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REPORT



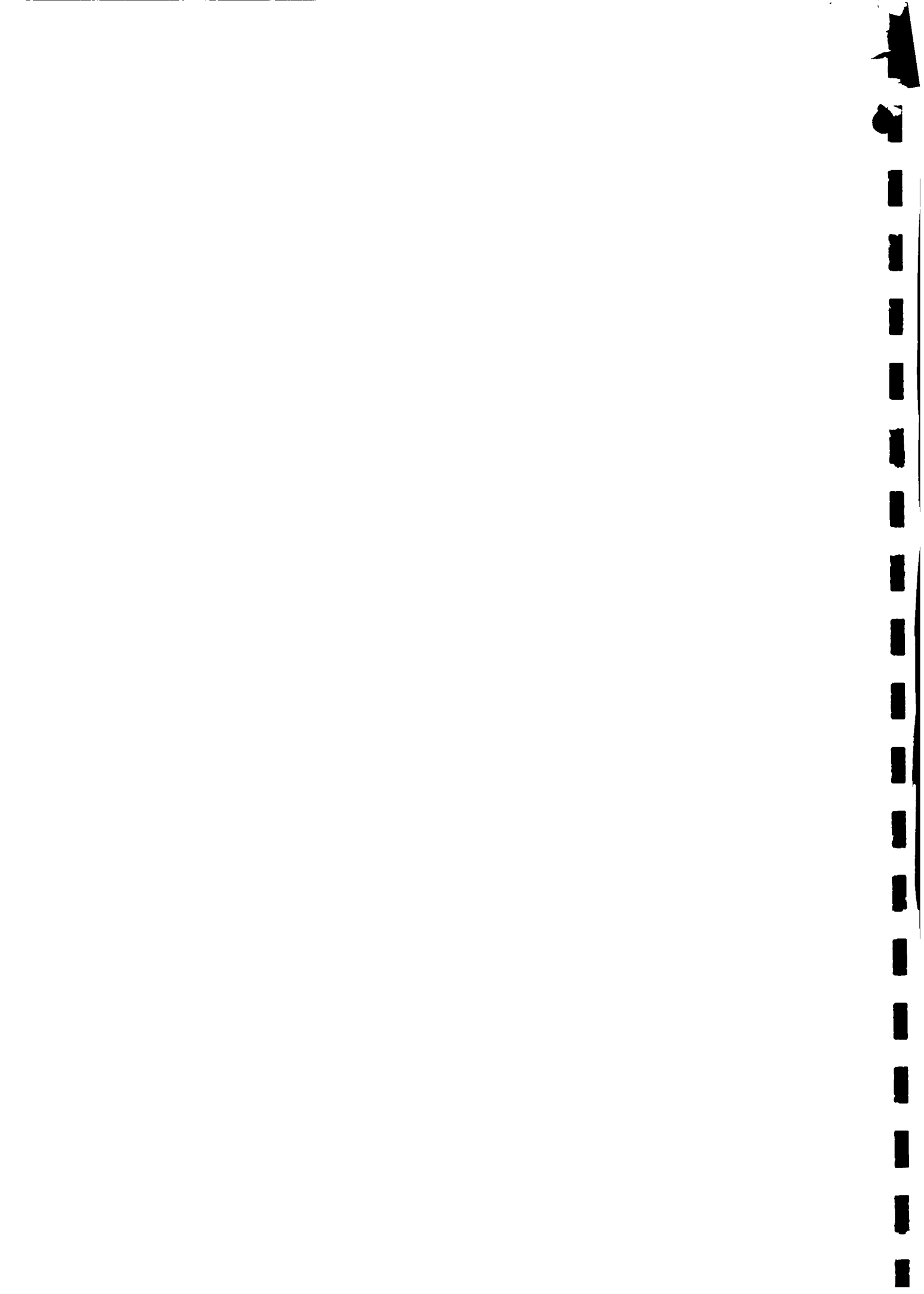
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
PRISONS INDUSTRIES REVOLVING
FUND

FOR THE YEAR ENDED
30 JUNE 2015



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KENYA PRISON SERVICE
(Prison Industries Revolving Fund (P.I.R.F))

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

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

ESTABLISHMENT OF THE PRISONS INDUSTRIES REVOLVING FUND

LEGAL NOTICE No. 314

THE EXCHEQUER AND AUDIT ACT (Cap. 412)

IN EXERCISE of the powers conferred by section 34 of the Exchequer and Audit Act, the Minister for Finance makes the following Regulations:-

THE EXCHEQUER AND AUDIT (PRISONS INDUSTRIES FUND) REGULATIONS, 1988

1. These Regulations may be cited as the Exchequer and Audit (Prison Industries Fund) Regulations, 1988 and shall be deemed to have come into operation on the 1st July, 1987.

2. In these Regulations, unless the context otherwise requires-

“Financial year” means the period from the 1st July in any year to the 30th June in the immediately succeeding year (both days inclusive);

“Fund” means the Prison Industries Fund established by the Treasury under section 32 (1) of the Act;

“Officer administering the fund” means the accounting officer responsible for the vote of the Office of the Vice President and Minister of Home Affairs and National Heritage or any other person appointed by him in writing to administer the fund on his behalf.

3. The purpose and object of the Fund shall be to train and rehabilitate prisoners and inmates and procure necessary raw materials, tools, plants and equipment required thereof; and offer for sale finished products in the open market.

4. The initial capital of the Fund shall be K£ 700,000 appropriated by Parliament in the 1987/88 financial year.

5. The surplus realized in any year from the operations of the Fund shall be retained in the reserve account of the Fund pending Treasury's decision on its disposal, and a deficiency, if realized in any year, shall, subject to Treasury's concurrence, be off-set against the realized surplus.

6. The expenditure on operation of prison industries and maintenance of tools, plants and equipment shall be on the basis of, and be limited to, the annual budget (on receipts and expenditure) which shall be submitted to the Treasury for approval before the beginning of the financial year to which the budget relates.

7. The institutions which may obtain manufactured items from the Prison Industries Fund shall be-

- a) Government Ministries,
- b) Government Departments,
- c) Local Government Authorities,
- d) Parastatal Organizations, and
- e) Private Organizations and Individuals.

8. The selling prices of finished goods shall be reviewed from time to time by the officer administering the Fund in consultation with the Treasury.

9. The Government procurement procedures shall strictly be adhered to when purchasing items referred to under Regulation 3.

10. All the receipts, savings and accruals of the Fund and balance of the Fund at the close of each financial year, shall be retained for the purpose of which the Fund is established subject to the provisions of Regulation 5.

11. The officer administering the Fund shall-

- a) supervise and control the administration of the Fund;
- b) advice and obtain such advice from the Minister for the time being responsible for finance as may from time to time be required;
- c) if he thinks fit, impose conditions as to the use to be made of any expenditure authorized by him or on his behalf and impose any reasonable prohibition, restriction or requirements concerning such use or expenditure;
- d) approve the prices of finished products to be offered for sale;
- e) cause to be kept all proper books of accounts and other books and records in relation to the Fund and to all various activities and undertakings financed by the Fund;
- f) transmit to the Controller and Auditor General, in respect of each financial year within four months after the end thereof, a statement of account relating to the Fund, prepared and signed by him, specifying income to the Fund, and showing the expenditure incurred from the Fund, in such details and with such additional information as he may deem to be proper and sufficient for the purpose of examination and audit by the Controller and Auditor-General in accordance with section 18 (2) of the Act as the Treasury may from time to time direct, and every statement of account shall include details of the balance between the assets and liabilities of the Fund, and indicate the financial status of the Fund, as at the end of the financial year concerned.

Made on the 22nd July, 1988.

GEORGE SAITOTI,
Minister for Finance.

Principal Activities

The principal activity of the *Industries* is to train and rehabilitate prisoners and inmates and procure necessary raw materials, tools, plants and equipment required thereof and offer for sale finished products in the market.

Management

The Directors who served the entity during the year were as follows:

Ms. Josephtha O. Mukobe	State Department for Coordination of National Government
Isaya M. Osugo, CBS	Commissioner General of Prisons
Josphat K. Ituka, MBS	Director Prison Enterprises
Kennedy A. Aluda MBS	Deputy Director Prison Industry

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Corporate Contacts

Telephone: (254) -20-2722900-6
E-mail: commissioner.prisons.go.ke
Website: www.go.ke

Corporate Bankers

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

Independent Auditors

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

Principal Legal Advisers

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

STATEMENT BY THE OFFICER ADMINISTERING THE FUND



Josephtha O. Mukobe (Ms)

PS State Department for Coordination of National Government

It gives me pleasure to note that the Prison Industries Revolving Fund has continued to fulfill its set purpose and objective of training and rehabilitate prisoners and operating in accordance with business principles. During the year under review, 14, 257 prisoners participated in various industrial vocational training programs out of which 6,100 were booked for government Trade Test Grades III, II&I in different fields at a total cost of Kshs. 9, 091, 00.00. These prisoners passed their examinations and some of them have been released from prisons to the society as skilled artisans ready to join their families and communities in nation building. Besides, the fund has continued to make the valuable contribution in support of the county's critical pool of skilled artisan for the industrial and construction industry in line with vision 2030.

The Fund also realized a net surplus of Kshs. 126, 982, 366.32 which is 150.9% increase from Kshs. 50, 614, 994.70 realized in 2013/2014. At the same time, current assets increased from Kshs. 405, 299,152.84 in 2013/2014 to Kshs 521, 282, 073.18 in 2014/2015 financial year. This sterling performance is a true testimony of the fund's stability and sustainability. Establishing a stable and sustainable fund to finance prisons offender rehabilitation programs were the noble

ideals of the founders of this fund in 1988. I want to reiterate my commitment to strengthening this fund to become an efficient and effective framework to fully support offender rehabilitation and reformation programs in our prisons.

Further, I am greatly impressed by the prudent measures the Commissioner General of Prisons and his team have put on the management of the fund. This fund has not only achieved its set purpose and objectives, but has also set a firm foundation for future prosperity. I urge prisons department to double its efforts to ensure that the fund not only fulfills its purpose, but also generates surplus funds that can be used to supplement the exchequer on the operational expenditure of prisons.

STATEMENT BY THE COMMISSIONER GENERAL OF PRISONS



ISAYA M. OSUGO, CBS

COMMISSIONER GENERAL OF PRISONS

The performance of Prison Industries Revolving during the financial year 2014/2015 is yet another great improvement. The fund has continued to grow from the initial seed capital of Kshs. 14,000,000 appropriated by parliament in 1987/88 to the current assets base of Kshs. 512,282,073.18. At the same time, the numbers of prisoners enrolling in industrial vocational training and vocational training programs have witnessed marked increase.

During the year under review, the fund operated 97 industrial prisons across the country offering industrial vocational training to 14, 257 prisoners. As the country continues to embrace

devolution, my department has taken steps to ensure that there is at least one industrial prison in each one of the 47 counties. These industrial prisons not only offer vocational training in different skills to prisoners at the grass root level but also provide employment opportunities to prisoners serving prison sentences and manufacture high quality products for sale in the local markets. The main beneficiary of prison industries products are schools, churches, hospitals, county governments, national government department , nongovernmental organizations, private firms and individuals. Once released from prisons, the skilled prisoners are absorbed and integrate in society where they add to the national pool of artisans necessary for national development.

Further, during the year under review, the department recruited 120 new technicians of various industrial skills to enhance the human resource capacity for prisoners training programs and industrial production. This will go along way in injecting new ideas and technology to keep our industrial vocational training and products competitive.

I am greatly indebted to the Principal Secretary, State Department for Coordination of National Government who is also the officer administering the fund for the great support and advice accorded us in the operations of the fund. I also take this opportunity to thank ministries, departments, government agencies and in a special way county governments who have continued to buy prison industries products. I appeal to all to continue supporting us as every time we buy prison industries products, we are helping in rehabilitation and reformation of offenders and making our society safer and secure.

STATEMENT BY THE DIRECTOR OF PRISON ENTERPRISES



JOSPHAT K. ITUKA, MBS, ACGP

The Kenya Prison Enterprises comprise of Prisons Farms and Industries. Prisons Industries operate under the Prisons Industries Revolving Fund established by Legal Notice No. 314 of the Exchequer and Audit Act (Cap 412) Regulations, 1988.

During the financial year 2014/2015, the operations of prison industries revolving fund registered yet again another impressive business report. The fund not only lived true to its purpose and objectives, but also witnessed tremendous improvement and expansion in vocational training programs, capital investment and revenue generation.

The number of prisoners registering for various vocational training skills increased from 10,100 in 2013/2014 to 14,257 while those who sat for and passed government trade test in different skills and levels increased from 5,959 to 6,100 in the same period.

Efforts have also been directed towards improvement of the quality of training. During the period under review, 90 technical officers were trained at Kenya Technical Teachers College, Industrial Training Authority and Machakos School for the Blind on technical instructor courses in Polishing, Tailoring and Leather work respectively.

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Further, efforts have been made to market prison industries products. A new show room was opened in Kamiti to serve the expanding market in Kasarani and Kiambu regions. Other show rooms are under construction in Naivasha, Kakamega, Nyeri and Thika.

In re-focusing the fund on its core mandate of offender rehabilitation, capital investment and increasing profitability, the fund has aligned to a new strategic direction of becoming financially stable and self- sustainable. This strategic intent is attested by the financial performance for 2014/2015.

STATEMENT BY THE DEPUTY DIRECTOR OF PRISONS ENTERPRISES (INDUSTRIES)



KENNEDY ALUDA, MBS, SACP

The Kenya Prisons Industries provides rehabilitation opportunities to inmates and produces high quality merchandise at competitive prices for sale in the market. The program aids in the rehabilitation of inmates by teaching them job skills that are easily transferable to the private sector upon release. The enterprise operation employs over 700 technical staff with well over 14,000 inmates placed on the program.

The industries are always committed to offering services that exceed the expectations of our customers by producing high quality products and services.

Over the years, the industries has endeavoured to find creative and efficient ways to advance our products and services while reducing costs to the government and providing profit making opportunities to our private sector partners as is elicited in the production of new look parliamentary chambers and the refurbishment of the law courts of Kenya all over the country.

Many inmates come to prisons having never held a real job or learnt the value of work. The prison industries is designed to serve Kenyan citizens by providing inmates with hands-on vocational training and teaching them social values that include work ethics, responsibility and

a sense of self-worth they missed or never experienced before. The program facilitates inmates' adjustment and reintegration into the society upon release. This means that the inmate work assignment emulates real-life to the greatest extent possible.

It is designed to provide inmates with the vocational training and work experience needed to help ease their transition to life outside the prison walls. Their adjustment and reintegration into society upon release is the program's greatest value. This can only be possible if there is support and goodwill from all stake holders.

STATEMENT OF OFFICER ADMINISTERING FUND RESPONSIBILITIES

The Exchequer and Audit Act CAP 412, section 11 of the Legal Notice Act No314, require the Officer administering the Fund to prepare financial statements in respect of that *Prison Industries Revolving Fund*, which give a true and fair view of the state of affairs of the *Fund* at the end of the financial period and the operating results of the *Fund* for that year. The Officer administering the Fund is also required to ensure that the *Prison Industries Revolving Fund* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *Fund*. The Officer administering the Fund is also responsible for safeguarding the assets of the *Fund*.


The Officer administering the Fund is responsible for the preparation and presentation of the *Prison Industries Revolving Fund* financial statements, which give a true and fair view of the state of affairs of the *Fund* for and as at the end of the financial year (period) ended on June 30, 2015. 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 *Fund* (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Officer administering the Fund accepts responsibility for the *Prison Industries Revolving Fund* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards (IFRS), and in the manner required by the PFM Act. The Officer administering the Fund is of the opinion that the *Prison Industries Revolving Fund* financial statements give a true and fair view of the state of *Fund* transactions during the financial year ended June 30, 2015, and of the *Funds* financial position as at that date. The Officer administering the Fund further confirms the completeness of the accounting records maintained for the *Prison Industries Revolving Fund* which have been relied upon in the preparation of the *Funds* financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Officer administering the Fund to indicate that the *Prison Industries Revolving Fund* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The *Prison Industries Revolving Fund* financial statements were approved by the Principal Secretary Interior and coordination. _____ 2015



MS. JOSEPHTA O. MUKOBE



ISAYA M. OSUGO, CBS

PS- State Department for Coordination of National Government

Commissioner General of Prisons

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON PRISONS INDUSTRIES REVOLVING FUND FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Prisons Industries Revolving Fund set out on pages 1 to 12 which comprise the comprehensive statement of financial position as at 30 June 2015, and the comprehensive statement of financial performance, statement of cash flows, statement of changes in net assets and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor General in accordance with the Provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and responsibility in accordance with the Provisions of Section 7 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with international Standards on the Auditing. Those Standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit

procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer Opinion

1. Debtors

Included in statement for financial position debtors figure of Kshs.44,448,964.08 as at 30 June 2015 are loans amounting to Kshs.5,819,720.75 due from the former Permanent Secretary Ministry of Home Affairs, District Commissioners, Officer Commanding Police Divisions, Commissioner of Police, National Youth Service, Military officers, Embu District Hospital and Commissioner of Prisons. Also included are old debts of Kshs.451,221.50 relating to old debts owed by private individuals some have since passed on and Kshs.5,819,720.00 from government institutions with some dating back to late nineties.

It is not clear how senior government officers were given goods on credit without valid contracts. I am unable to confirm if the Fund will be able to recover the amounts advanced. Any provision that would have been necessary in relation to this uncertainty has not been incorporated in these financial statements.

2. Suspense Account

There was no documentary evidence availed to support the Kshs.3,966,131.10 Suspense Account (2013 / 2014 Kshs.23,965,577.08) which is explained under note 10 to the accounts as balancing figures on account were not in agreement.

3. Creditors Account

The financial statements reflect Kshs.61,137,546.00 against creditors which increased from the opening balance of Kshs.51,229,625.00 by Kshs.9,907,921.00. No explanation has been given for failure to pay creditors despite the fund reflecting huge bank balances.

4. PMG Balance

The comprehensive statement of financial position as at 30 June 2015, reflects a PMG balance of Kshs.151,321,358.13 which differs with the board of survey report balance of Kshs.57,823,442.30 by an unexplained difference of Kshs.93,497,915.83. In addition, the bank certificate in support of the balance was not availed for audit review.

The Fund did not prepare monthly bank reconciliation statements for the whole year and hence, it was not possible to ascertain whether all bank transactions and PMG balances during the year under review were fairly stated.

5. Internal Controls and Books of Accounts

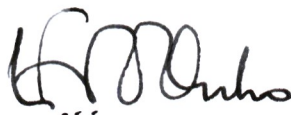
The Fund has a weak internal control system in place and irregularities or errors may have occurred which could not have been detected and has been operating during the year without maintaining proper books of accounts as required by the Public Audit Act, 2003. This made it impossible to establish and verify the sums of money received and expenditure incurred on account of the funds and the assets and liabilities of the fund for the period ended 30 June 2015.

6. Non-maintenance of Fixed Assets Register

The statement of financial position as at 30 June 2015 reflects a fixed assets balance of Kshs.94,625,147.29 which includes machinery worth Kshs.73,559,400.12 and Kshs.2,926,440.00 of scrap machinery, most of which have since become obsolete. The management of the Fund did not maintain a fixed assets register. Consequently, I am unable to confirm whether all fixed assets as reported in the statement of financial position physically existed or were correctly valued.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

Nairobi

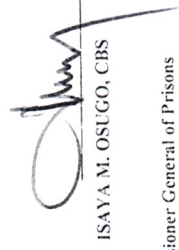
14 March 2016

**OFFICE OF THE PRESIDENT AND MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT
KENYA PRISONS INDUSTRIES REVOLVING FUND
COMPREHENSIVE STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30TH JUNE 2015**

	Notes	2014/2015		2013/2014	
		KSHS		KSHS	
FIXED ASSETS					
Motor Vehicles NBV	3	14,012,386.06	15,569,317.84		
Machinery NBV		73,559,400.12	72,073,023.37		
Computers		4,126,921.11	3,955,567.48		
Scrap Machinery		2,926,440.00	2,926,440.00		
Total Fixed Assets		94,625,147.29	94,524,348.69		
CURRENT ASSETS					
Raw Materials		157,944,258.52	92,420,221.22		
Work in progress	4	144,423,043.83	108,630,480.74		
Finished Goods		23,017,197.33	21,077,444.11		
Debtors	5	44,448,964.08	22,304,677.25		
P.M.G.	6	151,321,358.13	128,369,320.83		
Total Current Assets		521,154,821.89	372,802,144.15		
LESS CURRENT LIABILITIES					
Customers deposits(Advance Income)	7	42,360,350.00	10,797,715.00		
Creditors		61,137,546.00	51,229,625.00		
Net Current Assets		417,656,925.89	310,774,804.15		
NET ASSETS		512,282,073.18	405,299,152.84		
FINANCED BY:					
Capital	8	14,000,000.00	14,000,000.00		
Accumulated Revenue	9	367,333,575.76	316,718,581.06		
Net Profit/(Loss)		126,982,366.32	50,614,994.70		
Suspense Account	10	3,966,131.10	23,965,577.08		
		512,282,073.18	405,299,152.84		


MS. JOSEPHITA O. MUKOBE

PS- Coordination of National Government


ISAYA M. OSUGO, CBS

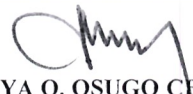
Commissioner General of Prisons

MINISTRY OF INTERIOR AND CO--ORDINATION OF NATIONAL GOVERNMENT
KENYA PRISONS INDUSTRIES FUND ACCOUNT
COMPREHENSIVE STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30TH JUNE,2015			
DETAILS	Notes	2014-2015	2013-2014
		Kshs.	Kshs.
Sales	1b/2	486,554,683.18	424,683,640.32
Less: previous Debts collected during the year		16,033,735.00	
		470,520,948.18	424,683,640.32
Opening Stock (1-7-2014)			
Raw Materials		92,420,221.22	92,140,464.58
Work in Progress		108,630,480.74	115,040,963.82
Finished goods		21,075,444.11	14,564,564.33
Purchases - (2211023)		375,817,238.55	317,800,538.20
Total Cost of Materials		597,943,384.62	539,546,530.93
Less Closing Stock (30-06-2015)			
Raw Materials		157,944,258.52	92,420,221.22
Work in progress		144,423,043.83	108,630,480.74
Finished goods		23,017,197.33	21,075,444.11
Sub-Total		325,384,499.68	222,126,146.07
Cost of goods sold		272,558,884.94	317,420,384.86
Gross Profit/Loss		197,962,063.24	107,263,255.46
Less Operating Expenses:			
2210101 - Electricity		368,249.00	101,465.00
2210102 - Water & Sewerage Charges			-
2210201- Telephone,Telex Mobile Charges		50,000.00	71,000.00
2210301 - Travel Costs		4,580,128.00	2,966,790.00
2210302 - Accom. Domestic travel		7,582,900.00	6,434,791.00
2210303 - Daily Subsistence		7,675,440.00	11,433,839.00
2210401- Foreign Travel			5,213.70
2210402- Foreign Travel Accommodation			108,000.00
2210403 - Daily Subsistence (foreign)			
2210503 - Publications to Newspapers etc		114,700.00	128,640.00
2210504 - Advertising Awareness & Publicity		981,408.00	560,439.00
2210505 - Trade Shows & Exhibition		2,902,317.00	1,903,535.00
2210706- Book Allowance		46,566.50	
2210708 - Project Allowance			21,925.00
2210711 - Tuition Fee		157,800.00	382,500.00
2210801 - Catering Services		846,353.00	298,090.00
2211016 - Purch. Of Uniform & Clothing (Staff)		934,840.00	874,515.00
2211101 - General Office Supplies		3,008,821.00	2,071,072.50
2211102 - Supplies & Ass. For computer & printer		736,564.00	357,461.00
2211201 - Refined Fuel & Lubricants for Transport		6,453,815.40	4,410,515.10
2211204 - Other Fuel (Wood)		1,170,000.00	1,202,840.00
2211301 - Bank Charges			
2211302 - School Fees Examination		9,091,000.00	6,000.00
2220101 - Maint. M/Vehicle		2,089,345.60	3,434,564.00
2220201 - Maint. Of Plant, Mech. & Equip		3,460,370.00	3,395,576.00
2220205 - Maint. Building & Stations-Non resid.		5,838,355.00	5,893,815.00
2220210 - Maint. Of Computers		467,499.00	132,000.00
3211201- Overhaul of plant & equipment			
Depreciation	3	12,423,225.42	10,453,674.46
Total Operating costs		70,979,696.92	56,648,260.76
Net Profit/(Loss)		126,982,366.32	50,614,994.70



MS. JOSEPHTA O. MUKOBE
 PS- Coordination of National Government



ISAYA O. OSUGO CBS
 Commissioner General of Prisons

STATEMENT OF CASH FLOWS

CASH FLOWS FROM OPERATING ACTIVITIES (REVENUE COLLECTION)

2014-2015

2013-2014

	Note 2		
RECEIPT FROM VARIOUS ST		479,939,296.35	402,281,239.32
PAYMENTS			
2210101	Electricity	368,249.00	101,465.00
2210102	Water & Sewerage Charges	-	-
2210201	Telephone Telex Mobile Char	50,000.00	71,000.00
2210301	Travel Costs	4,580,128.00	2,996,790.00
2210302	Accommodation, Domestic Tr	7,582,900.00	6,434,791.00
2210303	Daily Subsistence	7,675,440.00	11,433,839.00
2210401	Foreign Travel	-	5,213.70
2210402	Foreign Travel Accommodati	-	108,000.00
2210504	Advertisisng Awareness and P	981,408.00	560,439.00
2210505	Trade Shows & Exhibition	2,902,317.00	1,903,535.00
2210503	Subscription to Newspaper	114,700.00	128,640.00
2210706	Book Allowances	46,566.50	-
2210708	Project Allowance	-	21,925.00
2210711	Tuition Fees	157,800.00	382,500.00
2210801	Catering Services	846,353.00	298,090.00
2211016	Purchase of uniform & clotng	934,840.00	874,515.00
2211023	Supplies for Production	375,817,238.55	317,800,538.20
2211101	General Office Supplies	3,008,821.00	2,071,072.50
2211102	Supplies and Accessories for C	736,564.00	357,461.00
2211201	Refined Fuel and Lubricants f	6,453,815.00	4,410,515.00
2211204	Other Fuel (wood)	1,170,000.00	1,202,840.00
2211302	School Fees Examination	9,091,000.00	6,000.00
2220101	Maintenance of Motor Vehicle	2,089,345.60	3,434,564.00
2220101	Maintenance of plant, Mech. &	3,460,370.00	3,395,576.00
2220205	Maintenance of Building (Nor	5,838,355.00	5,893,815.00
2220210	Maintenance of Computers	467,499.00	132,000.00
SUB TOTAL		434,373,709.65	364,025,124.40

ADD CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Non Current Asset		12,613,549.00	29,883,170.00
Transfer to Development Account		10,000,000.00	
TOTAL PAYMENT		456,987,258.65	393,908,294.40
Net increase/decrease in cash			
Cash equivalent as at 1st July		128,369,320.83	119,965,675.51
Cash equivalent as at 30th June		151,321,358.53	128,338,620.43

STATEMENT OF CHANGES IN NET ASSETS		
For the year ended 30th June 2015		
	Industries Account	Accumulated Reserves
Balance as at 30th June, 2013	14,000,000.00	241,205,584.28
Add surplus for the previous year	14,000,000.00	75,512,996.78
Balance as at 30th June, 2014	14,000,000.00	316,718,581.06
Add surplus for the previous year	-	50,614,994.76
Balance as at 30th June, 2015	14,000,000.00	367,333,575.76

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

ITEM	DESCRIPTION	TOTAL ALLOCATION	ADJUSTMENT \$ 2011-2015	FINAL BUDGET 2014-2015	ACTUAL COMPARABLE BASIS 2015	PERFORMANCE DIFFERENCE 2014-2015
2210101	Electricity Expenses	500,000.00	1,000,000.00	1,500,000	368,249.00	1,131,751.00
2210102	Water & Sewerage	200,000.00		200,000.00		200,000.00
2210201	Telephone ,Telex	200,000.00		200,000.00	50,000.00	150,000.00
2210301	Travel costs (Domestic)	2,700,000.00	1,200,000.00	3,900,000.00	4,580,126.00	(680,126.00)
2210302	Accommodation(Domestic)	6,000,000.00	800,000.00	6,800,000.00	7,582,900.00	(782,900.00)
2210303	Daily Subsistence(Domestic)	5,500,000.00	1,200,000.00	6,700,000.00	7,875,440.00	(1,175,440.00)
2210401	Travel costs(Foreign)					
2210402	Accommodation (Foreign travel)					
2210403	Daily Subsistence(Foreign)					
2210503	Subscription Newspapers, periodicals	330,000.00		330,000.00	114,700.00	215,300.00
2210504	Advertising Awareness,Publicity	1,000,000.00		1,000,000.00	981,408.00	1,582.00
2210505	Trade Shows & Exhibitions	2,500,000.00	850,000.00	3,350,000.00	2,902,317.00	447,683.00
2210706	Book Allowance	80,000.00		80,000.00	46,586.00	33,414.00
2210711	Tuition Fee Allowance	2,000,000.00		2,000,000.00	157,800.00	1,842,000.00
2210718	Project Allowance	100,000.00		100,000.00		100,000.00
2210801	Catering Services	1,000,000.00		1,000,000.00	846,353.00	153,647.00
2211006	Purchase of W/shop Tools,Spares,Equip	12,000,000.00		12,000,000.00	12,169,989	(169989.00)
2211016	Purchase of Uniform & Clothing	1,000,000.00		1,000,000.00	934,840.00	65,160.00
2211023	Supplies for Production	269,992,000.00	130,000,000.00	399,992,000.00	375,817,238.55	24,174,761.50
2211101	General Office Supplies	1,500,000.00	750,000.00	2,250,000.00	3,008,821.00	(758,821.00)
2211102	Supplies & Accessories for Computers	500,000.00		500,000.00	736,564.00	(236,564.00)
2211201	Refined Fuels & Lubricants for Transport	5,000,000.00	700,000.00	5,700,000.00	6,453,815.40	(753,815.40)
2211204	Other Fuel,Wood,Charcoal etc	2,000,000.00		2,000,000.00	1,170,000.00	830,000.00
2211302	School Exam & Invigilation fee	20,000,000.00		20,000,000.00	9,091,000.00	10,909,000.00
2220101	Maintenance Expenses (Motor Vehicle)	3,500,000.00		3,500,000.00	2,080,345.00	1,419,655.00
2220201	Maintenance of Plant Machinery & Equip.	3,000,000.00		3,000,000.00	3,460,370.00	(460,655.00)
2220205	Maint of Building & Stn -Non Residential	6,000,000.00	1,500,000.00	7,500,000.00	5,836,355.00	(1,663,645.00)
2220210	Maint.of Computers &	400,000.00		400,000.00	467,499.00	(67,499.00)

PRISONS INDUSTRIES REVOLVING FUND AS AT 30TH JUNE 2015

NOTES TO THE ACCOUNTS

Purpose of Establishment

The Prison Industries Revolving Fund was found on the premises of acting as a training ground for inmates. It is aimed at manufacturing products for own use as well as for the market thereby generating revenue for the Fund. It was also aimed at offering some vocational training to prisoners so that they would upon completion of their sentence engage in vocational works as way of training them. More than profit motive, it's driven by need to training and rehabilitation of prisoners on various skills.

Accounting policies

The accounting policies adopted in the preparation of the financial statements are set out as follows

a) Basis of preparation

The financial statements have been prepared under historical cost convention.

b) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Fund and can reliably be measured on accrual basis.

c) Fixed assets

1. Fixed assets are stated at Net Book Value or cost less accumulated depreciation. Depreciation is calculated on reducing balance as follows:-

2. Motor Vehicles	10%
3. Machinery	5%
4. Tools	33 1/3%
5. Computers	5%

d) Revenue Reserve

Constitutes retained surpluses from operations to the fund pending Treasury decision on its disposal. Any deficiency realized in any financial year shall, subject to Treasury approval, be set-off against the retained surpluses.

e) The preparation of the Trading, Profit and Loss Account and the Balance sheet for the year ended 30th June, 2015 is based from manual records. Revenue and Expenditure return and stock taking certificates from the stations.

2. Sales

Sales represent revenue collected by respective stations and surrendered at Prison Headquarters.

	2013/2014	2014/2015
Sales	391,484,524.32	437,578,946.35
Credit sales for the year	<u>16,101,235.00</u>	<u>38,178,021.83</u>
B/F Prepayment	17,097,881.00	10,797,715.00
Previous debt collected during the year		<u>(16,33,735.00)</u>
	<u>424,683,640.32</u>	<u>470,520,948.18</u>

The amount of 437,578,946.35 excludes 42,360,350.00 which was a prepayment hence was not included in the sales of the financial year

3. Fixed Asset Schedule

See Schedule Attached.

4. Inventories

Inventories are valued at the lower cost or net realizable value.

	<u>2013/2014</u>	<u>2014/2015</u>
Raw materials	92,420,221.22	157,944,258.52
Work in progress	108,630,480.74	144,423,043.83
Finished goods	<u>21,075,444.11</u>	<u>23,017,197.33</u>
	<u>222,126,146.07</u>	<u>325,384,499.68</u>

5. Debtors

The debtors represent the amount owed to the fund from credit sales. These constitute both Government Departments as well as private individuals.

	<u>2013/2014</u>	<u>2014/2015</u>
Government	21,853,455.75	43,997,742.58
Private	<u>451,221.50</u>	<u>451,221.50</u>
	<u>22,304,677.25</u>	<u>44,448,964.08</u>

DEBTORS RECONCILIATION AS AT 30TH JUNE 2015

Opening balance as at 1 st July, 2014	22,304,677.25
Add New debts during the year	38,178,021.83
Less: debts paid	<u>(16,033,735.00)</u>
Closing balance as at 30thJune, 2015	<u>44,448,964.08</u>

6) PMG

PMG Account represents the amount that is held in the Ministry Deposit Account on behalf of the Fund. During the Year; this has been derived as hereunder:

	<u>2013/2014</u>	<u>2014/2015</u>
Opening balance	119,965,675.51	128,369,320.83
Add year sales	<u>402,282,239.32</u>	<u>479,939,296.35</u>
	522,247,914.83	608,308,617.18
Transfer to development		(10,000,000.00)
Less Total Expenditure	<u>(393,878,594.50)</u>	<u>(446,987,259.05)</u>
Closing balance	<u>128,369,320.83</u>	<u>151,321,358.13</u>

2014/2015

Operating and Capital Expenditure	71,170,020.50
Direct cost (Raw materials-2211023	<u>375,817,238.55</u>
	<u>446,987,259.05</u>

7) PREPAYMENTS

PREPAID INCOME

Represent customer deposits for work in progress at year end where a customer is supposed to pay a down payment upon placing an order.

	<u>2013/2014</u>	<u>2014/2015</u>
Government	7,606,030.00	39,003,600.00
Private	<u>3,191,685.00</u>	<u>3,356,750.00</u>
	<u>10,797,715.00</u>	<u>42,360,350.00</u>

8) Capital Fund

Authorized capital is Khs 14,000,000.00 initially appropriated by Parliament vide Legal Notice no. 314 of 1992/93.

9) Accumulated Revenue

Movement in revenue reserves during the year were as follows:-

	<u>2013/2014</u>	<u>2014/2015</u>
Balance b/f	241,205,584.28	241,205,584.28
Adjustments		
Net Profit/Loss	<u>75,512,996.78</u>	<u>50,614,994.70</u>
	<u>316,718,581.06</u>	<u>367,333,575.76</u>

10. SUSPENSE

The suspense account balance represents a balancing figure as the books of accounts were not in agreement. The suspense account has reduced to the current level. Movement in the account is as follows.

	<u>2013/2014</u>	<u>2014/2015</u>
Balance B/F	2,098,419.56	23,965,577.08
Increase/decrease	<u>21,867,157.52</u>	<u>(19,999,445.98)</u>
	23,965,577.08	3,966,131.10

S/NO.	STATION	NATURE OF DEPOSIT	TOTAL COST	DEPOSIT PAID	MR/NO.	DATE
1	KAMITI MAIN	PRIVATE	200,000.00	100,000.00	3900094	16/5/2014
			75,000.00	100,000.00	2936109	22/9/2014
			70,000.00	65,000.00	6357119	17/11/2014
			30,000.00	20,000.00	6357118	
			45,000.00	20,000.00	6616714	
			30,000.00	26,000.00	7015244	
			18,000.00	8,000.00	7015249	
			210,000.00	180,000.00	6858972	
		TOTAL:	678,000.00	519,000.00		
2	LANGATA 'W'	PRIVATE	1,000.00	1,000.00	8716136	17/6/99
			100	100.00	5611520	28/7/2001
			400.00	400.00	516034	21/2/2001
			1000	1000	1000090	28/2/2001
			5,500.00	3,200.00	3899868	3/11/2014
			4,000.00	2000	3249541	6/11/2014
			24000	10,000.00	7015420	8/4/2015
			3,000.00	10,000.00	6857281	14/1/2015
			3,000.00	2,000.00	6357282	15/1/2015
			42,000.00	2,000.00	7015433	14/4/2015
		TOTAL	42,000.00	31,700.00		
	EMBU WOMEN	PRIVATE	850.00	550.00	7699207	
			600.00	600.00	7699201	
			2,700.00	700.00	7622165	
		TOTAL	4,150.00	1,850.00		
	SHIMO MAIN	PRIVATE	111,000.00	83,000.00	7703072	23/6/2015
			7,500.00	4,000.00	7703074	
		TOTAL	118,500.00	87,000.00		
	GOVERNMENT		708,800.00	708,800.00	7703062	15/06/2015
	TOTAL		708,800.00	708,800.00		
3	SHIMO BI	PRIVATE	28,600.00	32,000.00	9430398	
			28,600.00	9,000.00	9430399	
		TOTAL	57,200.00	41,000.00		
	WUNDANYI MAIN	PRIVATE	7,000.00	4,000.00		
			7,600.00	4,000.00		
			5,000.00	5,000.00		
		TOTAL:	19,600.00	13,000.00		
6	MURANGA MAIN	PRIVATE	5,000	5,000.00	6663103	13/02/2015
			20,000	20,000.00	7082538	11/6/2015
			17,000	17,000.00	7082541	10/5/2015
		TOTAL:	42,000	42,000.00		
7	HOLA	PRIVATE	5,200.00	1,500.00	9430641	
			6,000.00	2,000.00	9430642	
		TOTAL:	11,200.00	3,500.00		
8	KILIFI	PRIVATE	48,000.00	5,000.00	8969738	
		TOTAL	48,000.00	5,000.00	185681	
	SIAYA	PRIVATE	250,000.00	100,000.00	34008862	
		TOTAL:	250,000.00	100,000.00		

10	ELDORET MAIN	PRIVATE	526,000.00	126,000.00	6926453	28/4/2015
	TOTAL		526,000.00	126,000.00		
	KAKAMEGA MAIN	PRIVATE	63,200.00	30,000.00	8846765	
			80,000.00	10,000.00	4127671	11/03/014
	TOTAL		143,200.00	40,000.00		
	KISUMU MAIN	PRIVATE	1,560,000.00	900,000.00	C6585014	30/7/2015
				200,000.00	C658015	30/7/2015
	TOTAL		1,560,000.00	1,100,000.00		
	KITALE MAIN	PRIVATE	4,500.00	4,000.00	6616779	14/4/2015
			18,700.00	18,700.00	6616795	16/4/2015
			50,000.00	15,000.00	6616795	25/5/2015
	TOTAL:		73,200.00	37,700.00		
	NYERI MAIN	PRIVATE	3,080,000.00	560,000.00	1988037	11/5/2015
			3,080,000.00	560,000.00		
	15 ATHI-RIVER	PRIVATE	40,000.00	20,000.00	48824855	3/12/2015
			40,000.00	20,000.00	4129346	14/5/2015
			120,000.00	20,000.00	6357476	15/5/2015
				20,000.00	6357486	18/5/2015
				10,000.00	6357477	18/5/2015
	TOTAL:		220,000.00	90,000.00		
	MERU MAIN	PRIVATE	45,000.00	20,000.00	6357093	29/4/2015
			70,000.00	4,000.00	6357085	25/3/2015
			13,900.00	10,000.00	769056	29/6/2015
	TOTAL		128,900.00	34,000.00		
	16 ATHI-RIVER	GOVERNMENT	4,255,300.00	6,205,300.00	EFT	
			12,600,000.00	13,900,000.00	EFT	
				13,920,000.00	EFT	
				1,570,000.00	EFT	
	TOTAL		16,855,300.00	35,595,300.00		
	17 NAIVASHA MAIN	PRIVATE	23,000.00	23,000.00	120249	18/9/014
			25,500.00	25,500.00	306747	7/11/013
			15,000.00	15,000.00	3067496	18/2/013
	TOTAL		135,000.00	135,000.00	4129608	5/3/014
	MACHAKOS MAIN	GOVERNMENT	750,000.00	750,000.00		
			152,000.00	152,000.00		
			240,000.00	240,000.00		
	TOTAL		1,142,000.00	1,142,000.00		
	PRIVATE		110,000.00	100,000.00		
	GOVERNMENT		39,003,600.00			
	PRIVATE		3,356,750.00			
	TOTAL:-		42,360,350.00			

GOVERNMENT 39,003,600.00
PRIVATE 3,356,750.00
TOTAL:- 42,360,350.00

OFFICE OF THE PRESIDENT, MINISTRY OF INTERIOR, AND COORDINATION OF NATIONAL GOVERNMENT

PRISONS INDUSTRIES REVOLVING FUND

FIXED ASSETS SCHEDULE AS AT 30th JUNE 2015

Details	Motor Vehicles	Carpentry	Tailoring	Printing	Metal	Number plates	Miscellaneous	Leather	Coconut	Computer	Tools&Equipmt	Total
Balance B/F July 2014	15,569,317.84	9,244,137.65	20,317,183.20	2,844,063.37	2,656,956.64	18,543,205.97	13,572.89	7,512,937.16	289,064.14	3,955,567.48	10,557,377.36	91,503,383.70
Additions during the year		60,000.00								388,560.00		12,618,519.00
Disposal												
Total assets	15,569,317.84	9,304,137.65	20,317,183.20	2,844,063.37	2,656,956.64	18,543,205.97	13,572.89	7,512,937.16	289,064.14	4,344,127.48	22,727,866.36	104,121,932.70
Depreciation	1,566,931.78	465,206.88	1,015,859.16	142,203.17	132,847.83	927,160.30	678.64	375,646.86	14,453.21	217,206.37	7,575,031.21	12,423,225.42
N.B. V. as at 30th June 2015	14,012,386.06	8,838,930.77	19,301,324.04	2,701,860.20	2,524,108.81	17,616,045.67	12,894.25	7,137,290.30	274,610.93	4,126,921.11	15,152,335.15	91,698,707.28
N.B. V. as at 30th June 2014	15,569,317.84	9,244,137.65	20,317,183.20	2,844,063.37	2,656,956.64	18,543,205.97	13,572.89	7,512,937.16	289,064.14	3,955,567.48	10,557,377.36	91,503,383.70

Summary

Carpentry	8,838,930.77
Tailoring	19,301,324.04
Printing	2,701,860.20
Metal	2,524,108.81
Numberplate	17,616,045.67
Miscellaneous	12,894.25
Leather	7,137,290.30
Coconut	274,610.93
Tools&equipment	15,152,335.15
Total	73,659,400.12

PRIVATE OUTSTANDING DEBTS FOR PERIOD ENDED 30-6-2015							
PROVINCE	STATION	NAME OF DEBTOR	ITEM DESCRIPTION	QNTY	LPO NO. & DATE	INVOICE & DATE	AMOUNT
Rift Valley	Naivasha 'M'	K.C.C	Kaunda suits	603	PGH 1	17031/9-5-98	84,420.00
	Kapenguria	Mr. Kitui Wakape	Concrete	500		23059 6-3-81	825.00
Coast	Shimo 'M'	Ms Marere Mwachai	D/set, c/table, shoe rack	1		15311 1-11-99	23,000.00
	Shimo 'A'	Mrs Mary Nthurina			0756 8-9-95		1,850.00
Eastern	Embu Main	Mr. Julius Sang	C/table, big stools, 4c/stools		F2 01227	0076 /21-8-98	5,500.00
	Meru 'M'	Reuben Miriti	lounge chair	1			1,122.50
PHQ	Kitui Rem.	Simon K. Kingor		1		59 13-4-2004	10,400.00
	Showroom	Mr. Moses Nela	Sofa set	1		4498	4,000.00
		Mr. Nesbit Choka	Side board	1		64280 12-1-78	940.00
		Mr. Thuo	Single Bed	1		94646	800.00
		Mr. Mwakio	House furniture				1,230.00
		Mr. Kirui	Executive sofa sets	2		C 138	60,000.00
		P.M Musumbi	wall unit	1		C15799/21-12-2000	39,500.00
		Oby Oduho	Day Bed	1		15639 5-10-03	8,000.00
		Mr.E.M Guantai	S/bed,D/set,C/set			15633 3-4-2003	67,360.00
		Mr. Nyaribo	D/bed W/mattress	1		0857 30-9-04	20,000.00
		"	C/table, set	1		0857 30-9-04	12,200.00
	Nairobi		O/i/c procurement	detergent	20ltrs		0705 5-4-2005
		"	coat hangers	1		0898 & 0893	1,250.00
		"	detergent	20ltrs		6669 28-8-2006	1,200.00
		Mr. Mogoya(C.P.O)	double bed	1		0873 11-12-04	10,000.00
		Christine Bichage	Sofa set	1		12253 25-9-2009	92,000.00
Kamiti Main							
"		Mrs. Walube	Sofa set	1	Kam/sh/15/vol.II/51	18057 / 26-07-78	300.00
"		Mrs. Elizabeth Mibaya	Sugar bow	1	Kam/sh/15/vol.III/51	18059 / 26-7-78	20.00
"		Amos C. Ngethe	Drinking cabinet	1	C.33725 / 12-11-78	9806 / 21-11-78	534.00
"		Muturi Ex-DCP	Sign Board	1	5/7/1979	10065 / 7-5-71	20.00
"		Hon. Paul Ngei	Church paves	12	449517 / 21-3-74	64021 / 21-3-74	3,550.00
						TOTAL	451,221.50

NEW DEBTS 2014/2015										
	CUSTOMER	ITEM	NO	RATE	STATION	DEPOSIT	INVOICE DATE	AMOUNT	TOTAL	
	GOVERNMENT									
1	Vigilance House				Kamiti Main			19,726,905.83		
2	Kenya Airport Police				Kamiti Main			5,550,600.00		
3	NTSA				Kamiti Main			8,427,168.00		
4	Ministry of Transport				Athi River			4,473,348.00		
5									38,178,021.83	

CREDITORS AS AT 30TH JUNE 2015

SUPPLIER	AMOUNT
Tropical Technology	15,295,500
Tropical Technology	416,000
Tropical Technology	2,079,000
Kkraft Brand Design	1,350,000
Shapine Agencies	121,250
Mwafabi Investment Limited	415,256
Kirimi M'muna	4,769,250
Agricultural Society of Kenya	240,000
Optimum Logistics	525,000
Tropical Technology	12,280,000
Dymarote General Suppliers	1,154,290
Simba General Merchants	6,455,000
Director of Industrial Training	9,091,000
Kiwaka General supplies	2,386,000
Kingan Supplies	2,400,000
Oak Saw Mills	255,000
Oak Saw Mills	1,125,000
Simliz Implex Vision	780,000
	61,137,546

PRISONS INDUSTRIES GOVERNMENT OUTSTANDING DEBITS AS AT 30-6-2014										
REGION	STATION	NAME OF DEBTOR	ITEMS DESCRIPTION	QTY	LPO NO	INVOICE NO	AMOUNT			
RIFT VALLEY	Naivasha									
	"	PS MOHA \$ NH	Standard coffin	1	PMH	7322/15/08/98	600,000.00			
	"	PS-MOHA \$ NH	Building charges	75	PGG5	5-00281/25-1-97	36,000.00			
	"	District Commissioner Nakuru	Executive Chair	1	PPD 83	5819/17-12-98	4,470.00		640,470.00	
		Athi River	Dagoreti approved school-Kikuyu	Office chair	4	393336/7-4-81	79754/16-4-81	2,800.00		
			P.S., M.O.H.A. - NBI	Coffins	50	P.S. MOHA & N.I.H	14237 / 15-8-98	400,000.00		
			Commissioner of Prisons	D/Table with 8 chairs	1		36581/ 18-6-2010	80,000.00		
				Pocket buttons	2,570		36575/2-10-09	539,700.00		
				Palm bar	10,000		36574/9-6-2009	750,000.00		
			Commissioner of Prisons	Bookshelf	1		36585/16-8-2010	60,000.00		
			Pocket buttons	2,000		93352/16-2-2011	500,000.00		2,332,500.00	
	NAROK	PC Narok	ballast[tonnes]	14		26274/14-11-85	980.00			
						16290/20-10-86	980.00		1,960.00	
NYANZA	Kibos	District Surveyor -Siaya	Jackets & Trousers	26	25286 / 23-11-81	59057 / 15-02-82	6,560.00			
		District Surveyor -Siaya	Jackets & Trousers	2	252828 / 17-1-82	59058 / 20-02-82	495.00			
		OCPD Kisumu	Working uniform	4	153283 / 11-06-82	52492 / 04-12-83	160.00			
		O CPD Siaya	Blue serge	4	12567 /26-06-85	58561 / 25-12-85	300.00			
		Co-operative officer	Shirts & Trousers	1	339601 / 8-07-78	11442 / 22-2-79	440.00			
		magistrates	shelves	24	2939853 of 19.5.09		63,072.00			
		Co-operative officer	Blue serge & Trousers	2	488941 / 9-07-78	11442 / 22-02-79	440.00			
		OCPD Kisumu	Working uniform	2	1532214 /18-11-82	5709 / 25-12-83	200.00			
		OCPD Kisumu	Working uniform	4	1532285 / 13-10-85	58491 / 15-07-84	160.00		71,827.00	
COAST	Homa Bay	DC Homa Bay	D/combined	1		4079	13,000.00			
		DC Homa Bay	Dinning Set	1		4079	18,000.00			
		DC Homa Bay	Dinning Set	1		4079	16,000.00			
		DC Homa Bay	C/Table with stools	1		4079	10,000.00		57,000.00	
		Shimo Main	Supt. J/C. North coast police division	Uniform	1	907611 / 14-07-75	97947 / 06-07-75	160.00		
			O/J.C. Sub-dept. Kenya Police Misa	Uniform	1	915554 / 10-09-86	98516 / 09-10-86	226.00		
			DC Kilifi	Uniform	1	63596/2-10-86	08958/15-4-83	5,642.80		6,028.80
	PHQ	NBI West	CGP	Double Bed	1		1597553/23-3-2013	18,000		
Muranga Main		CGP	C/Table	1		12294/14-5-2012	8,500.00			
		PS MOHA	Coffee table			C/15777 27-8	12,400.00			
NAIROBI	Kamiti	Manager Ex. Infreshle	Number plate	1	893H / 18/08/77	100929 / 18-08-77	55.00			
	Number plate	Commissioner of Police -Traffic	Stickers	400	699539 / 15-6-77	33363 / 15-6-78	100,000.00			
	"	Chief Transport officer	Presidential plate	4	5000038 / 08-2-89	33395 / 13-02-89	3,600.00			
	"	Central store Kenya	Kenya police transfer badges	20	B 503064 / 29-10-92	R0353 / 18-1-92	6,600.00			
	"	O/J.C. N.Y.S. Mechanical Training	NYS vehicle badges	13	B 061645 / 22-11-90	R 0527/ 26-11-90	780.00			
	"	Central store Kenya	Police sign	10	B 503065 / 29-10-92	11/18/1992	5,000.00			
	"	Register M/vehicle	stickers validation	31	A 019512 17-9-01	C 00015 7-01-2002	372,000.00			
	"	V.P. & MOHA	repair sign board	1	A. 320376 09-5-2002	C 00023 29-5-2002	4,985.00			
	"	SPO AFOD Kahawa	Leaner plates	40	C405748 / 21/06/96	C02792 / 26/06/96	10,000.00			
	"		Forces station Kahawa	Ankle boots	10	A. 559726 / 28-11-91	D 3750 / 18-12-91	4,600.00		

CAPITAL EXPENDITURE FOR THE YEAR 2014/2015

	2211006			3111002	TOTAL
	PURCHASE	PURCHASE	OVERHAUL	PURCHASE	
	OF TOOLS	OF MV	OF PLANT	OF COMPS.	
COMPRIS	7,694,090.00		60,000.00	183,560.00	7,937,650.00
PHO					
KAMITI 'M'	500,000.00				500,000.00
KAMITI MED	200,000.00				200,000.00
LANGATA 'W'					
NBIWEST					
KIAMBU	70,000.00				70,000.00
KERUGOYA	10,000.00				10,000.00
MWEA	110,000.00				110,000.00
T/FALLS 'M'	10,000.00				10,000.00
T/FALLS 'W'	5,000.00				5,000.00
NYERI 'M'	58,960.00			100,000.00	158,960.00
NYERI 'W'	24,985.00				24,985.00
NYERI MED	250,000.00				250,000.00
MURANG'A 'M'	40,000.00				40,000.00
MURANG'A 'W'	5,000.00				5,000.00
THIKA 'M'	224,500.00				224,500.00
THIKA 'W'	15,000.00				15,000.00
RUIRU	70,000.00				70,000.00
MARANJAU					
KWALE	10,000.00				10,000.00
KWALE 'W'	5,000.00				5,000.00
KINGORANI	5,000.00				5,000.00
SHIMO 'M'	40,000.00				40,000.00
SHIMO 'W'	49,940.00				49,940.00
SHIMO B.I.	29,950.00				29,950.00
SHIMO 'MED'	15,000.00				15,000.00
MANYANI	19,987.00				19,987.00
KILIFI	15,000.00				15,000.00
HOLA	5,000.00				5,000.00
HINDI	5,000.00				5,000.00
MALINDI 'M'	5,000.00				5,000.00
MALINDI 'W'	10,000.00				10,000.00
VOI S.S.					
WUNDANYI 'M'	5,000.00				5,000.00
WUNDANYI 'W'	5,000.00				5,000.00
EMBU 'M'	100,000.00			35,000.00	135,000.00
EMBU 'W'	5,000.00				5,000.00
ISIOLO	5,000.00				5,000.00
KITUI 'M'	880.00				880.00
KITUI 'W'	13,650.00				13,650.00
MACHAKOS 'M'	10,000.00				10,000.00
MACHAKOS 'W'	5,000.00				5,000.00
KANGETA	5,000.00				5,000.00
MERU 'M'	10,000.00				10,000.00
MERU 'W'	15,000.00				15,000.00
URUKU					
MAKUENI	5,000.00				5,000.00
GARISSA					
WAJIR	5,000.00				5,000.00
MANDERA	5,000.00				5,000.00
KISII 'M'	30,000.00				30,000.00
KISII 'W'	10,000.00				10,000.00
KISUMU 'M'	198,050.00				198,050.00
RACHUONYO	10,000.00				10,000.00
SIAYA	70,000.00				70,000.00
KIBOS 'M'	10,000.00				10,000.00
KISUMU 'W'	5,000.00				5,000.00
HOMA-BAY	50,000.00				50,000.00
MIGORI 'M'	210,000.00				210,000.00
MIGORI 'W'	5,000.00				5,000.00
LODWAR	5,000.00				5,000.00
KAPENGURIA	10,000.00				10,000.00
MARLAL 'M'	5,000.00				5,000.00
MARLAL 'W'	3,000.00				3,000.00
KITALE 'M'	10,000.00				10,000.00
KITALE 'MED'	100,000.00				100,000.00
KITALE 'W'	75,000.00				75,000.00
KITALE 'A'	30,000.00				30,000.00
E'RAVINE	5,000.00				5,000.00
ELDORET 'M'	99,460.00				99,460.00
ELDORET 'W'					
KAPSABET	5,000.00				5,000.00
RUMURUTI	5,000.00				5,000.00
NANYUKI 'M'	10,000.00				10,000.00
NANYUKI 'W'	5,000.00				5,000.00
NAKURU 'M'					
NAKURU 'W'	5,000.00			70,000.00	75,000.00
NAIVASHA 'W'	85,000.00				85,000.00
NAIVASHA MED	19,917.00				19,917.00
NAIVASHA 'M'	527,625.00				527,625.00
NAROK	10,000.00				10,000.00
ATHI-RIVER	39,995.00				39,995.00
KERICHOW 'M'	15,000.00				15,000.00
KERICHOW 'W'	15,000.00				15,000.00
TAMBACH	5,000.00				5,000.00
BOMET	5,000.00				5,000.00
KABARNET	15,000.00				15,000.00
NGERIA FARM	10,000.00				10,000.00
KAJIADO	150,000.00				150,000.00
KAKAMEGA 'M'	310,000.00				310,000.00
SHIKUSA B.I.	100,000.00				100,000.00
SHIKUSA S.S.	15,000.00				15,000.00
KAKAMEGA 'W'	10,000.00				10,000.00
BUNGOMA	10,000.00				10,000.00
VIHIGA	10,000.00				10,000.00
BUSIA	170,000.00				170,000.00
GRAND TOTAL :-	12,169,989.00	0.00	60,000.00	388,560.00	12,613,549.00

