings	Construction of workshops in one (1) prisons	PS	YES
9.	Construction of Non-Residential Buildings	Completion of Prisoners Ward in 7 Prisons	PS	YES
10.	Construction of Non-Residential Buildings	Construction of farm stores in 7 prisons	PS	YES
11.	Siaya probation Girls hostel	Construction of Siaya probation Girls hostel	PS	YES
12.	Msambweni Probation office	Construction of Msambweni Probation office	PS	YES
13.	Muranga East Probation office	Construction of Muranga East Probation office	PS	YES
14.	Makueni Probation office	Construction of Makueni Probation office	PS	YES
15.	Turkana West (Kakuma) Probation office	Construction of Turkana West (Kakuma) Probation office	PS	YES
16.	Construction of Probation office	Construction of Nyeri central Probation office	PS	YES

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17.	Kisauni probation office	Corrections office	Kisauni probation office	PS	\$	YES
18.	Kapsabet (Kapli) probation office	Corrections office	Kapsabet (Kapli) probation office	PS	\$	YES
19.	Nyandarua (Engtion) probation office	Corrections office	Nyandarua (Engtion) probation office	PS	\$	YES
20.	Voi Probation office	Corrections office	Voi Probation office	PS	\$	YES
21.	Webuye Probation office	Corrections office	Webuye Probation office	PS	\$	YES
22.	Meru (Saka) Probation office	Corrections office	Meru South (Saka) Probation office	PS	\$	YES

ANNEX 4- REPORTS GENERATED FROM IFMIS

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

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



The Financial Statements of the State Department of Corrections Services for the Current Period 8 To JUN-2019 to Compare With To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
Basic Salaries - Permanent Employees	8.20	119,674,370.00	15	282,525,989.4
Basic Wages - Temporary Employees	9.30	9,999,999.00	5	9,999,402.2
Personal Allowances paid as part of Salary	7.20	702,982,350.00	0	688,824,914.3
Personal Allowances paid as reimbursements	0.00	0.00	0	0.0
Wages and Salaries	4.70	337,856,720.00	10	371,350,306.7
Utilities, Supplies and Services	0.50	568,857,750.00	5	502,211,921.4
Communication, Supplies and Services	2.50	34,821,640.00	5	42,912,768.1
Domestic Travel and Transport, and Other Transportation Costs	9.65	237,956,150.00	5	395,659,692.0
Foreign Travel and Transport, and other transportation costs	4.00	5,685,200.00	5	24,563,544.4
Printing, Advertising and Supplies and Services	1.00	4,254,720.00	0	10,967,444.0
Rentals of Produced Assets	6.60	94,009,100.00	5	104,956,772.1
Training Expenses	2.00	12,051,200.00	0	965,756,271.3
Hospitality Supplies and Services	0.35	69,849,420.00	0	14,320,276.6
Insurance Costs	0.00	300,000,000.00	0	500,052,000.6
Specialised Materials and Supplies	0.40	76,262,800.00	5	174,213,141.9
Office and General Supplies, Services and Services	4.45	48,370,320.00	5	55,531,801.8
Fuel Oil and Lubricants	4.90	526,721,070.00	5	726,855,337.6
Other Operating Expenses	8.55	761,871,860.00	0	331,170,951.0
Goods and Services	4.90	33,737,200.00	0	497,121,827.2
Routine Maintenance - Vehicle	5.75	100,003,450.00	5	114,564,563.5
Routine Maintenance - Other Assets	1.05	9,017,650.00	0	49,070,880.0
Routine Maintenance	6.80	109,021,100.00	5	163,635,443.5
Membership Fees and Dues, Subscriptions to International Organizations	0.00	0.00	0	3,120,000.0
Grants and Other Transfer to International Organizations	0.00	0.00	0	3,120,000.0
Current Grants to Government and other Levels of Government	8.50	333,531,200.00	0	0.0
Grants & Transfer to Other Entities	8.50	333,531,200.00	0	0.0
Scholarships and other Social Benefits	0.00	7,356,600.00	0	11,769,807.5
Other Transfer to Government Relief	0.00	7,356,600.00	0	11,769,807.5
Government Pension and Social Security Benefits	4.35	15,613,400.00	0	19,158,742.0
Social Security Benefits	4.35	15,613,400.00	0	19,158,742.0
Purchase of Buildings	0.00	0.00	0	0.0
Construction of Building	0.90	314,355,720.00	5	372,488,201.2
Refurbishment of Buildings	0.00	0.00	0	1,499,970.0
Construction and Civil Works	9.60	66,724,350.00	5	71,669,993.8
Purchase of Vehicles and Other Equipment	0.00	21,985,600.00	0	18,650,483.0
Purchase of Household and Institutional Equipment	5.00	3,897,050.00	0	11,242,700.0
Purchase of Office Furniture and General Equipment	5.00	3,558,350.00	0	19,599,100.0
Purchase of Specialised Plant and Machinery	0.00	37,118,900.00	0	164,976,503.1
Purchase of Certified Seeds, Stock and Live Animals	5.00	152,420.00	0	112,875.0
Rehabilitation of Civil Works	0.00	0.00	0	9,265,295.7

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
10000 Acquisition of Fixed Capital Assets	447,773,135.50	0.00	599,505,022.00	0.00
10200 01-010-E418-UNICEF PROGRAMME-M	0.00	786,392,742.85	0.00	450,645,684.50
10000 Special Accounts	0.00	786,392,742.85	0.00	450,645,684.50
30100 Recurrent Bank Accounts	0.00	12,099,453,275.00	0.00	14,417,300,846.20
30000 Recurrent Bank Accounts	0.00	12,099,453,275.00	0.00	14,417,300,846.20
40100 Development Bank Accounts	0.00	641,313,772.15	0.00	558,576,630.85
40000 Development Bank Accounts	0.00	641,313,772.15	0.00	558,576,630.85
50100 Deposit Bank Accounts	0.00	85,837,676.40	0.00	81,392,299.30
50000 Deposit Bank Account	0.00	85,837,676.40	0.00	81,392,299.30
80100 Cash in Hand	13,997,466,323.05	0.00	32,269,739,566.65	0.00
80000 Cash in Hand	13,997,466,323.05	0.00	32,269,739,566.65	0.00
10100 Debtors & Advances - employees	0.00	25,238,354.15	0.00	20,669,780.35
10000 Domestic Debtors & Advances	0.00	25,238,354.15	0.00	20,669,780.35
40100 Other Debtors & Pre-payments	98,574,123.20	0.00	86,873,031.60	0.00
40000 Other Debtors & Pre-payments	98,574,123.20	0.00	86,873,031.60	0.00
60100 Imprests	69,595,144.70	414,036.30	3,221,020.00	17,341,398.85
60000 Government Imprests	69,595,144.70	414,036.30	3,221,020.00	17,341,398.85
70100 Ministerial Agency Accounts	1,550,000.00	0.00	1,550,000.00	0.00
70000 Agency Accounts	1,550,000.00	0.00	1,550,000.00	0.00
80100 Suspense & Clearance Account	645,396,334.00	401,742.10	677,926,721.55	0.00
80000 Suspense & Clearance Account	645,396,334.00	401,742.10	677,926,721.55	0.00
90100 Other Current System A/cs	105,300.00	0.00	105,300.00	0.00
90000 Other Current Assets (System A/cs)	105,300.00	0.00	105,300.00	0.00
310100 General Deposits Items	1,107,542,208.10	0.00	965,504,029.15	0.00
310000 Deposits	1,107,542,208.10	0.00	965,504,029.15	0.00
320000 Other Liabilities	30,153,003.95	113,237.00	30,153,003.95	113,237.00
320100 Salary Deductions	2,290,445,036.40	1,965,722,779.60	1,230,295,792.55	902,038,111.65
320200 Other General Liabilities	0.00	3,397,573.55	0.00	3,650,607.05
320000 Other Liabilities	2,320,598,040.35	1,969,233,590.15	1,260,448,796.50	905,801,955.70
380100	0.00	1,825,031.55	0.00	2,166,132.20
380000 Withholding Taxes	0.00	1,825,031.55	0.00	2,166,132.20
390100 System Required Liabilities	2,561,746,796.35	0.00	2,600,258,674.95	0.00
399900	0.00	4,094,611,202.30	0.00	20,315,252,326.25
390000 System Required Liabilities	2,561,746,796.35	4,094,611,202.30	2,600,258,674.95	20,315,252,326.25
910100 General Provisions	0.00	2,806,522.25	0.00	2,619,971.90
910200 Exchequer Provisions	0.00	69,480,329,577.35	0.00	44,594,479,594.35
910000 Provisions	0.00	69,483,136,099.60	0.00	44,597,099,566.25
999900	43,500,619,480.05	0.00	20,374,908,236.80	0.00
990000 Opening Balance Reserves	43,500,619,480.05	0.00	20,374,908,236.80	0.00
Total	43,660,787,359.85	43,660,787,359.85	87,221,126,527.55	87,221,205,727.55

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

Prepared By: ISAAC BARASA
Reviewed By: Moses Shengo
Approved By: MWANGI DANIEL

Date: 30.09.2019
Date: 30.09.2019
Date: 30.09.2019



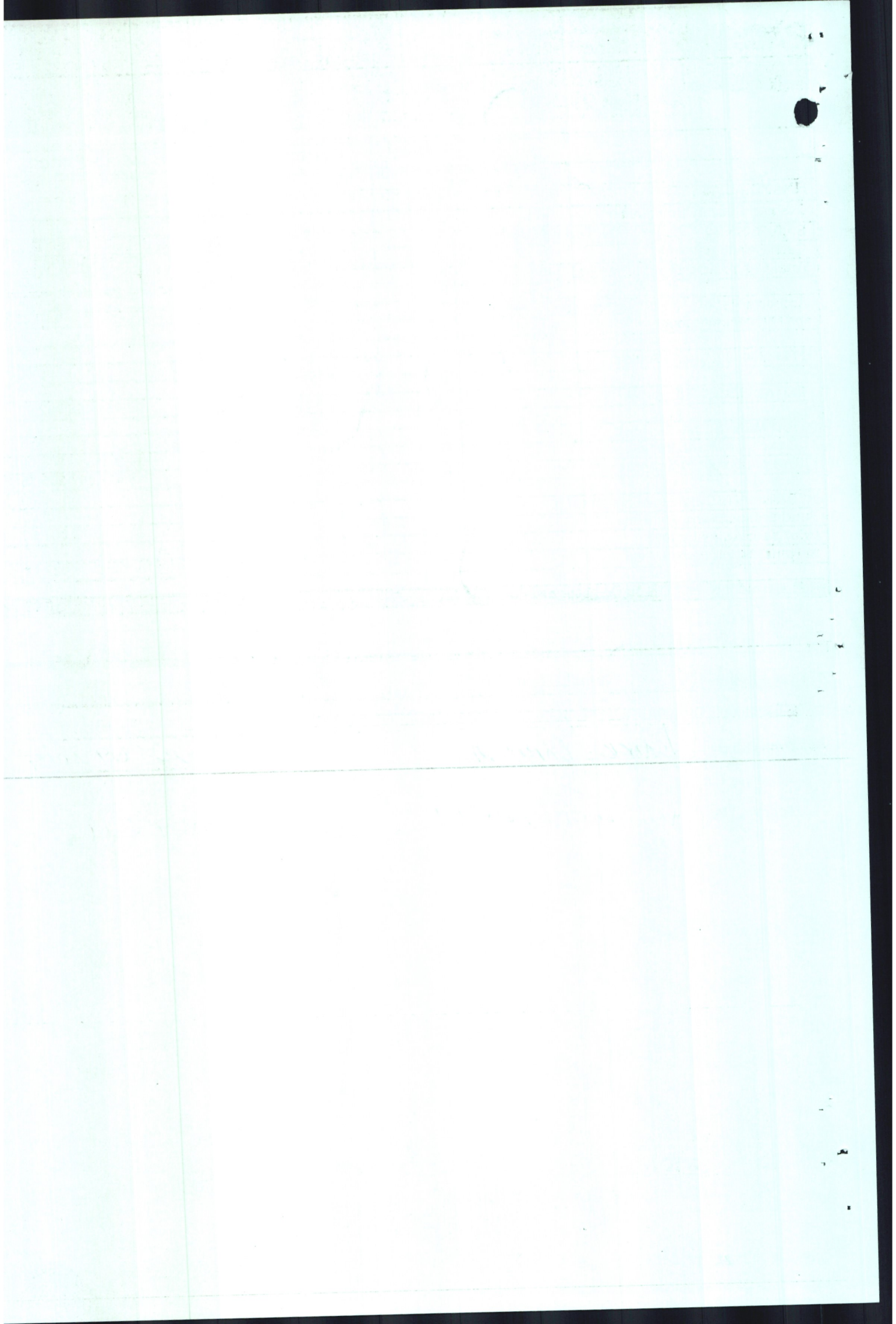
STATE OF RECD PAYMENTS

Entity: Department of Corrections
 Period: to JUN-19
 re With: to JUN-18

Account Description	Code	Amount	Amount	Period	Amount
RECEIPTS					
Receipts Tax Rec	1	0.00			0.00
Security Contribution	2	0.00			0.00
s from Dom/reign Grants	3	0.00			0.00
er releases	4	983.00	849,408,732.00		
s from Other Entities	5	0.00			0.00
s from Domings Borrow	6	0.00			0.00
s from Foreigns Borrowin	7	0.00			0.00
s from Sales of Assets	8	0.00			0.00
sements and Refunds	9	0.00			0.00
of Equity Holdings	10	0.00			0.00
Receipts	11	0.00			0.00
RECEIPTS		983.00	849,408,732.00		
PAYMENTS					
isation of Employees	12	,734.70	656,350,306.00		
oods and Services	13	,591.70	732,807,365.75		
es Subsid	14	0.00			0.00
rs to Other Units	15	,296.50	532,000.00		0.00
grants and Transfers	16	,600.00	856,889,807.50		
Security Benefits	17	,414.35	615,158,742.00		
ion of Assets	18	,135.50	775,505,022.00		
e Costs, incl interest	19	0.00			0.00
ment of Princ domestic and Foreign	20	0.00			0.00
ng Borrow	21	0.00			0.00
ayments		,772.75	665,711,243.25		
PAYMENTS					
SURPLUS/DEFICIT		6,210.25	189,697,488.75		

Statement has been reviewed by the following:

Prepared By: J. BARROSA Date: 9/20/19
 Reviewed By: M. Suenaga Date: 3/20/19
 Approved By: BOBIE Date: 2019 7 9



Entity: Department of Correctional Services

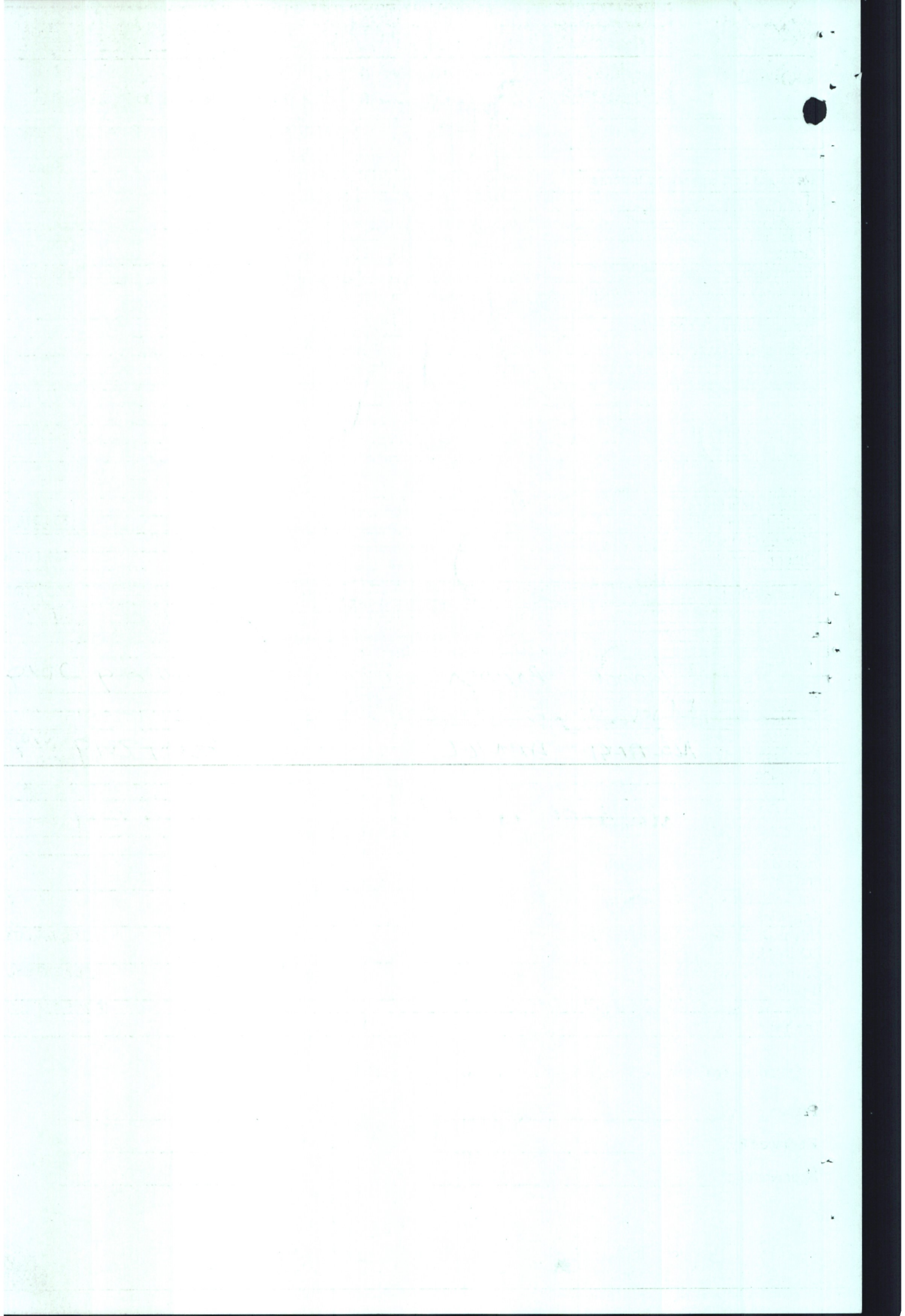
Period: to JUN-19

From: to JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
ASSETS			
Cash Equivalents			
Bank Balances	22A	12,997,466,323	5,507,915,400
Cash Balances	22B	997,466,323	32,269,739,500
And Cash Equivalents		13,994,932,646	37,777,654,900
Receivables (Imprest)	23	789,166,769	357,316,664
Finance Accounts			
FINANCIAL ASSETS		14,784,100,415	38,134,971,564
Liabilities			
Payables - Deposits	24	75,782,779	16,397,008
FINANCIAL LIABILITIES		75,782,779	16,397,008
NET ASSETS		14,708,317,636	37,768,574,556
Balance b/fwd	25	96,480,086	207,623,316
Adjustment	26	0.00	
Profit for the Year		1,186,210	251,396,974
FINANCIAL POSITION		14,804,527,646	38,020,013,900

This statement has been reviewed and the following:

Prepared by: [Signature] Date: 30/06/2019
 Reviewed by: Mungo G. [Signature] Date: 30/06/2019 - 2019
 Approved by: [Signature] Date: 30/06/2019





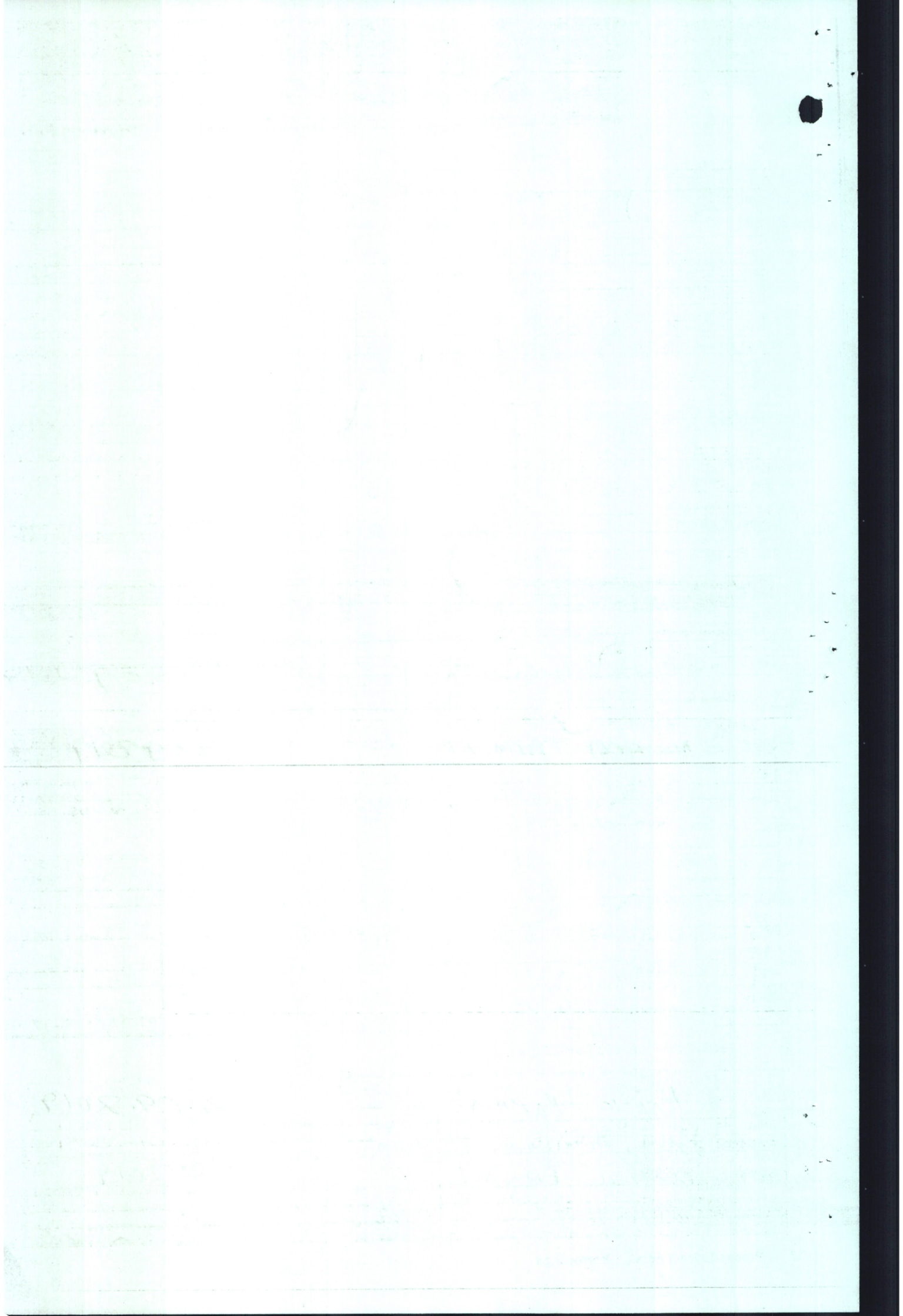
Entity: State Department of Corrections and Services
 Period: To JUN-19
 Re With: To JUN-18

	Note	Period	Plus Period
		Kshs	Kshs
Operating Income			
Tax Receipts 1		0.00	
Priority Contribution 2		0.00	
From Domestic and Foreign Grants 3		0.00	
Releases 4		49,983.00	8,265,408,732
From Other Government Entities 5		0.00	
Payments and Refunds 9		0.00	
Equity Holdings 10		0.00	
Dividend Receipts 11		0.00	
Operating Expenses			
Compensation of Employees 12		6,734.70	8,979,350,306
Materials and Services 13		2,591.70	7,512,807,365
Subsidies 14		0.00	
From Other Government Entities 15		1,296.50	53
Grants and Transfers 16		6,600.00	35 14,889,807
Priority Benefits 17		3,414.35	51 19,158,742
Interest, including loan interest payments 21		0.00	
		0.00	
Adjusted for adjustments			
		8,009.75	72 538,327,404
		0.00	
From Operating Activities			
		8,664.00	76 277,529,915
From Investing Activities			
From Sales of Assets 8		0.00	
Acquisition of Assets 18		3,135.50	77 599,505,022
From Investing Activities			
		3,135.50	77 599,505,022
From Borrowing Activities			
From Domestic Borrowings 6		0.00	
From Foreign Borrowings 7		0.00	
Repayment of Principal on Domestic Borrowing 20		0.00	
From Financial Institutions 19		0.00	
CHANGE IN CASH AND CASH EQUIVALENTS			
		799.50	54 78,024,893
Cash Equivalent at End of The Year			
		4,105.80	82 89,333,044
Cash Equivalent at Start of The Year			
		3,856.65	46 61,824,105

This has been reviewed and is the following:

Prepared by: ISA BARKER
 Reviewed by: Mohamed Sir
 Approved by: Mue DAW

Date: 30/06/19
 Date: 19-20
 Date: 2019





Form 1023 - Statement Form for Abstract of Services
 Reporting Period: 18 To JUN 2018
 Reporting Period: 17 To JUN 2017

Tax Receipts

Item Description	Item Code	nt Period	reus Period
taxes on Income Capital Gains	1110000		Kshs
taxes on Payroll and Workfor	1120000		0.00
taxes on Property	1130000		0.00
taxes on Goods and Services	1140000		0.00
taxes on Internand Transacti	1150000		0.00
Other Taxes (not assified) are d	1160000		0.00
	TOTAL		0.00

Social Security Contributions

Item Description	Item Code	nt Period	reus Period
Health Insurance Contribution	1210100		Kshs
NF Health Insolutions Contri	1210200		0.00
Contributions from byees for Soc	1210300		0.00
Welfare Schemes			0.00
	TOTAL		0.00

Proceeds from and Foreign Grants

Item Description	Item Code	nt Period	reus Period
Grants from Foreents Governm	1310000		Kshs
Grants from Internisations Orga	1320000		0.00
	TOTAL		0.00

Cheque releases

Item Description	Item Code	nt Period	reus Period
Chequer Releasing/Account	1910201		Kshs
			885,849,983.00
	TOTAL		885,849,983.00

Transfers from nment Entities

Item Description	Item Code	nt Period	reus Period
ts received by from (Genera	330100		Kshs
units			0.00
ts Received if Govt units by	330200		0.00
orities Auth			0.00
ts to Fund Acentral Govt B	330300		0.00
ts to other Geits from Gene	330400		0.00
units			0.00
	TOTAL		0.00

Proceeds from borrowings: B

Description	Item Code	nt Period	reus Period
owling within nmentl Govern	10100		Kshs
owling from Mcities (Central	10200		0.00
Domestic Deorations (Con	10300		0.00
s) Bank			0.00
owling from Oth Financial Insti	10400		0.00
owling from Oth Creditors	10500		0.00
	TOTAL		0.00

Proceeds from borrowings: Borr

		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

Proceeds from Sales of Assets

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

Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

mbursement Government/Aut	4540106		0.00	0.00
mbursement Organization	4540107		0.00	0.00
mbursement Government	4540108		0.00	0.00
mbursement Using Bonds	4540109		0.00	0.00
mbursements-Other (Budd	4540199		0.00	0.00
	TOTAL		0.00	0.00
Returns of Equity Holding				
Description	Item Code	Int Period	Repus Period	Int
			Kshs	Kshs
urns of Equity Holdings	4550000		0.00	0.00
urns of Equity Holdings	4610000		0.00	0.00
	TOTAL		0.00	0.00
Other Receipts				
Description	Item Code	Int Period	Repus Period	Int
			Kshs	Kshs
est Received	410100		0.00	0.00
ts and Dividends	410200		0.00	0.00
drawals from basi-corporatio	410300		0.00	0.00
s on land, holdings and build	410400		0.00	0.00
r Property Incas AIA/lected	410500		0.00	0.00
	415000		0.00	0.00
s of Market Establishment	420100		0.00	0.00
ministrative Fees and Charge	420200		0.00	0.00
ministrative Fees collected as	420300		0.00	0.00
ental Sales by Establishment	420400		0.00	0.00
ental Sales by Establishment	420500		0.00	0.00
ected as AIA/le				
pts from Sale Goods/ental	420600		0.00	0.00
y Penalties, Feather Charge	430100		0.00	0.00
nt Grants from NGOs paid th	440100		0.00	0.00
equer Exche				
al Grants from NGOs paid th	440200		0.00	0.00
equer Exche				
nt Grants from NGOs collec	440300		0.00	0.00
AIA				
al Grants from NGOs collect	440400		0.00	0.00
AIA				
Voluntary Trarent purposes	440500		0.00	0.00
Voluntary Traitral purposes	440600		0.00	0.00
o Exchequer	450100		0.00	0.00
pts Not Classified Elsewhere	450200		0.00	0.00
	4510200		0.00	0.00
	4510300		0.00	0.00
	4520100		0.00	0.00
ss Permits In	4520200		0.00	0.00
s Cesse	4520300		0.00	0.00
ates Poll Re	4520400		0.00	0.00
ents Plot Re	4520500		0.00	0.00
Local Levies	4520600		0.00	0.00
strative Services Fees	4530100		0.00	0.00
s Fees Varlou	4530200		0.00	0.00
I'S Natural Reoitations Expl	4530300		0.00	0.00
Of Council Assets	4530400		0.00	0.00
Y Rental Of Ccstructure Asse	4530500		0.00	0.00
Miscellaneous Revenues	4530600		0.00	0.00
Miscellaneous Revenues	4530700		0.00	0.00
nce Claims Recovery	4530200		0.00	0.00
n Term Loansymnt)Yr Repa	4530300		0.00	0.00
erm Loans (Oment)Yr Rpay	4530400		0.00	0.00
rs From Reserve Funds	4530500		0.00	0.00
ns Donati	4530600		0.00	0.00
aising Events	4530700		0.00	0.00
evenues Fromssets Loanl A	4530800		0.00	0.00
	4531000		0.00	0.00
Trade Centre Fee	4530100		0.00	0.00
Parking Fees	4530200		0.00	0.00
y Housing	4530100		0.00	0.00
remises Use Charges	4530200		0.00	0.00
Fees School	4530100		0.00	0.00
ducation-Related Fees	4530200		0.00	0.00
ducation Revenues	4530300		0.00	0.00
health Services	4530100		0.00	0.00

Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	13,119,674,378.20	10,282,525,989.45
Basic Wages - Temporary Employees	2110200	9,999,999.30	9,999,402.25
Personal Allowances paid as part of Salary	2110300	3,702,982,357.20	3,686,824,914.30
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		16,832,656,734.70	13,979,350,306.00

3 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	566,857,790.50	602,211,921.45
Communication, Supplies and Services	2210200	34,821,642.50	42,912,768.15
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	237,956,199.65	395,659,692.05
Foreign Travel and Subsistence, and other transportation costs	2210400	5,685,214.00	24,563,544.45
Printing, Advertising and Information Supplies and Services	2210500	4,254,721.00	10,967,444.00
Rentals of Produced Assets	2210600	94,009,116.60	104,956,772.15
Training Expenses	2210700	12,051,242.00	365,756,271.30
Hospitality Supplies and Servi	2210800	69,849,420.35	114,320,276.00
Insurance Costs	2210900	1,500,000,000.00	1,500,052,000.00
Specialised Materials and Supp	2211000	3,776,262,800.40	4,074,213,141.95
Office and General Supplies and Services	2211100	48,370,344.45	55,531,801.85
Fuel Oil and Lubricants	2211200	526,721,074.90	726,855,337.85
Other Operating Expenses	2211300	261,871,868.55	331,170,951.00
Routine Maintenance - Vehicles	2220100	100,003,495.75	114,564,563.55
Routine Maintenance - Other Assets	2220200	9,017,661.05	49,070,880.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		7,247,732,591.70	8,512,807,365.75

4 Subsidies

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

5 Transfers to Other Government Units

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

6 Other Grants and Transfers

Description	Item Code	Period	Periodic	Periodic
			Kshs	Kshs
and Transfer Governments	0100	26	0.00	0.00
ership Fees Subscriptions	0100	26	0.00	3,120,000.00
tional Organizations				
ership Fees Subscriptions	0200	26	0.00	0.00
tional Organizued)s (Cont				
erships and Other Benefits for	0100	26	7,356,600.00	11,769,807.50
ency Relief assistance A	0200	26	0.00	0.00
to Small Busieratives, and	0300	26	0.00	0.00
ed Employ				
	9900	26	0.00	0.00
	TOTAL		7,356,600.00	14,889,807.50

Social Security Benefits

Description	Item Code	Period	Periodic	Periodic
			Kshs	Kshs
ment Pensionent Benefits m	0100	271	613,414.35	9,158,742.00
ecurity Benefits	0200	271	0.00	0.00
er Social Benefits	0300	271	0.00	0.00
of Pensionent Government	100	272	0.00	0.00
of Contributiond Other Ex-C	200a	272	0.00	0.00
	TOTAL		613,414.35	9,158,742.00

Acquisition of Assets

Description	Item Code	Period	Periodic	Periodic
			Kshs	Kshs
of Buildings	100	3110	0.00	0.00
tion of Building	200	3110	355,710.903	42,488,201.252
ament of Buildings	300	3110	0.00	1,499,970.00
tion of Roads	400	3110	0.00	0.00
tion and Civil Works	500	3110	724,369.60	6,669,893.95
and Refurbisstruction and	500ii	3110	0.00	0.00
of Vehiclesansport Equipm	000t	3110	65,600.00	1,650,483.00
of Vehiclesansport Equipm	000	3110	0.00	0.00
of Household Institutional	000	3110	97,085.00	3,242,700.00
at Equipmer				
of Office Furneral Equipme	000	3111	58,955.00	3,599,100.00
of Specialiseent and quip	000	3111	18,940.00	976,503.10
y Machinery				
tion and Rent,Machinery	000d	31112	0.00	0.00
of Certified SigStock and	000e	31113	52,475.00	112,875.00
Animals				
Feasibility StPreparations	000d	31114	0.00	0.00
roject Supervision				
tion of Civil Works	000	31115	0.00	265,295.70
of Specialised Plant	000	31122	0.00	0.00
of Strategic Stocks	000	31201	0.00	0.00
of Other Inventori	000	31202	0.00	0.00
of Landsitior	000	31301	0.00	0.00
of Other Intangible Assets	000	31302	0.00	0.00
Lending and On-lending	000	41100	0.00	0.00
Equity Participation	000	41200	0.00	0.00
estic Accounts Receivable	000	41300	0.00	0.00
nding and On- Lending	000	41400	0.00	0.00
uity Participation	000	41500	0.00	0.00
gn Accounts Receivable	000	41600	0.00	0.00
	TOTAL		3,135.50	105,022.00

Costs, Interest Loan

Description	Item Code	Period	Periodic	Periodic
			Kshs	Kshs
ments on Foreign Borrowing	241010		0.00	0.00
ments on Guaranteed Deb	241020		0.00	0.00
Domestic Borrowing	242000		0.00	0.00
Borrowing Fromnment Units	243000		0.00	0.00
	TOTAL		0.00	0.00

2ment of Princistric and Foreign Borrow

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		786,392,742.85	450,645,684.50
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	12,099,453,275.00	14,417,300,846.20
Development Bank Accounts	6540000	641,313,772.15	558,576,630.85
Deposit Bank Account	6550000	85,837,676.40	81,392,299.30
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		13,612,997,466.40	15,507,915,460.85

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		13,997,466,323.05	32,269,739,566.65
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		13,997,466,323.05	32,269,739,566.65

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		25,238,354.15	20,669,780.35
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	98,574,123.20	86,873,031.60
Government Imprests	6760000	69,181,108.40	14,120,378.85
Agency Accounts	6770000	1,550,000.00	1,550,000.00
Suspense & Clearance Account	6780000	644,994,591.90	677,926,721.55
Other Current Assets (System r	6790000	105,300.00	105,300.00

TOTAL			643,477.65	1,245,212.35
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LIABILITIES PAYABLE

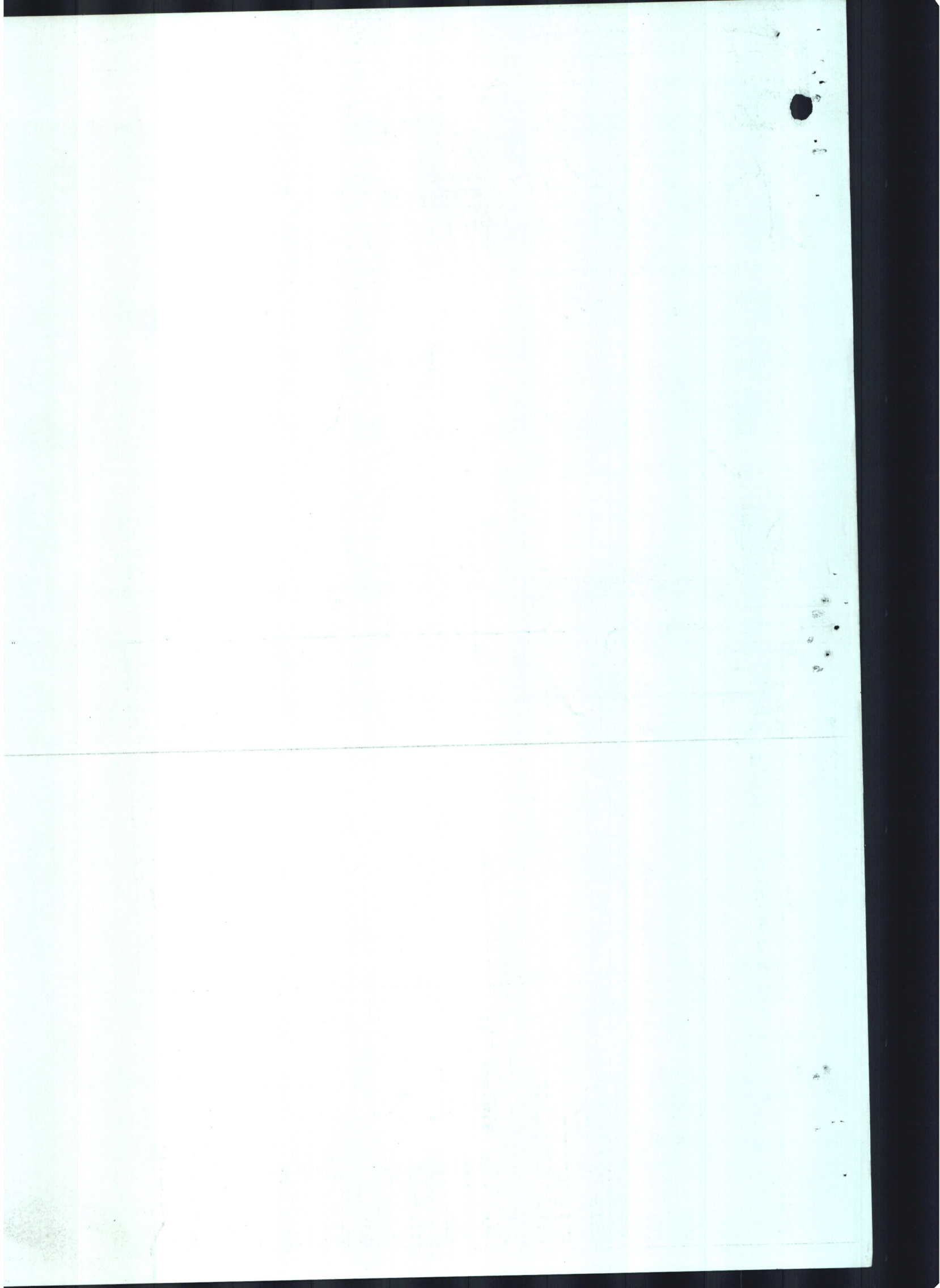
Description	Code	Item	Period	rent	Period	ious
				Kshs		Kshs
Liabilities Other Liab	00	320	64,450.20	5	13	646,840.80
Deposits	00	310	42,208.10	0	7.5	504,029.15
g Taxes holdin	00	380	25,031.55	1	1	166,132.20
Required Liabilities A/cs	00	390	64,405.95	2	2	993,651.30
TOTAL			82,779.20	5	5	1,008,913.55

BALANCES BRWARDT FOR

Description	Code	Item	Period	rent	Period	ious
				Kshs		Kshs
Balance Bank	2A	5,460.85	0	7.9	253,988.40	10
Balance Cash	2B	39,566.65	29.7	079,055.70	19	19
Balance Receipts and Clearance Accounts	23	54,893.95	31.6	586,405.05	37	37
Balance - Deposits	24	3,913.55	97.00	03,020.15	24.6	24.6
TOTAL		10,086.20	30.4	16,429.00	32.5	32.5

INCOME ADJUSTMENTS

Description	Code	Item	Code	rent	Period	ious
				Kshs		Kshs
Transfers Inty Tran	0	991030		0.00		0.00
Provisions Inty	0	991020		0.00		0.00
TOTAL				0.00		0.00



Statement of Budget Execution - Recurrent Expenditure

Entity: 1023 State Department For Correctional Services

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Util.
	a	b	c	d=a+b+c	e	f=d-e	g=e/f%
4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
5	0.00	0.00	0.00	0.00	24,482,572,198.00	(24,482,572,198.00)	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	9,239,125.00	0.00	4,945,000.00	9,890,000.00	7,356,600.00	2,533,400.00	74.38%
18	52,571,705.00	(22,030.00)	6,612,375.00	15,851,500.00	15,613,414.35	(238,085.65)	98.50%
19	0.00	0.00	49,061,942.00	101,611,617.00	44,727,455.00	56,884,162.00	44.02%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	13,402,031,546.00	0.00	12,602,211,422.00	26,004,242,968.00	24,481,618,092.25	1,522,624,875.75	94.14%



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

Prepared By:

ISAAC BARASA

Reviewed By: Males Siregar

Approved By: MUHAMMAD DANIEL

Date:

30.09.2019

Date: 30-09-2019

Date: 30/09 2019

Statement of Budget Execution - Development Expenditure

Entity: 1023 State Department For Correctional Services

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization	% of Original
	a	b	c	d=a+b+c	e	f=d-e	g=e/a%
4	0.00	0.00	0.00	0.00	0.00	Differences 0.00	Utilit 0.00%
5	0.00	0.00	0.00	0.00	0.00	f=d-e	0.00%
6	0.00	0.00	0.00	0.00	0.00		
7	0.00	0.00	0.00	0.00	0.00		
8	0.00	0.00	0.00	0.00	0.00	(403,277,785.00)	0.00%
9	0.00	0.00	0.00	0.00	0.00		
10	0.00	0.00	0.00	0.00	0.00		
11	0.00	0.00	0.00	0.00	0.00		
12	0.00	0.00	0.00	0.00	0.00		
13	0.00	0.00	0.00	0.00	0.00		
14	0.00	0.00	0.00	0.00	0.00		
15	0.00	0.00	0.00	0.00	0.00		
16	0.00	0.00	0.00	0.00	0.00		
17	0.00	0.00	0.00	0.00	0.00		
18	1,812,600,000.00	0.00	0.00	0.00	0.00		
19	0.00	0.00	(1,172,971,538.00)	639,628,462.00	403,045,680.50	236,582,781.50	63.01%
20	0.00	0.00	0.00	0.00	0.00		
21	0.00	0.00	0.00	0.00	0.00		
Total	1,812,600,000.00	0.00	(1,172,971,538.00)	639,628,462.00	403,045,680.50	236,582,781.50	63.01%



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

Prepared By:

ISAAC BARASA

Moses Sirenga

Reviewed By:

MUSOPSI DANIEL

Approved By:

Date:

30-09-2019

Date:

30-09-2019

Date:

30-09-2019

Statement of Budget Execution

Fiscal Year 2023 State Department for Correctional Services

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=f/d
PTS								
quer releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ers from Other Government Security Contribution	5	0.00	0.00	0.00	0.00	24,885,849,983.00	(24,885,849,983.00)	0.00%
ads from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ads from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ads from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
MENTS	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ensation of Employees	12	7,599,103,520.00	0.00	9,219,538,720.00	16,818,642,240.00	16,818,642,240.00	0.00	0.00%
nced and Services	13	2,429,123.00	0.00	6,612,375.00	9,041,498.00	9,041,498.00	0.00	0.00%
ition of Assets	18	1,865,171,705.00	(22,030.00)	(1,123,909,596.00)	741,240,079.00	15,613,414.35	(4,333,400.00)	74.38%
re Costs, including Loan Interest	19	294,841,720.00	0.00	0.00	294,841,720.00	7,238,085.65	(287,603,634.35)	98.50%
ment of Principal on Domestic	20	4,945,000.00	0.00	0.00	4,945,000.00	447,773,135.50	(442,828,135.50)	60.41%
oreign Borrowing	16	4,945,000.00	0.00	4,945,000.00	9,890,000.00	333,531,250.00	(323,641,250.00)	0.00%
payments	17	0.00	0.00	0.00	0.00	7,255,611.00	(7,255,611.00)	0.00%
payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		15,214,631,546.00	0.00	11,429,239,884.00	26,643,871,430.00	24,884,663,772.75	(1,759,207,657.25)	93.40%



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

Prepared By:

ISAACK BARASA

Reviewed By:

Moses Siengo

Approved By:

MURRAY DANIEL

Date:

30-09-2019

Date:

30-09-2019

Date:

30-09-2019



KY STATE DEPOSIT
 Entity: Department of Corrections Services
 Report Period: to JUN-19
 Compare With: to JUN-18

Account Item				
			- Ministry Bank A/C	0.00
Beginning Balance			92,299.30	90,596,023.13
Payments of interest during the year			59,200.00	0.00
Payments made on account during the year			04,577.10	70,796,276.73
Ending Balance			7,676.40	1,392,299.33

Accounting Secretary
 Controller

Printed Account

This statement has been reviewed by the following:

Prepared By: J. PARAS Date: 30079-2
 Reviewed By: M. Wingo Date: 300199-2
 Approved By: M. DANIEL Date: 30097201

1901
1902
1903

1904
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1907
1908
1909



Budget Expenditure Program Economic Classification
Entity: State Department of Corrections and Services
Fiscal Year: JUN-19

Item	Description	Approved	Actual	Pay	Variance
0000000000	Programmatic		(12,538,112,538,153		
2210000	Services and		0.00	0.00	0.00
2220000	Finance Maint		(499,823,499,823		
3110000	Fixed Capital Assets		(12,038,312,038,330		
0501000000	Services and Se		0.00	0.00	0.00
2210000	Services and S		0.00	0.00	0.00
0602000000	Government Administration	333,531,333,531,296.50			
2630000	Transfer To Other Govt. Units	333,531,333,531,296.50			
0603000000	Printing Services		0.00	0.00	0.00
2210000	Services and S		0.00	0.00	0.00
0504000000	Services and Se	25,794,824,096,819			
2110000	Salary Contributions	16,659,916,659,911			
2210000	Services and S	8,314,686,914,921			
2220000	Finance Maint	119,471,105,379			
2620000	Other Transfers to International Organizations	0.00			
2630000	Transfer To Other Govt. Units	0.00			
2640000	Disasters and Emergency Relief	9,890,007,356			
2710000	Health Benefits	6,051,506,011,580			
3110000	Fixed Capital Assets	684,840,403,239,281,400,166.50			
0523000000	Services and Se	515,690,465,861,49,828,728.25			
2110000	Vary Contributions	158,727,158,710,024,17,965.60			
2210000	Services and Se	279,872,236,760,43,112,861.75			
2220000	Finance Maint	10,689,394,201,96,487,488.00			
2710000	Health Benefits	9,800,009,601,534,198,465.90			
3110000	Fixed Capital Assets	56,600,056,588,059,11,947.00			
0524000000	Services and Se	(115,900,115,900.00			
2110000	Vary Contributions	0.00			
2210000	Services and Se	(115,900,115,900.00			
2220000	Finance Maint	0.00			
3110000	Fixed Capital Assets	0.00			
	Total	26,643,824,883,558,650,312,786.00			

This has been prepared and approved by the following:

Prepared by: ISAAC KES BAKA 09/2019
 Reviewed by: MORNING STAR 09/2019
 Approved by: MUSI MUIBI 09/2019

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1773 1774



Execution by Program

Entity: State Dept. Corrections

Period: JUN-19

Head	Program	Description	Approved	Actual	Variance
			00	Payments	
000000000		Null Value (Non-Departmental)	00	(12,538,153)	12,538,153
0000000		Null - Non Programmatic	00	(12,538,153)	12,538,153
1023000100		County Administrative Services - Prisons	0	0.00	0.00
0604000		Functional services	0	0.00	0.00
1023000200		Prisons - Institutions	0	0.00	0.00
0604000		Functional services	0	0.00	0.00
0623000		Prisons	0	0.00	0.00
0601000		Prisons - Training Services	0	0.00	0.00
1023000300		Prisons Staff Training College	575,809	570,907	4,901,819
0604000		Functional services	575,809	570,907	4,901,819
1023000400		Prisons - Communications Branch - Prisons	0	0.00	0.00
0604000		Functional services	0	0.00	0.00
1023000500		Prisons - Institutions	1,356,946	121,947	15,004,351
0604000		Functional services	1,356,946	121,947	15,004,351
1023000600		State of Rehabilitation	0	0.00	0.00
0604000		Functional services	0	0.00	0.00
1023000800		Prisons - Correctional Services	161,307	126,641	34,665,519
0604000		Functional services	161,307	126,641	34,665,519
1023000900		Prisons - Correctional Hostels	75,593	74,290	1,303,588
0604000		Functional services	75,593	74,290	1,303,588
1023001000		Prisons - Probation Services	37,413	32,606	4,807,393
0604000		Functional services	37,413	32,606	4,807,393
1023001100		County Probation Services	704,407	699,674	4,733,387
0604000		Functional services	704,407	699,674	4,733,387
1023001200		County Service Order	78,783	68,347	8,416,717
0604000		Functional services	78,783	68,347	8,416,717
1023001300		Prisons - Correctional Services	14,819	14,644	175,078
0604000		Functional services	14,819	14,644	175,078
1023001400		Prisons - County Service Order - Secretariat	18,189	17,712	2,477,777
0604000		Functional services	18,189	17,712	2,477,777
1023001500		Prisons - Planning and Procurement - Coordination	24,477	20,445	4,032,056
0604000		Functional services	24,477	20,445	4,032,056
0623000000		Prisons - Printing Services	0	0.00	0.00
0603000000		Prisons - Printing Services	383,953	343,422	40,530,916
1023001600		Prisons - Administrative Services - Coordination	0	0.00	0.00
0603000000		Prisons - Printing Services	0	0.00	0.00
0604000000		Prisons - Functional services	0	0.00	0.00
0623000000		Prisons - Printing Services	383,953	343,422	40,530,916
1023001700		Prisons - Planning Services - Coordination	32,937	29,951	2,985,558
0623000000		Prisons - Printing Services	32,937	29,951	2,985,558
1023001800		Prisons - Correctional Services - Reform	17,722	15,454	2,268,250
0623000000		Prisons - Printing Services	17,722	15,454	2,268,250
1023001900		Prisons - Administrative Services - Prisons	3,888,622	2,671,584	17,097,356
0604000000		Prisons - Functional services	3,888,622	2,671,584	17,097,356
0623000000		Prisons - Printing Services	0	0.00	0.00
1023002100		Prisons - Control Headquarters	0	(115,900)	115,900
0624000000		Prisons - Control Headquarters	0	(115,900)	115,900
1023002200		Prisons - Control Headquarters	11,454	8,958	1,495,875
0604000000		Prisons - Control Headquarters	11,454	8,958	1,495,875
1023002300		Prisons - Control Headquarters	14,859,922	8,856,687	3,240,786
0604000000		Prisons - Control Headquarters	14,859,922	8,856,687	3,240,786
1023002400		Prisons - Control Headquarters	1,401,922	315,968	5,960,752
0604000000		Prisons - Control Headquarters	1,401,922	315,968	5,960,752
1023002500		Prisons - Other Districts - Prisons	3,031,185	988,323	2,861,839
0604000000		Prisons - Other Districts - Prisons	3,031,185	988,323	2,861,839
1023002600		Prisons - Other Districts - Prisons - Continued	217,190	181,073	3,116,934
0604000000		Prisons - Other Districts - Prisons	217,190	181,073	3,116,934

3002700		National Agency for Campaign Against Drug Abuse - NACADA	333,531,297.00	333,531,296.50	0.50
	0602000000	National Government Administration and Field Services	333,531,297.00	333,531,296.50	0.50
3002800		Family Protection - Street Families	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
3100100		Security in Penal Facilities	14,535,673.00	12,866,875.80	1,668,797.20
	0604000000	Correctional services	14,535,673.00	12,866,875.80	1,668,797.20
3100200		Construction of Penal Facilities	40,087,602.00	34,899,534.10	5,188,067.90
	0604000000	Correctional services	40,087,602.00	34,899,534.10	5,188,067.90
3100300		Irrigation and Modernization of Prison Farms	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
3100400		Modernization of Prison Industries	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
3100500		Prison Staff Housing	118,521,684.00	96,625,718.90	21,895,965.10
	0604000000	Correctional services	118,521,684.00	96,625,718.90	21,895,965.10
3100600		Construction of Farm Stores	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
3100700		Modernization of Penal Training Facilities	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
3100800		Construction of Probation Hostel	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
3100900		Office Accommodation	18,738,700.00	11,292,963.80	7,445,736.20
	0604000000	Correctional services	18,738,700.00	11,292,963.80	7,445,736.20
3101000		Refurbishment of State Department Headquarters (Teleposta)	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
	0623000000		0.00	0.00	0.00
3101100		Construction of Penal Facilities - II.	4,742,980.00	2,217,548.80	2,525,431.20
	0604000000	Correctional services	4,742,980.00	2,217,548.80	2,525,431.20
3101200		Security in Penal Institutions	61,637,715.00	0.00	61,637,715.00
	0604000000	Correctional services	61,637,715.00	0.00	61,637,715.00
3101300		Construction Of Penal Facilities	60,562,550.00	41,755,423.00	18,807,127.00
	0604000000	Correctional services	60,562,550.00	41,755,423.00	18,807,127.00
3101400		Revitalisation Of Prison Farms	84,290,258.00	35,965,600.00	48,324,658.00
	0604000000	Correctional services	84,290,258.00	35,965,600.00	48,324,658.00
3101500		Modernization Of Prison Industries	54,900,000.00	9,900,000.00	45,000,000.00
	0604000000	Correctional services	54,900,000.00	9,900,000.00	45,000,000.00
3101600		Construction of Staff Houses	21,050,000.00	21,037,147.50	12,852.50
	0604000000	Correctional services	21,050,000.00	21,037,147.50	12,852.50
3101700		Staff Houses through strategic intervention	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
3101900		Modernisation Of Prison Staff training	20,000,000.00	20,000,000.00	0.00
	0604000000	Correctional services	20,000,000.00	20,000,000.00	0.00
3102000		Construction Of Probation Hostels	39,500,000.00	30,577,918.00	8,922,082.00
	0604000000	Correctional services	39,500,000.00	30,577,918.00	8,922,082.00
3102100		Construction Of Probation Office Blocks	39,561,300.00	24,418,897.60	15,142,402.40
	0604000000	Correctional services	39,561,300.00	24,418,897.60	15,142,402.40
3102500		Machakos Main Staff Residential Houses.	4,900,000.00	4,900,000.00	0.00
	0604000000	Correctional services	4,900,000.00	4,900,000.00	0.00
3102700		Refund Of Retention Monies	56,600,000.00	56,588,053.00	11,947.00
	0623000000		56,600,000.00	56,588,053.00	11,947.00
		Grand Total	26,643,871,430.00	24,883,558,644.00	1,760,312,786.00

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

Prepared By: _____

Date: _____

Reviewed By: Moses Shungo

Date: 30-09-2019

Approved By: MURIEL DANIEL

Date: 30-09-2019



Budget By Program Sub-Program

Entity: State Department of Corrections and Services
 Period: FJUL-19 To JUN-20

Program	Sub-Program	Description	App Budget	Actual Pay	Variance
0000000000	0000000000	Non Programmatic		(12,538,153)	12,538,153.00
0000000000	0000000000	Non Programmatic		(12,538,153)	12,538,153.00
0601000000	0601000000	Services Licensing		0.00	0.00
0601010000	0601010000	Police Services		0.00	0.00
0602000000	0602000000	Government And Administration	333,531,233	333,531,233	0.00
0602040000	0602040000	Services Field		1,296.50	0.50
0602040000	0602040000	Campaign against Drug and Substance Abuse	333,531,233	333,531,233	0.00
0603000000	0603000000	Government Printing Services		0.00	0.00
0603010000	0603010000	Government Printing Services		0.00	0.00
0604000000	0604000000	Contractual services	25,794,554	24,096,819	1,697,735.00
0604010000	0604010000	Services Tender	24,000,000	22,395,746	1,604,254.00
0604020000	0604020000	Developmentally Disabled	590,000	590,907	(907.00)
0604040000	0604040000	Pre and After Care Service	1,197,750	1,110,165	87,585.00
0623000000	0623000000	Information Technology	515,000	465,861	49,139.00
0623010000	0623010000	Information Technology	515,000	465,861	49,139.00
0624000000	0624000000	Capital Assets		(115,900)	115,900.00
0624010000	0624010000	Capital Assets		(115,900)	115,900.00
Total			26,643,877	24,883,558	1,760,319.32

This has been reviewed and approved following:

Prepared: LEBARDESE
 Reviewed: MORNINGSTAR
 Approved: BARONIEL

Date: 09-20-2019
 Date: 09-20-2019
 Date: 09-20-2019

1908

1908

BANK RECONCILIATION

Period: 01 JUL 15 - JUL 19
 Central: Bayan of Braila Selat
 - STATE DEPARTMENT OF CORRECTIONS
 Account No: 003020540

	as per bank certificate	701.55	62,70
Less -			
1. Payment Book not yet in Bank Statement (Unpresented Cheques)			
2. Receipt Statement recorded in Cash Book			
Add -			
3. Payment Statement recorded in Cash Book			
4. Receipts Book not yet in Bank Statement			
	Balance as per Cash Book	1.55	62,70

Reconciled by: *[Signature]* Signature: Date: 20/07/2019

Reviewed by: *[Signature]* Signature: Date: 20/07/2019

Approved by: *[Signature]* Signature: Date: 20/07/2019

BANK RECONCILIATION

Period Date : 01-JUL-18 To : 15-JUL-19

REC-STATE DEPT FOR CORRECTIONAL SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302054

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

Cheque		Payee	Amount
No	Date		
		Total	

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
		Total

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
		Total

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
		Total

**BANK OF KENYA
BANK RECONCILIATION**

Date: 15 JUL 2019
Branch: Central Kenya / Baile Selat
Account Number: 30206200

Balance as per bank certificate 232,104.30

Less: 1. Payment Book not yet in Bank Statement (Unpresented Cheques)

2. Receipts Statement recorded in Cash Book

Add: 3. Payments Statement recorded in Cash Book

4. Receipts Book not yet in Bank Statement

Balance as per Cash Book 232,104.30

Reconciled by: *[Signature]* Date: 22/07/2019

Reviewed by: *[Signature]* Date: 25/07/2019

Approved by: *[Signature]* Date: 20/07/2019

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 15-JUL-19

DEV STATE DEPT FOR CORRECTIONAL SERVICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302062

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		Total :	
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
		Total :	
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
		Total :	
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
		Total :	

C OF KENYA
RECONCILIATION

Date: 01/08/2019
Central Bank of Kenya
Branch: Selassie
Account Number: 302078000

Balance as per bank certificate 7,104,469,777

Less

1. Payments in Bank Statement (Unpresented Cheques)

2. Receipts recorded in Cash Book

Add

3. Payments recorded in Cash Book

4. Receipts not yet in Bank Statement

Balance as per Cash Book 7,104,469,777

Reconciled by: [Signature] Date: 20/08/2019

Reviewed by: [Signature] Date: 30/08/2019

Approved by: [Signature] Date: 20/08/2019

BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 15-JUL-19

DEV STATE DEPT FOR CORRECTIONAL SERVICES

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302062

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

Cheque		Payee	Amount
No	Date		
			Total :

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

Receipts		Amount
No	Date	
		Total :

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

Cheque		Amount
No	Date	
		Total :

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

Receipts		Amount
No	Date	
		Total :

REPUBLIC OF KENYA

15/7/19

Report of the Brey on the Accounts Balances

.....se of Business 0/06/19.....

Board, consisting of (Official duties)

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

.....MEMBER Joel K. Ngolekong.....

.....MEMBER Moses Sirengo.....

.....sembled at the Cash Office.....

.....10.00 AM.....e) on the 15/7/19.....

.....the following produced:-

Notesh. 277,300

Silver 34.. Sh

Copperh. 0.40 Sh

Cheques (all on reverse) Nil Nil

277,334.40

.....observed at amounting to Sh. Nil Cts

.....been on hand on 14 days date of survey.

.....Cash consists of current coin and notes.

.....Cash Book as follows at the close of the business of

30 JUNE, 2019

.....at hand as40 277,334

.....Balance bank50. 41,386.7

.....Bank Certificate showed409,776,426.40

.....ling to the account on 019 JUNE, 2

.....ference figure and the Cash Book is accounted for

.....nk Reconciliation (F.O. 3.0) attached

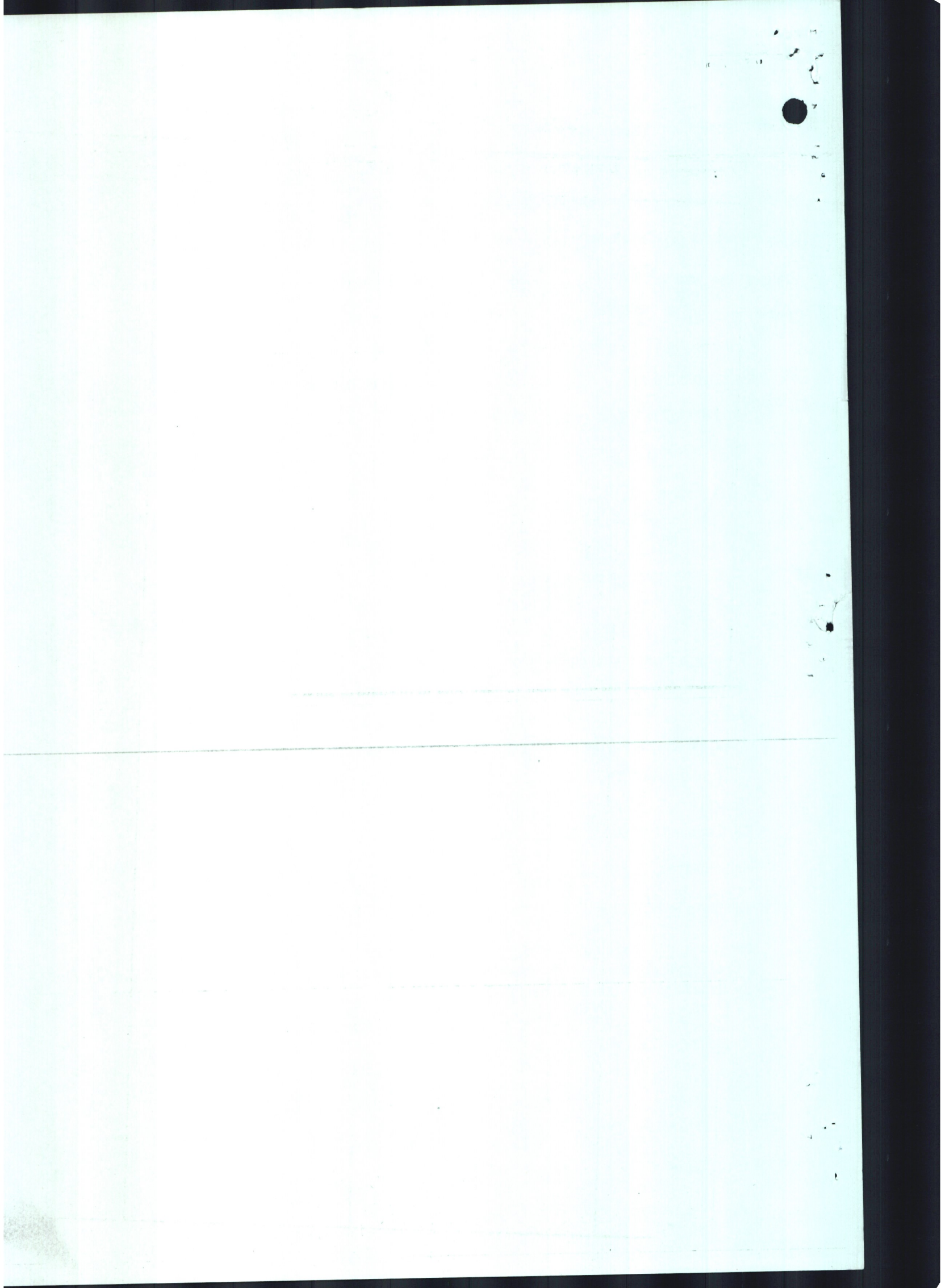
S.M. Mang'ale
Chairman

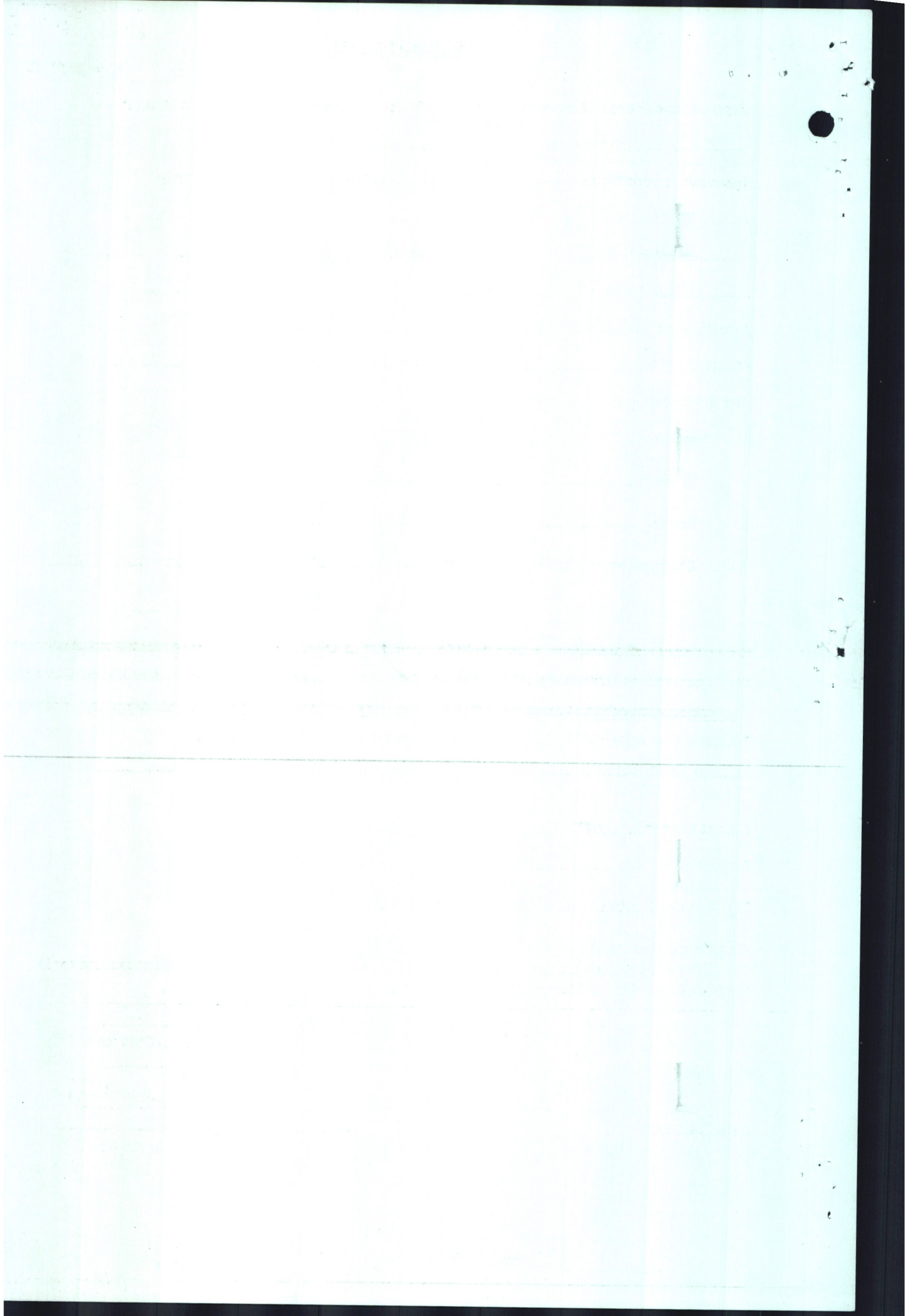
Joel K. Ngolekong
Member

Moses J. Sirengo
Member

15/07/19:

.....embers of the Board





PUBLIC OF KENYA

date...15/7/19

Report of the Board of Directors of the Development Account

Survey on the close of Business 30/06/19

The Board, consisting of (official duties)

CHAIR: S.M. Mang'ala

MEMBER: Joel K. Ngole

MEMBER: Moses Sirengi

Assembled at the Cash Office

At ...10.00 AM (time) on the... 15/7/19

And the following was produced:-

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

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

The cash consists of African currencies and does not contain any coins or notes.

Cash Book showing the following balances at the close on the 30 JUNE, 2019

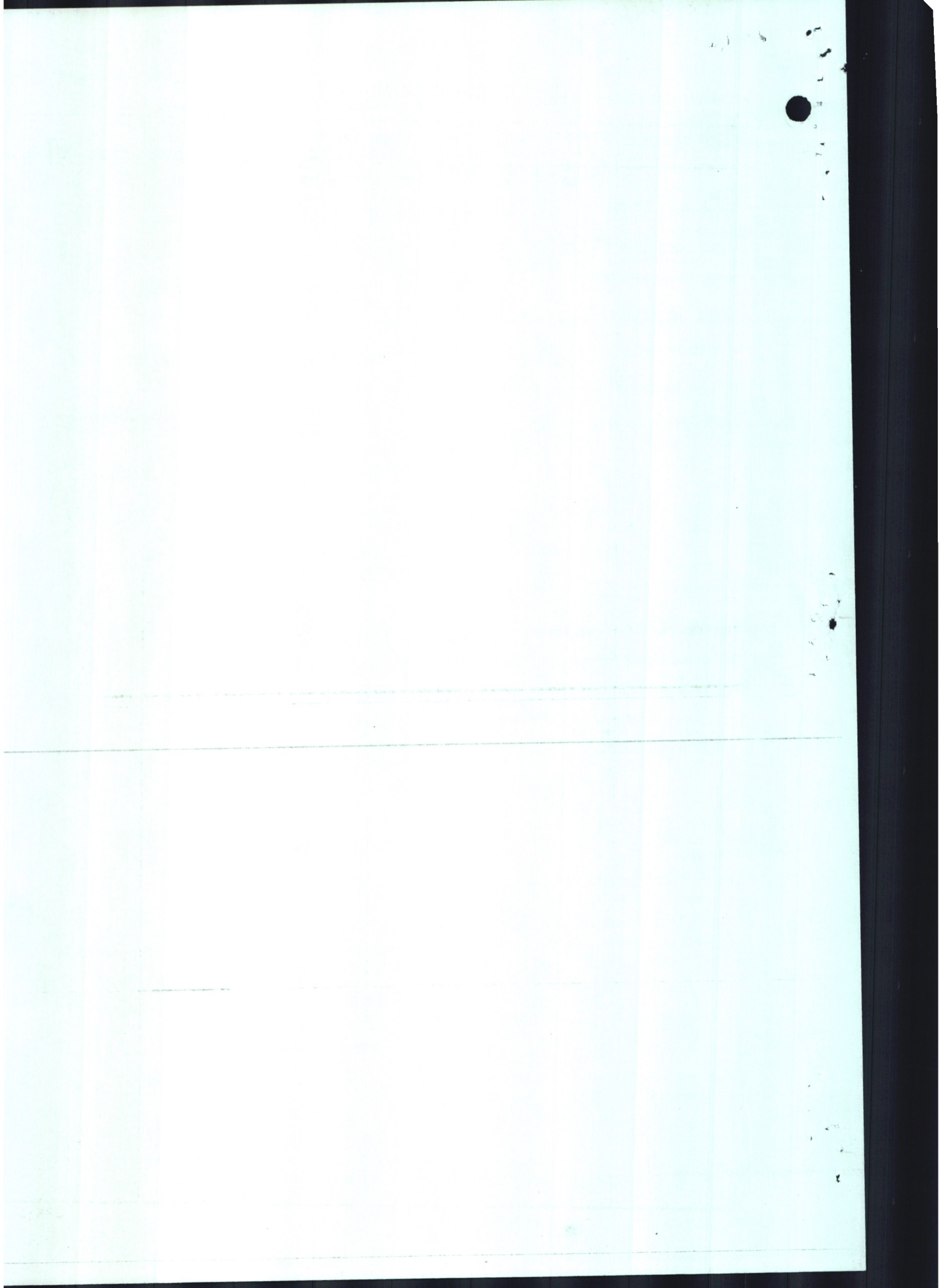
at hand	Sh. NIL
Bank Balance	25,953,458
Bank Certificate	337,560.30

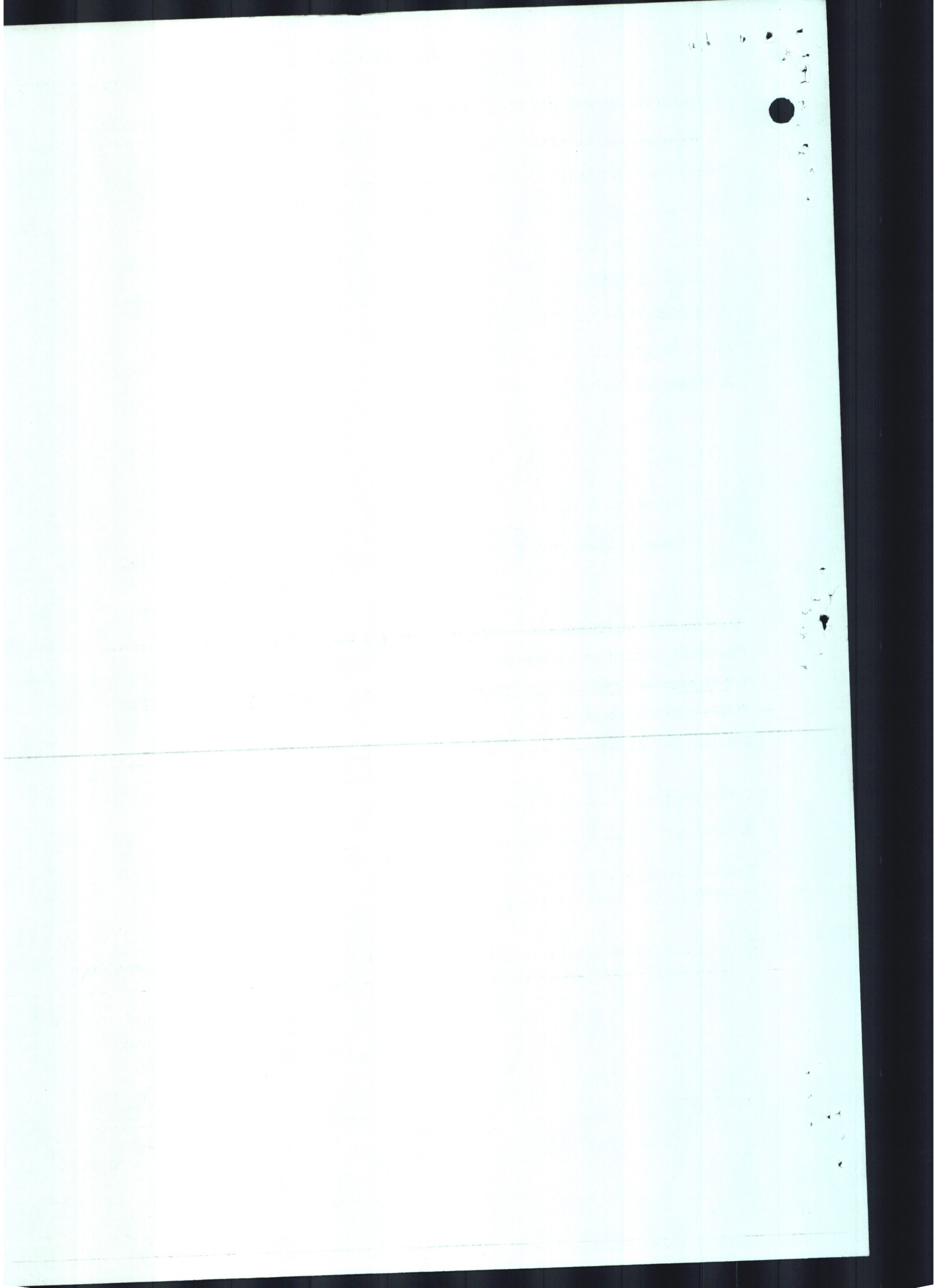
According to the credit of the account on 30 JUNE, 2019, the difference figure and the balance as shown in the Cash Book is accounted for in the Bank Reconciliation (F.O.D.) attached.

S.M. Mang'ala
 Chairman
 Joel K. Ngole
 Moses J. Sirengi
 Members of the Board

15/07/19

(L) GP





REPUBLIC OF KENYA

Date...15/7/19

Report of the Board of Directors of the Bank of Kenya on the Survey on the Bank Balance Sheet Accounts at the close of Business on 30/06/19

The Board, consisting of (Name and official duties)

CHAIR: S.M. Mang'ale

MEMBER: Joel K. Ngoleke

MEMBER: Moses Sirengo

Assembled at Cash Office

at 10.00 AM (Time) on the 15/7/19

and the following produced:-

Notes	Sh. Nil
Silver	Sh. Nil
Copper	Sh. Nil
Cheques (in reverse)	Sh. NIL
	NIL

It was observed that cash amounting to Sh. Nil Cts has been on hand for more than 14 days prior to survey.

Cash consists of East African currency and does not contain any demon coins or notes. The Cash Book reflects the balance at the close of business on 30 - JUNE, 2019.

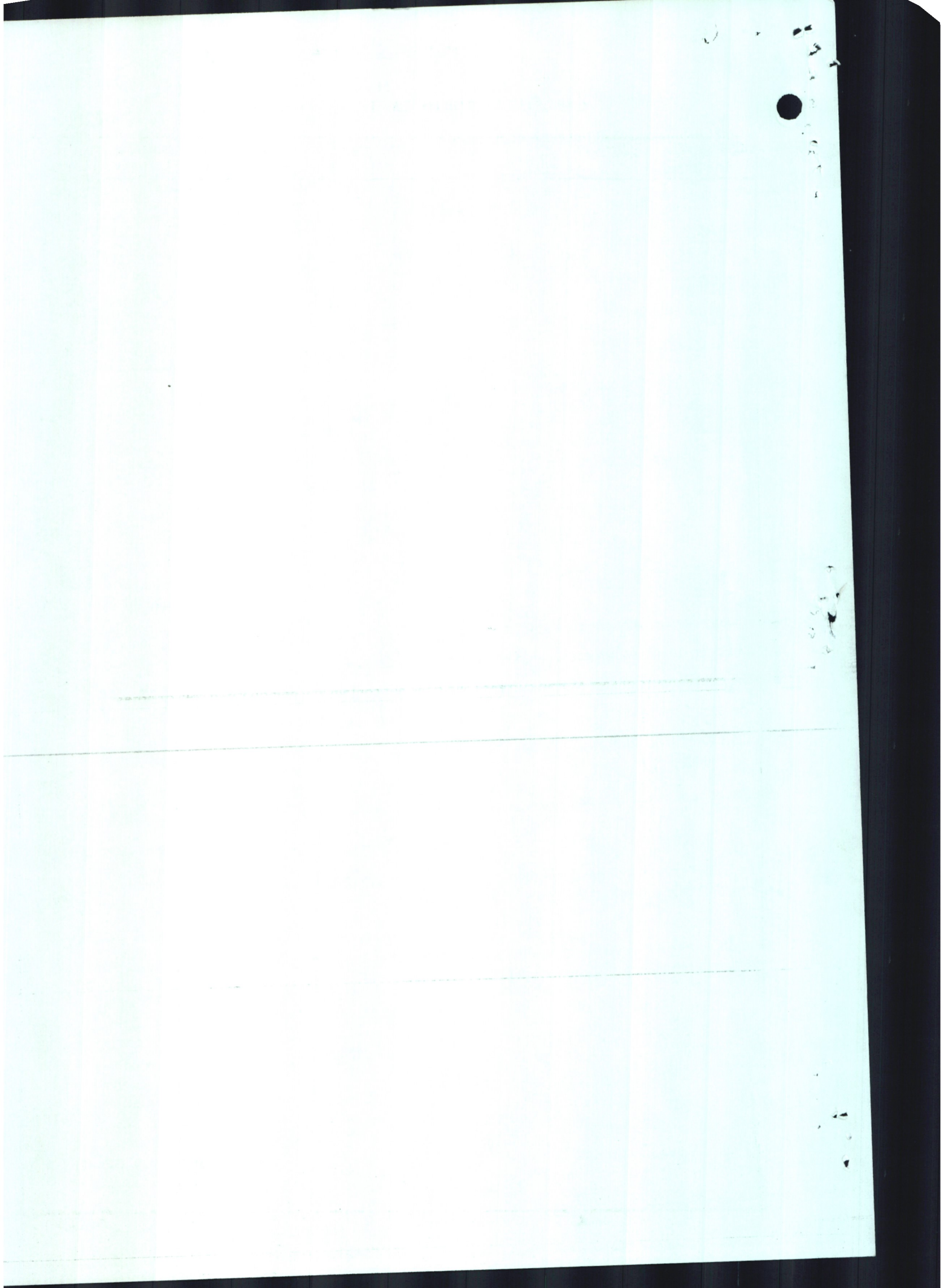
Cash at hand	Sh. 8,000.00
Bank Balance	Sh. 82,10,253.20

The Bank Certificate showed a balance of KSh. 5,939,663.60 to the credit of the account on 30 JUNE, 2019.

The difference between the Cash Book and the Bank Reconciliation Statement (F.O. 30) attached is accounted for by the Cash Book.

S.M. Mang'ale
 Chairman
 Joel K. Ngoleke
 Moses J. Sirengo
 Members of the Board

(07/19: 15)



LIST OF CHEQUES AS PER ON HAND

Cheque No.	Drawer	Date of Cheque received	D	Amount
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(L)

GPR

