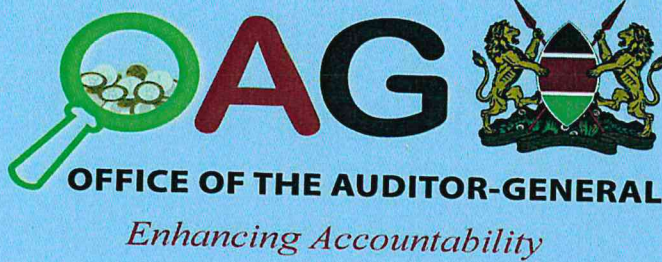


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL POLICE SERVICE COMMISSION

THE NATIONAL ASSEMBLY
PAPERS

DATE: 01 FEB 2022

TABLED BY: LOM

CLERK-AT-THE-TABLE: Chebet

**FOR THE YEAR ENDED
30 JUNE, 2021**

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National Police Service Commission



NATIONAL POLICE SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE, 2021**

Prepared in accordance with the cash basis of Accounting Method under the international Public Sector Accounting Standards (IPSAS)

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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.

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(a) Background information

The National Police Service Commission (NPSC) is one of the independent commissions established under Chapter 15 of the Constitution 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 05th October, 2012 after the appointment into office of six commissioners through Gazette Notice No. 95 of 03rd 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

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.

(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. Otswala, CBS
Vice Chairperson



Noor Y. Gabow,
CBS,OGW
Commissioner



Lilian Kiamba
MBS,OGW
Commissioner



John Ole Moyaki, MBS
Commissioner



Joseph V. Onyango, MBS
Commission Secretary /CEO



Naphtaly K. Rono, MBS
Commissioner

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

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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 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Mr. Joseph V. Onyango, MBS
2.	Deputy CEO Finance and Administration	Mr. John M. Wambugu
3.	Deputy CEO HCM – Technical Services	Dr. Silas Oloo Mc' Opiyo
4.	Director Human Capital Management	Ms. Christine Rotich
5	Internal Auditor	Ms. Mary Achola
6	Manager Accounts	Mr. Eric Nyaga
7	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.

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.

NATIONAL POLICE SERVICE COMMISSION
Annual Report and Financial Statements
For the year ended 30th June, 2021.

- 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

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.
- 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 summons Government Ministries and or institution to answer to queries raised by the Auditor General, and the Commission is subject to this Committee for any queries raised the Auditor general.

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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.

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, 5th Floor
Woodvale Close, Westlands
Nairobi, Kenya

Entity Contacts

Telephone: (254) 709099000
E-mail: info@npssc.go.ke
Website: www.npssc.go.ke

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(f) Entity Regional office

Coast Region Office

Uhuru na Kazi building, 5th 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
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

FORWARD BY THE COMMISSION CHAIRPERSON

I take great pleasure in presenting the Commission's Accounts for FY 2020/2021. As a Commission, we continue to appreciate the rare opportunity that His Excellency the President has granted us to serve the nation in ensuring that the welfare and other human resource needs of the police officers are given the priority they deserve at every level of Government. We also wish to confirm that our focus on the reforms included in our strategic plan will continue to guide our day to day activities as we strive to realize our vision of Dignified and Professional Police Officers.

The symbiotic and linear relationship with the National Police Service has ensured that the Commission's programmes have been implemented without any handicaps. The Commission has also introduced through its Committees, more interactive programmes that are aimed at not only attending to the human resource needs of the officers, but also introducing a human face to the services that we offer to police officers.

The decentralization of Commission services is on course and an office has already been opened in the Coast Region. We are planning to open other offices in Rift-Valley and Nyanza regions. In addition, the automation of HR Services is on course with the recruitment and appointment of senior staff to lead the process. It is our belief that the adoption of an ICT Strategy in the management of the HR will go a long way in enhancing efficiency in the processing of the business of the Commission.

In this reporting period due diligence has been taken to ensure that our strategic goals as contained in the Strategic Plan, are not compromised by challenges that we have encountered during the financial year. As we draw closer to the final year of our 2019-2022 Strategic Plan, the Commission is also taking stock of the successes, challenges and experiences that we have gone through so that our 2022-2025 Strategic Plan can be taken into account as we focus onto the future.

The Commission has made a deliberate effort to fill all the senior positions in its organizational structure and expect the targets we have set for ourselves will be realized more effectively than before. Additionally, performance contracting and staff performance appraisal systems have been integrated at every level in the Commission management hierarchy.



ELIUD KINYUTHA, CBS, OGW, HSC
CHAIRPERSON

NATIONAL POLICE SERVICE COMMISSION

3. MESSAGE FROM THE COMMISSION SECRETARY


The commission has made significant contribution in ensuring better service to 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 direction, leadership and oversight to the secretariat. The key deliverables have been anchored in the Commission's strategic plan which was developed to encapsulate the various policy directions; reforms and change management as desired by the Commission.

In the just concluded financial year 2020-2021, the Commission has realized a number of key milestones which include: the recruitment of 5,132 police officers and 400 cadet inspectors, 174 discipline cases, 1867 promotion cases, 98 appeal cases (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.

While the 2020/2021 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 experiences is the rationalization of the budget by the National Treasury that led to cuts in the Commissions budget. This impeded the implementation of key flagship projects that had been earmarked for execution. The Commission will continue to lobby for additional funding and also continue explore alternative resource sources including donor funding. The Corona Virus (COVID-19) pandemic also led to disruptions in the Commission's activities. Moreover, the commission was able to utilize the resources allocated as per the PFM Act.

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



JOSEPH V. ONYANGO, MBS
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 development 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.

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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:

Sub-Programme	Strategic Objective	Outcome	Indicator	Performance
SP 1 Human Capital Management	Police Officers Recruited, appointed and Confirmed	5,000	No of Police Officers recruited and Confirmed	Target Achieved. The Commission recruited 5,132 police officers..
		250	No of Minority and marginalized groups recruited	Target Achieved. The Commission recruited 659 officers from Minority and marginalized groups
		1,250	No of female officers Recruited	Target not achieved since emphasis was on male recruits upon completion of the course were deployed to operational areas, borders and specialized units. The Commission recruited 603 female officers
		300	No of Cadet Officers recruited	Target Achieved. The Commission recruited 300 (Male 222; Female 78) cadet officers
	Promotions and appointments	7000	No. of promotions finalized	Target not achieved due to lack of prerequisite training due to the Covid-19 Pandemic for promotions to be done. 1,844 officers were recruited.
		100	% of appointments finalized	Target achieved
	Discipline cases adjudicated	400	No of disciplinary cases of Police officers adjudicated	Target achieved. Although the target was 400. The Commission received 182 cases which were adjudicated
	Vetted Police Officers	400	No of Police officers Vetted	Target not achieved due to change of vetting model to complain based framework.
	Transfer and secondment requests processed	100	% of transfer & secondment request received & finalized	90 % of transfer & secondment requests received were finalized due to non-automation
	Appeals adjudicated	100	% of appeals adjudicated	80 % of appeals were adjudicated Target not achieved due to manual processing of the appeals

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Sub-Programme	Strategic Objective	Outcome	Indicator	Performance
	Approval of early retirements	100	% of early retirements approved	Target achieved
	NPS Succession management plan in place	100	% of implementation of succession management plan	Target achieved
	NPS Recognition and reward scheme developed	1	No of schemes developed	Target not achieved. The NPSC is in the process of developing a short term framework for rewarding good and effective performance in the service to increase efficiency in the Service.
SP2 Counselling Management Services.	Counseling services for Police Officers	100	% of officers counseled	Target Achieved
		2	No. of counseling units operationalized	Target Achieved
	Establishment of the Special Medical Board	1	An established Special Medical Board for police officers	Target Achieved
	Develop a policy framework for the management of sick officers and persons living with Disability	1	A developed policy framework for the management of sick officers and persons living with Disability	Target Achieved
SP.3 Compliance and Audit	Develop NPS Compliance Audit report	4	No of NPS compliance Audit reports	Target not achieved due to lack of sufficient funds to facilitate the field visits where most compliance audits are conducted
SP.4 Administration and standards setting	Automated police human resource services	100	% level of automation	70 % of automation of the police human resource services was achieved due to Budget Constraints
	Established complaints database	150	No of complaints received and processed	Target achieved

5. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/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:

1. 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.

2. Environmental performance

Care for the environment is one of our key responsibilities and an important part of the way in which the Commission operates. This the Commission does through proper waste management.

3. 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.

4. Market place practices-

The Commission has put efforts to ensure the following:

a) 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.

b) 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.

c) 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.

d) 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.

5. 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, 2021. 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.

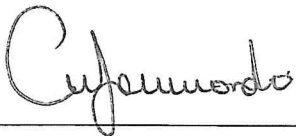
The Accounting Officer in charge of the National Police Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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, 2021, 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.

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.

NATIONAL POLICE SERVICE COMMISSION
Annual Report and Financial Statements
For the year ended 30th June, 2021.

Approval of the financial statements

The National Police Service Commission financial statements were approved and signed by the Accounting Officer on 30th June, 2021.



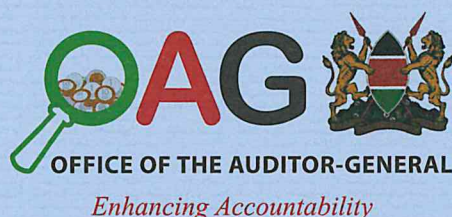
Accounting Officer
Joseph V. Onyango, MBS



Manager Accounts
CPA Eric Nyaga Festus
ICPAK Member Number: 18635

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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, 2021

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 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 the National Police Service Commission set out on pages 20 to 43, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation - recurrent and development 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, 2021, 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, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Leasing of Counselling Centre in Karen Nairobi

The Commission entered into a six-year lease agreement with Swara Safari Hotel Limited from 1 January, 2019 for a building erected on L.R. No. 12251/13 together with a vacant plot on L.R. No 12251/12 in Karen at a monthly rent of Kshs.1,590,273 for use as a counselling centre. A review of documents provided for audit revealed that L.R. Nos. 12251/12 and 12251/13 were registered in the names of Swara Safari Hotel Limited and Amazing Tours Ltd, respectively. However, through a letter dated 23 November, 2020, a law firm issued the Commission with a notice to vacate the plot on L.R. No 12251/13 on the claim that it was registered to Elicona Holdings Limited.

In March, 2021, Elicona Holdings Limited sued the Commission, alleging that the Commission had trespassed on its property L.R. No. 12251/13 and had refused to vacate. A ruling was made by the Court in August, 2021 requiring the Commission to vacate the property and pay Elicona Holdings Kshs.750,000 monthly rent with effect from 18 December, 2018 (a total Kshs.24,750,000.00 for the period) plus the costs of the suit,

which the Commission has since appealed. The contingent liability has, however, been disclosed in the notes to the financial statements.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Commission's ability to sustain 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 financial reporting process, reviewing the effectiveness of how the Commission monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of 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 National Police Service 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 control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

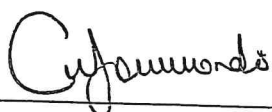
20 January, 2022

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8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	624,120,103	623,884,937
TOTAL RECEIPTS		624,120,103	623,884,937
PAYMENTS			
Compensation of Employees	2	325,659,480	309,801,719
Use of goods and services	3	255,572,504	234,031,670
Social Security Benefits	4	1,512,518	-
Non-Financial Assets / Acquisition of Assets	5	39,406,624	79,799,245
TOTAL PAYMENTS		622,151,126	623,632,634
SURPLUS/DEFICIT		1,968,977	252,303

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2021 and signed by:



Accounting Officer
Joseph V. Onyango, MBS



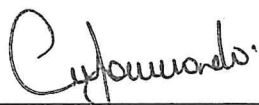
Manager Accounts
CPA Eric Nyaga Festus
ICPAK Member Number: 18635

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9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	5,540,950	2,768,994
Cash Balances	6B	1,036	38,864
Total Cash and cash equivalent		5,541,986	2,807,858
Accounts Receivables	7	1,940,874	9,256,866
TOTAL FINANCIAL ASSETS		7,482,860	12,064,724
FINANCIAL LIABILITIES			
Accounts Payables & Deposits	8	3,656,998	2,542,339
NET FINANCIAL ASSETS		3,825,862	9,522,385
REPRESENTED BY			
Fund balance b/fwd	9	9,522,385	9,270,082
Prior year adjustment	10	- 7,665,500	
Surplus/Deficit for the year		1,968,977	252,303
NET FINANCIAL POSITION		3,825,862	9,522,385

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2021 and signed by:



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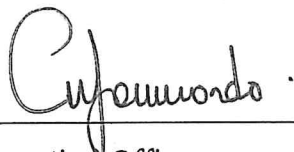
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10 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

		2020-2021	2019 -2020
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	624,120,103	623,884,937
Payments for operating expenses			
Compensation of Employees	2	- 325,659,480	- 309,801,719
Use of goods and services	3	- 255,572,504	- 234,031,670
Social Security Benefits	4	- 1,512,518	
Adjusted for:			
Adjustments during the year			
Decrease/ (Increase) in Accounts Receivable	11	7,315,992	- 5,027,893
Increase/ (Decrease) in Accounts Payable	12	1,114,659	992,510
Prior Year Adjustments	10	- 7,665,500	
Net cash flow from operating activities		42,140,752	76,016,165
CASHFLOW FROM INVESTING ACTIVITIES			
Non-Financial Assets - Acquisition of Assets	5	- 39,406,624	- 79,799,245
Net cash flows from Investing Activities		- 39,406,624	- 79,799,245
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		2,734,128	- 3,783,080
Cash and cash equivalent at BEGINNING of the year		2,807,858	6,590,938
Cash and cash equivalent at END of the year		5,541,986	2,807,858

NATIONAL POLICE SERVICE COMMISSION
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Manager Accounts

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NATIONAL POLICE SERVICE COMMISSION
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For the year ended 30th June, 2021.

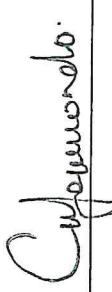
11 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	606,327,710	38,912,518	645,240,228	624,120,103	21,120,125	96.73%
TOTAL RECEIPTS	606,327,710	38,912,518	645,240,228	624,120,103	21,120,125	96.73%
PAYMENTS						
Compensation of Employees	351,620,000	-20,600,000	331,020,000	325,659,480	5,360,520	98.39%
Use of goods and services	211,190,710	58,086,756	269,277,466	255,572,504	13,704,962	94.91%
Social Security Benefits	-	4,012,518	4,012,518	1,512,518	2,500,000	37.69%
Acquisition of Assets	43,517,000	-2,586,756	40,930,244	39,406,624	1,523,620	96.28%
TOTAL PAYMENTS	606,327,710	38,912,518	645,240,228	622,151,126	23,089,102	96.42%
Surplus/ Deficit	-	-	-	1,968,977	1,968,977	0.30%

(a) Social Security Benefits had a Utilization of 37.69% attributed to;

i. *The social security benefit was introduced late during the final budget re-allocation.*

The entity financial statements were approved on 30th September, 2021 and signed by:


Accounting Officer

Joseph V. Onyango, MBS


Manager Accounts

CPA Eric Nyaga Festus

ICPAK Member Number: 18635

12 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

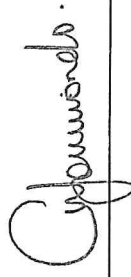
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	606,327,710	38,912,518	645,240,228	624,120,103	21,120,125	96.73%
TOTAL RECEIPTS	606,327,710	38,912,518	645,240,228	624,120,103	21,120,125	96.73%
PAYMENTS						
Compensation of Employees	351,620,000	-20,600,000	331,020,000	325,659,480	5,360,520	98.39%
Use of goods and services	211,190,710	58,086,756	269,277,466	255,572,504	13,704,962	94.91%
Social Security Benefits	-	4,012,518	4,012,518	1,512,518	2,500,000	37.69%
Acquisition of Assets	43,517,000	-2,586,756	40,930,244	39,406,624	1,523,620	96.28%
TOTAL PAYMENTS	606,327,710	38,912,518	645,240,228	622,151,126	23,089,102	96.42%
Surplus/ Deficit	-	-	-	1,968,977	1,968,977	0.30%

NATIONAL POLICE SERVICE COMMISSION
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(b) Social Security Benefits had a Utilization of 37.69% attributed to;

- ii. *The social security benefit was introduced late during the final budget re-allocation.*

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Accounting Officer

Joseph V. Onyango, MBS



Manager Accounts

CPA Eric Nyaga Festus

ICPAK Member Number: 18635

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2021	Adjustments	Final Budget 2021	Actual on comparable basis 2021	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
National Police Service Commission					
Administration and Standard Settings	550,047,020	16,415,766	566,462,786	547,920,358	18,542,428
Compliance and Audit	4,160,000	6,109,984	10,269,984	9,681,147	588,837
Counseling Management Services	52,120,690	16,386,768	68,507,458	64,549,621	3,957,837
Total	606,327,710	38,912,518	645,240,228	622,151,126	23,089,102

NATIONAL POLICE SERVICE COMMISSION
Annual Report and Financial Statements
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14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Significant Accounting Policies

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

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

ii) Transfers from the Exchequer

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

iii) External Assistance

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

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

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

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv) Other receipts

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

b) Recognition of payments

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

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) Repayment of Borrowing (Principal Amount)

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

NATIONAL POLICE SERVICE COMMISSION
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) 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 2021, this amounted to Kshs 3,657,058 compared to Kshs 2,542,339 in prior period as indicated on note 8. There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 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 recognized as inter-entity transfers.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021

NATIONAL POLICE SERVICE COMMISSION
Annual Report and Financial Statements
For the year ended 30th June, 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 10 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

15. NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	106,714,342	623,884,937
Total Exchequer Releases for quarter 2	99,772,472	-
Total Exchequer Releases for quarter 3	170,119,294	-
Total Exchequer Releases for quarter 4	247,513,995	-
Total	624,120,103	623,884,937

2 Compensation of Employees

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	136,403,488	128,546,661
Basic wages of temporary employees	27,022,304	71,974,537
Personal allowances paid as part of salary	144,492,277	93,354,349
Employer Contributions Compulsory national social security schemes	17,741,411	15,926,172
Total	325,659,480	309,801,719

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3 Use of Goods and Services

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	2,961,597	2,783,669
Communication, supplies and services	2,494,086	3,113,381
Domestic travel and subsistence	30,611,545	30,940,069
Foreign travel and subsistence	-	176,493
Printing, advertising and information supplies & services	1,237,309	2,253,573
Rentals of produced assets	93,879,848	99,514,675
Training expenses	4,616,727	3,650,071
Hospitality supplies and services	27,365,998	19,553,648
Insurance costs	42,183,027	39,557,494
Specialized materials and services	992,296	734,704
Office and general supplies and services	3,987,727	4,030,450
Fuel Oil and Lubricants	5,069,657	8,361,513
Other operating expenses	31,390,347	14,015,125
Routine maintenance – vehicles and other transport equipment	7,562,587	4,676,158
Routine maintenance – other assets	1,219,753	670,647
Total	255,572,504	234,031,670

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 Social Security Benefits

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	1,512,518	-
Total	1,512,518	-

5 Acquisition of Assets / Non-Financial Assets

Non -Financial Assets	2020-2021	2019-2020
	Kshs	Kshs
Refurbishment of Buildings	30,000	7,499,000
Purchase of Vehicles and Other Transport Equipment	0	40,458,000
Purchase of Office Furniture and General Equipment	243,270	1,842,245
Purchase of Specialized Plant, Equipment and Machinery	37,500	-
Financial Assets	39,095,854	30,000,000
Total	39,406,624	79,799,245

6A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exchange rate (if in foreign currency)	2020-2021	2019-2020
				Kshs	Kshs
Central Bank of Kenya, 10001181486 , Recurrent Kes- NPSC	Ksh	Recurrent	-	1,883,952	226,595
Central Bank of Kenya, 1000182202, Deposits Kes – NPSC	Ksh	Deposits	-	3,656,998	2,542,339
Central Bank of Kenya, 10001182563 CBK 165 Kes- NPSC	Ksh	CBK-1 65	-	0	0
Total				5,540,950	2,768,934

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6B: cash in hand

	2020-2021	2019-2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,036	38,864
Cash in Hand – Held in foreign currency	-	-
Total	1,036	38,864

Cash in hand should also be analysed as follows:

	2020-2021	2019-2020
	Kshs	Kshs
NPSC Cash Office - Recurrent	1,036	38,864
NPSC Cash Office - Surrender of Imprest	-	-
Total	1,036	38,864

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7: Accounts Receivable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	40,749.00	7,438,937
Salary advances	151,125.00	68,929
Airtime Overpayment	419,000.00	419,000
Clearance accounts	1,330,000.00	1,330,000
<i>Total</i>	1,940,874	9,256,866

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
<i>Lennox Omondi Randiak</i>	02/09/21	77,850	76,000	1,850
<i>George Okinda Obor</i>	16/09/20	42,000	31,500	10,500
<i>Dabassa Barwaqo Malicha</i>	21/05/21	40,000	39,521	479
<i>Francis Kimani Njega</i>	27/05/21	20,000	19,020	920
<i>Francis Odhiambo</i>	01/10/20	27,000	0	27,000
<i>Total</i>		205,000	166,041	40,749

8. Accounts Payable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Retention	3,588,889	2,474,230
Deposits	68,109	68,109
<i>Total</i>	3,656,998	2,542,339

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	2,768,994	6,419,052
Cash in hand	38,864	171,886
Accounts Receivables	9,256,866	4,228,973
Accounts Payables	-2,542,339	- 1,549,829
Total	9,522,385	9,270,082

10. Prior Year Adjustments

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	226,595	226,595	226,595
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	7,438,937	7,438,905	7,438,937
Others (<i>specify</i>)	-	-	-
	7,665,532	7,665,500	7,665,532

The prior year adjustment include imprests processed after 30th June amounting to Kshs.7,438,905 and bank balances recovered by treasury of kshs,226,595 for f/y 2019/2020. The adjustments net effect is in the reduction in fund balances for financial year 2020/2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. (Increase)/ Decrease in Receivable

	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	9,256,866	4,228,973
Receivables as at 30 th June (b)	1,940,874	9,256,866
Increase)/ Decrease in Receivables (c=(b-a))	7,315,992	-5,027,893

12. Increase/ (Decrease) in Accounts Payable

	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July	2,542,339	1,549,829
Payables as at 30 th June	3,656,998	2,542,339
Increase/ (Decrease) in payables	1,114,659	992,510

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 Chairman, the Commissioners and the Accounting Officer.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
Key Management Compensation	8,417,292	8,417,292
<u>Transfers to related parties</u>		
Transfers to other MDAs	-	-
Total Transfers to related parties	8,417,292	8,417,292
<u>Transfers from related parties</u>		
Transfers from the Exchequer	624,120,103	623,884,937
Total Transfers from related parties	624,120,103	623,884,937

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. Other Important Disclosures

14.1: Pending Accounts Payable

Description	Balance b/f F/Y 2019/2021	Additions for the period	Paid during the year	Balance c/d FY 2020/2021
Supply of goods	Nil	Nil	Nil	Nil
Supply of services	17,636,826	Nil	17,636,826	Nil
Total	17,636,826	Nil	17,636,826	Nil

Supplier of goods or services	Original Amount	Date Contracted	Amount paid to date	Outstandin g Balance c/d 2020/2021	Outstanding Balance c/d 2019/2020	Comments
Supply of services						
Park Plaza Ltd	33,307,517	2013	17,109,566	Nil	17,109,566	Fully settled
Duke Masters	527,260	12.02.18	Nil	527,260	527,260	Under Investigation
Grand Total	33,834,777		17,109,566	527,260	17,636,826	

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14.2: Service gratuity for staff on contract

Included is Kshs 13,475,042 being service gratuity payable to two staff that is currently on contract as in the table below;

Name of Officer	P/No	Designation	Gratuity Payable (Kshs)
Joseph Vincent Onyango	2014000101	CS/CEO	7,828,082
Christine Chepkurui Rotich	1990052055	Director-Human Capital Management	5,646,960
TOTAL			13,475,042

14.3: Leasing of Counseling Centre in Karen, Nairobi

The National Police Service Commission entered into a six-year lease agreement with Swara Safari Hotel Limited in January 2019 for building premises on LR. No: 12251/13 with a vacant plot on LR 12251/12 in Karen at a monthly rent of Kshs 1,590,273 for use as a counseling centre.

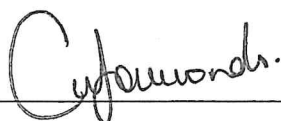
The ownership of the land on which the counseling centre stood was contested in court and the petitioners, M/s. Elicona Holdings, granted ownership with an order that the commission pays a monthly rent of Kshs 750,000 from the date the commission leased the premises from the previous owners.

The commission has appealed the order in court and vacated the premises. The decision of the court is being awaited.

15. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

The Commission received unqualified reports in the financial years 2017-2018, 2018-2019 & 2019-2020.



Accounting Officer

Joseph V. Onyango, MBS



Manager Accounts

CPA Eric Nyaga Festus

ICPAK Member Number: 18635

NATIONAL POLICE SERVICE COMMISSION
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16. ANNEXES

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/ (out) during the year	Historical Cost c/f (Kshs) 2020/21
Refurbishment of Buildings and structures	25,652,864	30,000	-	-	25,682,864
Transport equipment	176,498,181	0	-	-	176,498,181
Office equipment, furniture and fittings	23,177,769	243,270	-	-	23,421,039
ICT Equipment	47,178,815	0	-	-	47,178,815
Machinery and Equipment	12,487,172	37,500	-	-	12,524,672
Work in Progress	0	0	-	-	0
Total	284,994,801	310,770	-	-	285,305,571

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ANNEX 2 - REPORTS GENERATED FROM IFMIS

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

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

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Annex 3

DEPOSIT ANALYSIS - AS AT 30TH JUNE, 2021

10% RETENTION MONIES	AMOUNT KSH.	KSH.
Rickways Renovators - Voucher No. 20	100,000.00	
Rickways Renovators - Voucher No. 208	25,000.05	
Tecaiyo Africa Ltd - Voucher No.1349	861,744.45	
Mell Court Ltd - Voucher No.1339	494,975.35	
Mell Court Ltd - Voucher No.0242	374,900.00	
Mell Court Ltd - Voucher No.0550	229,470.65	
Mell Court Ltd - Voucher No.0547	375,000.00	
Tecaiyo Africa Ltd - Voucher No.0741	13,139.15	
Paco Investments Ltd - Voucher No.0936	1,114,659.00	
Sub Total	3,588,888.65	3,588,888.65
ESTATE		
CHARLES MUTHUSI - Voucher No. 11	41,067.60	
BEATRICE MARETE - Voucher No. 12	27,041.70	
Sub Total	68,109.30	68,109.30
TOTAL DEPOSIT BALANCE		3,656,997.95

NOTES

1. 10% retention money relates to retention on refurbishment of buildings.
2. The estate money is for the two named deceased persons held for disbursement to the administrators of their estates once they provide the necessary documents

BANKI
KUNYA
KENYA



CENTRAL
BANK OF
KENYA

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

12th July, 2021

CERTIFICATE OF BALANCES

Customer : 120376 NATIONAL POLICE SERVICE COMMISSION
Balance Date: 30-June-2021

Account No	Account Name	Currency	Balance
1000181486	REC-NATIONAL POLICE SERVICE COMMISS	KES	34,587,471.80
1000182202	DEP-NATIONAL POLICE SERVICE COMM	KES	2,542,338.95
1000182563	CBK165-NATIONAL POLICE SERVICE COMM	KES	0


LAWRENCE RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION


JOYCE NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

2101

BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2021

RECURRENT

FO.30

	KSHS	
BALANCE AS PER BANK STATEMENT		1,883,951.80
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		1,883,951.80
		0.00
ACTUAL CASHBOOK BALANCE		1,883,951.80

Prepared by: *Philip V. Legat*Senior Accountant *Legat*Date: *13-7-2021*Reviewed by: *Lita Maria Rios*Manager Accounts *Legat*Date: *13/7/21*

**APPENDIX I PAYMENT IN CASHBOOK NOT IN BANK STATEMENT
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2021**

DATE	GP:REF NO	PARTICULARS	KSHS
			0.00
			0.00

**APPENDIX II RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2021**

DATE	GP:REF NO	PARTICULARS	KSHS
			0.00
Totals			0.00

**APPENDIX III PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2021**

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 2021**

DATE	GP:REF NO	PARTICULARS	KSHS
			0.00
Totals			0.00

EO 26 (Small)

[illegible]

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sl	Rs	P	A
11/12	Shri. M. S. D. P.						2481	10	289470
	Shri. M. S. D. P.		676132	6027			2482		
	Shri. M. S. D. P.		676133	6028			2483		
	Shri. M. S. D. P.		676134	6029			2484		
	Shri. M. S. D. P.		676135	6030			2485		
	Shri. M. S. D. P.		676136	6031			2486		
	Shri. M. S. D. P.		676137	6032			2487		
	Shri. M. S. D. P.		676138	6033			2488		
	Shri. M. S. D. P.		676139	6034			2489		
	Shri. M. S. D. P.		676140	6035			2490		
	Shri. M. S. D. P.		676141	6036			2491		
	Shri. M. S. D. P.		676142	6037			2492		
	Shri. M. S. D. P.		676143	6038			2493		
	Shri. M. S. D. P.		676144	6039			2494		
	Shri. M. S. D. P.		676145	6040			2495		
	Shri. M. S. D. P.		676146	6041			2496		
	Shri. M. S. D. P.		676147	6042			2497		
	Shri. M. S. D. P.		676148	6043			2498		
	Shri. M. S. D. P.		676149	6044			2499		
	Shri. M. S. D. P.		676150	6045			2500		
	Shri. M. S. D. P.		676151	6046			2501		
	Shri. M. S. D. P.		676152	6047			2502		
	Shri. M. S. D. P.		676153	6048			2503		
	Shri. M. S. D. P.		676154	6049			2504		
	Shri. M. S. D. P.		676155	6050			2505		
	Shri. M. S. D. P.		676156	6051			2506		
	Shri. M. S. D. P.		676157	6052			2507		
	Shri. M. S. D. P.		676158	6053			2508		
	Shri. M. S. D. P.		676159	6054			2509		
	Shri. M. S. D. P.		676160	6055			2510		
	Shri. M. S. D. P.		676161	6056			2511		
	Shri. M. S. D. P.		676162	6057			2512		
	Shri. M. S. D. P.		676163	6058			2513		
	Shri. M. S. D. P.		676164	6059			2514		
	Shri. M. S. D. P.		676165	6060			2515		
	Shri. M. S. D. P.		676166	6061			2516		
	Shri. M. S. D. P.		676167	6062			2517		
	Shri. M. S. D. P.		676168	6063			2518		
	Shri. M. S. D. P.		676169	6064			2519		
	Shri. M. S. D. P.		676170	6065			2520		
	Shri. M. S. D. P.		676171	6066			2521		
	Shri. M. S. D. P.		676172	6067			2522		
	Shri. M. S. D. P.		676173	6068			2523		
	Shri. M. S. D. P.		676174	6069			2524		
	Shri. M. S. D. P.		676175	6070			2525		
	Shri. M. S. D. P.		676176	6071			2526		
	Shri. M. S. D. P.		676177	6072			2527		
	Shri. M. S. D. P.		676178	6073			2528		
	Shri. M. S. D. P.		676179	6074			2529		
	Shri. M. S. D. P.		676180	6075			2530		
	Shri. M. S. D. P.		676181	6076			2531		
	Shri. M. S. D. P.		676182	6077			2532		
	Shri. M. S. D. P.		676183	6078			2533		
	Shri. M. S. D. P.		676184	6079			2534		
	Shri. M. S. D. P.		676185	6080			2535		
	Shri. M. S. D. P.		676186	6081			2536		
	Shri. M. S. D. P.		676187	6082			2537		
	Shri. M. S. D. P.		676188	6083			2538		
	Shri. M. S. D. P.		676189	6084			2539		
	Shri. M. S. D. P.		676190	6085			2540		
	Shri. M. S. D. P.		676191	6086			2541		
	Shri. M. S. D. P.		676192	6087			2542		
	Shri. M. S. D. P.		676193	6088			2543		
	Shri. M. S. D. P.		676194	6089			2544		
	Shri. M. S. D. P.		676195	6090			2545		
	Shri. M. S. D. P.		676196	6091			2546		
	Shri. M. S. D. P.		676197	6092			2547		
	Shri. M. S. D. P.		676198	6093			2548		
	Shri. M. S. D. P.		676199	6094			2549		
	Shri. M. S. D. P.		676200	6095			2550		
	Shri. M. S. D. P.		676201	6096			2551		
	Shri. M. S. D. P.		676202	6097			2552		
	Shri. M. S. D. P.		676203	6098			2553		
	Shri. M. S. D. P.		676204	6099			2554		
	Shri. M. S. D. P.		676205	6100			2555		
	Shri. M. S. D. P.		676206	6101			2556		
	Shri. M. S. D. P.		676207	6102			2557		
	Shri. M. S. D. P.		676208	6103			2558		
	Shri. M. S. D. P.		676209	6104			2559		
	Shri. M. S. D. P.		676210	6105			2560		
	Shri. M. S. D. P.		676211	6106			2561		
	Shri. M. S. D. P.		676212	6107			2562		
	Shri. M. S. D. P.		676213	6108			2563		
	Shri. M. S. D. P.		676214	6109			2564		
	Shri. M. S. D. P.		676215	6110			2565		
	Shri. M. S. D. P.		676216	6111			2566		
	Shri. M. S. D. P.		676217	6112			2567		
	Shri. M. S. D. P.		676218	6113			2568		
	Shri. M. S. D. P.		676219	6114			2569		
	Shri. M. S. D. P.		676220	6115			2570		
	Shri. M. S. D. P.		676221	6116			2571		
	Shri. M. S. D. P.		676222	6117			2572		
	Shri. M. S. D. P.		676223	6118			2573		
	Shri. M. S. D. P.		676224	6119			2574		
	Shri. M. S. D. P.		676225	6120			2575		
	Shri. M. S. D. P.		676226	6121			2576		
	Shri. M. S. D. P.		676227	6122			2577		
	Shri. M. S. D. P.		676228	6123			2578		
	Shri. M. S. D. P.		676229	6124			2579		
	Shri. M. S. D. P.		676230	6125			2580		
	Shri. M. S. D. P.		676231	6126			2581		
	Shri. M. S. D. P.		676232	6127			2582		
	Shri. M. S. D. P.		676233	6128			2583		
	Shri. M. S. D. P.		676234	6129			2584		
	Shri. M. S. D. P.		676235	6130			2585		
	Shri. M. S. D. P.		676236	6131			2586		
	Shri. M. S. D. P.		676237	6132			2587		
	Shri. M. S. D. P.		676238	6133			2588		
	Shri. M. S. D. P.		676239	6134			2589		
	Shri. M. S. D. P.		676240	6135			2590		
	Shri. M. S. D. P.		676241	6136			2591		
	Shri. M. S. D. P.		676242	6137			2592		
	Shri. M. S. D. P.		676243	6138			2593		
	Shri. M. S. D. P.		676244	6139			2594		
	Shri. M. S. D. P.		676245	6140			2595		
	Shri. M. S. D. P.		676246	6141			2596		
	Shri. M. S. D. P.		676247	6142			2597		
	Shri. M. S. D. P.		676248	6143			2598		
	Shri. M. S. D. P.		676249	6144			2599		
	Shri. M. S. D. P.		676250	6145			2600		
	Shri. M. S. D. P.		676251	6146			2601		
	Shri. M. S. D. P.		676252	6147			2602		
	Shri. M. S. D. P.		676253	6148			2603		
	Shri. M. S. D. P.		676254	6149			2604		
	Shri. M. S. D. P.		676255	6150			2605		
	Shri. M. S. D. P.		676256	6151			2606		
	Shri. M. S. D. P.		676257	6152			2607		
	Shri. M. S. D. P.		676258	6153			2608		
	Shri. M. S. D. P.		676259	6154			2609		
	Shri. M. S. D. P.		676260	6155			2610		
	Shri. M. S. D. P.		676261	6156			2611		
	Shri. M. S. D. P.		676262	6157			2612		
	Shri. M. S. D. P.		676263	6158			2613		
	Shri. M. S. D. P.		676264	6159			2614		
	Shri. M. S. D. P.		676265	6160			2615		
	Shri. M. S. D. P.		676266	6161			2616		
	Shri. M. S. D. P.		676267	6162			2617		
	Shri. M. S. D. P.		676268	6163			2618		
	Shri. M. S. D. P.		676269	6164			2619		
	Shri. M. S. D. P.		676270	6165			2620		
	Shri. M. S. D. P.		676271	6166			2621		
	Shri. M. S. D. P.		676272	6167			2622		
	Shri. M. S. D. P.		676273	6168			2623		
	Shri. M. S. D. P.		676274	6169			2624		
	Shri. M. S. D. P.		676275	6170			2625		
	Shri. M. S. D. P.		676276	6171			2626		
	Shri. M. S. D. P.		676277	6172			2627		
	Shri. M. S. D. P.		676278	6173			2628		
	Shri. M. S. D. P.		676279	6174			2629		
	Shri. M. S. D. P.		676280	6175			2630		
	Shri. M. S. D. P.		676281	6176			2631		
	Shri. M. S. D. P.		676282	6177			2632		
	Shri. M. S. D. P.		676283	6178			2633		
	Shri. M. S. D. P.		676284	6179			2634		
	Shri. M. S. D. P.		676285	6180			2635		
	Shri. M. S. D. P.		676286	6181			2636		
	Shri. M. S. D. P.		676287	6182			2637		
	Shri. M. S. D. P.		676288	6183			2638		
	Shri. M. S. D. P.		676289	6184			2639		
	Shri. M. S. D. P.		676290	6185			2640		
	Shri. M. S. D. P.		676291	6186			2641		
	Shri. M. S. D. P.		676292	6187			2642		
	Shri. M. S. D. P.		676293	6188			2643		
	Shri. M. S. D. P.		676294	6189			2644		
	Shri. M. S. D. P.		676295	6190			2645		
	Shri. M. S. D. P.		676296	6191			2646		
	Shri. M. S. D. P.		676297	6192			2647		
	Shri. M. S. D. P.		676298	6193			2648		
	Shri. M. S. D. P.		676299	6194			2649		
	Shri. M. S. D. P.		676300	6195			2650		
	Shri. M. S. D. P.		676301	6196			2651		

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 30th June 2021.

GEORGE OKINDA OBOR	-	CHAIRPERSON
SARAH WANGARI MUTHIGA	-	MEMBER
BENJAMIN NJENGA KIARIE	-	MEMBER

Notes	Kshs.	1,000.00
Silver	Kshs.	36.00
Copper	Kshs.	0.70
Cheques (as per details on reverse)	Kshs.	Nil
	Kshs.	1,036.70

Cash at hand,	Kshs.	1,036.70
Bank Balance,	Kshs.	1,883,951.80
	Kshs.	1,884,988.50

GEORGE OKINDA OBOR -  Date 19/7/2021
Chairperson

SARAH WANGARI MUTHIGA - Date 19/7/2021
Member

BENJAMIN NJENGA KIARIE - Silly Date 19/7/21
Member

1. The first part of the document is a list of the names of the persons who have been named in the report.

2. The second part of the document is a list of the names of the persons who have been named in the report.

3. The third part of the document is a list of the names of the persons who have been named in the report.

4. The fourth part of the document is a list of the names of the persons who have been named in the report.

5. The fifth part of the document is a list of the names of the persons who have been named in the report.

6. The sixth part of the document is a list of the names of the persons who have been named in the report.

7. The seventh part of the document is a list of the names of the persons who have been named in the report.

8. The eighth part of the document is a list of the names of the persons who have been named in the report.

9. The ninth part of the document is a list of the names of the persons who have been named in the report.

10. The tenth part of the document is a list of the names of the persons who have been named in the report.

NATIONAL POLICE SERVICE COMMISSION

VOTE DEP -2101

BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2021

F.30

	KSHS
BALANCE AS PER BANK STATEMENT	3,656,997.95
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	3,656,997.95
ACTUAL CASHBOOK BALANCE	0.00
	3,656,997.95

Prepared by: Philip K. Legat Reviewed by: Eric Mwangi Keme

Senior Accountant Philip K. Legat Principal Accountant Eric Mwangi Keme

Date: 13-7-2021 Date: 13.7.21

APPENDIX I PAYMENT IN CASHBOOK NOT IN BANK STATEMENT
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2021

DATE	GP:REF NO	PARTICULARS		KSHS
Totals				0.00

APPENDIX II RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK
BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE 2021

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 2021

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 2021

DATE	GP:REF NO	PARTICULARS		KSHS
				0.00
Totals				0.00

F.O. 26 (Small)

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
17/20	Balaco	R/F					NIL	NIL
								254233895
								254233895
<u>BOARD OF SURVEY.</u>								
	CHAIRPERSON :	Barwaga Malicho						13/07/2020
	MEMBER :	SARAH MUTHIGA						13/07/2020
	MEMBER :	Benjamin Krame						13/07/2020
17/20	Balaco	R/F					NIL	NIL
								254233895
								254233895
16/21	Balaco	R/d					NIL	NIL
								254233895
								254233895
<u>BOARD OF SURVEY.</u>								
	CHAIRPERSON :	GEORGE OTLINDA OBOI						19/07/2021
	MEMBER :	SARAH MUTHIGA WAGARI						19/07/2021
	MEMBER :	BENJAMIN NTENGA LAHIZIE						19/07/2021

[illegible]

Annex III**DEPOSIT ANALYSIS - AS AT 30TH JUNE 2021**

10% RETENTION MONIES	AMOUNT KSH.	KSH.
Rickways Renovators - Voucher No. 20	100,000.00	
Rickways Renovators - Voucher No. 208	25,000.05	
Tecaiyo Africa Ltd - Voucher No.1349	861,744.45	
Mell Court Ltd - Voucher No.1339	494,975.35	
Mell Court Ltd - Voucher No.0242	374,900.00	
Mell Court Ltd - Voucher No.0550	229,470.65	
Mell Court Ltd - Voucher No.0547	375,000.00	
Tecaiyo Africa Ltd - Voucher No.0741	13,139.15	
Paco Investments Ltd - Voucher No.0936	1,114,659.00	
Sub Total	3,588,888.65	3,588,888.65
ESTATE		
CHARLES MUTHUSI - Voucher No. 11	41,067.60	
BEATRICE MARETE - Voucher No. 12	27,041.70	
Sub Total	68,109.30	68,109.30
TOTAL DEPOSIT BALANCE		3,656,997.95

NOTES

1. 10% retention money relates to retention on refurbishment of buildings.
2. The estate money is for the two named deceased persons held for disbursement to the administrators of their estates once they provide the necessary documents

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 30th June 2021.

GEORGE OKINDA OBOR	-	CHAIRPERSON
SARAH WANGARI MUTHIGA	-	MEMBER
BENJAMIN NJENGA KIARIE	-	MEMBER

Notes,	Kshs.	Nil
Silver,	Kshs.	Nil
Copper,	Kshs.	Nil
Cheques (as per details on reverse),	Kshs.	Nil
	Kshs.	Nil

The Cash Book reflected the following balances as at the close of business on the 30th June 2021.

Cash at hand,	Kshs.	Nil
Bank Balance,	Kshs.	3,656,997.95
	Kshs.	3,656,997.95

Standing to the credit of the account on 30th June 2021.

GEORGE OKINDA OBOR -  Date 19/7/2021
Chairperson

SARAH WANGARI MUTHIGA -  Date: 19/7/2021
Member

BENJAMIN NJENGA KIARIE - Billy Date 19/7/21
Member



1. The first part of the document is a list of names and addresses of the members of the committee.

2. The second part of the document is a list of names and addresses of the members of the committee.

3. The third part of the document is a list of names and addresses of the members of the committee.

4. The fourth part of the document is a list of names and addresses of the members of the committee.

5. The fifth part of the document is a list of names and addresses of the members of the committee.

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7. The seventh part of the document is a list of names and addresses of the members of the committee.

8. The eighth part of the document is a list of names and addresses of the members of the committee.

9. The ninth part of the document is a list of names and addresses of the members of the committee.

Employer (vote): 21001 National Police Service Commission

Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1. 2010126620	Miss Susan Wanjiru Wangui 276057	25123358	6,100.00 ✓	48,800.00 ✓	
2. 20130043891	Mrs Emily Kedogo Ogesi 333334	23534393	3,775.00 ✓	33,975.00 ✓	
3. 20140002722	Miss Sarah Wangari Muthiga 405441	24436504	20,000.00 ✓	40,000.00 ✓	
4. 20180021998	Mr Alexander Mbuvi Mutuku 311132	25894895	9,450.00 ✓	28,350.00 ✓	
5. 20180092059	Mr Richard Samuel Omondi Aduma 342843	23818787	2,720.00 ✓		
5 Vote Totals: 21001 National Police Service Commission			42,045.00	151,125.00	

6710103

OUTSTANDING IMPREST REGISTER

30-JUL-21 03:22 PM

FROM DATE: 01-JUL-2020		TO DATE: 30-JUN-2021	For: <u>National Police Service Commission</u>	
PF/NO	Particulars	Desgination	Amount	
0085	LENNOX OMONDI RANDIAK	N.A.	1,850.00	✓
1990116304	GEORGE OKINDA OBOR	N.A.	10,500.00	✓
170101596	BARWAQO MALICHA DABASSA	NPSC M/CSS	479.00	✓
NPS280	FRANCIS KIMANI NJEGA	N.A.	920.00	
NPSC/0133	FRANCIS OMONDI ODHIAMBO	N.A.	27,000.00	
Total			40,749.00	



Trial Balance Comparison Report

Entity: 2101-National Police Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	136,403,487.65	0.00	128,546,661.10	0.00
2110200 Basic Wages - Temporary Employees	27,022,304.00	0.00	71,974,537.10	0.00
2110300 Personal Allowances paid as part of Salary	144,492,278.25	0.00	93,354,349.00	0.00
2110000 Wages and Salary Contributions	307,918,069.90	0.00	293,875,547.20	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	17,741,410.70	0.00	15,926,171.95	0.00
2120000 Social Contributions	17,741,410.70	0.00	15,926,171.95	0.00
2210100 Utilities, Supplies and Services	2,961,596.90	0.00	2,783,668.65	0.00
2210200 Communication, Supplies and Services	2,494,086.05	0.00	3,113,381.30	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	30,611,545.00	0.00	30,940,068.90	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	0.00	0.00	176,493.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	1,237,309.00	0.00	2,253,572.60	0.00
2210600 Rentals of Produced Assets	93,879,847.60	0.00	99,514,674.90	0.00
2210700 Training Expenses	4,616,727.20	0.00	3,650,071.20	0.00
2210800 Hospitality Supplies and Servi	27,365,998.25	0.00	19,553,647.85	0.00
2210900 Insurance Costs	42,183,026.50	0.00	39,557,494.40	0.00
2211000 Specialised Materials and Supp	992,295.60	0.00	734,704.00	0.00
2211100 Office and General Supplies and Services	3,987,727.40	0.00	4,030,450.00	0.00
2211200 Fuel Oil and Lubricants	5,069,657.45	0.00	8,361,513.00	0.00
2211300 Other Operating Expenses	31,390,346.50	0.00	14,015,125.35	0.00
2210000 Goods and Services	246,790,163.45	0.00	228,684,865.15	0.00
2220100 Routine Maintenance - Vehicles	7,562,587.05	0.00	4,676,157.70	0.00
2220200 Routine Maintenance - Other Assets	1,219,753.20	0.00	670,647.15	0.00
2220000 Routine Maintenance	8,782,340.25	0.00	5,346,804.85	0.00
2710100 Government Pension and Retirement Benefits	1,512,518.00	0.00	0.00	0.00
2710000 Social Security Benefits	1,512,518.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2999900	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	30,000.00	0.00	7,499,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	40,458,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	243,270.00	0.00	1,842,244.90	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	37,500.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	310,770.00	0.00	49,799,244.90	0.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00	0.00	0.00
3520000 Receipts from Sales of Inventories	0.00	0.00	0.00	0.00
4110400 Domestic Loans to Individuals and Households	39,095,854.00	0.00	30,000,000.00	0.00
4110000 Domestic Lending and On-lending	39,095,854.00	0.00	30,000,000.00	0.00
6530100 Recurrent Bank Accounts	1,883,952.00	0.00	226,654.70	0.00
6530000 Recurrent Bank Accounts	1,883,952.00	0.00	226,654.70	0.00
6550100 Deposit Bank Accounts	3,656,998.00	0.00	2,542,339.00	0.00
6550000 Deposit Bank Account	3,656,998.00	0.00	2,542,339.00	0.00
6580100 Cash in Hand	1,036.00	0.00	38,864.00	0.00
6580000 Cash in Hand	1,036.00	0.00	38,864.00	0.00
6710100 Debtors & Advances - Employees	1,481,125.00	0.00	1,398,929.00	0.00
6710000 Domestic Debtors & Advances	1,481,125.00	0.00	1,398,929.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760100 Imprests	40,749.00	0.00	7,438,937.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6760000 Government Imprests	40,749.00	0.00	7,438,937.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	419,000.00	0.00	419,000.00	0.00
6780000 Suspense & Clearance Account	419,000.00	0.00	419,000.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7210100 Bank Overdrafts	0.00	0.00	0.00	0.00
7210000	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	3,656,998.00	0.00	2,542,339.00
7310000 Deposits	0.00	3,656,998.00	0.00	2,542,339.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320100 Salary Deductions	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
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	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
7390100 System Required Liabilities	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
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	7,989,579.00	3,625,739,615.60	324,080.00	3,001,619,513.00
9910000 Provisions	7,989,579.00	3,625,739,615.60	324,080.00	3,001,619,513.00
9990100 Opening Balance Bank	0.00	11,367,146.15	0.00	11,367,146.15
9990200 Opening Balance Cash	0.00	6,486.00	0.00	6,486.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,775,010.00	0.00	1,775,010.00
9990400 Opening Balance - Deposits	11,366,877.15	0.00	11,366,877.15	0.00
9999900	2,993,554,813.30	0.00	2,369,922,179.25	0.00
9990000 Opening Balance Reserves	3,004,921,690.45	13,148,642.15	2,381,289,056.40	13,148,642.15
Total	3,642,545,255.75	3,642,545,255.75	3,017,310,494.15	3,017,310,494.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 1 of 2

F.O. 30

From Date : 01-JUL-20 To : 22-JUL-21

REC-NATIONAL POLICE SERVICE COMMISS

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

Balance as per bank certificate	1,883,951.80
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	226,595.20
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	2,110,547.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 22-JUL-21

REC-NATIONAL POLICE SERVICE COMMI

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	
NONREF	28-JUL-20	Transfer
Total :		226,595.20

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

Receipts		Amount
No	Date	
Total :		

BANK RECONCILIATION

From Date : 01-JUL-20 To : 22-JUL-21

DEP-NATIONAL POLICE SERVICE COMM

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

Balance as per bank certificate

3,656,997.95

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

1,114,659.00

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

2,542,338.95

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 22-JUL-21

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		
NONREF	02-JUL-21	TRFS Payments /BENM/ WITHHOLDING TAX	1,114,659.00
Total :			1,114,659.00
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

From Date : 01-JUL-20 To : 22-JUL-21

CBK165-NATIONAL POLICE SERVICE COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182563

Balance as per bank certificate

0.00

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

2,800,000.00

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

-2,800,000.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 22-JUL-21

CBK165-NATIONAL POLICE SERVICE COM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182563

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		
NONREF	02-MAR-21	TRFS Payments /BENM/ NPSC/165/005/20	700,000.00
NONREF	22-MAR-21	TRFS Payments /BENM/ NPSC/165/006/20	700,000.00
NONREF	24-JUN-21	TRFS Payments /BENM/ NPSC/165/013/20	700,000.00
NONREF	07-AUG-20	TRFS Payments /BENM/ NPSC/165/001/20	700,000.00
Total :			2,800,000.00
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 :			



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2101-National Police Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	624,120,102.60	623,884,937.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		624,120,102.60	623,884,937.00
PAYMENTS			
Compensation of Employees	12	325,659,480.60	309,801,719.15
Use of goods and Services	13	255,572,503.70	234,031,670.00
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	1,512,518.00	0.00
Acquisition of Assets	18	39,406,624.00	79,799,244.90
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		622,151,126.30	623,632,634.05
SURPLUS/DEFICIT		1,968,976.30	252,302.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 2101-National Police Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	5,540,950.00	2,768,993.70
Cash Balances	22B	1,036.00	38,864.00
Total Cash And Cash Equivalents		5,541,986.00	2,807,857.70
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	1,940,874.00	9,256,866.00
TOTAL FINANCIAL ASSETS		7,482,860.00	12,064,723.70
Financial Liabilities			
Accounts Payables - Deposits	24	3,656,998.00	2,542,339.00
NET FINANCIAL ASSETS		3,825,862.00	9,522,384.70
REPRESENTED BY			
Fund Balance b/fwd	25	9,522,384.70	9,270,081.75
Prior Year Adjustment	26	(7,665,499.00)	0.00
Surplus/Deficit for the Year		1,968,976.30	252,302.95
NET FINANCIAL POSITION		3,825,862.00	9,522,384.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 2101-National Police Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	624,120,102.60	623,884,937.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	325,659,480.60	309,801,719.15
Use of goods and Services	13	255,572,503.70	234,031,670.00
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	1,512,518.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		8,430,651.00	(4,035,383.00)
Prior year adjustments		(7,665,499.00)	0.00
Net Cash From Operating Activities	A	42,140,752.30	76,016,164.85
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	39,406,624.00	79,799,244.90
Net Cash Flow From Investing Activities	B	(39,406,624.00)	(79,799,244.90)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	2,734,128.30	(3,783,080.05)
Cash and Cash Equivalent at BEGINNING of The Year		2,807,857.70	6,590,937.75
Cash and Cash Equivalent at END of The Year	22A+22B	5,541,986.00	2,807,857.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2101-National Police Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	130,432,862.70	92,610,022.25
Exchequer Releases/ Provisioning Account for Q2	9910201	76,053,951.70	155,111,981.60
Exchequer Releases/ Provisioning Account for Q3	9910201	170,119,293.75	125,340,757.50
Exchequer Releases/ Provisioning Account for Q4	9910201	247,513,994.45	250,822,175.65
TOTAL		624,120,102.60	623,884,937.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

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

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/c's	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	136,403,487.65	128,546,661.10
Basic Wages - Temporary Employees	2110200	27,022,304.00	71,974,537.10
Personal Allowances paid as part of Salary	2110300	144,492,278.25	93,354,349.00
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	17,741,410.70	15,926,171.95
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		325,659,480.60	309,801,719.15

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	2,961,596.90	2,783,668.65
Communication, Supplies and Services	2210200	2,494,086.05	3,113,381.30
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	30,611,545.00	30,940,068.90
Foreign Travel and Subsistence, and other transportation costs	2210400	0.00	176,493.00
Printing, Advertising and Information Supplies and Services	2210500	1,237,309.00	2,253,572.60
Rentals of Produced Assets	2210600	93,879,847.60	99,514,674.90
Training Expenses	2210700	4,616,727.20	3,650,071.20
Hospitality Supplies and Servi	2210800	27,365,998.25	19,553,647.85
Insurance Costs	2210900	42,183,026.50	39,557,494.40
Specialised Materials and Supp	2211000	992,295.60	734,704.00
Office and General Supplies and Services	2211100	3,987,727.40	4,030,450.00
Fuel Oil and Lubricants	2211200	5,069,657.45	8,361,513.00
Other Operating Expenses	2211300	31,390,346.50	14,015,125.35
Routine Maintenance - Vehicles	2220100	7,562,587.05	4,676,157.70
Routine Maintenance - Other Assets	2220200	1,219,753.20	670,647.15
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		255,572,503.70	234,031,670.00

14 Subsidies

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

15 Transfers to Other Government Units

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

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
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	1,512,518.00	0.00
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
TOTAL		1,512,518.00	0.00

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	30,000.00	7,499,000.00
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	40,458,000.00
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	243,270.00	1,842,244.90
Purchase of Specialised Plant, Equipment and Machinery	3111100	37,500.00	0.00
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	39,095,854.00	30,000,000.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		39,406,624.00	79,799,244.90

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,883,952.00	226,654.70
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	3,656,998.00	2,542,339.00
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
TOTAL		5,540,950.00	2,768,993.70

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,036.00	38,864.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		1,036.00	38,864.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	1,481,125.00	1,398,929.00
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	40,749.00	7,438,937.00

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
TOTAL		1,940,874.00	9,256,866.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	3,656,998.00	2,542,339.00
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
TOTAL		3,656,998.00	2,542,339.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	2,768,993.70	6,419,051.75
Opening Balance Cash	22B	38,864.00	171,886.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	9,256,866.00	4,228,973.00
Opening Balance - Deposits	24	(2,542,339.00)	(1,549,829.00)
TOTAL		9,522,384.70	9,270,081.75

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	7,665,499.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		7,665,499.00	0.00



Statement of Budget Execution - Recurrent Expenditure

Entity: 2101-National Police Service Commission

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
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%
Exchange releases	4	0.00	0.00	0.00	0.00	624,120,102.60	(624,120,102.60)	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%
Total		0.00	0.00	0.00	0.00	624,120,102.60	(624,120,102.60)	0.00%
PAYMENTS								
Compensation of Employees	12	351,620,000.00	0.00	(20,600,000.00)	331,020,000.00	325,659,480.60	5,360,519.40	98.38%
Use of goods and Services	13	211,440,710.00	0.00	57,836,756.00	269,277,466.00	255,572,503.70	13,704,962.30	94.91%
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	0.00	0.00	4,012,518.00	4,012,518.00	1,512,518.00	2,500,000.00	37.69%
Acquisition of Assets	18	43,267,000.00	0.00	(2,336,756.00)	40,930,244.00	39,406,624.00	1,523,620.00	96.28%
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%
Total		606,327,710.00	0.00	38,912,518.00	645,240,228.00	622,151,126.30	23,089,101.70	96.42%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2101-National Police Service Commission

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

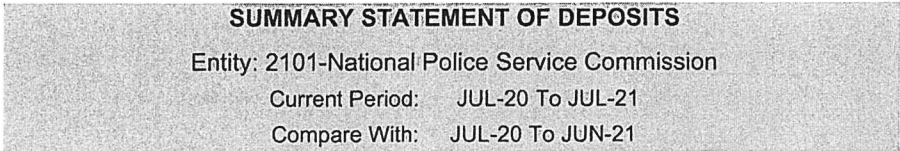
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



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

Date: _____

Date: _____

Date: _____

**Budget Execution by Programme and Economic Classification**

Entity: 2101-National Police Service Commission

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	56,000.00	(56,000.00)
	2210000	Goods and Services	0.00	56,000.00	(56,000.00)
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0620000000		National Police Service Human Resource Management	645,240,228.00	622,095,126.30	23,145,101.70
	2110000	Wages and Salary Contributions	311,372,638.00	307,918,069.90	3,454,568.10
	2120000	Social Contributions	19,647,362.00	17,741,410.70	1,905,951.30
	2210000	Goods and Services	258,833,466.00	246,734,163.45	12,099,302.55
	2220000	Routine Maintenance	10,444,000.00	8,782,340.25	1,661,659.75
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	4,012,518.00	1,512,518.00	2,500,000.00
	3110000	Acquisition of Fixed Capital Assets	1,834,390.00	310,770.00	1,523,620.00
	4110000	Domestic Lending and On-lending	39,095,854.00	39,095,854.00	0.00
		Grand Total	645,240,228.00	622,151,126.30	23,089,101.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**Budget Execution by Heads and Programmes**

Entity: 2101-National Police Service Commission

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	56,000.00	(56,000.00)
	0000000000	Default - Non Programmatic	0.00	56,000.00	(56,000.00)
2101000100		The National Police Service Commission	645,240,228.00	622,095,126.30	23,145,101.70
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0620000000	National Police Service Human Resource Management	645,240,228.00	622,095,126.30	23,145,101.70
2101100100			0.00	0.00	0.00
	0620000000	National Police Service Human Resource Management	0.00	0.00	0.00
		Grand Total	645,240,228.00	622,151,126.30	23,089,101.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**Budget Execution By Programmes and Sub-Programmes**

Entity: 2101-National Police Service Commission

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	56,000.00	(56,000.00)
	0000000000	Default - Non Programmatic	0.00	56,000.00	(56,000.00)
0620000000		National Police Service Human Resource Management	645,240,228.00	622,095,126.30	23,145,101.70
	0620010000	Human Resource Management	395,820,674.00	386,751,752.90	9,068,921.10
	0620020000	Police Vetting	0.00	0.00	0.00
	0620030000	Administration and Standards Setting	180,912,096.00	170,798,752.30	10,113,343.70
	0620040000		68,507,458.00	64,544,621.10	3,962,836.90
		Grand Total	645,240,228.00	622,151,126.30	23,089,101.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

