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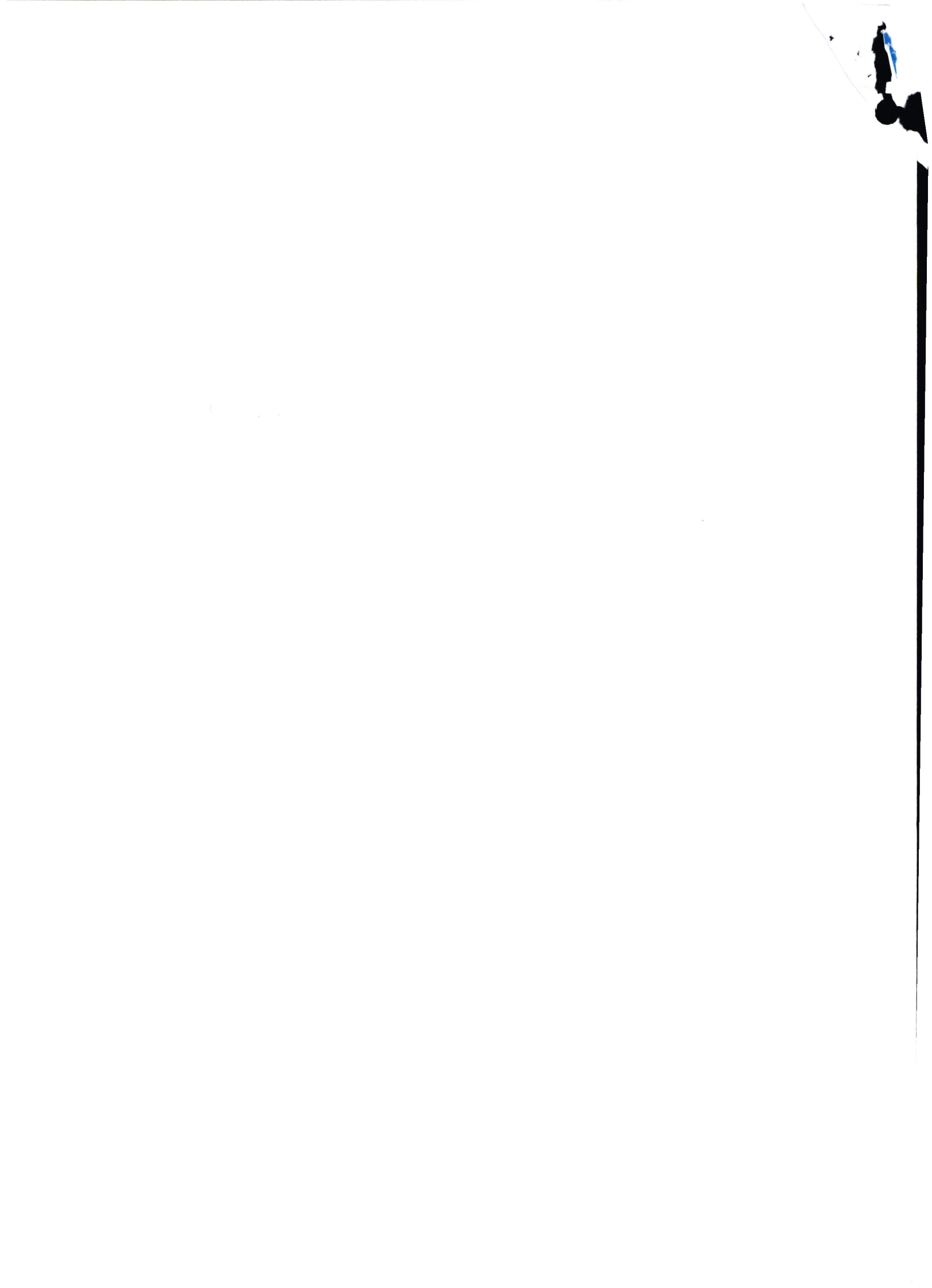
 <b>REPORT</b> NATIONAL ASSEMBLY PAPERS LAID	
DATE: 12 APR 2023	DAY: wed
TABLED BY: <b>OF</b>	Deputy LHM Hon. Owen Baya
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**THE AUDITOR-GENERAL**

**ON**

**NATIONAL POLICE SERVICE COMMISSION**

**FOR THE YEAR ENDED  
30 JUNE, 2022**





# National Police Service Commission



OFFICE OF THE AUDITOR GENERAL  
 P. O. Box 30084 - 00100, NAIROBI  
 REGISTRY  
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## NATIONAL POLICE SERVICE COMMISSION

### ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

OFFICE OF THE CONTROLLER  
 OF BUDGET  
**REGISTRY**  
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Prepared in accordance with the Cash Basis of Accounting Method under the International  
 Public Sector Accounting Standards (IPSAS)

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 ACCOUNTING SERVICES DEPARTMENT

# NATIONAL POLICE SERVICE COMMISSION

*Annual Report and Financial Statements for the year ended 30th June 2022*

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## **NATIONAL POLICE SERVICE COMMISSION**

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### **1. KEY ENTITY INFORMATION AND MANAGEMENT**

#### **PREAMBLE**

Article 246 of the Constitution establishes the National Police Service Commission with the mandate to recruit and appoint persons to hold or act in offices in the Service; to confirm appointments within the National Police Service; to determine promotions and transfers within the National Police Service, to exercise disciplinary control over and remove persons holding and acting in offices within the Service and to perform any other functions prescribed by national legislation.

The mandate of the NPSC is further articulated in the Constitution in the following articles;

Article 234 of the Constitution provides for the functions of the Public Service Commission to manage the Human Resource Functions of the Public Service. Under article 234 (3) the Public Service Commission shall not apply the same functions to an office or position subject to the Parliamentary Service Commission, the Judicial Service Commission, the Teachers Service Commission and the National Police Service Commission. Therefore, drawing from Article 234, the NPSC is mandated to perform similar functions as the PSC for the National Police Service and therefore, offices and positions that are subject to the National Police Service Commission are not to be managed or have their matters handled by the Public Service Commission.

Article 239 (5) provides, 'The national security organs are subordinate to civilian authority.'

Further, the Fourth Schedule of the Constitution on Distribution of Functions between the National Government and the County Governments at Part 1 on National Government at paragraph 7 designates the function of National Government to be police services, including the setting of standards of recruitment, training of police and use of police services, criminal law and correctional services.

Article 249 of the Constitution provides for the objects, authority and funding of Commissions and Independent Offices, in particular, it states that Commissions are required to promote constitutionalism, and implores Parliament to allocate adequate funds for each Commission to perform its functions.

**(a) Background information**

The National Police Service Commission (NPSC) is one of the independent commissions established under Chapter 15 of the Constitution of Kenya 2010. The commission is established under article 246 of the Constitution. It took over, among other functions, the human resource management function of the Police Service, that previously was being handled by the Public Service Commission.

The National Police Service Commission was established on 05<sup>th</sup> October, 2012 after the appointment into office of six commissioners through Gazette Notice No. 95 of 03<sup>rd</sup> October 2012. These comprised of the Chairperson, the Vice Chairperson and four commissioners who work full time.

Below are the vision, mission, core values and mandates of the commission.

**( i ) Vision**

Dignified and Professional Police Officers

**( ii ) Mission**

To facilitate transformation of human resource management in the National Police Service for efficiency and effectiveness

**( iii ) Core Values**

- Interdependence
- Synergy
- Integrity
- Fairness
- Transparency
- Accountability

**( iv ) Mandates**

The Commission is mandated by Article 246 (3) (a-c) of the Constitution of Kenya 2010 –

- ❖ To recruit and appoint persons to hold or act in offices in the Service;
- ❖ To confirm appointments within the National Police Service
- ❖ To determine promotions and transfers within the National Police Service
- ❖ To exercise disciplinary control over and remove persons holding and acting in offices within the Service
- ❖ To perform any other functions prescribed by national legislation

## **NATIONAL POLICE SERVICE COMMISSION**

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On the recommendation of the Inspector General develop and keep under review all matters relating to human resources policies of members of the service.

- With the advice of the Salaries and Remuneration Commission, determine the appropriate remuneration and benefits of the service and staff of the Commission
  - Approve application for engagement by police officers in trade and other business, in accordance with the law relating to matters of leadership and integrity under Article 80 of the Constitution
  - Co-operate with other State agencies, departments or commissions on any matter that the Commission considers necessary
  - Provide for the terms and conditions of service and the procedure for recruitment and disciplinary measures for civilian members of the Service
  - Develop fair and clear disciplinary procedures in accordance with Article 47 of the Constitution
  - Investigate and summon witnesses to assist for the purposes of its investigations
  - Exercise disciplinary control over persons holding or acting in office in the Service
- Promote the values and principles referred to in Articles 10 and 232 of the Constitution throughout the Service
- Hear and determine appeals from the members of the Service
  - Develop policies and provide oversight over training in the Service
  - Approve training curricula and oversee their implementation
  - Investigate, monitor and evaluate the personnel practices of the Service
  - Receive and refer civilian complaints to the Independent Policing Oversight Authority, the Kenya National Commission on Human Rights, the Director of Public Prosecutions or the Ethics and Anti-Corruption Commission, as the case may be, where necessary
  - Review and make recommendations to the national government in respect of conditions of service, code of conduct and qualifications of officers in the Service
- Evaluate and report to the President and the National Assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the Service
- Receive complaints and recommendations from police associations registered in accordance with the applicable law
  - Perform such other functions as are provided for by the Constitution, this Act or any written law.

# NATIONAL POLICE SERVICE COMMISSION

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## (b) Key Management

**MEMBERS OF THE NATIONAL POLICE SERVICE COMMISSION**



**Eliud N. Kinuthia, CBS, OGW, HSC**  
Chairperson



**Hilary N. Mutyambai, MGH, nsc (AU)**  
Inspector General of Police, NPS



**Eusebius K. Laibuta**  
MBS, OGW, HSC, ndc (K)  
Commissioner



**Edward Mbugua**  
CBS, MBS, OGW, HSC, ndc (K)  
Commissioner



**Dr. Alice A. Otwala, CBS**  
Vice Chairperson



**Noor Y. Gabow,**  
CBS, OGW  
Commissioner



**Lilian Kiamba**  
MBS, OGW  
Commissioner



**John Ole Moyaki, MBS**  
Commissioner



**Naphtaly K. Rono, MBS**  
Commissioner

**Dr. Silas O. Mc'Opiyo, PhD, EBS, OGW.**  
Ag. Commission Secretary /CEO

**CO-OPTED MEMBERS**



**George Kinoti, CBS**  
Director,  
Directorate of Criminal Investigations



**Dr. (Eng.) Karanja Kibicho, CBS**  
Principal Secretary,  
State Department Of Interior and Citizen Services

**NATIONAL POLICE SERVICE COMMISSION**  
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The Commission's day-to-day management is under the following key organs:

- The Chief Executive Officer
- Finance, Administration & Planning and Support Services Corporate Directorate
- HCM Technical Services
- Human Capital Management Directorate

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Dr Silas O. Mc'Opiyo, PhD, EBS, OGW
2.	Deputy CEO Finance and Administration	Mr. John M. Wambugu
3.	Director Human Capital Management	Ms. Christine Rotich
4.	Internal Auditor	Ms. Mary Achola
5.	Manager Accounts	Mr. Eric Nyaga
6.	Chairperson – Audit Committee	Mr. Evans Kakai

**(d) Fiduciary Oversight Arrangements**

The Commission plays the fiduciary responsibility role which is achieved through the following committees:

**1. Executive Committee**

- a) To go through the recommendations emanating from the committees of the commission before presenting them to the commission's meeting for approval.

## **NATIONAL POLICE SERVICE COMMISSION**

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### **2. Recruitment, Appointments, Confirmations and Welfare Committee**

- a) Coordinate the recruitment process of NPS members who include civilian staff of the NPS.
- b) Develop and review job descriptions/specifications for NPS staff
- c) Coordinate the development of terms and conditions of service for NPS staff; including pay and benefits.
- d) Undertaking and evaluating baseline surveys on the gender, ethnic distribution and stagnation of officers in various ranks in the NPS with a view of making the necessary recommendations.
- e) Coordinate the implementation and provide recommendations on the review of the NPS recruitment, appointment, professional development and welfare policies and regulations
- f) Development, management, monitoring and evaluation of training programmes for NPS
- g) Coordinate the development of appropriate guidelines for formation and recognition of police associations.
- h) Coordinate research and development of recommendations for NPS Staff welfare including; insurance, medical, housing etc
- i) Approve applications for engagement by police officers in trade and other businesses.
- j) Any other function assigned to the Committee by the Commission.

### **3. Appeals, Policy and Legal Affairs Committee**

- a) Coordinate undertaking of various research and surveys for policy development
- b) Lead the development and review of policies, regulations and guidelines for the implementation of NPSC mandate, and make recommendations for their approval by the Commission
- c) Develop the schedule of penalties for the offenses against discipline in the NPS
- d) Develop and review policies and procedures to mainstream cross cutting issues – gender, human rights, conflict of interest, anti-corruption etc
- e) Provide leadership on legal affairs, legal review, complaints management, case management and litigation involving the NPS and NPSC
- f) Implementing the policy and procedures for Appeals to the NPSC
- g) Conducting hearings and recommending determinations on appeals

## **NATIONAL POLICE SERVICE COMMISSION**

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### **4. Promotions and Transfers Committee**

- a) Coordinate the provision of recommendations on promotions and transfers in the NPS
- b) Oversee the implementation and recommend review of the promotions and transfers policies and regulations
- c) Develop and review Schemes of Service for NPS staff
- d) Coordinate the development of a skills inventory in the NPS
- e) Provide leadership in development and implementation of performance and change management systems and measures.
- f) Any other function assigned to the Committee by the Commission

### **5. Finance, Planning, Administration and Professional Development Committee**

- a) Coordinate and oversee implementation of change management and reforms of the NPSC Secretariat
- b) Coordinate budget making process and resource mobilization for NPSC and oversee its implementation
- c) Coordinate NPSC Stakeholder engagement.
- d) Oversee implementation of overall NPSC communication and ICT strategy
- e) Oversee administration and management of NPSC
- f) Monitoring and Evaluation of the implementation of strategic plan.
- g) Oversee data management of the Commission
- h) Any other function assigned to the Committee by the Commission.

### **6. Discipline and HR Audit Committee**

- a) Oversee implementation and recommend review of the policies, regulations, guidelines and procedures on Discipline matters in the NPS
- b) Conduct public enquiries and publish the outcome of such inquiries on matters related to the commission mandate
- c) Promote the compliance with the disciplinary procedures in the Service
- d) Review and recommend confirmation of disciplinary sanctions under section 89 (6) of the NPS Act i.e. restitution, stoppage of salary increments, reduction in rank and dismissals from the NPS.
- e) To recommend disciplinary action against an officer who commits a criminal offence.

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- f) Oversee and provide reports on the implementation of the NPSC policies and regulations
- g) Conducting audit on implementation of the Commission's decisions by the NPS.
- h) Conduct audit on operations of the civilians in NPS
- i) Any other function assigned to the Committee by the Commission

### **7. Audit Committee**

- a) The Audit Committee gives oversight to the operations of the Commission for better corporate governance in line with the law
- b) Any other function assigned to the Committee by the Commission.

## **PARLIAMENTARY COMMITTEES**

Parliament and its committees derive their mandate from the constitution of Kenya Act 124, statutes and standing orders.

Various parliamentary committees have an oversight mandate on the Commission. These are:

### **A) Administration and National Security committee**

The Committee oversees matters regarding National Security and Administration. The National Police Service Commission being responsible for the human resource management of the National Police Service falls within the Committee's ambit.

The Committee vets and approves nominees for the position of Chairperson and Commissioners of the National Police Service Commission before they are appointed by the President. The Committee may monitor and raise queries on decisions the Commission makes concerning the Police Service. Further, the Commission presents its budget estimates to the Committee for approval.

### **B) Public Accounts Committee**

The Committee is an audit committee responsible for the examination of the account showing the appropriations of the sum voted by the House to meet public expenditure. It also receives audited reports from the office of the Auditor General relating to various government institutions and agencies. The Committee Sernons Government Ministries and or institution to answer to

## **NATIONAL POLICE SERVICE COMMISSION**

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queries raised by the Auditor General, and the Commission is subject to this Committee for any queries raised the Auditor general.

### **C) Budget and Appropriation Committee**

The budget and appropriations committee is established pursuant to the provisions of standing order No. 207.

The functions of the committee include:

- a) Investigate, enquire into and report on all matters related to coordination, control, and monitoring of the National budget.
- b) Discuss and review the estimates and make recommendations to the house
- c) Examine the budget policy statement presented to the house
- d) Examine bills related to the National Budget including appropriation bills
- e) Evaluate tax estimated, economic and budgetary policies and programmes with direct budget outlays

### **D) Justice and Legal Affairs Committee**

This committee considers all matters related to constitutional affairs, the organization and administration of law and justice, elections, promotion of principles of leadership, ethics and integrity; and implementation of the provisions of the constitution on human rights.

## **THE NATIONAL TREASURY**

The National Treasury derives its mandate from, the Constitution of Kenya Article 225, Public Finance Management Act 2012 section 12 and the Executive Order No.2 of 2013.

The National Treasury is responsible for budget preparation and allocation of resources. They issue guidelines with respect to financial matters and monitoring of budget implementation and oversee reporting. Additionally, the National Treasury is responsible for the Implementation of Public Accounts Committee recommendations. The National Treasury also funds the budget for the Commission.

**NATIONAL POLICE SERVICE COMMISSION**

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**MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT**

The Ministry is charged with the responsibility of public administration, internal security and the National Police Service Commission is under this Ministry. The Ministry coordinates with the Commission on the human resource affairs of the National Police Service.

**(e) Entity Headquarters**

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

**Entity Contacts**

Telephone: (254) 709099000  
E-mail: [info@npsc.go.ke](mailto:info@npsc.go.ke)  
Website: [www.npsc.go.ke](http://www.npsc.go.ke)

**(f) Entity Regional office**

Coast region office  
Uhuru na Kazi building, 5<sup>th</sup> floor  
P.O. Box Mombasa, Kenya

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Riverside Branch  
P.O. Box 48400-00100 - Nairobi, Kenya - NPSC Staff Pension Scheme Account

**NATIONAL POLICE SERVICE COMMISSION**

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3. Housing Finance Group  
Westlands Branch  
P. O. Box 30088-00100  
Nairobi, Kenya - NPSC Staff Mortgage Scheme Account
  
- 4 Kenya Commercial Bank Limited  
Haile Sellassie Mortgage Centre  
Ground Floor Agip House  
Haile Sellassie Avenue  
P.O Box 58992 -00200  
Nairobi

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## 2. STATEMENT BY THE COMMISSION CHAIRPERSON

I am delighted to present the National Police Service Commission's Accounts for Fiscal Year 2021-2022 which have been prepared in line with the requirements of Section 81 of the Public Finance Management Act, 2012. The year under review was unique for the Commission because it marked the final year of the NPSC 2019-2022 Strategic Plan implementation phase that took a police-centric approach to service delivery.

As a Commission, we continue to be grateful for the opportunity that His Excellency the President has accorded us to serve the Nation by ensuring that the welfare and other human resource needs of Police Officers are prioritized throughout their careers from entry to exit. We also want to assure that our commitment to the reforms outlined in our Strategic Plan are tailor-made to guide both our day-to-day and long term operations towards achieving our vision of Dignified and Professional Police Officers. The existing symbiotic and linear relationship with the National Police Service has continued to ensure that the Commission's programmes are implemented seamlessly.

During the period under review, several strategic initiatives were executed as part of finalizing the 2019-2022 Strategic Plan Implementation. Decentralization of NPSC services is on course, and an office has already been established and operationalized in the Coast Region. Additional offices in the Rift Valley, Nyanza and North Eastern regions have been earmarked for establishment. Furthermore, the automation of NPSC HR Services is underway as a key ingredient in implementing the ICT strategy to significantly improve efficiency in human resource management and the processing of the Commission's business. In addition, performance contracting and staff performance appraisal systems have been integrated at every level of the Commission's management hierarchy to ensure inculcation of a high performance and accountability culture.

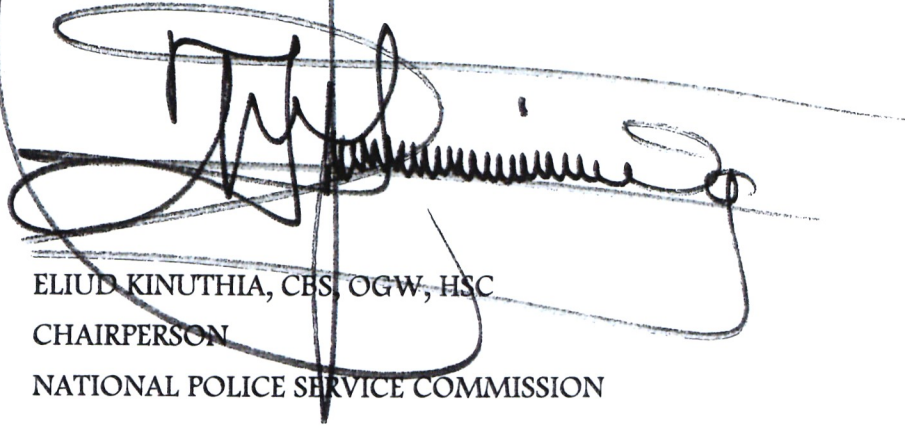
Due diligence has been exercised during this reporting period to ensure that our strategic goals, as outlined in the Strategic Plan, are not jeopardized by challenges encountered during the fiscal year. The Commission maintained its emphasis on prudent fiscal management in the deployment of its financial resources. We will continue to improve our resource utilization and to engage relevant stakeholders in seeking adequate material and financial support for the optimal implementation of our mandate. As we finalize the implementation of our 2019-2022 Strategic Plan targets, the Commission is taking stock of our accomplishments, challenges, and experiences in order to incorporate them into our 2022-2025 Strategic Plan as we look ahead.

NATIONAL POLICE SERVICE COMMISSION

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The Commission is confident that the reform path it has chosen will result in improved performance. In particular, as part of institutional reforms, the Commission has reorganized its Organization Structure and introduced field services, through which more interactive programs aimed at not only meeting the Officers' human resource needs, but also ensuring that the services we provide to Police Officers add value to quality of their performance.

A large, stylized handwritten signature in black ink, written over a horizontal line. The signature is highly cursive and difficult to decipher, but it appears to be the name of the chairperson mentioned in the text below.

ELIUD KINUTHIA, CBS, OGW, HSC  
CHAIRPERSON  
NATIONAL POLICE SERVICE COMMISSION

### 3. STATEMENT BY THE COMMISSION SECRETARY

The National Police Service Commission 2021-2022 Financial Statements have been prepared to give a true and fair view of the state of affairs of the Commission. During the period under review, the Commission executed its work plans and budget implementation through programme approach tied to its rallying call of transformation of NPSC to better serve the human resource and welfare needs of Police Officers.

The NPSC management team is grateful for the continued support of the Chairperson and the Commissioners for providing strategic policy direction, leadership and oversight to the secretariat. Through their commitment, the Commission has made significant contribution in ensuring better service to the human resource and welfare needs of Police Officers. The key deliverables achieved are anchored in the Commission's 2019-2022 Strategic Plan which was developed to encapsulate the various policy directions, reforms and change as desired by the Commission.

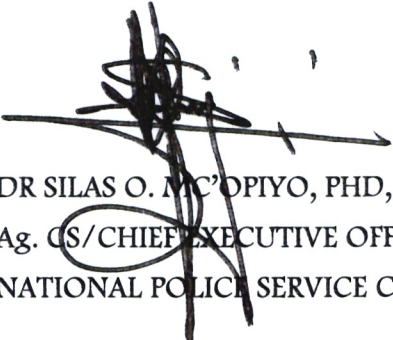
In the just concluded fiscal year 2021-2022, the Commission has realized a number of key milestones which include: the recruitment of 5,132 Police Officers and 400 cadet inspectors, adjudicated upon 174 discipline cases and promoted 1,867 uniformed and non-uniformed Officers. Additionally, 98 appeal cases were processed (against dismissal, removal, demotion, fines) through way of committee deliberations. The Commission has also carried out a number of visits on counseling and medical assessment in Nairobi, Rift Valley (Nakuru & Eldoret) and Nyanza (Kisumu & Kisii) regions. The Commission also carried out Medical assessment of sick Police Officers across all regions.

While the 2021-2022 year was not without challenges, the management team of the Commission continued to successfully execute its functions and to advance its goals and objectives as outlined in the Commission Strategic Plan. Among the key challenges experienced is the rationalization of the budget by the National Treasury that led to cuts in the Commissions budget. This impeded the implementation of key activities especially relating to counselling services that had been earmarked for execution. The Commission will continue to lobby for additional funding and also continue explore alternative funding sources including donor support. Moreover, the commission was able to utilize the resources allocated as per the PFM Act and as such, the Commission has complied fully with the applicable Government regulations. Manual processes and physical storage and retrieval of records due to inadequate

ICT infrastructure has also continued to be a bottleneck in NPSC processes. The Commission is on course to automate its services and digitize records for efficient and effective operations.

We will remain dedicated and committed to achieving our vision of dignified and professional Police Officers and our mission of facilitating transformation of human resource management in the National Police Service for efficiency and effectiveness. The Commission priorities in the next financial year will include development of the 2022-2025 Strategic Plan; recruitment of additional uniformed and non-uniformed officers; decentralization of the Commission services to the regions and relocation of the NPSC Headquarters to CBK Pension Towers which is more secure, strategic and accessible by the NPS.

The Commission wishes to extend its sincere appreciation to the National Treasury, the Ministry of Interior and Coordination of National Government, the National Assembly, the National Police Service and Governmental & non-governmental organizations for the continued support and co-operation in the execution of its mandate.



DR SILAS O. M'UPIYO, PHD, EBS, OGW  
Ag. CS/CHIEF EXECUTIVE OFFICER  
NATIONAL POLICE SERVICE COMMISSION

#### **4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES**

The Commission has endeavored to reposition itself to better serve the human resource and welfare needs of Police Officers by strengthening the support and enabling services in the management and administration of the Commission activities.

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key strategic objectives of the National Police Service Commission 2019-2022 plan are to:

1. Delink and take over the NPSC civilian budget excluding the PFM staff from the Public Service Commission to the NPSC.
2. Harmonization of Terms and Conditions of Service of NPS civilian staff and NPSC staff.
3. Decentralisation of NPSC HCM services to the Regions, Counties and Sub-Counties.
4. Automation of NPSC HCM processes through the acquisition of an ERP system.
5. Operationalization of the psycho-social support and wellness centre at the Headquarters and the Regions.
6. Relocation of NPSC headquarters offices to new conducive offices at the Central Bank of Kenya (CBK) pension towers.

#### **Progress on attainment of Strategic Objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

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Programme:	Sub-Programme:	Strategic Objectives	Outcomes	Indicators	Performance		Comments
					Target (s)	Actual	
National Police Service Human Resource Management	SP 1 Human Resource Management	To improve Human Resource Services for the National Police Service	Improved Human Resource Services for the NPS	No of Police Officers recruited and Confirmed	5000	5900	Target Achieved
				No of Minority and marginalized groups recruited	250	278	Targets achieved.
				No of female officers Recruited	1250	2851	
				% of appointments finalized	100	100	Target Achieved
				% of promotions processed	100	100	Target Achieved
				% of transfer & secondment requests processed	100	100	Target Achieved
				% of disciplinary cases adjudicated	100	100	Target Achieved
				% of appeals adjudicated	100	89	Target not achieved due to manual processing
				% of early retirements approved	100	100	Target Achieved
				No of NPS Recognition and reward scheme developed	1	0	Target not achieved awaiting a survey report
				% implementation of the Succession management Plan	100	100	Target Achieved

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	<b>SP2</b> Counseling Management Services.	To provide psychosocial support and rehabilitation of Officers.	A support system that police officers may utilize to manage issues leading to stress and distress.	% of officers counseled	100	100	Target Achieved
				No. of counseling units operationalized	3	2	Target not achieved due to financial constraint
	<b>SP 3</b> Administration and standards setting	To enhance efficiency and effectiveness	Increased efficiency in the Commission's Operations	No of NPS compliance Audit reports	4	0	Target not achieved due to lack of funds
				% of HR Module automated	100	20	Target not achieved due to lack of funds
				% of complaints received and processed	100	70	Target not achieved due to manual processing

## **5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

National Police Service Commission exists to transform lives of the Police Officers. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on the NPSC Vision: Dignified and Professional Police Officers.

Below is a brief highlight of our achievements on Corporate Social Responsibility and Sustainability:

### **a) Sustainability strategy and profile**

The Commission has endeavored to remain a going concern through effective planning, budgeting and implementation of its activities. The Commission also ensures continuous training of staff in order to have an effective workforce and also bridge succession gaps. By so doing, the Commission has been able to remain solvent and also able to attract and retain its workforce.

### **b) Environmental performance /climate change/ mitigation of natural disasters**

Care for the environment is one of our key responsibilities and an important part of the way in which the Commission operates. The Commission does this through proper waste management. During the financial year the commission undertook a tree planting exercise at the National Police College in Embulbul, Ngong. This will ensure contribution to achieving the constitutionally acceptable forest cover of at least 10% in Kenya.

### **c) Employee welfare**

The Commission puts employee welfare at the core of its decisions. To this end, the Commission has provided for a comprehensive medical insurance for its staff and dependants as one of the employee welfare measures. The Commission has also established the NPSC Staff Housing Mortgage and Car Loan scheme to enable employees own houses and motor vehicles at affordable costs. In addition, the Commission has established and registered the NPSC staff welfare Association to handle other matters that

touch on staff welfare but are not covered in the employment contracts e.g. financial assistance for sick parents. The Commission has also ensured staffs work in a conducive environment devoid of any health hazard.

**d) Operational practices-**

The Commission has put efforts to ensure the following:

**i. Responsible competition practice.**

The National Police Service Commission offers equal services to all its clients and does not discriminate on the basis of gender, age, persons living with Disability, race or religion.

**ii. Responsible Supply chain and supplier relations**

The Commission ensures all its procurement and recruitment processes are done in a transparent and accountable manner with full adherence to provisions of the law and regulations in place.

**iii. Responsible marketing and advertisement**

The Commission has a website that contains all the information relating to the organisation and can easily be accessed by the general public.

**iv. Product stewardship**

The Commission upholds the rights and fundamental freedoms as outlined in the Bill of Rights contained in Chapter 4 of the Constitution of Kenya 2010.

**e) Community Engagements-**

The Commission ensures operational excellence in all its activities. Being a service institution, the NPSC ensures prompt and efficient service delivery to all the clients on a timely and satisfactory manner.

**6. STATEMENT OF NATIONAL POLICE SERVICE COMMISSION MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the National Police Service Commission is responsible for the preparation and presentation of the 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 ended on June 30, 2022. 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 National Police Service Commission 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 National Police Service Commission's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the National Police Service Commission further confirms the completeness of the accounting records maintained for the National Police Service Commission, 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.

**NATIONAL POLICE SERVICE COMMISSION**


***Annual Report and Financial Statements for the year ended 30th June 2022***

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

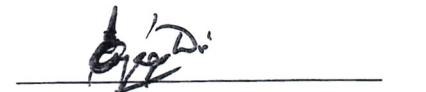
**Approval of the financial statements**

The National Police Service Commission financial statements were approved and signed by the Accounting Officer on 31<sup>st</sup> August, 2022.



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Accounting Officer  
Dr. Silas O. Mc'Goiyo, PhD, EBS, OGW

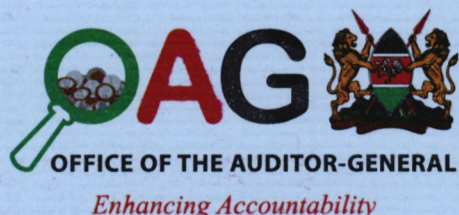


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Manager Accounts  
CPA Eric Nyaga Festus  
ICPAK Member Number: 18635

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL POLICE SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2022**

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### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of National Police Service Commission set out on pages 1 to 26, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows 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 35 of the Public Audit Act, 2015. I have obtained all the information

and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Police Service Commission as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal controls, risk management and overall governance

were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Commission's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the appropriate basis of accounting unless Management is aware of the intention to terminate the Commission or 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 Commission's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission 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 controls that are identified during the audit.

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

  
CPA Nancy Gathungu CBS  
AUDITOR-GENERAL

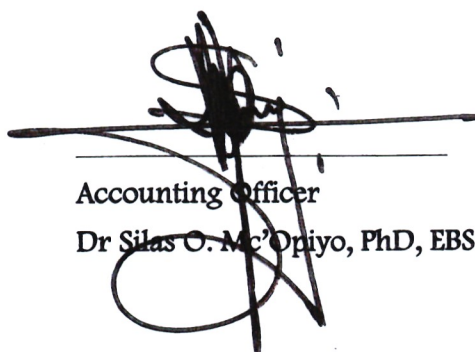
Nairobi


07 December, 2022

8. Statement of receipts and payments for the year ended 30<sup>th</sup> June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts</b>			
Exchequer Releases	1	814,887,453	624,120,103
<b>Total Receipts</b>		<b>814,887,453</b>	<b>624,120,103</b>
<b>Payments</b>			
Compensation Of Employees	2	430,510,045	325,659,481
Use Of Goods and Services	3	316,828,612	255,572,504
Social Security Benefits	4	11,735,301	1,512,518
Acquisition Of Assets	5	55,638,534	39,406,624
<b>Total Payments</b>		<b>814,712,492</b>	<b>622,151,126</b>
<b>Surplus/Deficit</b>		<b>174,961</b>	<b>1,968,976</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 31<sup>st</sup> August, 2022 and signed by:

  
 Accounting Officer  
 Dr Silas O. Mc'Opiyo, PhD, EBS, OGW

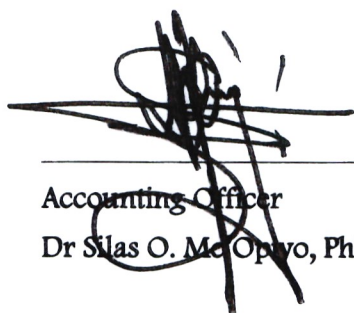
  
 Manager Accounts  
 CPA Eric Nyaga Festus  
 ICPAK Member Number: 18635

**NATIONAL POLICE SERVICE COMMISSION**  
**Annual Report and Financial Statements for the year ended 30th June 2022**


**9. Statement of assets and liabilities as at 30<sup>th</sup> June 2022**

<b>Description</b>	<b>Note</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	6A	2,227,648	5,540,950
Cash balances	6B	3,974	1,036
<b>Total cash and cash equivalent</b>		<b>2,231,622</b>	<b>5,541,986</b>
Imprests and advances	7	2,067,901	1,940,874
<b>Total financial assets</b>		<b>4,299,523</b>	<b>7,482,860</b>
<b>Financial liabilities</b>			
Accounts Payables & Deposits	8	2,182,652	3,656,998
<b>Net financial assets</b>		<b>2,116,871</b>	<b>3,825,862</b>
<b>Represented by</b>			
Fund balance b/fwd.	9	3,825,862	9,522,385
Prior year adjustment	10	-1,883,952	-7,665,500
<b>Surplus/Deficit for the year</b>		<b>174,961</b>	<b>1,968,977</b>
<b>Net financial position</b>		<b>2,116,871</b>	<b>3,825,862</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 31<sup>st</sup> August, 2022 and signed by:



Accounting Officer  
 Dr Silas O. Mwangi, PhD, EBS, OGW



Manager Accounts  
 CPA Eric Nyaga Festus  
 ICPAK Member Number: 18635

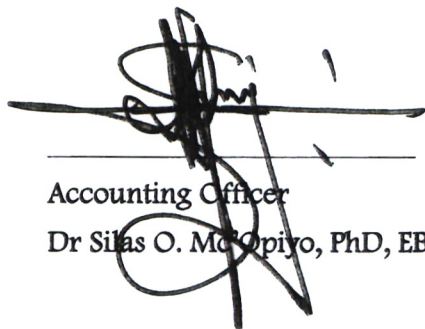
**10. Statement of cash flows for the year ended 30th June 2022**

Description	Notes	2021-2022	2020 -2021
		Kshs	Kshs
<b>Receipts for Operating Income</b>			
Exchequer releases	1	814,887,453	624,120,103
<b>Payments For Operating Expenses</b>			
Compensation of employees	2	- 430,510,045	- 325,659,480
Use of goods and services	3	- 316,828,612	- 255,572,504
Social security benefits	4	- 11,735,301	- 1,512,518
<b>Adjusted For:</b>			
Adjustments during the year			
Decrease/(Increase) in accounts receivable	11	-127,027	7,315,992
Increase/(Decrease) in deposits and retention	12	- 1,474,346	1,114,659
Prior year adjustments	10	- 1,883,952	- 7,665,500
<b>Net Cash Flow from Operating Activities</b>		<b>52,328,170</b>	<b>42,140,752</b>
<b>Cash flow From Investing Activities</b>			
Acquisition of assets	5	- 55,638,534	- 39,406,624
<b>Net Cash Flows from Investing Activities</b>		<b>- 55,638,534</b>	<b>- 39,406,624</b>
<b>Cash flow From Financing Activities</b>			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalent		<b>- 3,310,363</b>	<b>2,734,128</b>
<b>Cash &amp; Cash Equivalent at Start of The Year</b>	9	<b>5,541,986</b>	<b>2,807,858</b>
<b>Cash &amp; Cash Equivalent at End of The Year</b>	6(A&B)	<b>2,231,622</b>	<b>5,541,986</b>

**NATIONAL POLICE SERVICE COMMISSION**  
***Annual Report and Financial Statements for the year ended 30th June 2022***

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 31<sup>st</sup> August, 2022 and signed by:



---

Accounting Officer  
Dr Silas O. M. Opiyo, PhD, EBS, OGW



---

Manager Accounts  
CPA Eric Nyaga Festus  
ICPAK Member Number: 18635

**NATIONAL POLICE SERVICE COMMISSION**  
**Annual Report and Financial Statements for the year ended 30th June 2022**

**11 (a) Statement of Comparison of Budget and Actual Accounts for FY2021/22**

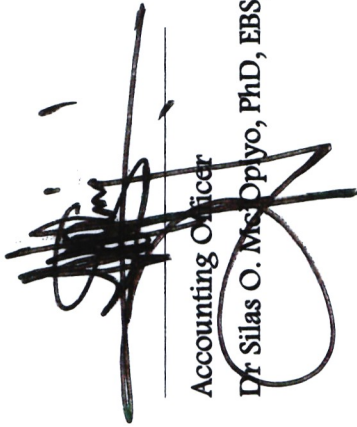
<b>Receipt/Expense Item</b>	<b>Original Budget a</b>	<b>Adjustments b</b>	<b>Final Budget c=a+b</b>	<b>Actual on Comparable Basis d</b>	<b>Budget Utilization Difference e=c-d</b>	<b>% of Utilization f=d/c %</b>
<b>Receipts</b>						
Exchequer releases	794,089,102	69,648,217	863,737,319	814,887,453	48,849,866	94%
<b>Total Receipts</b>	<b>794,089,102</b>	<b>69,648,217</b>	<b>863,737,319</b>	<b>814,887,453</b>	<b>48,849,866</b>	<b>94%</b>
<b>Payments</b>						
Compensation of employees	417,510,000	19,648,217	437,158,217	430,510,045	6,648,172	98%
Use of goods and services	281,251,137	48,500,000	329,751,137	316,828,612	12,922,525	96%
Social security benefits	12,931,863	-	12,931,863	11,735,301	1,196,562	91%
Acquisition of assets	82,396,102	1,500,000	83,896,102	55,638,534	28,257,568	66%
<b>Total Payments</b>	<b>794,089,102</b>	<b>69,648,217</b>	<b>863,737,319</b>	<b>814,712,492</b>	<b>49,024,827</b>	<b>94%</b>
<b>Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174,961</b>	<b>174,961</b>	<b>-</b>

**NATIONAL POLICE SERVICE COMMISSION**  
***Annual Report and Financial Statements for the year ended 30th June 2022***

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- a) **Variance Analysis:** Acquisition of assets had a utilization of 66% attributed to;
- i) Acquisition of assets was introduced late during the final budget re-allocation.

The entity financial statements were approved on 31<sup>st</sup> August, 2022 and signed by:

  
Accounting Officer  
Dr Silas O. M. Opyo, PhD, EBS, OGW



Manager Accounts  
CPA Eric Nyaga Festus  
ICPAK Member Number: 18635

NATIONAL POLICE SERVICE COMMISSION  
*Annual Report and Financial Statements for the year ended 30th June 2022*

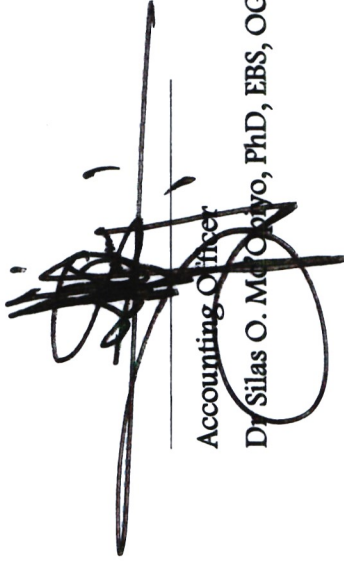
11 (b) Summary Statement of Appropriation: Recurrent for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Exchequer releases	794,089,102	69,648,217	863,737,319	814,887,453	48,849,866	94%
<b>Total Receipts</b>	<b>794,089,102</b>	<b>69,648,217</b>	<b>863,737,319</b>	<b>814,887,453</b>	<b>48,849,866</b>	<b>94%</b>
<b>Payments</b>						
Compensation of employees	417,510,000	19,648,217	437,158,217	430,510,045	6,648,172	98%
Use of goods and services	281,251,137	48,500,000	329,751,137	316,828,612	12,922,525	96%
Social security benefits	12,931,863		12,931,863	11,735,301	1,196,562	91%
Acquisition of assets	82,396,102	1,500,000	83,896,102	55,638,534	28,257,568	66%
<b>Total Payments</b>	<b>794,089,102</b>	<b>69,648,217</b>	<b>863,737,319</b>	<b>814,712,492</b>	<b>49,024,827</b>	<b>94%</b>
<b>Surplus/Deficit</b>	-	-	-	<b>174,961</b>	<b>174,961</b>	-

**NATIONAL POLICE SERVICE COMMISSION**  
**Annual Report and Financial Statements for the year ended 30th June 2022**

- a) **Variance Analysis:** Acquisition of assets had a utilization of 66% attributed to;
- ii) Acquisition of assets was introduced late during the final budget re-allocation.

The entity financial statements were approved on 31<sup>st</sup> August, 2022 and signed by:

  
\_\_\_\_\_  
Accounting Officer  
Dr Silas O. M. Onyo, PhD, EBS, OGW



\_\_\_\_\_  
Manager Accounts  
CPA Eric Nyaga Festus  
ICPAK Member Number: 18635

NATIONAL POLICE SERVICE COMMISSION

Annual Report and Financial Statements for the year ended 30th June 2022

11 (c) Budget Execution by Programmes and Sub-Programmes for FY 2021/22

Programme: /Sub-Programme:	Final Budget 2022 Kshs	Indicators	Outcomes	Actual on comparable basis 2022 Kshs	Budget utilization difference 2022 Kshs
<b>Programme: National Police Service Human Resource Management</b>					
<b>SP 1</b> Human Resource Management	530,657,498	No of Police Officers recruited and Confirmed	Improved Human Resource Services for the NPS	518,591,041	12,066,457
		No of Minority and marginalized groups recruited			
		No of female officers Recruited			
		% of appointments finalized			
		% of promotions processed			
		% of transfer & secondment requests processed			
		% of disciplinary cases adjudicated			
		% of appeals adjudicated			

**NATIONAL POLICE SERVICE COMMISSION**  
**Annual Report and Financial Statements for the year ended 30th June 2022**

			% of early retirements approved No of NPS Recognition and reward scheme developed % implementation of the Succession management Plan			
<b>SP2</b> Counseling Management Services.	109,580,818		% of officers counseled No. of counseling units operationalized	A support system that police officers may utilize to manage issues leading to stress and distress.	91,812,131	17,768,687
<b>SP 3</b> Administration and standards setting	223,499,003		No of NPS compliance Audit reports % of HR Module automated % of complaints received and processed	Increased efficiency in the Commission's Operations	204,309,319	19,189,684
<b>Total</b>	<b><u>863,737,319</u></b>				<b><u>814,712,492</u></b>	<b><u>49,024,827</u></b>

## **12. Notes to the Financial Statement**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### **1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

### **2. Reporting Entity**

The financial statements are for the National Police Service Commission. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012.

### **3. Reporting Currency**

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

**4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by National Police Service Commission for all the years presented.

**a) Recognition of Receipts**

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

**(i) 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 National Police Service Commission.

**(ii) 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 30<sup>th</sup> June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Significant Accounting Policies (Continued)**

**(iii) Other receipts**

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

**b) Recognition of payments**

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

**i) Compensation of Employees**

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

**ii) 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.

**iii) Interest on Borrowing**

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

**iv) Principal on borrowing**

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

**Significant Accounting Policies (Continued)**

**v) Acquisition of Fixed Assets**

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

A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 3 to the financial statements.*

**vi) In-kind contributions**

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

**vii) Third Party Payments**

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

**Significant Accounting Policies (Continued)**

**c) Cash and Cash Equivalents**

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

A bank account register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as note 6 to the financial statements.*

**Restriction on Cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

*As at 30th June 2022, this amounted to Kshs 2,182,652 compared to Kshs 3,656,998 in prior period as indicated on notes 14.2 & 14.3. There were no other restrictions on cash during the year.*

**d) Imprests and advances**

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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**e) Third party deposits and retention**

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 for National Government Ministries and Agencies.

Other liabilities including pending bills are disclosed in the financial statements.

**f) 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. 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.

**g) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 in *June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022* 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.

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

**j) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 10* explaining the nature and amounts.

**k) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

**l) Contingent Liability**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

**NATIONAL POLICE SERVICE COMMISSION**  
*Annual Report and Financial Statements for the year ended 30th June 2022*

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The National Police Service Commission does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 14.4** and *Annex 4* of this financial statement is a register of the contingent liabilities in the year.

**1 Exchequer releases**

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer releases for quarter 1	150,568,581	106,714,342
Total Exchequer releases for quarter 2	202,656,376	99,772,472
Total Exchequer releases for quarter 3	137,613,078	170,119,294
Total Exchequer releases for quarter 4	324,049,418	247,513,995
<b>Total</b>	<b>814,887,453</b>	<b>624,120,103</b>

**2 Compensation to Employees**

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	180,475,103	136,403,488
Basic wages of temporary employees	34,713,332	27,022,304
Personal allowances paid as part of salary	192,736,522	144,492,278
Employer contributions to compulsory national social security schemes	22,585,088	17,741,411
Employer contributions to compulsory national health insurance schemes	-	-
<b>Total</b>	<b>430,510,045</b>	<b>325,659,480</b>

*Notes to the Financial Statements (Continued)*

**3 Use of Goods and Services**

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	2,203,738	2,961,597
Communication, supplies and services	7,549,340	2,494,086
Domestic travel and subsistence	59,680,335	30,611,545
Foreign travel and subsistence	125,000	-
Printing, advertising and information supplies & services	4,863,862	1,237,309
Rentals of produced assets	77,140,547	93,879,848
Training expenses	5,620,105	4,616,727
Hospitality supplies and services	27,027,693	27,365,998
Insurance costs	49,525,346	42,183,027
Specialized materials and services	1,675,172	992,296
Office and general supplies and services	6,505,832	3,987,727
Fuel Oil and Lubricants	8,733,747	5,069,657
Other operating expenses	55,030,472	31,390,347
Routine maintenance – vehicles and other transport equipment	7,988,201	7,562,587
Routine maintenance – other assets	3,159,223	1,219,753
<b>Total</b>	<b>316,828,612</b>	<b>255,572,504</b>

**4 Social Security Benefits**

	2021-2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	11,735,301	1,512,518
<b>Total</b>	<b>11,735,301</b>	<b>1,512,518</b>

**5 Acquisition of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
<b>Non -Financial Assets</b>		
Refurbishment of Buildings	6,000	30,000
Purchase of Vehicles and other Transport Equipment	-	-
Purchase of Office Furniture and General Equipment	3,254,920	243,270
Purchase of Specialized Plant, Equipment and Machinery	377,614	37,500
<b>Financial Assets</b>		
Domestic Loans to Individuals and households	52,000,000	39,095,854
<b>Total</b>	<b>55,638,534</b>	<b>39,406,624</b>

NATIONAL POLICE SERVICE COMMISSION

Annual Report and Financial Statements for the year ended 30th June 2022

Cash and Bank Accounts

6A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	2021-2022	2020-2021
			Kshs	Kshs
Central Bank of Kenya, 10001181486 , Recurrent Kes- NPSC	Ksh	Recurrent	44,996	1,883,952
Central Bank of Kenya, 1000182202, Deposits Kes – NPSC	Ksh	Deposits	2,182,652	3,656,998
Central Bank of Kenya, 10001182563 CBK 165 Kes- NPSC	Ksh	CBK - 165	0	0
<b>Total</b>			<b>2,227,648</b>	<b>5,540,950</b>

6B: Cash on hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in domestic currency	3,974	1,036
<b>Total</b>	<b>3,974</b>	<b>1,036</b>

Detailed Cash is as follows:

Description	2021-2022	2020-2021
	Kshs	Kshs
NPSC Cash Office - Recurrent	3,974	1,036
<b>Total</b>	<b>3,974</b>	<b>1,036</b>

Notes to the Financial Statements (Continued)

NATIONAL POLICE SERVICE COMMISSION

Annual Report and Financial Statements for the year ended 30th June 2022

7 : Imprests and Advances

<i>Description</i>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	230,901	40,749
Salary advances	88,000	151,125
Airtime Overpayment	419,000	419,000
Clearance accounts	1,330,000	1,330,000
<b>Total</b>	<b>2,067,901</b>	<b>1,940,874.00</b>

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<i>Francis Kahura Thiong'o</i>	03/11/21	120,000	51,999	68,001
<i>Martin Gathirwa Njoroge</i>	03/12/21	10,000	Nil	10,000
<i>Oliver Kamau Thumbi</i>	17/01/22	152,900	Nil	152,900
<b>Total</b>				<b>230,901</b>

8 Third party deposits and retention

<i>Description</i>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Retention	2,114,5422	3,588,889
Deposits	68,110	68,109
<b>Total</b>	<b>2,182,652</b>	<b>3,656,998</b>

NATIONAL POLICE SERVICE COMMISSION

Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

9 . Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	5,540,950	2,768,994
Cash in hand	1,036	38,864
Accounts Receivables	1,940,874	9,256,866
Accounts Payables	- 3,656,998	- 2,542,339
<b>Total</b>	<b>3,825,862</b>	<b>9,522,385</b>

10 Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020/2021
	Kshs	Kshs	Kshs
Bank Account Balances	5,540,950	1,883,952	3,656,998
	<b>5,540,950</b>	<b>1,883,952</b>	<b>3,656,998</b>

The prior year adjustment of Kshs 1,883,952 represents the bank balance recovered by the National Treasury at the closure of the financial year.

*Notes to the Financial Statements (Continued)*

**11 (Increase)/ Decrease in Advances and Imprests (Accounts Receivables)**

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 <sup>st</sup> July (A)	1,940,874	9,256,866
Receivables As At 30 <sup>th</sup> June (B)	2,067,901	1,940,874
(Increase)/ Decrease in Receivables (C=(B-A))	- 127,027	7,315,992

**12 Increase/ (Decrease) in Retention and Third-Party Deposits (Accounts Payables)**

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables As At 1 <sup>st</sup> July	3,656,998	2,542,339
Payables As At 30 <sup>th</sup> June	2,182,652	3,656,998
Increase/ (Decrease) In Payables	- 1,474,346	1,114,659

**13 Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the National Police Service Commission.

- i) Key management personnel that include the Commission Chairman, the Commissioners and the Accounting Officer.
- ii) The National Treasury and Planning.

Notes to the Financial Statements (Continued)

14 Other Important Disclosures

14.1 Related party transactions:

Description	2021-2022	2020-2021
	Kshs	Kshs
Key Management Compensation	8,417,292	8,417,292
<b>Transfers to Related Parties</b>		
Transfers to other MDAs	-	-
<b>Total Transfers to Related Parties</b>	<b>8,417,292</b>	<b>8,417,292</b>
<b>Transfers from Related Parties</b>		
Transfers from the Exchequer	814,887,453	624,120,103
<b>Total Transfers from Related Parties</b>	<b>814,887,453</b>	<b>624,120,103</b>

14.2: Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of Civil Works	2,114,542	-	-	2,114,542
<b>Total</b>	<b>2,114,542</b>	<b>-</b>	<b>-</b>	<b>2,114,542</b>

14.3: Pending Staff Payables (See Annex 2)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	68,110	-	-	68,110
<b>Total</b>	<b>68,110</b>	<b>-</b>	<b>-</b>	<b>68,110</b>

**14.4: Contingent Liabilities (See Annex 3)**

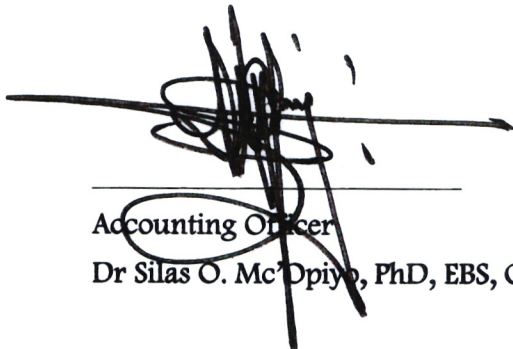
<b>Contingent liabilities</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Court case Nairobi ELRC cause no. E6491 of 2020 Patrick M. Odongo against the National Police Service Commission	217,409	-
Nairobi CMC civ. Application No. E1270 Of 2021 Elicona Holdings Ltd against the National Police Service Commission, Inspector General of Police & Attorney General	24,750,000	-
<b>Total</b>	<b>24,967,409</b>	<b>-</b>

**14.4: Progress on follow up of Prior Years Auditor-General's recommendations**


There are no unresolved audit queries by the external auditor for prior years.

The Commission received unqualified reports in the financial years 2018-2019, 2019-2020 & 2020-2021 except for the matter on lawfulness and effectiveness in use of public resources section relating to leasing of Counselling Centre in Karen Nairobi.

In March 2021, Elicona Holdings Limited sued the commission alleging that the commission trespassed on its property L.R. No. 12251/13. A ruling was made by the court in August, 2021 requiring the commission to vacate the property and pay Elicona a total of Ksh 24,750,000 for the period plus the costs of the suit which the commission has since appealed and the matter is still pending in court. The contingent liability has, however, been disclosed in the notes to the financial statements.



Accounting Officer  
 Dr Silas O. Mc'Diyo, PhD, EBS, OGW



Manager Accounts  
 CPA Eric Nyaga Festus  
 ICPAK Member Number: 18635

13. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
A	B	C	D=A-C			
<b>Construction of civil works</b>						
1. Rickways Renovators	100,000	06.12.2017	Nil	100,000	100,000	10% retention money
2. Rickways Renovators	25,000	06.12.2017	Nil	25,000	25,000	10% retention money
3. Tecaiyo Africa Ltd	861,744	27.06.2019	Nil	861,744	861,744	10% retention money
4. Tecaiyo Africa Ltd	13,139	06.02.2020	Nil	13,139	13,139	10% retention money
5. Paco Investments Ltd	1,114,659	23.06.2021	Nil	1,114,659	1,114,659	10% retention money
<b>Grand Total</b>	<b>2,114,542</b>	<b>-</b>	<b>-</b>	<b>2,114,542</b>	<b>2,114,542</b>	<b>-</b>

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1. Charles Muthusi	P	41,068	12.03.2015	-	41,068	41,068	Deceased
<b>Union Employees</b>							
1. Beatrice Marete	NPSC 4	27,042	01.08.2014	-	27,042	27,042	Deceased
<b>Grand-Total</b>	<b>-</b>	<b>68,110</b>	<b>-</b>	<b>-</b>	<b>68,110</b>	<b>68,110</b>	<b>-</b>

NATIONAL POLICE SERVICE COMMISSION  
*Annual Report and Financial Statements for the year ended 30th June 2022*

Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021/22
Buildings and structures	25,682,864	6,000	-	-	25,688,864
Transport equipment	176,498,181	3,254,920	-	-	179,753,101
Office equipment, furniture and fittings	23,421,039	-	-	-	23,421,039
ICT Equipment	47,178,815	-	-	-	47,178,815
Machinery and Equipment	12,524,672	377,614	-	-	12,902,286
<b>Total</b>	<b>285,305,571</b>	<b>3,638,534</b>			<b>288,944,105</b>

#### Annex 4 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Rent	Elicona Holdings Ltd	Kshs	24,750,000	-	Appeal pending
2	Gratuity	Patrick.M Odongo	Kshs	217,409	-	Appeal pending

#### Annex 5- Reports Generated from IFMIS

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

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

Date: 20<sup>TH</sup> July 2022

Report of the Board of Survey on the Cash and Bank Balances of RECURRENT 2101 – NATIONAL POLICE SERVICE COMMISSION as at the close of business on 30<sup>th</sup> June 2022.

The Board, consisting of (names and official titles):-

<b>GEORGE OKINDA OBOR</b>	-	<b>CHAIRPERSON</b>
<b>BARWAQO MALICHA DABASSA</b>	-	<b>MEMBER</b>

Assembled at the office of the Cashier at 9.00 am (time) on the 20<sup>th</sup> July 2022 and the following cash was produced.

Notes.....	Kshs.	3,750.00
Silver.....	Kshs.	224.00
Copper.....	Kshs.	0.30
Cheques (as per details on reverse).....	Kshs.	<u>Nil</u>
	<b>Kshs.</b>	<b><u>3,974.30</u></b>

It was observed that cheques amounting to Ksh. Nil Cents had been on hand for more than 14 days prior to the date of this survey. The cash consist of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June 2022.

Cash at hand.....	Kshs.	3,974.30
Bank Balance.....	Kshs.	44,996.40
	<b>Kshs</b>	<b>48,970.70</b>

The Bank certificate of Balances showed a sum of **Kshs. 56,052.60.**

Standing to the credit of the account on 30<sup>th</sup> June 2022.

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

**GEORGE OKINDA OBOR** ..... Date 20/7/2022  
 Chairperson

**BARWAQO MALICHA DABASSA** ..... Date 20/07/2022  
 Member

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

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

July 14, 2022

## CERTIFICATE OF BALANCES

Customer : NATIONAL POLICE  
Balance 120376 SERVICE COMMISSION  
Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000181486	REC-NATIONAL POLICE SERVICE COMMISS	KES	56,052.60
1000182202	DEP-NATIONAL POLICE SERVICE COMM	KES	2,182,651.95
1000182563	CBK165-NATIONAL POLICE SERVICE COMM	KES	0.00

Lawrence Rweria  
Authorised Signatory  
Banking Services Division

Joyce Nasieku  
Authorised Signatory  
Banking Services Division

2101

**BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH, JUNE 2022**

**RECURRENT**

**FO.30**

	KSHS	
BALANCE AS PER BANK STATEMENT		56,052.60
LESS: PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT		11,056.20
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK		0.00
ADD: PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK		0.00
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT		0.00
BALANCE AS PER CASHBOOK		44,996.40
		0.00
ACTUAL CASHBOOK BALANCE		44,996.40

Prepared by: *Philip Kevin Layat*  
Senior Accountant *Philip*  
Date: *6/7/22*

Reviewed by: *E. N. Njiru*  
Manager Accounts *[Signature]*  
Date: *6/7/22*

**APPENDIX I PAYMENT IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH,JUNE 2022**

DATE	GP:REF NO	PARTICULARS	KSHS
28-06-2022	Cash book ,1797	Ps Ministry of interior	11,056.20
			11,056.20

**APPENDIX II RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH,JUNE 2022**

DATE	GP:REF NO	PARTICULARS	KSHS
Totals			0.00

**APPENDIX III PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH,JUNE 2022**

DATE	GP:REF NO	PARTICULARS	KSHS
Totals			0.00

**APPENDIX IV RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH,JUNE 2022**

DATE	GP:REF NO	PARTICULARS	KSHS
Totals			0.00

				0001029706				
				NATIONAL POLICE SERVICE COMMISSION:CBK				
				ERICK NYAGA FESTUS				
				/REC/0001029706				
				PV 01771				
14	30/06/2022	30/06/2022	FT221816C1X0	Outward RTGS Payment MT 102	95,734.45	0.00	343,802.60	
				0001029695				
				NATIONAL POLICE SERVICE COMMISSION:CBK				
				CPAD MOTORS KENYA LIMITED				
				/REC/0001029695				
				INV 91683385				
15	30/06/2022	30/06/2022	FT221819V110	Outward RTGS Payment MT 102	287,750.00	0.00	56,052.60	
				0001029708				
				NATIONAL POLICE SERVICE COMMISSION:CBK				
				KENYA POLICE SACCO SOCIETY				
				/REC/0001029708				
				PV 01795				


Totals	880,375.85	0.00	
Closing Balance			56,052.60


PAYMENTS

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
10/6/22	Balance B/F						44358		2781775	=
"	Maggie Curry Services	221102	1831	2962					1776129	85
"	2% wth 1.	"	"	2962					3116015	
"	Statistica wafulu	442582	1832				3000	=		
"	CEO	221305	1833				21000	=		
							68388	=	4589065	=
							397430		4499640	
							7236230		463406140	

BOARD OF SURVEY

CHAIRMAN : GEORGE OKINDA OBOU.  20/7/2022

MEMBER : BARWA GO MALICHA DABASSA.  20/7/2022.

RECEIPTS

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
30/6/82	Kulungu	B/F						5648830		46322614	
"	Abstract	overcast on total payment								1800=	
"	Mwene Onyach		6762103	0078				2=			
"	Ruwogo Malicha		6762103	0079				150=			
"	Martin Ndiraga		6762103	0080				310=			
"	Ruwogo Malicha		6762103	0081				4912=			
"	George Manda		6762103	0082				10500=			
								7236230		46340614	
								-		-	
								7236230		46340614	

Date: 20<sup>TH</sup> July 2022

Report of the Board of Survey on the Cash and Bank Balances of DEPOSIT 2101 – NATIONAL POLICE SERVICE COMMISSION as at the close of business on 30<sup>th</sup> June 2022.

The Board, consisting of (names and official titles):-

<b>GEORGE OKINDA OBOR</b>	-	<b>CHAIRPERSON</b>
<b>BARWAQO MALICHA DABASSA</b>	-	<b>MEMBER</b>

Assembled at the office of the Cashier at 9.00 am (time) on the 20<sup>th</sup> July 2022 and the following cash was produced.

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

It was observed that cheques amounting to Ksh. Nil Cents had been on hand for more than 14 days prior to the date of this survey. The cash consist of East African currency and does not contain any demonetized coin or notes.

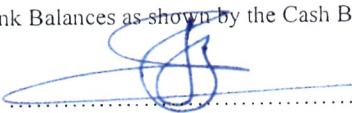
The Cash Book reflected the following balances as at the close of business on the 30<sup>th</sup> June 2022.

Cash at hand.....	Kshs.	2,182,651.95
Bank Balance.....	Kshs.	2,182,651.95
	<b>Kshs.</b>	<b>2,182,651.95</b>

The Bank certificate of Balances showed a sum of **Kshs. 2,182,651.95**

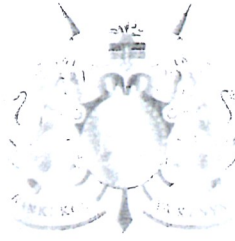
Standing to the credit of the account on 30<sup>th</sup> June 2022.

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

**GEORGE OKINDA OBOR** -  Date 20/7/2022  
Chairperson

**BARWAQO MALICHA DABASSA** -  Date 20/07/2022  
Member

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

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

July 14, 2022

## CERTIFICATE OF BALANCES

Customer : NATIONAL POLICE  
Balance 120376 SERVICE COMMISSION  
Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000181486	REC-NATIONAL POLICE SERVICE COMMISS	KES	56,052.60
1000182202	DEP-NATIONAL POLICE SERVICE COMM	KES	2,182,651.95
1000182563	CBK165-NATIONAL POLICE SERVICE COMM	KES	0.00

Handwritten signature of Lawrence Rweria in black ink.

Lawrence Rweria  
Authorised Signatory  
Banking Services Division

Handwritten signature of Joyce Nasieku in black ink.

Joyce Nasieku  
Authorised Signatory  
Banking Services Division

NATIONAL POLICE SERVICE COMMISSION  
 VOTE DEP -2101  
 BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2022

F.30

		KSHS
BALANCE AS PER BANK STATEMENT		2,182,651.95
LESS:	PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT	0.00
	RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK	0.00
ADD:	PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK	0.00
	RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT	0.00
BALANCE AS PER CASHBOOK		2,182,651.95
		0.00
ACTUAL CASHBOOK BALANCE		2,182,651.95

Prepared by: *Philip Kario Lygite* Reviewed by: *E. Nyumba*  
 Senior Accountant *[Signature]* Manager Accounts *[Signature]*  
 Date: *6/7/2022* Date: *6/7/2022*

**APPENDIX I PAYMENT IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2022**

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

**APPENDIX II RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2022**

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

**APPENDIX III PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2022**

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

**APPENDIX IV RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT  
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2022**

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



**CENTRAL BANK OF KENYA**  
**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/07/2021 TO 30/06/2022

Rundate : 18/07/2022

Runtime : 10:49:33

Customer Number : 120376

Account Number : 1000182202

Account Name : DEP-NATIONAL POLICE SERVICE COMM(KES)

Opening Balance : 2542338.95

No	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	02/07/2021	02/07/2021	FT21183HSTKJ	TRFS Payments	0.00	1,114,659.00	3,656,997.95
				Withholding Tax			
2	26/11/2021	26/11/2021	FT21330M11PY	Outward RTGS Payment MT 103 0020000033 NATIONAL POLICE SERVICE COMMISSION:999999	1,474,346.00	0.00	2,182,651.95

			MELL COURT LIMITED						
			0020000033						
			PV 0538						
			<b>Totals</b>			<b>1,474,346.00</b>		<b>1,114,659.00</b>	
				<b>Closing Balance</b>		<b>2,182,651.95</b>			

Our Ref: NPSC/1/1/21/VOL.X (12)

Date: 19<sup>th</sup> July, 2022.

The Director General  
Accounting Services & Quality Services  
The National Treasury & Planning  
P.O. Box 30007-00100  
NAIROBI.

RE: DEPOSIT ANALYSIS AS AT 30<sup>TH</sup> JUNE, 2022

Forwarded please find the Deposit Account report for the period ending 30<sup>th</sup> June, 2022.

Date of transmission	Payee Retention -10%	P.V No	Amount	Remarks
6.12.2017	Rickways Renovators	20	100,000	
6.12.2017	Rickways Renovators	208	25,000.05	
27.6.2019	Tecaiyo Africa Ltd	1349	861,744.45	
6.2.2020	Tecaiyo Africa Ltd	0741	13,139.15	
23.6.21	Paco Investments Ltd	0936	1,114,659	
	<b>ESTATE</b>			
12.03.2015	Charles Muthusi	11	41,067.6	
1.08.2014	Beatrice Marete	12	27,041.7	
TOTAL			<b>2,182,651.95</b>	

The 10% retention money relates on refurbishment of buildings and the estate money is for deceased persons held for disbursement to the administrators of their estates once they provide the necessary documents.

Thankyou for your continued support.

# PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
7/95	11/12	Balance R/F						NIL
7/95								—
7/95								—
7/95	26/11/21	Mell Court Ltd	7322201	1	FF21330M11P4			36569979 95
								1474346 =
								2182651 95
								<del>36569979 95</del>
								<u>36569979 95</u>
<p>BOARD OF SURVEY:</p> <p>CHAIRMAN : GEORGE OKINDA OBOK — <del>20/7/2002</del></p> <p>MEMBER : BARWAGO MALICHA DABASSA <del>20/7/2002</del> — 20/7/20</p>								

# RECEIPTS

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh. cts.	Sh. cts.	Sh. cts.
7/21	Ac Cn Ce	B/F						365699795 11
								365699795
								365699795
26/11/21	Balance	R/c						365699795 24
								—
								365699795

JK@NPSC

0.22.0601(Build 235122)

GOVERNMENT OF KENYA - NATIONAL POLICE SERVICE COMMISSION  
IPPD - Payroll by-product: Salary Advance Recovery for the month of June-2022

Employer (vote): 21001 National Police Service Commission

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 20180079823 Mr	Vincent Kimani Gathoni	25347957	22,000.00	88,000.00	
1	<b>Vote Totals:</b>	<b>21001 National Police Service Commission</b>	<b>22,000.00</b>	<b>88,000.00</b>	

6710103

AUTHORIZED BY: .....

CHECKED BY: .....

# OUTSTANDING IMPREST REGISTER

08-JUL-22 07:12 PM

FROM DATE: 01-JUL-2021

TO DATE: 30-JUN-2022

For: National Police Service Commission

PF/NO	Particulars	Designation	Amount
1994020123	FRANCIS KAHURA THIONG'O	N.A.	68,001.00
1999018692	MARTIN GATHIRWA NJOROGE	N.A.	10,000.00
2013039484	OLIVER KAMAU THUMBI	N.A.	152,900.00
<b>Total</b>			<b>230,901.00</b>

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 2101-National Police Service Commission

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	814,887,453.10	624,120,102.60
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>814,887,453.10</b>	<b>624,120,102.60</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	430,510,045.00	325,659,480.60
Use of goods and Services	13	316,828,611.95	255,572,503.70
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	11,735,300.65	1,512,518.00
Acquisition of Assets	18	55,638,534.00	39,406,624.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>814,712,491.60</b>	<b>622,151,126.30</b>
<b>SURPLUS/DEFICIT</b>		<b>174,961.50</b>	<b>1,968,976.30</b>

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

Prepared By: Emmanuel M. NjengareDate: 29/9/22Reviewed By: Philip V. KagooDate: 29/9/22Approved By: Eric NjagaDate: 29/9/22



### Statement of Financial Position

Entity: 2101-National Police Service Commission

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	2,227,648.35	5,540,950.00
Cash Balances	22B	3,974.30	1,036.00
<b>Total Cash And Cash Equivalents</b>		<b>2,231,622.65</b>	<b>5,541,986.00</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	2,067,901.00	1,940,874.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,299,523.65</b>	<b>7,482,860.00</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	2,182,651.95	3,656,998.00
<b>NET FINANCIAL ASSETS</b>		<b>2,116,871.70</b>	<b>3,825,862.00</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	3,825,862.00	9,522,384.70
Prior Year Adjustment	26	(1,883,951.80)	(7,665,499.00)
Surplus/Deficit for the Year		174,961.50	1,968,976.30
<b>NET FINANCIAL POSITION</b>		<b>2,116,871.70</b>	<b>3,825,862.00</b>

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

Prepared By: Emmanuel M. Mongare

Date: 29/9/22

Reviewed By: Philip K. Lugas

Date: 29/9/2022

Approved By: Ezi

Date: 29/9/22



## STATEMENT OF CASH FLOW

Entity: 2101-National Police Service Commission  
 Current Period: JUL-21 To JUN-22  
 Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	814,887,453.10	624,120,102.60
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	430,510,045.00	325,659,480.60
Use of goods and Services	13	316,828,611.95	255,572,503.70
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	11,735,300.65	1,512,518.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		(1,601,373.05)	8,430,651.00
<b>Prior year adjustments</b>		(1,883,951.80)	(7,665,499.00)
<b>Net Cash From Operating Activities</b>	A	52,328,170.65	42,140,752.30
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	55,638,534.00	39,406,624.00
<b>Net Cash Flow From Investing Activities</b>	B	(55,638,534.00)	(39,406,624.00)
<b>Cash Flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	(3,310,363.35)	2,734,128.30
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		5,541,986.00	2,807,857.70
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	2,231,622.65	5,541,986.00

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

Prepared By: Emmanuel M. Mwangi

Reviewed By: Philip K. Lygat

Approved By: Eric Mwangi

Date: 29/9/22

Date: 29/9/22

Date: 29/9/22



### Trial Balance Comparison Report

Entity: 2101-National Police Service Commission

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1450211 Refund of over Payments	0.00	0.00	0.00	0.00
1450213 Receipts not classified elsewhere classified	0.00	0.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110101 Basic Salaries - Civil Service	180,475,103.45	0.00	136,403,487.65	0.00
2110100 Basic Salaries - Permanent Employees	180,475,103.45	0.00	136,403,487.65	0.00
2110201 Contractual Employees	34,713,332.40	0.00	22,522,304.00	0.00
2110299 Basic Wages - Temporary -Other	0.00	0.00	4,500,000.00	0.00
2110200 Basic Wages - Temporary Employees	34,713,332.40	<b>0.00</b>	<b>27,022,304.00</b>	<b>0.00</b>
2110301 House Allowance	67,532,959.65	0.00	56,032,956.80	0.00
2110303 Acting Allowance	2,650,624.20	0.00	2,000,000.00	0.00
2110309 Special Duty Allowance	5,187,491.15	0.00	3,234,444.65	0.00
2110310 Top-up Allowance	52,790,595.90	0.00	38,951,399.70	0.00
2110312 Responsibility Allowance	769,429.00	0.00	434,320.00	0.00
2110313 Entertainment Allowance	8,466,170.40	0.00	6,283,881.15	0.00
2110314 Transport Allowance	34,351,926.60	0.00	25,737,971.00	0.00
2110318 n Practising Allowance	1,199,110.85	0.00	0.00	0.00
2110320 Leave Allowance	14,273,256.85	0.00	11,817,304.95	0.00
2110336 Car Purchase Allowance	5,514,956.90	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	192,736,521.50	0.00	144,492,278.25	0.00
2110000 Wages and Salary Contributions	<b>407,924,957.35</b>	<b>0.00</b>	<b>307,918,069.90</b>	<b>0.00</b>
2120101 Employer Contributions to National Social Security Fund	1,602,774.80	0.00	327,000.00	0.00
2120103 Employer Contribution to Staff Pensions Scheme	20,982,312.85	0.00	17,414,410.70	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	22,585,087.65	0.00	17,741,410.70	0.00
2120000 Social Contributions	<b>22,585,087.65</b>	<b>0.00</b>	<b>17,741,410.70</b>	<b>0.00</b>
2210101 Electricity	2,035,388.00	0.00	2,751,193.90	0.00
2210103 Gas expenses	168,350.00	0.00	210,403.00	0.00
2210100 Utilities, Supplies and Services	2,203,738.00	0.00	2,961,596.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,856,964.00	0.00	1,971,563.15	0.00
2210202 Internet Connections	3,288,800.20	0.00	520,335.90	0.00
2210203 Courier & Postal Services	1,403,575.40	0.00	2,187.00	0.00
2210200 Communication, Supplies and Services	7,549,339.60	0.00	2,494,086.05	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,061,076.00	0.00	4,503,885.00	0.00
2210302 Accommodation - Domestic Travel	1,800,000.00	0.00	1,341,100.00	0.00
2210303 Daily Subsistence Allowance	52,576,900.00	0.00	24,766,560.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	242,359.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	59,680,335.00	0.00	30,611,545.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	125,000.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	0.00	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	125,000.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	3,856,220.00	0.00	1,108,669.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	925,142.05	0.00	128,640.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	82,500.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	4,863,862.05	0.00	1,237,309.00	0.00
2210601 Rent of Vehicles	0.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	72,747,348.65	0.00	92,042,347.60	0.00
2210604 Hire of Transport, Equipment	4,393,198.00	0.00	1,837,500.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	0.00	0.00
<b>2210600 Rentals of Produced Assets</b>	<b>77,140,546.65</b>	<b>0.00</b>	<b>93,879,847.60</b>	<b>0.00</b>
2210701 Travel Allowance	1,300,994.80	0.00	465,370.00	0.00
2210703 Production and Printing of Training Materials	136,390.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	44,200.00	0.00	3,400.00	0.00
2210706 Book Allowance	33,900.00	0.00	0.00	0.00
2210707 Project Allowance	62,500.00	0.00	0.00	0.00
2210708 Trainer Allowance	48,370.00	0.00	4,500.00	0.00
2210709 Research Allowance	37,500.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	3,956,250.00	0.00	4,143,457.20	0.00
<b>2210700 Training Expenses</b>	<b>5,620,104.80</b>	<b>0.00</b>	<b>4,616,727.20</b>	<b>0.00</b>
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	7,477,571.50	0.00	11,104,856.25	0.00
2210802 Boards, Committees, Conferences and Seminars	19,550,121.50	0.00	16,261,142.00	0.00
2210807 Medals, Awards and Honors	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
<b>2210800 Hospitality Supplies and Servi</b>	<b>27,027,693.00</b>	<b>0.00</b>	<b>27,365,998.25</b>	<b>0.00</b>
2210901 Group Personal Insurance	3,999,996.00	0.00	0.00	0.00
2210904 Motor Vehicle Insurance	525,354.00	0.00	120,000.00	0.00
2210910 Medical Insurance	44,999,996.00	0.00	42,063,026.50	0.00
<b>2210900 Insurance Costs</b>	<b>49,525,346.00</b>	<b>0.00</b>	<b>42,183,026.50</b>	<b>0.00</b>
2211009 Education and Library Supplies	0.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	491,042.00	0.00	444,300.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	734,130.00	0.00	547,995.60	0.00
2211019 Purchase of Uniforms and Clothing - Patients	450,000.00	0.00	0.00	0.00
<b>2211000 Specialised Materials and Supp</b>	<b>1,675,172.00</b>	<b>0.00</b>	<b>992,295.60</b>	<b>0.00</b>
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,655,133.30	0.00	3,212,798.40	0.00
2211102 Supplies and Accessories for Computers and Printers	2,256,288.00	0.00	629,740.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,594,411.00	0.00	145,189.00	0.00
<b>2211100 Office and General Supplies and Services</b>	<b>6,505,832.30</b>	<b>0.00</b>	<b>3,987,727.40</b>	<b>0.00</b>
2211201 Refined Fuels and Lubricants for Transport	8,733,746.65	0.00	5,069,657.45	0.00
<b>2211200 Fuel Oil and Lubricants</b>	<b>8,733,746.65</b>	<b>0.00</b>	<b>5,069,657.45</b>	<b>0.00</b>
2211305 Contracted Guards and Cleaning Services	6,249,777.80	0.00	7,344,980.50	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,615,068.00	0.00	1,652,180.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,868,806.00	0.00	904,900.00	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	0.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211322 Binding of Records	0.00	0.00	0.00	0.00
2211328 Counselling Services	44,296,820.00	0.00	21,488,286.00	0.00
2211300 Other Operating Expenses	55,030,471.80	0.00	31,390,346.50	0.00
<b>2210000 Goods and Services</b>	<b>305,681,187.85</b>	<b>0.00</b>	<b>246,790,163.45</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	7,988,201.00	0.00	7,562,587.05	0.00
<b>2220100 Routine Maintenance - Vehicles</b>	<b>7,988,201.00</b>	<b>0.00</b>	<b>7,562,587.05</b>	<b>0.00</b>
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	444,920.00	0.00	29,900.00	0.00
2220204 Maintenance of Buildings -- Residential	457,166.00	0.00	59,925.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	0.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,257,137.10	0.00	1,129,928.20	0.00
<b>2220200 Routine Maintenance - Other Assets</b>	<b>3,159,223.10</b>	<b>0.00</b>	<b>1,219,753.20</b>	<b>0.00</b>
<b>2220000 Routine Maintenance</b>	<b>11,147,424.10</b>	<b>0.00</b>	<b>8,782,340.25</b>	<b>0.00</b>
2710102 Gratuity - Civil Servants	11,735,300.65	0.00	1,512,518.00	0.00
2710100 Government Pension and Retirement Benefits	11,735,300.65	0.00	1,512,518.00	0.00
<b>2710000 Social Security Benefits</b>	<b>11,735,300.65</b>	<b>0.00</b>	<b>1,512,518.00</b>	<b>0.00</b>

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

## 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	180,475,103.45	136,403,487.65
Basic Wages - Temporary Employees	2110200	34,713,332.40	27,022,304.00
Personal Allowances paid as part of Salary	2110300	192,736,521.50	144,492,278.25
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	22,585,087.65	17,741,410.70
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		<b>430,510,045.00</b>	<b>325,659,480.60</b>

## 13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	2,203,738.00	2,961,596.90
Communication, Supplies and Services	2210200	7,549,339.60	2,494,086.05
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	59,680,335.00	30,611,545.00
Foreign Travel and Subsistence, and other transportation costs	2210400	125,000.00	0.00
Printing, Advertising and Information Supplies and Services	2210500	4,863,862.05	1,237,309.00
Rentals of Produced Assets	2210600	77,140,546.65	93,879,847.60
Training Expenses	2210700	5,620,104.80	4,616,727.20
Hospitality Supplies and Servi	2210800	27,027,693.00	27,365,998.25
Insurance Costs	2210900	49,525,346.00	42,183,026.50
Specialised Materials and Supp	2211000	1,675,172.00	992,295.60
Office and General Supplies and Services	2211100	6,505,832.30	3,987,727.40
Fuel Oil and Lubricants	2211200	8,733,746.65	5,069,657.45
Other Operating Expenses	2211300	55,030,471.80	31,390,346.50
Routine Maintenance - Vehicles	2220100	7,988,201.00	7,562,587.05
Routine Maintenance - Other Assets	2220200	3,159,223.10	1,219,753.20
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>316,828,611.95</b>	<b>255,572,503.70</b>

## 14 Subsidies

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

## 15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	11,735,300.65	1,512,518.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
<b>TOTAL</b>		<b>11,735,300.65</b>	<b>1,512,518.00</b>

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	6,000.00	30,000.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	3,254,920.00	243,270.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	377,614.00	37,500.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	52,000,000.00	39,095,854.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>55,638,534.00</b>	<b>39,406,624.00</b>

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	44,996.40	1,883,952.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	2,182,651.95	3,656,998.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		<b>2,227,648.35</b>	<b>5,540,950.00</b>

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	3,974.30	1,036.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>3,974.30</b>	<b>1,036.00</b>

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	1,418,000.00	1,481,125.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	230,901.00	40,749.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	419,000.00	419,000.00
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		<b>2,067,901.00</b>	<b>1,940,874.00</b>

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	2,182,651.95	3,656,998.00
System Required Liabilities A/cs	7390000	0.00	0.00
	7210000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
Revolving Funds	7350000	0.00	0.00
<b>TOTAL</b>		<b>2,182,651.95</b>	<b>3,656,998.00</b>

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	5,540,950.00	2,768,993.70
Opening Balance Cash	22B	1,036.00	38,864.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	1,940,874.00	9,256,866.00
Opening Balance - Deposits	24	(3,656,998.00)	(2,542,339.00)
<b>TOTAL</b>		<b>3,825,862.00</b>	<b>9,522,384.70</b>

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	1,883,951.80	7,665,499.00
County Transfers	9910300	0.00	0.00
<b>TOTAL</b>		<b>1,883,951.80</b>	<b>7,665,499.00</b>



### Trial Balance Comparison Report

Entity: 2101-National Police Service Commission

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1450211 Refund of over Payments	0.00	0.00	0.00	0.00
1450213 Receipts not classified elsewhere classified	0.00	0.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110101 Basic Salaries - Civil Service	180,475,103.45	0.00	136,403,487.65	0.00
2110100 Basic Salaries - Permanent Employees	180,475,103.45	0.00	136,403,487.65	0.00
2110201 Contractual Employees	34,713,332.40	0.00	22,522,304.00	0.00
2110299 Basic Wages - Temporary -Other	0.00	0.00	4,500,000.00	0.00
2110200 Basic Wages - Temporary Employees	34,713,332.40	0.00	27,022,304.00	0.00
2110301 House Allowance	67,532,959.65	0.00	56,032,956.80	0.00
2110303 Acting Allowance	2,650,624.20	0.00	2,000,000.00	0.00
2110309 Special Duty Allowance	5,187,491.15	0.00	3,234,444.65	0.00
2110310 Top-up Allowance	52,790,595.90	0.00	38,951,399.70	0.00
2110312 Responsibility Allowance	769,429.00	0.00	434,320.00	0.00
2110313 Entertainment Allowance	8,466,170.40	0.00	6,283,881.15	0.00
2110314 Transport Allowance	34,351,926.60	0.00	25,737,971.00	0.00
2110318 n Practising Allowance	1,199,110.85	0.00	0.00	0.00
2110320 Leave Allowance	14,273,256.85	0.00	11,817,304.95	0.00
2110336 Car Purchase Allowance	5,514,956.90	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	192,736,521.50	0.00	144,492,278.25	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>407,924,957.35</b>	<b>0.00</b>	<b>307,918,069.90</b>	<b>0.00</b>
2120101 Employer Contributions to National Social Security Fund	1,602,774.80	0.00	327,000.00	0.00
2120103 Employer Contribution to Staff Pensions Scheme	20,982,312.85	0.00	17,414,410.70	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	22,585,087.65	0.00	17,741,410.70	0.00
<b>2120000 Social Contributions</b>	<b>22,585,087.65</b>	<b>0.00</b>	<b>17,741,410.70</b>	<b>0.00</b>
2210101 Electricity	2,035,388.00	0.00	2,751,193.90	0.00
2210103 Gas expenses	168,350.00	0.00	210,403.00	0.00
2210100 Utilities, Supplies and Services	2,203,738.00	0.00	2,961,596.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,856,964.00	0.00	1,971,563.15	0.00
2210202 Internet Connections	3,288,800.20	0.00	520,335.90	0.00
2210203 Courier & Postal Services	1,403,575.40	0.00	2,187.00	0.00
2210200 Communication, Supplies and Services	7,549,339.60	0.00	2,494,086.05	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,061,076.00	0.00	4,503,885.00	0.00
2210302 Accommodation - Domestic Travel	1,800,000.00	0.00	1,341,100.00	0.00
2210303 Daily Subsistence Allowance	52,576,900.00	0.00	24,766,560.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	242,359.00	0.00	0.00	0.00
<b>2210300 Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>59,680,335.00</b>	<b>0.00</b>	<b>30,611,545.00</b>	<b>0.00</b>
2210401 Travel Costs (airlines, bus, railway, etc.)	125,000.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	0.00	0.00	0.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
<b>2210400 Foreign Travel and Subsistence, and other transportation costs</b>	<b>125,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2210502 Publishing & Printing Services	3,856,220.00	0.00	1,108,669.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	925,142.05	0.00	128,640.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	82,500.00	0.00	0.00	0.00
<b>2210500 Printing, Advertising and Information Supplies and Services</b>	<b>4,863,862.05</b>	<b>0.00</b>	<b>1,237,309.00</b>	<b>0.00</b>
2210601 Rent of Vehicles	0.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	72,747,348.65	0.00	92,042,347.60	0.00
2210604 Hire of Transport, Equipment	4,393,198.00	0.00	1,837,500.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	77,140,546.65	0.00	93,879,847.60	0.00
2210701 Travel Allowance	1,300,994.80	0.00	465,370.00	0.00
2210703 Production and Printing of Training Materials	136,390.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	44,200.00	0.00	3,400.00	0.00
2210706 Book Allowance	33,900.00	0.00	0.00	0.00
2210707 Project Allowance	62,500.00	0.00	0.00	0.00
2210708 Trainer Allowance	48,370.00	0.00	4,500.00	0.00
2210709 Research Allowance	37,500.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	3,956,250.00	0.00	4,143,457.20	0.00
2210700 Training Expenses	5,620,104.80	0.00	4,616,727.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	7,477,571.50	0.00	11,104,856.25	0.00
2210802 Boards, Committees, Conferences and Seminars	19,550,121.50	0.00	16,261,142.00	0.00
2210807 Medals, Awards and Honors	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	27,027,693.00	0.00	27,365,998.25	0.00
2210901 Group Personal Insurance	3,999,996.00	0.00	0.00	0.00
2210904 Motor Vehicle Insurance	525,354.00	0.00	120,000.00	0.00
2210910 Medical Insurance	44,999,996.00	0.00	42,063,026.50	0.00
2210900 Insurance Costs	49,525,346.00	0.00	42,183,026.50	0.00
2211009 Education and Library Supplies	0.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	491,042.00	0.00	444,300.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	734,130.00	0.00	547,995.60	0.00
2211019 Purchase of Uniforms and Clothing - Patients	450,000.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	1,675,172.00	0.00	992,295.60	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,655,133.30	0.00	3,212,798.40	0.00
2211102 Supplies and Accessories for Computers and Printers	2,256,288.00	0.00	629,740.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,594,411.00	0.00	145,189.00	0.00
2211100 Office and General Supplies and Services	6,505,832.30	0.00	3,987,727.40	0.00
2211201 Refined Fuels and Lubricants for Transport	8,733,746.65	0.00	5,069,657.45	0.00
2211200 Fuel Oil and Lubricants	8,733,746.65	0.00	5,069,657.45	0.00
2211305 Contracted Guards and Cleaning Services	6,249,777.80	0.00	7,344,980.50	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,615,068.00	0.00	1,652,180.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,868,806.00	0.00	904,900.00	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	0.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211322 Binding of Records	0.00	0.00	0.00	0.00
2211328 Counselling Services	44,296,820.00	0.00	21,488,286.00	0.00
2211300 Other Operating Expenses	55,030,471.80	0.00	31,390,346.50	0.00
<b>2210000 Goods and Services</b>	<b>305,681,187.85</b>	<b>0.00</b>	<b>246,790,163.45</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	7,988,201.00	0.00	7,562,587.05	0.00
2220100 Routine Maintenance - Vehicles	7,988,201.00	0.00	7,562,587.05	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	444,920.00	0.00	29,900.00	0.00
2220204 Maintenance of Buildings -- Residential	457,166.00	0.00	59,925.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	0.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,257,137.10	0.00	1,129,928.20	0.00
2220200 Routine Maintenance - Other Assets	3,159,223.10	0.00	1,219,753.20	0.00
<b>2220000 Routine Maintenance</b>	<b>11,147,424.10</b>	<b>0.00</b>	<b>8,782,340.25</b>	<b>0.00</b>
2710102 Gratuity - Civil Servants	11,735,300.65	0.00	1,512,518.00	0.00
2710100 Government Pension and Retirement Benefits	11,735,300.65	0.00	1,512,518.00	0.00
<b>2710000 Social Security Benefits</b>	<b>11,735,300.65</b>	<b>0.00</b>	<b>1,512,518.00</b>	<b>0.00</b>

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2990105 Expenses	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2999999 Expense Control Account	0.00	0.00	0.00	0.00
2999900	0.00	0.00	0.00	0.00
<b>2990000 System Required Expense A/cs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3110302 Refurbishment of Non-Residential Buildings	6,000.00	0.00	30,000.00	0.00
3110300 Refurbishment of Buildings	6,000.00	0.00	30,000.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	2,873,535.00	0.00	243,270.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	381,385.00	0.00	0.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	3,254,920.00	0.00	243,270.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111113 Purchase of Musical Instruments	377,614.00	0.00	37,500.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	377,614.00	0.00	37,500.00	0.00
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>3,638,534.00</b>	<b>0.00</b>	<b>310,770.00</b>	<b>0.00</b>
3520304 Sale of Goods and Fees for Services	0.00	0.00	0.00	0.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00	0.00	0.00
<b>3520000 Receipts from Sales of Inventories</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4110403 Housing loans to public servants	52,000,000.00	0.00	39,095,854.00	0.00
4110400 Domestic Loans to Individuals and Households	52,000,000.00	0.00	39,095,854.00	0.00
<b>4110000 Domestic Lending and On-lending</b>	<b>52,000,000.00</b>	<b>0.00</b>	<b>39,095,854.00</b>	<b>0.00</b>
6530101 Ministry HQ Recurrent Bank A/C	44,996.40	0.00	1,883,952.00	0.00
6530100 Recurrent Bank Accounts	44,996.40	0.00	1,883,952.00	0.00
<b>6530000 Recurrent Bank Accounts</b>	<b>44,996.40</b>	<b>0.00</b>	<b>1,883,952.00</b>	<b>0.00</b>
6550101 Ministry HQ Deposit Bank A/C	2,182,651.95	0.00	3,656,998.00	0.00
6550100 Deposit Bank Accounts	2,182,651.95	0.00	3,656,998.00	0.00
<b>6550000 Deposit Bank Account</b>	<b>2,182,651.95</b>	<b>0.00</b>	<b>3,656,998.00</b>	<b>0.00</b>
6580101 Cash	3,974.30	0.00	1,036.00	0.00
6580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	3,974.30	0.00	1,036.00	0.00
<b>6580000 Cash in Hand</b>	<b>3,974.30</b>	<b>0.00</b>	<b>1,036.00</b>	<b>0.00</b>
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	151,125.00	0.00
6710103 Salary advance	1,418,000.00	0.00	1,330,000.00	0.00
6710100 Debtors & Advances - Employees	1,418,000.00	0.00	1,481,125.00	0.00
<b>6710000 Domestic Debtors &amp; Advances</b>	<b>1,418,000.00</b>	<b>0.00</b>	<b>1,481,125.00</b>	<b>0.00</b>
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
<b>6740000 Other Debtors &amp; Pre-payments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	230,901.00	0.00	40,749.00	0.00
6760100 Imprests	230,901.00	0.00	40,749.00	0.00
<b>6760000 Government Imprests</b>	<b>230,901.00</b>	<b>0.00</b>	<b>40,749.00</b>	<b>0.00</b>
6770101 Inter-Ministerial Agency A/C	0.00	0.00	0.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
<b>6770000 Agency Accounts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6780101 General Suspense A/C	419,000.00	0.00	419,000.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
<b>6780100 Suspense &amp; Clearance Account</b>	<b>419,000.00</b>	<b>0.00</b>	<b>419,000.00</b>	<b>0.00</b>
<b>6780000 Suspense &amp; Clearance Account</b>	<b>419,000.00</b>	<b>0.00</b>	<b>419,000.00</b>	<b>0.00</b>
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
<b>6790000 Other Current Assets (System r</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7210101 Bank Overdrafts	0.00	0.00	0.00	0.00
7210100 Bank Overdrafts	0.00	0.00	0.00	0.00
<b>7210000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7310101 General Deposits	0.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	2,182,651.95	0.00	3,656,998.00
<b>7310100 General Deposits Items</b>	<b>0.00</b>	<b>2,182,651.95</b>	<b>0.00</b>	<b>3,656,998.00</b>

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7310000 Deposits	0.00	2,182,651.95	0.00	3,656,998.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320019 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	4,440,627,068.70	0.00	3,625,739,615.60
9910209 Remittances to Exchequer Miscellaneous Revenue	9,873,530.80	0.00	7,989,579.00	0.00
9910200 Exchequer Provisions	9,873,530.80	4,440,627,068.70	7,989,579.00	3,625,739,615.60
9910000 Provisions	9,873,530.80	4,440,627,068.70	7,989,579.00	3,625,739,615.60
9990101 Opening Balance Bank	0.00	11,367,146.15	0.00	11,367,146.15
9990100 Opening Balance Bank	0.00	11,367,146.15	0.00	11,367,146.15
9990201 Opening Balance Cash	0.00	6,486.00	0.00	6,486.00
9990200 Opening Balance Cash	0.00	6,486.00	0.00	6,486.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,775,010.00	0.00	1,775,010.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,775,010.00	0.00	1,775,010.00
9990401 Opening Balance - Deposits	11,366,877.15	0.00	11,366,877.15	0.00
9990400 Opening Balance - Deposits	11,366,877.15	0.00	11,366,877.15	0.00
9999998 Vote Control Account	0.00	0.00	0.00	0.00
9999999 Consolidated Fund	3,615,705,939.60	0.00	2,993,554,813.30	0.00
9999900	3,615,705,939.60	0.00	2,993,554,813.30	0.00
9990000 Opening Balance Reserves	3,627,072,816.75	13,148,642.15	3,004,921,690.45	13,148,642.15
<b>Total</b>	<b>4,455,958,362.80</b>	<b>4,455,958,362.80</b>	<b>3,642,545,255.75</b>	<b>3,642,545,255.75</b>

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

Prepared By: Emmanuel M. Mangare

Date: 29/9/2022

Reviewed By: Philip K. Laged

Date: 29/9/22

Approved By: Emi Nyaga

Date: 29/9/22

*Handwritten initials/signature*



**Statement of Budget Execution - Recurrent Expenditure**  
 Entity: 2101-National Police Service Commission  
 Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	814,887,453.10	(814,887,453.10)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		0.00	0.00	0.00	0.00	814,887,453.10	(814,887,453.10)	0.00%
<b>PAYMENTS</b>								
Compensation of Employees	12	417,510,000.00	0.00	19,648,217.00	437,158,217.00	430,510,045.00	6,648,172.00	98.48%
Use of goods and Services	13	281,251,137.00	0.00	48,500,000.00	329,751,137.00	316,828,611.95	12,922,525.05	96.08%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	12,931,863.00	0.00	0.00	12,931,863.00	11,735,300.65	1,196,562.35	90.75%
Acquisition of Assets	18	82,396,102.00	0.00	1,500,000.00	83,896,102.00	55,638,534.00	28,257,568.00	66.32%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		794,089,102.00	0.00	69,648,217.00	863,737,319.00	814,712,491.60	49,024,827.40	94.32%



**Statement of Budget Execution - Recurrent Expenditure**

Entity: 2101-National Police Service Commission

Current Period: JUL-21 To JUN-22

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

Prepared By: Emmanuel M. Mwangi

Date: 29/9/22

Reviewed By: Philip W. Legat  
Lini Nyaga

Date: 29/9/2022  
Date: 29/9/22



**Budget Execution by Programme and Economic Classification**

Entity: 2101-National Police Service Commission

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0620000000		National Police Service Human Resource Management	863,737,319.00	814,712,491.60	49,024,827.40
	2110000	Wages and Salary Contributions	413,829,140.00	407,924,957.35	5,904,182.65
	2120000	Social Contributions	23,329,077.00	22,585,087.65	743,989.35
	2210000	Goods and Services	316,910,137.00	305,681,187.85	11,228,949.15
	2220000	Routine Maintenance	12,841,000.00	11,147,424.10	1,693,575.90
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	12,931,863.00	11,735,300.65	1,196,562.35
	3110000	Acquisition of Fixed Capital Assets	31,896,102.00	3,638,534.00	28,257,568.00
	4110000	Domestic Lending and On-lending	52,000,000.00	52,000,000.00	0.00
		<b>Grand Total</b>	<b>863,737,319.00</b>	<b>814,712,491.60</b>	<b>49,024,827.40</b>

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

Prepared By: Emmanuel M. Nongare Date: 29/9/2022  
Reviewed By: Philip K. Lagat Date: 29/9/22  
Approved By: Ene Nyaga Date: 22/9/22



### Budget Execution by Heads and Programmes

Entity: 2101-National Police Service Commission

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value ( Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
2101000100		<b>The National Police Service Commission</b>	<b>863,737,319.00</b>	<b>814,712,491.60</b>	<b>49,024,827.40</b>
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0620000000	National Police Service Human Resource Management	863,737,319.00	814,712,491.60	49,024,827.40
2101100100			0.00	0.00	0.00
	0620000000	National Police Service Human Resource Management	0.00	0.00	0.00
		<b>Grand Total</b>	<b>863,737,319.00</b>	<b>814,712,491.60</b>	<b>49,024,827.40</b>

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

Prepared By: Emmanuel M. Mangare Date: 29/9/22  
Reviewed By: Philip Kerwa Legat Date: 29/9/22  
Approved By: EAC Date: 29/9/22



### Budget Execution By Programmes and Sub-Programmes

Entity: 2101-National Police Service Commission

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0620000000		National Police Service Human Resource Management	863,737,319.00	814,712,491.60	49,024,827.40
	0620010000	Human Resource Management	530,657,498.00	518,591,041.20	12,066,456.80
	0620020000	Police Vetting	0.00	0.00	0.00
	0620030000	Administration and Standards Setting	223,499,003.00	204,309,319.05	19,189,683.95
	0620040000		109,580,818.00	91,812,131.35	17,768,686.65
		<b>Grand Total</b>	<b>863,737,319.00</b>	<b>814,712,491.60</b>	<b>49,024,827.40</b>

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

Prepared By: Emmanuel M. Ngunjiri  
Reviewed By: Philip M. K. Lagat  
Approved By: Ene M. M. M. M. M.

Date: 29/9/22  
Date: 29/9/2022  
Date: 29/9/22

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

REC-NATIONAL POLICE SERVICE COMMISS

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

Balance as per bank certificate	56,052.60
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	11,056.20
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	44,996.40

Reconciled by: Emmanuel M. Nongare Signature: *[Signature]* Date: 29/9/22

Reviewed by: Philip K. Leged Signature: *[Signature]* Date: 29/9/22

Approved by: *[Signature]* Signature: *[Signature]* Date: 29/9/22

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-21 To : 30-JUN-22

REC-NATIONAL POLICE SERVICE COMMISS

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1029707	29-JUN-22	P.S STATE DEPARTMENT FOR INTERIOR	11,056.20
<b>Total :</b>			<b>11,056.20</b>
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
<b>Total :</b>			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
<b>Total :</b>			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
<b>Total :</b>			

REPUBLIC OF KENYA  
BANK RECONCILIATION

From Date : 01-JUL-21 To : 15-JUL-22

REC-NATIONAL POLICE SERVICE COMMISS

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

Balance as per bank certificate	44,996.40
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	44,996.40

Reconciled by: Emmanuel M. Mwangi Signature:  Date: 29/9/22

Reviewed by: Philip K. Lygat Signature:  Date: 29/9/2022

Approved by: Eric Nya Signature:  Date: 29/9/22

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUL-21 To : 15-JUL-22

REC-NATIONAL POLICE SERVICE COMMISS

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		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  
**BANK RECONCILIATION**

F.O. 30


From Date : 01-JUL-21 To : 30-JUN-22

DEP-NATIONAL POLICE SERVICE COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182202

Balance as per bank certificate	2,182,651.95
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	2,182,651.95

Reconciled by: Emmanuelo Mwangi Signature:  Date: 29/9/22

Reviewed by: Philip - K. Legat Signature:  Date: 29/9/2022

Approved by: Eric Njor Signature:  Date: 29/9/22

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

F.O. 30

From Date : 01-JUL-21 To : 30-JUN-22

DEP-NATIONAL POLICE SERVICE COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182202

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 :			