


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

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DATE: 21 MAR 2023	DAY: TUESDAY
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OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR INTERIOR
AND CITIZEN SERVICES**

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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00 00, NAIROBI
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STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES

REPORTS AND FINANCIAL STATEMENTS

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

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

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

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1. Key Entity Information and Management

(a) Background information

The State Department for Interior and Citizen Services is one of the two State Departments in the Ministry of Interior and co-ordination of National Government, the other being State Department for Correctional Services.

The Mandate of the State Department for Interior and citizen services is: Co-ordination of National Government Functions; Internal Security; Promotion of Nationhood and National Values; Oversight and Co-ordination in delivery of National Priorities and Flagship Programmes; Oversight Over Internal Security; Registration of Births and Deaths; Registration of Persons; Government Chemist Services; Government Printing Services; Development of the National Integrated Identity Management System (Huduma Namba); National Rollout of the unique personal identifier – Huduma Namba; Oversight over and Coordination of the Management of the National Primary Data Registers for Citizens and Foreign Nationals; Integrated Population Registration Systems (IPRS); National Cohesion and Integration Policy; Policy on National Values and Principles of Governance; Policy on training of Security Personnel; Border Management (Marine and Terrestrial); Disaster and Emergency Response Co-ordination; National Crime Research and Management; Public Benefits Organizations; Betting, Lotteries and Gaming; Control of Drug and Narcotic Substance; Development and Implementation of Citizenship and Immigration Policy; Development and Implementation of Refugees' and Asylum seekers' Policies; Proclamation of Public Holidays; State Functions and Government Receptionist; Security Roads and Airstrips; Small Arms and Light Weapons Management; Registration and Licensing of Motor Vehicles; Motor Vehicles Inspection and Certification; National Transport Safety; National Road Safety Management; Regulation of Public Service Vehicles (PSVS); Development and Implementation of Road Safety Strategies; Facilitation of Public Education with regard to Road Safety; Conducting Research and Audits with regard to Road Safety; Compilation of Inspection Reports and Statistics relating to Road Traffic Accidents; Establishment of Systems and Procedures for the training, testing and licensing of Motor Vehicle Drivers, Motor Cycle Riders, as well as overseeing the same; Formulate and Review the Curricula of Driving Schools; Co-coordinating the activities of persons and organizations dealing in matters of road safety and Enforcement of Axle Load Control through Weighbridges.

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Principal Activities

The principal activity/Mission of the State Department is “to create an enabling environment for Kenya’s growth and prosperity through provision of security and safety to people and property, maintain a credible national integrated identity system, promotion of national cohesion and coordination of national government functions.”

(b) Key Management

Cabinet Secretary

Dr. Fred Matiang’i, EGH

Chief Administrative Secretary

Winnie Guchu CBS

Principal Secretary

State Department for Interior

Dr. (Eng.) Karanja Kibicho, CBS

Director General

State Department for Immigration, Border Control and Citizen Services;

Alexander Muteshi

Principal Secretary

State Department for Correctional Services

Hon. Safina Kwekwe Tsungu, CBS

Inspector General of Police

Mr. Hillary Nzioki Mutyambai, MGH, (nsc) AUS

Director Criminal Investigation

George Maingi Kinoti, CBS

Secretary, Internal Security

Wilson Njega, CBS, OGW

Secretary, National Administration

Arthur A. Osiya, EBS

Secretary, Civil Registration Services

Janet Mucheru

Senior Chief Finance Officer

Alice W. Gichu, MBS

Deputy Accountant General

James K. Karori

(c) Fiduciary Management

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

	Accounting Officer	Name
1.	Principal Secretary, Interior	Dr. (Eng.) Karanja Kibicho, CBS
2.	Principal Secretary, Correctional	Zeinab A. Hussein (Mrs) CBS
3.	Director General, Immigration Services	Alexander Muteshi
4.	Senior Chief Finance Officer	Alice W. Gichu
5.	Deputy Accountant General	James K. Karori

(d) Fiduciary Oversight Arrangements

1.0 Mandate and establishment of Audit Committee

Section 73(5) of the Public Finance Management Act, 2012 provides that every national government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulations.

In compliance with the Public Financial Management Act, 2012 section 73(5) and Regulation 174 (1) of Public Financial Management Regulations, 2015, The Ministry of Interior and Coordination of National Government (MOICNG) established and operationalized an Audit Committee in May 2021. This marked a milestone for the Ministry in improving and strengthening its governance, Risk Management and financial processes.

Composition of the Audit Committee

The Accounting Officer appointed the following as members of the Ministry's Audit Committee for a period of **three (3) years with effect from 30th March 2021**. The Audit Committee is composed of a Chairperson, four (4) members, a representative from The National Treasury, and the Ministry of Interior and Coordination of National (MICONG) Government, Head of Internal Unit as the Secretary to the Audit Committee.

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Table 1 Audit Committee members;

S/No.	Name	Position
1.	Prof. Daniel K. Tarus	Chairperson
2.	Dr. James Mwangi	Member
3.	Ms Sabina W. Maghanga	Member
5.	Mr. Paul Famba	Member
6.	Ms. Edwina O. Magoha	The National Treasury Representative
7.	Elizabeth Kiano (Mrs.)	Secretary

1.3 The purpose of the Audit Committee is stipulated in the PFM Regulation 175 as follows;

- a) Support the Accounting Officer with regard to their responsibility on issues of risk control and governance and associated assurance but the responsibility over the management of risk control and governance processes remains with the management of Ministry.
- b) Follow up on the implementation of the recommendations of internal and external auditors.

The Responsibility of the Audit Committee

The duties and responsibilities Audit Committee include the following;

(i) Financial and Management Reporting

Review the adequacy, reliability and accuracy of the financial information provided by management and other providers of such information and make recommendations for improvements as required.

(ii) Risk Management

The MOICNG'S Risk Management Framework provides that the Audit Committee is responsible for the oversight of the risk management function and for its effectiveness. While Internal Audit will provide independent assurance on the effectiveness of risk management in the Ministry, risk management is to be the carried out by management.

(iii) Systems of Accounting and Internal Controls

Internal control is the process that provides reasonable assurance that the Ministry will be able to achieve its objectives in effectiveness and efficiency of operations, in reliability of financial reporting and in complying with applicable laws and regulations.

(iv) Compliance with Laws, Regulations, Ethics and Good Governance

The Audit Committee shall review the procedures put in place to ensure compliance with pertinent laws and regulations. It shall also evaluate the effectiveness of controls aimed at preventing or detecting conflicts of interest and fraud.

(e) Ministry Headquarters

P.O. Box 30510
Harambee House
Harambee Avenue
Nairobi, KENYA

Ministry's Contacts

Telephone: (254) 020-2227411
E-mail: ps.interior@kenya.o.ke
Website: www.interior-coordination.go.ke

(f) Ministry's Bankers

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

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084-GPO 00100
NAIROBI, Kenya

(h) Principal Legal Adviser

The Attorney General
State Law Office, Harambee Avenue
P.O. Box 40112
NAIROBI, Kenya

2. Statement by the Cabinet Secretary

The Mandate of the State Department for Interior is: Co-ordination of National Government Functions; Internal Security; Promotion of Nationhood and National Values; Oversight and Co-ordination in delivery of National Priorities and Flagship Programmes; Oversight Over Internal Security; Registration of Births and Deaths; Registration of Persons; Government Chemist Services; Government Printing Services; Development of the National Integrated Identity Management System (Huduma Namba); National Roll out of the unique personal identifier –Huduma Namba; Oversight over and Coordination of the Management of the National Primary Data Registers for Citizens and Foreign Nationals; Integrated Population Registration Systems (IPRS); National Cohesion and Integration Policy; Policy on National Values and Principles of Governance; Policy on training of Security Personnel; Border Management (Marine and Terrestrial); Disaster and Emergency Response Co-ordination; National Crime Research and Management; Public Benefits Organizations; Betting, Lotteries and Gaming; Control of Drug and Narcotic Substance; Development and Implementation of Citizenship and Immigration Policy; Development and Implementation of Refugees' and Asylum seekers' Policies; Proclamation of Public Holidays; State Functions and Government Receptionist; Security Roads and Airstrips; Small Arms and Light Weapons Management; Registration and Licensing of Motor Vehicles; Motor Vehicles Inspection and Certification.

The State Department implements its financial year budget through six (6) broad programmes namely; policing services, Planning, policy coordination and support services; Government printing services; Migration and Citizen Services management; Road safety and Population registration services. Over 2021/22fy, the State department registered key achievement such as equipping of the National Forensic Laboratory up to 70%, commenced the construction of the National Police Service Referral Hospital in Mbagathi, trained 451 Assistant County Commissioners on Paramilitary Course at APTC Embakasi issued 389,798 e-passports and 654,385 Visas; 2,731,884 ID cards, 1,987,891 birth and 206, 247 death certificates and Conducted Operation Rejesh Amani Marsabit where 212 weapons in illegal hands were surrendered/retrieved among others.

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The State Department of Interior and Citizen Services during the Financial Year 2021/2022 was allocated Kshs.142,863,060,246.20 out these the Department was able to utilize Kshs.138,745,148,434 of the total allocated funds leaving a balance of Kshs. 4,117,911.812 un-utilized. The un-utilized amount was due to lack of exchequer from National Treasury.

The State department however, faced by numerous challenges among them; Increased cases of psychosocial challenges amongst security sector personnel; Increased unemployment and widening inequality especially among the youth making them vulnerable to commit crime; Porous borders, proliferation of illicit arms and light weapons and influx of refugees and aliens; Persistent resource-based conflicts due to climate change; Deteriorating national ethos within communities manifested in looting from victims of accidents, mob injustice, political intolerance, impunity, lawlessness among others; Lack of a policy framework between National Security Agencies, Private Security Agencies and the community and of more importance inadequate budget allocation to implement its mandate despite the many challenges.

Going forward, the State Department will seek to enhance stakeholder collaborations and create more networks in order to achieve more in the face of limited resources. Further, Community engagements will improve the relationship between the uniformed officers and citizens and thus enhance intelligence gathering and enhance security. On matters of budgetary allocation, the State department will work closely with the parliamentary committee on Administration and National Security as well as the National Treasury to unlock the bottlenecks.



DR. FRED MATIANG'I, EGH
CABINET SECRETARY

MINISTRY OF INTERIOR AND CORDINATION OF NATIONAL GOVERNMENT

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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3. Statement by the Principal Secretary/ Accounting Officer

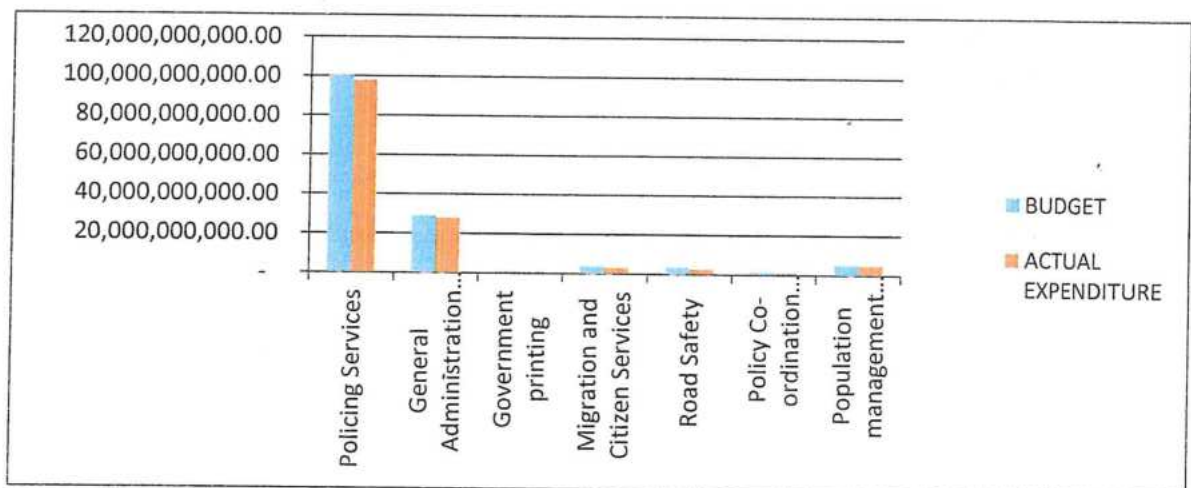
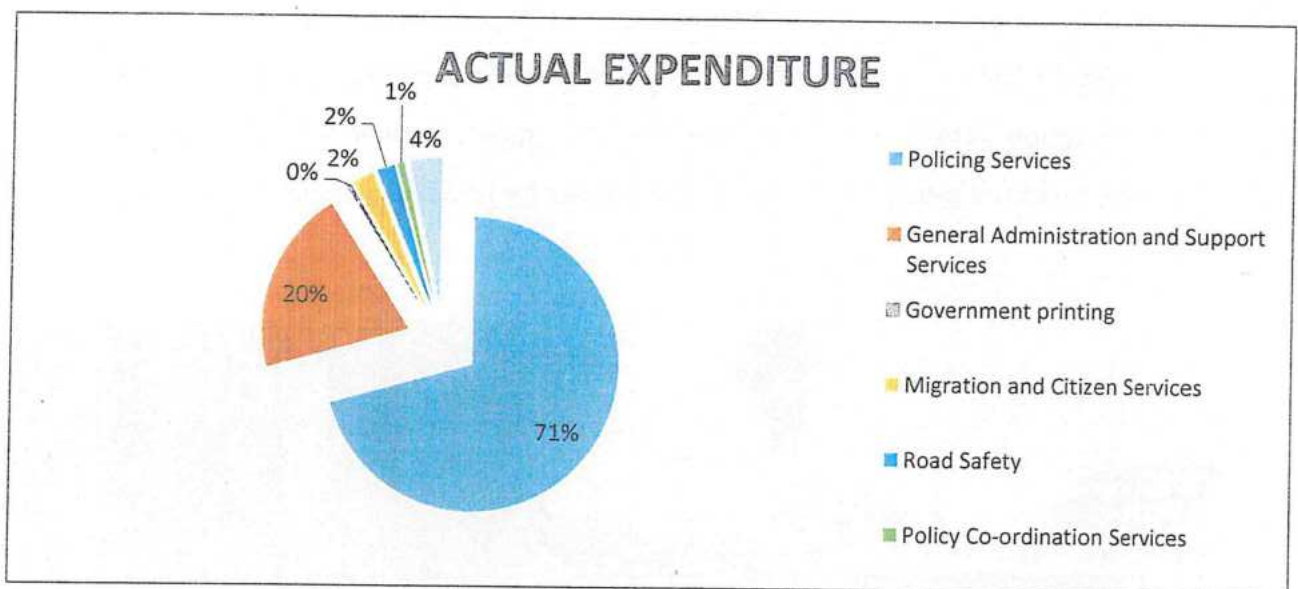
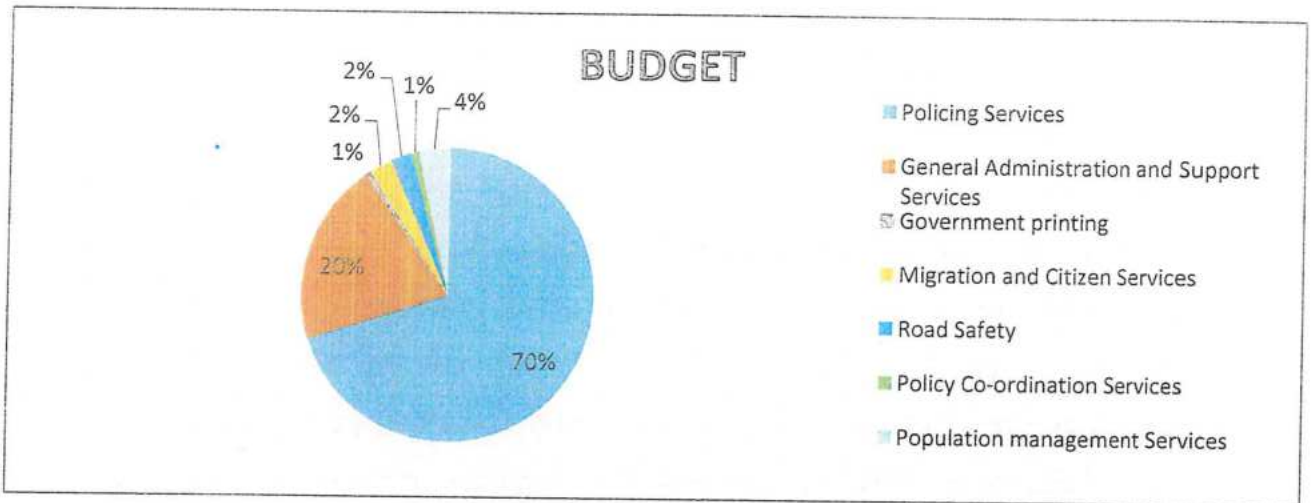
The State Department's for Interior and Citizen Services' budget intervention during the period was premised on provision of security to individuals in Kenya and their property as espoused in the Constitution of Kenya (COK) 2010 and Vision 2030 for Socio-Economic transformation.

The State Department has six (6) key programmes namely: Policing Services; Planning, Policy coordination & support Services; Government printing services; Migration & Citizen Services Management; Road Safety and Population Management services. Specifically the Ministry provided services as per the objectives namely:

1. To enhance public safety and security;
2. To improve access to national government services, co-ordinate security, enhance peace building and conflict management in Kenya;
3. To enhance production and security of Government documents;
4. To develop and implement road safety transport policies for efficient, effective and safe transport system
5. To facilitate issuance of secure travel documents, proper management of foreign nationals and asylum seekers/refugees in the country and
6. To ensure timely and secure population registration while maintaining a comprehensive national integrated identity database.

Budget Performance against Actual Amount.

DESCRIPTION	BUDGET	ACTUAL EXPENDITURE	BALANCE
Policing Services	100,117,545,160.00	98,072,021,432.00	2,045,523,728
General Administration and Support Services	28,921,789,296.00	28,067,301,126.90	854,488,169
Government Printing	774,398,920.00	637,135,726.00	137,263,194
Migration and Citizen Services	3,570,953,676.00	3,237,188,495.00	333,765,181
Road Safety	3,355,265,215.00	2,709,194,488.00	646,070,727
Policy Co-ordination Services	1,062,600,000.00	1,062,561,457.00	38,543
Population Management Services	5,060,507,979.00	4,959,745,709.00	100,762,270
TOTAL	142,863,060,246.00	138,745,148,434	4,117,911,812



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Key Achievements

Over the 2021/22 FY period, the following were the major achievements by the State Department;

- Through the NPS retrained a total of 1,878 serving officers across the NPs on various courses; the number of recruits trained on Course 1/2021 were 98,06 comprising of 1700 police constables, 4,609 APS and 3,497 GSU cadets; Constructed the Gachoka Office Block in Embu County for the Kenya Police Service; Completed the construction of 2 barracks at the National Police College (NPC) Embakasi A campus (APS); Completed the construction of drill ground/Dias at the NPC Embakasi A campus (APS); Completed the construction of barracks and classrooms at the Border Police Training Campus (APS); Purchased assorted security equipment through the modernization Programme; Procured medical insurance cover for NPS and Kenya Prisons Service; Procured group life cover insurance cover for NPS and Kenya Prisons Service;

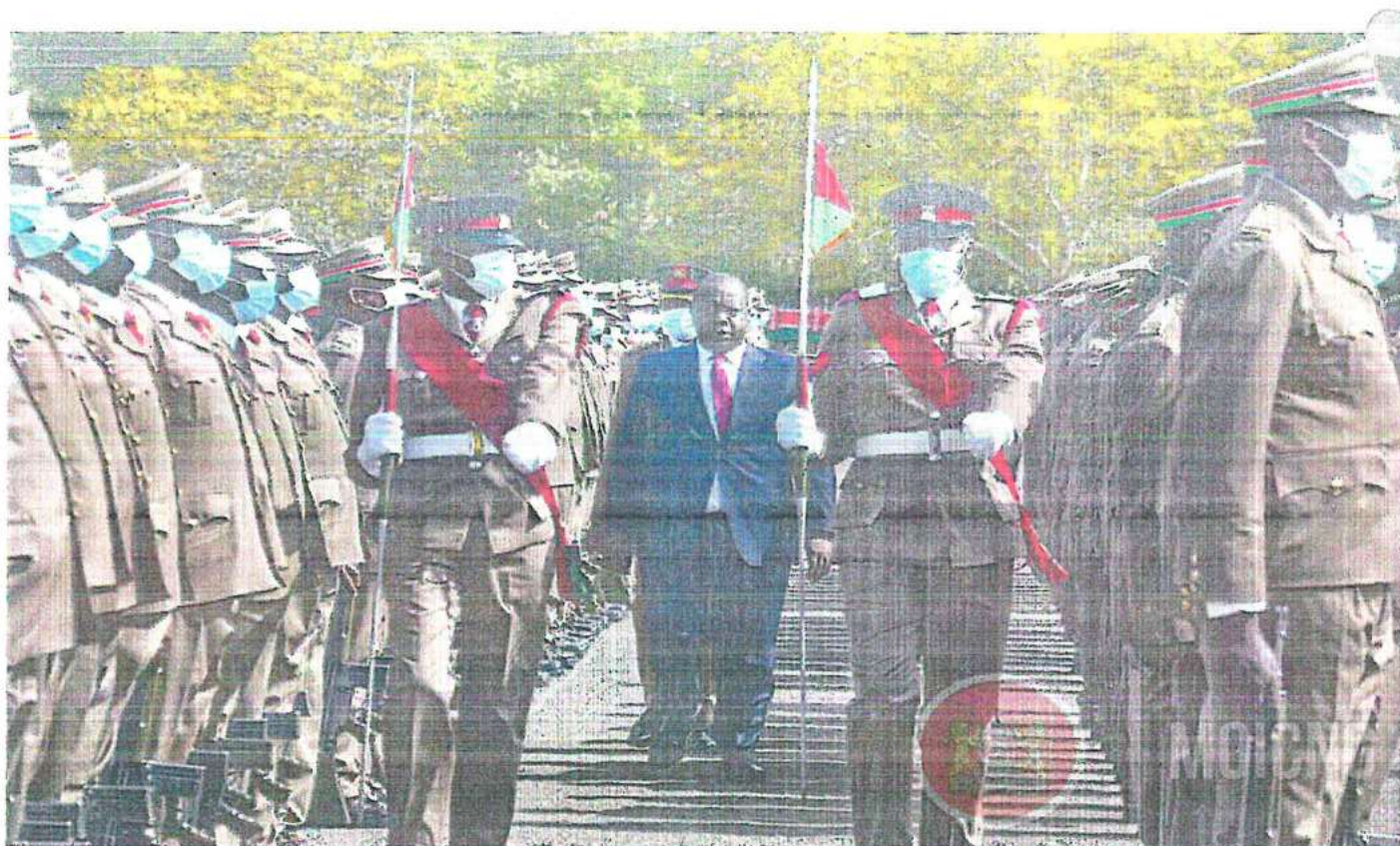




H.E. President Uhuru Kenyatta commissioned a state-of-the-art National Forensic Laboratory at the [Directorate of Criminal Investigations - DCI](#) headquarters.

- In less than 10 months, the construction of the [National Police Service](#) Referral Hospital in Mbagathi is nearing completion. The 150-bed capacity facility is one of the several purposed investments to cater for specialized services and the welfare of officers.





Trained 451 Assistant County Commissioners on Paramilitary Course at APTC Embakasi

- Over 4.6 million Huduma cards were printed and distributed translating to 61.6% of the 7.5 million cards that had been earmarked for printing.
- In an effort to manage the population register, a total of 2,731,884 ID cards translating to 84.5% of the set target of 3,200,000 were issued; Registered 1,126,762 (82.9%) births and 185,385 (37%) deaths issued and 1,987,891 birth and 206, 247 death certificates respectively; digitized 393,638 million records and uploaded to the Civil Registration and Vital statistics system (CRVSS) with the assistance from ICT Authority;



CS Dr. Matiangi on an inspection visit at CRS Offices at ACK Bishop House, Nairobi

- Opened an additional 5 Civil Registration field stations.



CS Dr. Matiangi interacting with kin seeking issuance of certificates

- Through the Immigration Directorate, the State Department issued 389,798 e-passports and 654,385 Visa;

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CS Dr. Matiangi inspecting service provision to citizens at Immigration Offices, Nairobi

- Coordinated the registration of 49,825 refugees; repatriation of 2,699 refugees voluntarily to Somalia.



Conducted Operation Rejasha Amani Marsabit where 212 weapons in illegal hands were surrendered/retrieved.





- Through NACADA operationalized the Miritini Drug Rehabilitation Centre in Mombasa. The Centre has an out-patient programme serving over 250 clients and 15 clients for the in-patient and also inspected and accredited over 100 rehabilitation centres across the country, piloted a Life Skills Programme in 174 primary schools reaching over 11,984 pupils with knowledge on prevention of alcohol and drugs abuse and as trained 200 public institutions in implementing workplace drug use and prevention interventions.
- In an effort to regulate the gaming industry, the state Department Vetted 34 companies with foreign directors; Carried out 58 inspections of betting premise
12 enforcement operations in 22 counties resulting in confiscation of 20 illegal gaming machines; concluded due diligence on 19 public lotteries; 42 public gaming companies; and, 92 bookmakers; and, through a partnership with NGAO confiscated and destroyed a total of 2,094 illegal gaming machines across the country.
- Seized, in collaboration with the Kenya Revenue Authority contraband goods worth Ksh. 7.2 million; Carried out operations against illegal, unreported and unregulated fishing activities leading to confiscation of over 122 illegal fishing nets at Kisumu and Port Victoria stations; Continued to provide security within the Ports of Kilindini, Lamu, Shimoni and Kisumu harbours as well as a substation in Ngomeni through the establishment of the 24 hour National Maritime Information Sharing Centre (Joint Operations Centre). Consequently, KCGS was assigned the National Focal point for information sharing within the Western Indian Ocean and responsible for coordination with other centres within the Indian Ocean region; and, helped evacuate families affected by the long rains flooding in territorial waters.



- Established a fourth branch of Government Chemist in Marsabit County to serve Marsabit, Wajir, Mandera, Isiolo, Samburu and Turkana counties. equally acquired the Inductively Coupled Plasma/Mass Spectrometry (ICP/MS) machine for analyzing heavy metals in water and food products, attended to 65 scenes of crime to collect evidence; and, analyzed and reported 4622 forensic cases which included murder, attempts, sexual assault, narcotic, arson, disputed paternity and explosive residues cases. During the same period the Government Chemist officers appeared in court 430 times to give expert evidence.

- Further enhanced road safety in the country by: conducting 16 road safety audits and 4 road safety campaigns; Established 6 county Transport and Safety Committees (CTSCs) and issued 383,350 Smart Driving Licenses.



CS Dr. Matiangi at the launch of NTSA Usalama Barabarani programme

- Enhanced the modernization process of the Government Press which involved automation of its services. As a result the Department printed 42,197,400 units of documents against an annual target of 42 million documents; Integrated Population Registration Services (IPRS) has been able to link to 3 more agencies, 10 of them being government organization namely; the pensions department, Ministry of cooperatives, Ministry lands, Ministry of health, National police service, Micro and small enterprises authority, Agricultural finance cooperation, Ministry of agriculture, Financial reporting Centre and Kenya copy wright board.
- Through Kenya School of Adventure and Leadership (KESAL) developed character development and functional leadership content for leadership training participants; trained over 1500 in corporate team building, over 1723 in Leadership Development and over 380 in survival, search & rescue and acquired a wide range of outdoor gears and safety equipment.
- Updated the National Disaster Risk database by developing hazard atlases showing information on all disaster risks in the following counties: Baringo, Garissa, Kilifi, Kwale, Laikipia, Marsabit,

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Tana River, Turkana, Samburu and Isiolo. The Centre, in collaboration with other partners assisted the following eight counties to prepare County Emergency Contingency Plans: Turkana, Isiolo, Wajir, Murang'a, Kisumu, Kakamega Lamu and Nairobi.

- Launched the Private Security Training Curriculum. Currently the Authority is finalizing the vetting process of 821 private security companies in the country. The vetting process is done in liaison with security organs.

Emerging Issues

The emerging issues relating to the State Department include:

- Effects/ restrictions associated with Covid_19 pandemic;
- Youth radicalization in Nairobi and Mombasa;
- Terrorism threats and attacks in the Country;
- Re-emergence of criminal gangs especially in Nairobi and other major towns;
- Heightened inter clan clashes;
- High prevalence of illicit brews and drugs in the Country; and
- Proliferation of Small Arms and Light Weapons (SALW).

Challenges

The State Department was faced with various challenges and constraints which greatly hampered smooth delivery of services. The challenges included;


- Pending bills that have always taken up each year's allocation as it forms the first charge
- Delays in exchequer releases
- Covid_19 pandemic disruptions
- Delays in initiation of procurement processes/Incomplete documentation for payments hence pending bills
- Budget cuts that came way after funds were already spent/committed in the system

Recommendations and Way forward

There is need to critically address the issue of pending bills since they continue to rise at unprecedented rate and have a negative effect on the implementation of the current budget. Specifically the following interventions will be implemented:-

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- National Treasury to provide for Audited pending bills in the subsequent budget.
- Early initiation of procurement processes and payments so as to request for exchequer in time; and
- Embracing technology in service delivery so as to comply with MoH protocols.



Dr.(Eng.) Karanja Kibicho, CBS
Principal Secretary/ Accounting Officer
STATE DEPARTMENT OF INTERIOR AND CITIZEN SERVICES

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4. Statement of Performance against Predetermined Objectives for FY 2021/2022

The key strategic objectives as per the strategic plan for FY 2018- FY 2022 plan are;

1. To enhance security and safety of persons and property in Kenya.
2. To enhance leadership and coordination of National Government functions.
3. To enhance the production and security of Government documents.
4. To promote peaceful co-existence, national cohesion and integration.
5. To enhance registration services and maintain a comprehensive national citizens database.
6. To improve the immigration and services and maintain a comprehensive database.
7. To ensure a society free from alcohol and drug abuse.
8. To effectively regulate and control the gaming industry.
9. To facilitate implementation of the National Policy for Disaster Risk Management; and
10. To enhance efficient, reliable and safe roads in Kenya

Progress on attainment of Strategic Objectives

Program	Strategic objective	Outcome	Indicator	2021/22 Performance
Policing Services	To enhance security and safety of persons and property in Kenya	Improved security in the country and reduction of incidences of crime	No. of police officers recruited	8,406
			% equipping of the forensic lab	70%
			% Crime Surveillance via Integrated Command and Control Centre	100%
			% security deployment and coverage	100%
Planning, policy coordination and support services	To enhance leadership and coordination of National Government functions	Improved efficiency of service delivery to the people	% operationalization of the newly gazetted National Government Administrative Offices to bring services closer to citizens	100%
Government printing services	To enhance the production and security of Government documents	Improved printing services	No. of Government documents printed	42,197,400

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Migration and Citizen services management	To enhance management of immigration services and maintain a comprehensive database	Secure travel documentation	No. of e-passports issued	389,798
			No. of visas issued	654,385
			No. of work permits issued	19,108
Road safety	To ensure reliable and efficient transport services	Reliable and efficient transport services	No. of road safety audits conducted	24
			No. of road safety campaigns conducted	4
			No. of Smart Driving Licenses issued	73,908
Population registration services	To improve registration services and maintain a comprehensive national population database	Comprehensive registration and a secure population database	No. of huduma cards produced	4,619,558
			No. of ID cards issued	2,731,884
			No. of birth certificates issued	1,987,891
			No. of death certificates issued	206,247
			No. of Agencies connected to IPRS	20

5. Environmental and Sustainability Reporting

The State Department exist to transform lives. This is our purpose; the driving force behind everything we do by putting the citizen first, delivering key services and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year:

a) Sustainability Strategy and Profile

The State department through its role of co-ordinating the implementation of National Government functions has been in the forefront campaigning and championing matters on environmental conservation. This has well been performed by the National Government Administrative officers who have sensitized citizens in their monthly barazas on the importance of tree planting, and even taken part in the tree planting exercises throughout the country. Further the security officers have also taken part in tree planting in collaboration with the Kenya Forestry Service. Moreover, all projects implemented by the State Department must always get approval from NEMA.



KFS & GSU PARTNER TO GROW 10,000 TREES AT THE RECCE TRAINING CAMP,

b) Environmental Performance/Climate Change/Mitigation of Natural Disasters

Whereas the State department is not involved in industrial production that largely degrade the environment, it has always been in the forefront advocating for reservation of Natural resources as well as collaborating with lead agencies in enforcing laws that preserve the environment. Further, when constructing police stations and administrative units across the country NEMA certification is usually sort.

c) Employee Welfare

The State Department has taken into consideration the 3rd rule on gender ratio when hiring and promoting officers. During the 2021/2022 FY, 5,000 police officers recruited, gender ratio and stakeholders engagements were considered. Servicing officers in the various cadres were retrained in order to improve on their performance. Further, succession management has been effected for sustainability of service delivery throughout the year.

d) Operational Practices

The State department for Interior and Citizen Services advertise for all its procurement opportunities for all interested parties to participate. Further, tender opening is done in presence of all and evaluation is done as per laid down procedures and unsuccessful bidders are informed accordingly.

i. Responsible Supply Chain and Supplier relations

The state department maintains a database of all her suppliers and relates professionally besides processing payment for delivered, inspected and accepted stores within the prescribed timelines.

The state departments follows the Public Procurement and Disposal Act, 2012 when acquiring and disposing off stores.

e) Community Engagements

The State department has promoted sporting activities especially through the various police sports' team who have engaged the community in tournaments. Further as depicted in the achievements' section, the Department has trained serving officers across all cadres especially on career promotional courses. Moreover, through the Betting control and licensing board, the state department has ensured the right proportion of gaming proceeds are given to charitable organisations. Going forward, the State department will seek to organise more events in line with Corporate-Social Responsibility (CSR).

6. Statement of Management Responsibilities

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

The Accounting Officer in charge of the State Department for Interior and Citizen Services is responsible for the preparation and presentation of the State Department for Interior's financial statements, which give a true and fair view of the state of affairs of the State Department for Interior for and as at the end of the financial year (period) ended on June 30, 2022 This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the State Department for Interior; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Interior and Citizen Services accepts responsibility for the State Department for Interior 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 State Department for Interior and Citizen Service's financial statements give a true and fair view of the state of State Department for Interior and Citizen Services transactions during the financial year ended June 30, 2022, and of the State Department for Interior and Citizen Services financial position as at that date.

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The Accounting Officer in charge of the State Department for Interior and Citizen Services further confirms the completeness of the accounting records maintained for the State Department for Interior, which have been relied upon in the preparation of the State Department for Interior's financial statements as well as the adequacy of the systems of internal financial control.

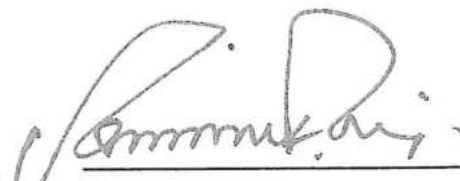
The Accounting Officer in charge of the State Department for Interior and Citizen Services confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Ministry's funds received during the year under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

Approval of the financial statements

The State Department for Interior and Citizen Services financial statements were approved and signed by the Accounting Officer on 27-09-2022, 2022



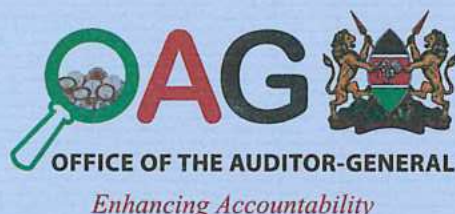
Dr. (Eng.) Karanja Kibicho, CBS
Principal Secretary



James K. Karori
Deputy Accountant General
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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES FOR THE YEAR ENDED 30 JUNE, 2022

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 the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department for Interior and Citizen Services set out on pages 1 to 35, which comprise of the statement of assets

and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Interior and Citizen Services as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Long Outstanding and Un-Reconciled Bank Balances

The statement of assets and liabilities reflects bank balances of Kshs.397,763,378 as disclosed in Note 20A to the financial statements. The balances include recurrent bank balance of Kshs.1,647,036. Review of recurrent bank reconciliation statement for June, 2022 revealed various unreconciled items that had been outstanding for over one (1) year with some dating back as far as year 2020 as indicated below;

Description of Item	Amount (Kshs)
Unpresented cheques	678,479,199
Receipts in bank not in cash book	162,608,851
Payments in bank not in cash book	121,433,488
Receipts in cash book not in bank	576,458,443

In the circumstances, the accuracy and completeness of the bank balances of Kshs.397,763,378 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Interior and Citizen Services 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 qualified opinion.

Emphasis of Matter

Unsupported Pending Bills

Note 28 to the financial statements reflects nil balance on pending bills. However, Annex 1 to the financial statements reflects pending bills balance of Kshs.5,508,101,204 resulting to unexplained variance of Kshs.5,508,101,204. Further, management did not analyze the pending bills contrary to the Public Sector Accounting Standard Board prescribed reporting template for June, 2022.

Failure to settle bills in the year for which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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.

Other Matter

Unresolved Prior Year Matters

In the previous year's audit report, several issues were raised under the Reports on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Although Management has indicated in the progress on follow-up on prior year's auditor's recommendations that the matters have been resolved, the matters have remained unresolved as the Public Accounts Committee has not made recommendations and resolutions on the same.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for 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

1. Provision of Enhanced Comprehensive Group Life Cover

The statement of receipts and payments reflects expenditure on use of goods and services of Kshs.33,238,685,883 as disclosed in Note 11 to the financial statements. The expenditure includes insurance costs of Kshs.5,581,452,440. Review of procurement

documents revealed that the Ministry of Interior and Coordination of National Government entered into a one-year contract for provision of enhanced comprehensive group life cover for the National Police Service and the Kenya Prisons Service with National Hospital Insurance Fund for the period 1 January, 2021 to 31 December, 2021. The insurance cover was intended to cover principal members and dependents in employment at the commencement of the cover. The total agreed premium was Kshs.2,295,594,440 covering a total population of 131,816 officers. The contract ended on 22 December, 2021 and was extended for a period of three months to cover 1 January, 2022 to 31 March, 2022. However, review of records revealed the following unsatisfactory matters:

1.1. Non-Provision of Quarterly Reports

Comprehensive quarterly reports on claims from the service provider were not provided for audit. This was contrary to Clause 3.1.5 of the contract which provided that NHIF shall provide a comprehensive report to the National Police Service and the Kenya Prisons Service on claims under this scheme every three months. The report shall be submitted by the 15th day of the month following the lapse of the three months. It was therefore not possible to evaluate or analyze performance based on the claims paid, pending claims and any outstanding claim against the premiums paid by the State Department.

1.2. Unpaid Claims under Work Injury Benefits Act (WIBA)

Review of payment details and claims made to the service provider revealed that NHIF had not paid seventeen (17) employees who had suffered non-fatal injuries, amounting to Kshs.4,856,237 contrary to Clause 13 of the contract which provides that death, illness /injury as a result of occupational causes (Employment -WIBA Act 2007) shall be paid at the rate of gross remuneration of the member for eight (8) years. Further, eighty eight (88) members of staff had not been paid claims on WIBA death that occurred during the year 2021. No explanation was provided for the anomaly.

1.3. Unpaid Sums for Critical Illness-Group Life Benefit

Audit verification of the contract document against the data provided by the Kenya Police Service indicated that NHIF has not paid any sums for Critical Illness-Group life benefit contrary to Clause 2.2.9.2 of the contract which states that where a beneficiary is diagnosed as suffering from critical illness including COVID related illness as certified by a specialist in the field, compensation shall be at a rate of 30% of the group life sum assured subject to a maximum of Kshs.3,000,000.

Further, the contract for Group Life Cover, did not specify benefits under group personal accident such as disability benefit as required by the Public Service Superannuation Scheme Act.

1.4. Under Budgeting for Comprehensive Group Life Cover

Review of records maintained by the State Department revealed that NHIF had quoted for a one-year contract for provision of the aforementioned services at an annual premium of Kshs.8,573,590,531 against an annual budget of Kshs.2,295,594,440. Negotiation

meeting took place on 16 February, 2022. The total agreed premium after negotiations was Kshs.1,155,559,931 with a total population of 132,876 members as beneficiaries for a further extended period of three months from 1 April, 2022 to 30 June, 2022.

However, the budget allocation of Kshs.2,295,594,440 was not sufficient to cater for the annual premium as evidenced by the amount quoted for the contract in the year under review supported by the service provider quote of the previous financial years. This may affect the quality of services offered to the members of the scheme.

1.5. Unsupported Adjustment of Premiums

The National Health Insurance Fund quoted an annual premium of Kshs.8,573,590,531 per annum to provide health insurance cover for both the National Police Service and the Kenya Prisons Service. This translates to Kshs.714,465,878 monthly and therefore for three months the premium for the cover would have been Kshs.2,143,397,633. However, the Department negotiated and premium agreed was Kshs.1,155,559,931 for a period of three months. However, the negotiated premiums, which would have reduced the annual premium by Kshs.987,837,702 was not factored in the contract.

1.6 Unpaid Claims on Last Expense

Review of details of claims made for funeral expenses covered in the Comprehensive Group Life cover in the months of April, 2022 to June, 2022 and up to the time of audit in November, 2022 revealed that one hundred and twelve (112) claims of principal members, spouses and children valued at Kshs.19,250,000 had been submitted to NHIF but had not been paid. This was contrary to Clause 5.2 of the contract agreement which provides that NHIF shall upon written notification of death of a member or dependent while the cover is in force pay to the next of kin or such other person may in writing direct the amount specified for funeral expenses within two (2) days subject to provision of a duly completed claim form and copy of burial permit.

1.7 Lack of Standing Committee Reports

The approved list of standing committee members, monitoring and evaluation reports, sensitization programmes reports, and quarterly reports or minutes to the client were not provided for audit. This was contrary to Clauses 13.1 and 13.2 of the contract agreement which provides that parties to the contract shall establish a standing committee for contract management under terms set out in the contract and shall comprise of representatives drawn from the National Police Service, the Kenya Prisons Service and NHIF. Further, clause 14 provides that the administrative expenses for the scheme shall not exceed 5% of the premium paid by the client. However, report on the administrative expenses was not provided to confirm how much had been spent and whether the expenditure limit was observed.

In the circumstances, the Ministry did not obtain value for money on expenditure for provision of enhanced comprehensive group life cover and expenditure on insurance costs of Kshs.5,581,452,440 could not be confirmed.

2. Provision of Comprehensive Medical Cover

The statement of receipts and payments reflects expenditure on use of goods and services of Kshs.33,238,685,883 as disclosed in Note 11 to the financial statements. The expenditure includes insurance costs of Kshs.5,581,452,440. Review of procurement records revealed that the National Police Service entered into a contract with NHIF for provision of a comprehensive medical cover for one hundred and twenty eight thousands seven hundred and ninety seven (128,797) employees of the National Police Service and the Kenya Prisons Service for the period 1 July, 2021 to 30 June, 2022. The insurance cover was intended to cover principal members in employment at the commencement of the cover and was to be on family-shared basis covering the principal member and dependents at a contract sum of Kshs.4,785,805,560. The following matters were noted:

2.1. Comprehensive Medical Cover Last Expense Claims

Review of records relating to last expense claims made during the period under review revealed that two hundred and twenty-one (221) claims of principal members and dependent valued at Kshs.34,600,000 were submitted to NHIF for payment but were yet to be paid. This was contrary to Clause 6.2 of the contract which provides that there shall be last expense paid for the principal members and one declared dependent of two hundred thousand (Kshs.200,000) and fifty thousand shillings (Kshs.50,000) respectively. The last expense payment shall be made within seventy-two (72) hours from the time of reporting subject to submission of properly filled claim documents.

2.2. Ex-Gratia /Excess of Loss Benefits

Review of the contract documents and payment vouchers provided for audit revealed that the standing committee did not provide approval for payment of any ex-gratia claims for the period under review. This was contrary to Clause 6.21 of the agreement which states that there shall be ex-gratia of Kshs.200,000,000 and the ex-gratia claims shall be approved by the standing committee of the client before any payment is made. Further, NHIF was required to submit detailed quarterly report on all ex-gratia claims including the value, beneficiary, background and status of the claims among others to the standing committee and any unspent amount of ex-gratia at the end of the contract period. However, NHIF did not provide quarterly reports or unspent ex-gratia amount during the year under review.

In the circumstances, the State Department did not obtain value for money on expenditure for provision of comprehensive medical cover of Kshs.4,785,805,560.

3. Non-Compliance With One Third Rule on Basic Salary

Review of the Human Resources Management Policy and the payroll provided for audit indicated that a total of one thousand three hundred and twenty-eight (1,328) officers were receiving less than a third of their respective basic salaries. This was contrary to Section C.1(3) of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016.

In the circumstances, Management was in breach of law.

4. Acquisition of Assets

The statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.5,430,216,381 as disclosed in Note 16 to the financial statements. The following observations were noted in relation to the expenditure;

4.1. Delayed Construction of 100 PAX Hostel Block

The Department entered into a contract with a firm, for the construction of one hundred (100) Pax hostel block at the Kenya School of Adventure and Leadership in Meru County at a contract sum of Kshs.198,109,780. The contract was signed on 20 March, 2020 for a period of two (2) years ending 20 March, 2022. As at 30 June, 2022, the contractor had been paid a total of Kshs.87,858,647.

Examination of the project records revealed that although the project had not been completed as at the time of the audit inspection in July, 2022 (four months later). Further, inspection reports from the Department of Public Works relating to the certificates raised were not provided for audit. It was not possible to confirm whether the building conforms to the specifications. Further, the delayed completion of the project has denied the School the benefit derived from the completed project.

4.2 Stalled Construction of Staff Houses

The Department entered into a contract with for the construction of staff houses at the Kenya School of Adventure and Leadership in Meru County at a contract sum of Kshs.24,367,350. The project commenced on 13 February, 2020 with a contract period of thirty-two (32) weeks. As at 30 June, 2022 the contractor had been paid a total amount of Kshs.6,490,978.

However, examination of the project records and physical verification revealed that the project had not been completed as at the time of the audit in July, 2022 (one year ten months later). Further, the physical verification revealed that construction had stopped at the lintel level and roofing works had not been carried out exposing the walls to damages and deteriorations.

4.3. Incomplete Climbing and Rescue Tower

The Department entered into a contract with a firm for the construction of a climbing and rescue tower at the Kenya School of Adventure and Leadership in Meru County at a cost of Kshs.6,462,719. However, physical verification of the project carried out in July, 2022, revealed that the contractor had not completed the external timber cladding. Further, review of the project records revealed that the contractor had indicated that he under quoted the cladding cost, after learning the full expectation of the client and therefore unable to proceed with the project to its practical completion. As at 30 June, 2022 the contractor had been paid an amount of Kshs.5,963,340.

4.4. Stalled Construction of Deputy County Commissioner's Office Block at Tigania Central Meru

Review of documents provided for audit indicated that Construction of the Deputy County Commissioner's Office Block at Tigania Central Meru was allocated Kshs.30,000,000 on 8 May, 2018. The project commencement date was 6 May, 2019, with a contract period of twenty four (24) weeks ending 21 October, 2019 which was extended to 30 January, 2020. The contractor has been paid Kshs.29,755,000 inclusive of retention money for Certificates No.s 1 to 7. However, a certificate of completion had been issued but the project had not been completed. Further, physical verification carried out in November, 2022 revealed that the building was incomplete and had stalled. No explanation was provided on why the project had stalled for over four (4) years.

4.5. Stalled Construction of Tigania East Sub County Office Block at Muriri

The construction of the Deputy County Commissioner office block commenced in 2011 and was carried out in phases. The project had at least five different contractors for the different phases up to the seventh phase. Management did not provide records of payments made to the different contractors up to the seventh phase. Inquiries from Management revealed that the project stalled in 2019. Physical verification in November, 2022 indicated that the ground floor and first floor were complete and in use. However, the remaining works on the second floor and the roof were incomplete. Further, the roofing works which were part of the Bills of Quantities in the sixth and seventh phase was partially carried out.

4.6. Incomplete Igembe North Sub County Offices at Laare

The Department entered into a contract with a firm for the construction of Igembe North Sub County Offices on 10 June, 2020 at a contract sum of Kshs.28,234,704 for a period of twenty four (24) weeks. As at 30 June, 2022 the contractor had been paid a total amount of Kshs.25,479,566. However, physical verification conducted in November, 2022 revealed that the project was incomplete with doors and some windows not installed. Further, painting was not complete and the roof was leaking while the contractor was not on site.

4.7. Stalled Construction of Staff Houses (4 Units -Two Bedroomed Each)-Kigumo Police Station

The project was allocated Kshs.10,000,000 on 8 May, 2018 and commencement date for the project was 12 June, 2018, with completion date of 12 October, 2018. The records further indicate that an amount of Kshs.6,942,952 was paid and the unused balance of Kshs.3,057,048 returned to The National Treasury. However, inspection of the project in November, 2022 revealed that the project had stalled. Further, there were construction materials on site that were exposed to theft or further deterioration.

4.8. Unoccupied County Police Headquarters in Kerugoya

The Department constructed Kerugoya County Police Headquarters in phases at a contract sum of Kshs.9,995,180 and a certificate of practical completion was issued on

25 October, 2021. As at 30 June, 2022 the contractor had been paid a total amount of Kshs.8,432,330. However, physical verification of the project carried out in November, 2022 revealed that the building had not been occupied. Reasons for the non-occupation of the building were not provided casting doubt on the value for money on the expenditure of Kshs.8,432,330 incurred on the project.

4.9. Stalled Construction of Kirinyaga West (Ndia East) Sub County Police Station and Offices at Baricho

The first phase of construction of Kirinyaga West (Ndia East) Sub County Police Station at Baricho was awarded to a contractor at a contract sum of Kshs.9,440,155 for a period of 12 weeks. However, physical verification of the project conducted in November, 2022 revealed that although the ground floor had been constructed, finishing works, windows, doors and paintworks had not been carried out. Further, the design of the building included a first floor but the works on the first floor had not commenced. In addition, payment records and certificates issued for payment by works officers on the stalled project were not provided for audit. It was therefore not possible to confirm the amount paid up to the point when the project stalled.

4.10. Stalled Construction of Mwea East Sub County Police Station and Offices

Phase one of the construction of Mwea East Sub County Police Station was awarded on 8 June, 2020 at a contract sum of Kshs.9,939,130. However, physical verification of the project carried out in November, 2022 revealed that the project had stalled and no allocation had been made to the project for several financial years. Further, the slab had deteriorated and had visible cracks due to continuous exposure to different weather patterns. In addition, payment records and certificates issued for payment by works officers on the stalled project were not provided for audit

4.11. Delay in Completion of Construction of Mwea West Sub County Headquarters at Kandongu

Review of records provided for audit revealed that phase one of the construction of Mwea West Sub County Headquarters was awarded at a contract sum of Kshs.22,997,670 while phase two works were awarded at a contract sum of Kshs.9,723,140. The contracts were to run for twenty (20) weeks from 14 March, 2022. Payments made for the first and second phase was Kshs.22,997,610 and Kshs.7,516,975 respectively. However, physical verification of the project conducted in November, 2022 revealed that works on the second floor had not been completed, the contractor was not on site and the contract period for second phase of project has already elapsed.

4.12. Construction of Mwea West Subcounty Police Station and Offices

Phase four (4) of the construction of Mwea West Subcounty Police Station and Offices was awarded to a contractor at a contract sum of Kshs.19,697,540. The scope of works included electrical, paint, mechanical and external works. However, physical verification carried out in November, 2022 revealed that the although the contract period had elapsed, the contracted works were incomplete and contractor was still on site. Further, electrical ducts on the walls were left open, ceiling boards had cracks, the roof was leaking and the

septic tank had cracks. In addition, payment records and certificates issued for payment by works officers on the stalled project were not provided for audit

4.13. Proposed Renovation, Construction and Completion of Deputy County Commissioner's Office at Balambala Sub County in Garissa County

The Department, through the Deputy County Commissioner- Garissa County, entered into a contract for renovation, construction and completion of Deputy County Commissioner's Office at Balambala Sub County at an estimated cost of Kshs.13,115,000 on 13 April, 2022. As at the time of the audit in November, 2022 the contractor had been paid a total of Kshs.8,093,853. However, review of the project file revealed the following:

- (i) The Tender Opening Committee signed a tender opening register that was incomplete and the registers did not include the firm's names and bid amounts.
- (ii) The contractor provided an invalid tax compliance certificate number KRAEON0158252021 dated 10 October, 2021.
- (iii) Although the expected completion date was 14 September, 2022, audit inspection in November, 2022 revealed that the project had not been completed and there was no recommendation by the Evaluation Committee or approval by the Accounting Officer for extension of the contract period.
- (iv) The Deputy County Commissioner did not have deposit account to hold retention sums totalling to Kshs.899,317 which were being held in the recurrent account and were subject to irregular use particularly when there was delay in Exchequer issues.

4.14. Construction and Completion of Danyere Assistant County Commissioners Office at Balambala Sub County in Garissa County

The Department, through the Deputy County Commissioner (DCC) Garissa County, entered into a contract for the renovation, construction and completion of the Assistant County Commissioner's Office, Danyere Ward at an initial estimated cost of Kshs.14,990,685 on 13 April, 2022. As at the time of the audit in November, 2020, the contractor had been paid and total of Kshs.9,426,546. However, review of the project file revealed the following:

- i. Tender Opening Committee register dated 29 March, 2022 was incomplete with no names of companies participating and amounts quoted at the point of opening.
- ii. Although the contract period had elapsed, the project was incomplete as at the time of the audit in November, 2022.
- iii. There was no recommendation by the Evaluation Committee or approval by the Accounting Officer for extension of the contract period.

- iv. The office of the DCC did not have a deposit account to hold retention money totalling to Kshs.1,047,394 which was held in the recurrent account and was at risk of use on normal operation activities or irregular use.
- v. The land on which the office of the DCC Balambala was built had no title deed or proof of ownership.

4.15. Proposed Construction of National Registration Office Block – Kakamega East Sub County

The Department entered into a contract for the construction of the National Registration Office Block in Shinyalu Kakamega East, at an estimated cost of Kshs.4,164,138. The contract was signed on 3 March, 2022 for a period of 24 weeks. Review of documents provided for audit review revealed that payments made against AIE B133492 of 28 September, 2021 was Kshs.3,600,000. However, the project records and inspection carried out in November, 2022 indicated that the project was handed over to the State Department in May 2022 but as at the time of the inspection, six months after completion, the office block was still not in use. Further, the inspection of the project revealed construction defects and non-adherence to provisions of the Bill of Quantities as detailed below:

- (i) Use of ordinary colored iron sheets instead of box profile iron sheets as per BQ specifications.
- (ii) Use of blue gum timber instead of cypress timber on trusses as per BQ specifications.
- (iii) The contractor did not use steel on the windows and did not install window fasteners.
- (iv) The contractor did not use steel doors, cypress frames for the doors and Union mortice locks.
- (v) Window curtain holders were not put in place and defects on walling were identified.

4.16. Dry Docking of Kenya Coast Guard Vessel

Examination of records at Kenya Coast Guard Service (KCGS) revealed that a contractor was engaged to provide dry docking services for the repair, service and maintenance of M/V KCGS DORIA at a contract price of Kshs.59,930,408. However, as at the time of the audit in November, 2022, the Department paid a total of Kshs.62,245,104 which was beyond the contracted amount. Further, physical verification of assets at the KCGS offices revealed that the vessel was not operational as at the time of audit in November, 2022 and was docked at the Shimoni Station despite the payment to the service provider.

In the circumstances, the Department may not have obtained value for money on expenditure incurred on projects and acquisition of assets expenditure of Kshs.5,430,216,381 could not be confirmed.

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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Ownership Documents for Police Land

Review of records provided for audit indicated that the Kenya Police Service has over three thousand (3,000) parcels of land around the country. However, only approximately four hundred and sixty-four (464) parcels had title deeds which were under the custody of the Deputy Inspector General. The title documents for other parcels of land were said to be in the custody of The National Treasury but their details were not provided for audit. This implies that only approximately 20% of the parcels of land owned by the Kenya Police Services have ownership documents while approximately 80% do not have the same. Further, the Department did not budget for land title processing cost for the year under review.

In the absence of ownership documents, the land is exposed to the risk of encroachment.

2. Defective Birth Certificate Booklets

Records at Civil Registration Services indicated that there were birth certificate booklets received from the Government Printer (GP) that were defective since they were double perforated and could easily tear. Further, the register for birth certificate booklets indicated that these booklets were returned to the Government Printer, however there was no records to confirm that the certificates were indeed returned and replaced.

The defective certificates may be irregularly issued to unsuspecting members of the public and therefore loss of revenue.

3. Delay in Separation of Electricity Meters

Following the Presidential directive on National Police Service policy framework and strategy for reorganization of the National police Service and provision of decent housing for police officers and integration with the community in September, 2018, a policy change was made which necessitated the separation of electricity meters between the Kenya Police Service and individual police officers who are required to pay their electricity bills. In the financial years 2020/2021 and 2021/2022, the Department paid Kshs.78,000,000 and Kshs.72,000,000 respectively to the Kenya Power and Lighting Company to aid in separating electricity meters from the one common meter paid by the State Department to individual police officers. However, during the year under review, the service provider had only fitted few housing units with separate meters at West Park Estate with prepaid meters in November, 2021 and no other works have been undertaken in other police lines. Explanation on why the separation of meters had not been completed was not provided.

Further, analysis of water and electricity budgetary allocation revealed that the State Department had reduced the budget provision to cater for electricity expenditure from Kshs.722,262,837 before policy change in the financial year 2018/2019 to Kshs.267,975,300 in the financial year 2021/2022. The reduction of the budgetary allocation for utilities was implemented before the meter separation exercise was completed by the State Department of Housing and the bills for the meters that were not separated were billed to the Kenya Police Service. This has resulted to a pending bill of Kshs.179,000,000 owed to KPLC in regard to institutional houses occupied by police officers. However, a breakdown of the institutional houses and the pending electricity bills were not provided for audit.

In the circumstances, there exists a risk of loss public resources with the delayed separation of the meters.

4. Lack of Adequate Storage Space for Food and Ration at the National Police Service "B" Campus Embakasi

Inspection of stores at the National Police Service "B" Campus Embakasi revealed that the stores facilities which were built approximately fifty (50) years ago were still in use and were unable to accommodate food and ration requirement for the college.

In the circumstances, the inadequate storage space could result to inadequate controls and loss of stocks.

5. Stations Operating Without AIE Allocations

Review of records and physical verification revealed that forty-nine (49) gazetted police stations and nine (9) Coast Guard field stations were operating without funding (AIE). The stations were meeting their recurrent expenditures through support from the mother stations.

The lack of funding may affect the ability of the stations to adequately deliver services to the public.

6. Kenya Coast Guard Service-Assets with no Ownership Documents

The assets register of the Kenya Coast Guard Service (KCGS) revealed that the Service has a total of fifty-nine (59) boats without proof of title ownership despite custody, regular use, repair and maintenance of the vessels by KCGS. In addition, some of the vessels had been transferred to KCGS from other government Agencies without ownership documents or official transfer deed documentation.

In the circumstances, effective control and use of the assets without ownership documents increases the risk of assets loss.

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

The 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 maintaining effective 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, the Management is responsible for assessing the State Department's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, the 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 State Department's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation

to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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 the 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 State Department's ability 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 State Department 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 State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

14 February, 2023

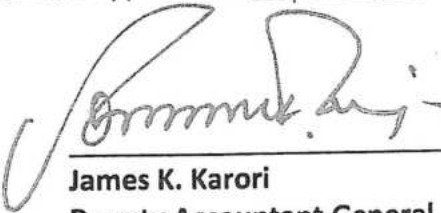
STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

8. Statement of Receipts and Payments for the Year Ended 30th June 2022

Description	Note	2021/2022	2020/ 2021
		Kshs	Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	2	945,121,971	24,969,010
Exchequer releases	3	135,982,731,923	130,927,923,376
Proceeds from Sale of Assets	7	18,906,894	11,132,847
Other Miscellaneous Receipt			
Other Revenues	9	1,803,382,605	1,799,124,533
Total Receipts		138,750,143,393	132,763,149,766
Payments			
Compensation of Employees	10	95,600,260,123	92,209,032,950
Use of goods and services	11	33,238,685,883	33,973,651,848
Transfers to Other Government Units	13	4,438,574,535	3,425,755,352
Other grants and transfers	14	27,496,916	28,885,244
Social Security Benefits	15	9,914,595	3,451,755
Acquisition of Assets	16	5,430,216,381	3,067,523,069
TOTAL PAYMENTS		138,745,148,434	132,708,300,219
SURPLUS/DEFICIT		4,994,959	54,849,547

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 27-09-, 2022 and signed by:


Dr.(Eng.) Karanja Kibicho, CBS
Principal Secretary


James K. Karori
Deputy Accountant General
ICPAK No: 3972

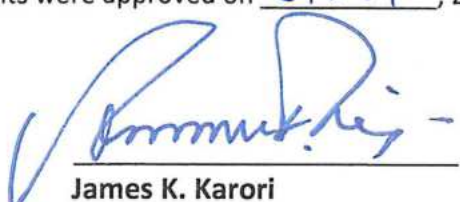
STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

9. Statement of Assets and Liabilities as at 30th June 2022

Description	Note	2021/2022	2020/2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	20A	397,763,378	1,859,421,250
Cash Balances	20B	22,670,704	45,164,045
Total Cash and cash equivalent		420,434,082	1,904,585,295
Accounts Receivables –outstanding imprests	21	16,989,419	6,186,251
Total Financial Assets		437,423,501	1,910,771,546
Financial Liabilities			
Accounts payables- deposits and retentions	22	276,225,952	533,636,762
Net Financial Assets		161,197,549	1,377,134,784
Represented By			
Fund balance b/fwd	23	1,377,134,784	1,512,341,796
Prior Year Adjustment	24	(1,220,932,194)	(190,056,559)
Surplus/Deficit for the year		4,994,959	54,849,547
Net Financial Position		161,197,549	1,377,134,784

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 27-09-, 2022 and signed by:


Dr. (Eng.) Karanja Kibicho, CBS
Principal Secretary



James K. Karori
Deputy Accountant General
ICPAK No: 3972

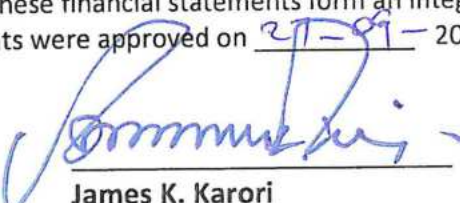
STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

10. Statement of Cash Flows for the Year Ended 30th June 2022

Description	Note	2021/2022	2020/2021
		Kshs	Kshs
Receipts for operating income			
Proceed from Domestic and Foreign Grants	2	945,121,971	24,969,010
Exchequer Releases	3	135,982,731,923	130,927,923,376
Other Receipts	9	1,803,382,605	1,799,124,533
		138,731,236,499	132,752,016,918
Payments for operating expenses			
Compensation of Employees	10	95,600,260,123	92,209,032,950
Use of goods and services	11	33,238,685,883	33,973,651,849
Subsidies	12	-	-
Transfer to other Government Units	13	4,438,574,535	3,425,755,352
Other grants and transfers	14	27,496,916	28,885,244
Social Security Benefits	15	9,914,595	3,451,755
Other Payments	19	-	-
		133,314,932,053	129,640,777,150
Adjusted for:			
Changes in receivables	25	(10,803,168)	278,860,782
Changes in payables	26	(257,410,810)	(34,748,518)
Adjustment during the year	24	(1,220,932,194)	(190,056,559)
Net cash flow from operating activities		3,927,158,274	3,165,295,474
Cash flow From Investing Activities			
Proceeds from Sale of Assets	7	18,906,894	11,132,847
Acquisition of Assets	16	(5,430,216,381)	(3,067,523,069)
Net cash flows from Investing Activities		(5,411,309,487)	(3,056,390,222)
Net Increase in Cash and cash equivalent		(1,484,151,214)	108,905,252
Cash & Cash Equivalent at BEGINNING of the year		1,904,585,295	1,795,680,043
Cash & Cash Equivalent at END of the year		420,434,081	1,904,585,295

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 27-9-2022 and signed by:


Dr. (Eng.) Karanja Kibicho, CBS
Principal Secretary


James K. Karori
Deputy Accountant General
ICPAK No: 3972

11. Statement of Comparison of Budget and Actual Amounts FY 2021/2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts						
Proceeds from Domestic and foreign grants	61,810,339	1,167,472,905	1,229,283,244	945,121,971	284,161,273	77%
Exchequer releases	136,427,623,782	3,101,483,220	139,529,107,002	135,982,731,923	3,546,375,079	97%
Transfers from other government grants	-	-	-	-	-	-
Proceeds from sale of Assets	11,133,000	5,000,000	16,133,000	18,906,894	(2,773,894)	117%
Other Receipts	2,088,537,000	-	2,088,537,000	1,803,382,605	285,154,395	86%
Total Receipts	138,589,104,121	4,273,956,125	142,863,060,246	138,750,143,393	4,112,916,853	97%
Payments						
Compensation of Employees	97,768,439,847	(2,164,805,530)	95,603,634,317	95,600,260,123	3,374,194	100%
Use of goods and services	31,723,604,900	3,985,412,820	35,709,017,720	33,238,685,883	2,470,331,837	93%
Transfers to Other Government Units	4,156,605,215	930,000,000	5,086,605,215	4,438,574,535	648,030,680	87%
Other grants and transfers	29,160,000	-	29,160,000	27,496,916	1,663,084	94%
Social Security Benefits	13,230,903	-	13,230,903	9,914,595	3,316,308	75%
Acquisition of Assets	4,898,063,256	1,523,348,835	6,421,412,091	5,430,216,381	991,195,710	85%
Total Payments	138,589,104,121	4,273,956,125	142,863,060,246	138,745,148,434	4,117,911,812	97%
Surplus/ Deficit	-	-	-	4,994,959	4,994,959	

Notes i) Under collection of other receipts of 14% was as a result of slowdown of activities due to covid-19 pandemic.

ii) Underutilisation of social security benefits of 25% was as a result of decrease in maturity of gratuity payment.


iii) Underutilization of acquisition of asset of 15% was due to lack of exchequer from National Treasury.

iv) Under collection of proceeds from Domestic and Foreign grants of 23% was as a result of under-release of grant by donors.

v) Underutilisation of transfer to other government Unit of 13% was as a result of under release of grant by donors.

The entity financial statements were approved on 27-09-2022 and signed by:


Dr. (Eng.) Kavanja Kibicho, CBS
 Principal Secretary



James K. Karori – ICPAK No. 3972
 Deputy Accountant General

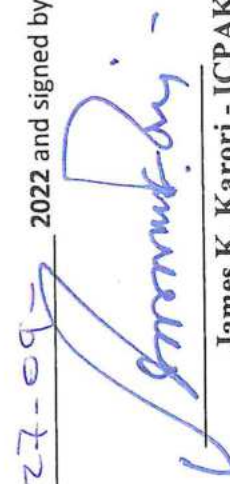
11 (a) Summary Statement of Appropriation: Recurrent FY 2021/2022

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						
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and foreign grants	-	-	-	-	-	-
Exchequer releases	129,256,379,106	2,997,954,995	132,254,334,101	129,642,069,945	2,612,264,156	98%
Transfer from other government entities	-	-	-	-	-	-
Proceeds from sale of Assets	11,133,000	5,000,000	16,133,000	18,906,894	(2,773,894)	117%
Other Receipts	2,088,537,000	-	2,088,537,000	1,803,382,605	285,154,395	86%
Total Receipts	131,356,049,106	3,002,954,995	134,359,004,101	131,464,359,444	2,894,644,657	98%
Payments						
Compensation of Employees	97,767,439,847	(2,164,805,530)	95,602,634,317	95,600,260,123	2,374,194	100%
Use of goods and services	28,987,567,500	4,144,411,690	33,131,979,190	31,102,814,425	2,029,164,765	94 %
Transfers to Other Government Units	3,635,740,000	430,000,000	4,065,740,000	3,778,664,196	287,075,804	93%
Other grants and transfers	29,160,000	-	29,160,000	27,496,916	1,663,084	94%
Social Security Benefits	13,230,903	-	13,230,903	9,914,595	3,316,308	75 %
Acquisition of Assets	922,910,856	593,348,835	1,516,259,691	941,980,745	574,278,946	62%
Total Payment	131,356,049,106	3,002,954,995	134,359,004,101	131,461,131,001	2,897,873,100	98%
Surplus/Deficit				3,228,444	(3,228,444)	

- Notes
- Under collection of receipt of 14% was due to Covid-19 Pandemic and restriction of movement.
 - Underutilisation of social security benefits of 25% was as a result of decrease in maturity of gratuity payment.
 - Underutilisation of acquisition of asset of 38% was a result of lack of exchequer from National Treasury.

The entity financial statements were approved on 27-09-2022 and signed by:


Dr. (Eng.) Karanja Kibicho, CBS
 Principal Secretary


James K. Karori - ICPAK No: 3972
 Deputy Accountant General

11 (b) Summary Statement of Appropriation: Development for FY 2021/22

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Social security contributions	-	-	-	-	-	-
Proceeds from domestic and foreign grants	61,810,339	1,167,472,905	1,229,283,244	945,121,971	284,161,273	77%
Exchequer releases	7,171,244,676	103,528,225	7,274,772,901	6,340,661,977	934,110,924	87%
Transfers from other Government entities	-	-	-	-	-	-
Total Receipts	7,233,055,015	1,271,001,130	8,504,056,145	7,285,783,948	1,218,272,197	86%
Payments						
Compensation of employees	1,000,000	-	1,000,000	-	1,000,000	
Use of goods and services	2,736,037,400	(158,998,870)	2,577,038,530	2,135,871,458	441,167,072	83%
Transfers to other Government entity	520,865,215	500,000,000	1,020,865,215	659,910,340	360,954,875	65%
Other grants and transfers	-	-	-	-	-	-
Acquisition of assets	3,975,152,400	930,000,000	4,905,152,400	4,488,235,636	416,916,764	92%
Other payments	-	-	-	-	-	-
Total Payments	7,233,055,015	1,271,001,130	8,504,056,145	7,284,017,433	1,220,038,712	86%
Surplus/Deficit	-	-	-	1,766,515	1,766,515	

Notes

- i) Under collection of proceeds from Domestic and Foreign grants of 23% was as a result of under-release of grant by donors.
 - ii) Underutilisation use of goods of 17% was as a result of lack of exchequer from National Treasury.
 - iii) Underutilisation of transfer to other government Unit of 35% was as a result of under release of grant by donors.
- The entity financial statements were approved on 27-09-22 2022 and signed by:


Dr. (Eng.) Karanja-Kibicho, CBS
 Principal Secretary


James K. Karori - ICPAK NO. 3972
 Deputy Accountant General

11 (c) Budget Execution by Programmes and Sub-Programmes for FY 2021/2022

Programme/ Sub- programme	Description	Final Budget 2021/2022	Indicators	Outcomes	Actual on comparable basis		Budget utilization difference
					2021/2022	Kshs	
		Kshs					
0601000000	Policing services						
0601010000	Kenya Police Service	54,291,864,855.50	8,406 of police officers recruited	Improved security in the country and reduction of incidences of crime	52,993,015,662		98%
0601020000	Administration Police Service	22,647,004,381.50	70 % Equipping of the forensic lab		22,357,329,379		99%
0601030000	Criminal Investigation Service	8,251,013,054.00	100 %Crime surveillance via integrated command and control centre		7,887,969,647		96%
0601040000	General paramilitary Service	14,927,662,869.00	100% security deployment and coverage		14,833,706,744		99%
	SUB TOTAL	100,117,545,160.00			98,072,021,432		98%
0603000000	Government Printing						
0603010000	Government Printing	774,398,920.00	42,197,400 government documents printed	Improved printing services	637,135,726		82%
	SUB TOTAL	774,398,920.00			637,135,726		82%
0605000000	Migration and Citizen Services						
0605020000	Immigration services	3,413,601,070.00	389,798 e-passports issued, 654,385 Visa issued and 19,108 work permits issued	Secure travel documentation	3,093,079,506		91%
0605030000	Refugee Affairs	157,352,606.00			144,108,989		92%
	SUB TOTAL	3,570,953,676.00			3,237,188,495		91%
0625000000	Road Safety						
0625010000	Road Safety	3,355,265,215.00	24 road safety audits conducted, 73,908 smart driving licences issued and 4 road safety campaigns conducted	Reliable and efficient transport services	2,709,194,488		81%
	SUB TOTAL	3,355,265,215.00			2,709,194,488		81%
0626000000	Population Management Services						
0626010000	National Registration Bureau	4,080,588,085.00	4,619,558 Huduma cards produced,	Comprehensive registration and a	4,070,164,834		100%

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

Programme/ Sub- programme	Description	Final Budget 2021/2022	Indicators	Outcomes	Actual on comparable basis 2021/2022	Budget utilization difference 2021/2022
0626020000	Civil Registration Services	872,721,800.00	2,731,884 ID cards issued,	secure population database	817,770,361	94%
0626030000	Integrated Personal Registration Services	107,198,094.00	1,987,891 Birth cert. issued, 206,247 Death cert. issued, 20 agencies connected to IPRS		71,810,514	67%
	SUB TOTAL	5,060,507,979.00			4,959,745,709	98%
0629000000	General Administration and Support Services					
0629010000	National Government and Coordination services	27,613,222,752.00	100% operationalization of the newly gazetted National Government Administrative offices to bring services closer to citizens	Improved efficiency of service delivery to the people	26,890,433,501	97%
0629020000	Betting control and lottery policy services	107,488,417.00			100,892,019	94%
0629030000	Disaster risk reduction	35,573,530.00			30,109,492	85%
0629040000	Peace building and national cohesion	786,045,021.00			731,502,149	93%
0629050000	Government Chemist Services	379,459,576.00			314,363,967	83%
	SUB TOTAL	28,921,789,296.00			28,067,301,127	97%
0630000000	Policy Co-ordination Services					
0630010000	National Campaign against Drug and Substance Abuse	629,150,000.00			629,150,000	100%
0630030000	NGO Regulatory Services	254,550,000.00			254,511,457	100%
	Crime Research	178,900,000.00			178,900,000	100%
	SUB TOTAL	1,062,600,000.00			1,062,561,457	100%
	GRAND TOTAL	142,863,060,246.00			138,745,148,434	97%

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)

12. Notes to the Financial Statement

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the State Department for Interior and Citizen Services. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by State Department of Interior and Citizen Services for all the years presented.

a) Recognition of receipts

The State Department of Interior and Citizen Services recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the entity.

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer

Transfer from Exchequer is 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.

ii) External Assistance

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

Donations and grants

Grants and donations 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/donation 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.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Significant Accounting Policies (Continued)

iii) Other receipts

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

b) Recognition of payments

The entity recognizes all expenses when the event occurs and the related cash has actually 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 consumed and 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 incurred and paid for.

iv) Principal on 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.

Significant Accounting Policies (Continued)

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 disclosure. This summary is disclosed as an annexure to the entity's financial statements.

vi). In-kind contributions

In-kind contributions are donations that are made to the State Department For Interior 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 State Department For Interior includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

vii). Third Party Payments

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

C. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 276,225,952 compared to Kshs 533,636,762 in prior period as indicated on note 22A. There were no other restrictions on cash during the year.

d). Imprests and advances

For the purposes of these financial statements, imprests and advances to 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. .

e) Third party deposits and retention

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

f) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year.

Significant Accounting Policies (Continued)

When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

h) Comparative Figures

The Comparative Figures for the previous Financial Year have been amended to incorporate figures for the former State Department for Immigration which ceased to exist and merged with the State Department for Interior.

i) 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 2022.

j) Prior Period Adjustment

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.

Significant Accounting Policies (Continued)

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 26 explaining the nature and amounts.

k) 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.

l) Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National government entity to meet contingent liabilities as a result of loans during the financial year. A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State | Department of Interior and Citizen Services does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note** 30.6 and *Annex 7* of this financial statement is a register of the contingent Liabilities in the year.

Notes to the Financial Statements

1 Social Security Contributions

Description	2021-2022	2020-2021
	Kshs.	
Receipts for Health Insurance Contribution	-	-
Entity contribution to pension schemes (superannuation fund)	-	-
Total	-	-

2. Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Amount in foreign currency	2021/2022	2020/2021
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
JICA facial Recognition and behaviour detection solution	-	-	700,000,000	
	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
World Bank /IMF –Horn of Africa Gateway Dev. Project	-	-	245,121,971	24,969,010
TOTAL			945,121,971	24,969,010

3. Exchequer Releases

Description	2021/2022	2020/2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	30,529,859,577	30,419,925,660
Total Exchequer Releases for quarter 2	37,392,923,841	33,155,407,414
Total Exchequer Releases for quarter 3	31,526,556,791	28,528,592,894
Total Exchequer Releases for quarter 4	36,533,391,714	38,823,997,407
Total	135,982,731,923	130,927,923,376

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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Notes to the Financial Statements (Continued)

4. Transfers from Other Government Entities

Description	2021/2022	2020/2021
	Kshs	Kshs
Transfers from Central government entities	-	-
Transfers from Counties	-	-
TOTAL	-	-

4a) Transfers from other Government Entities

Description	Recurrent	Development	Total	2021/2022
	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities				
Transfers from Counties		-	-	-
TOTAL	-	-	-	-

5. Proceeds from Domestic Borrowings

	2021/2022	2020/2021
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Total	-	-

6. Proceeds from Foreign Borrowings

	2021/2022	2020/2021
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

Notes to the Financial Statements (Continued)

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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7. Proceeds from Sale of Assets

	2021/2022	2020/2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	18,906,894	11,132,847
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	18,906,894	11,132,847

8. Reimbursements and Refunds

Description	2021/2022	2020/2021
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

9 Other Receipts

Description	2021/2022	2020/2021
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	34,961,457	35,000,000
Receipts from Administrative Fees and Charges - Collected as AIA	1,768,421,148	1,764,124,533
Receipts from Incidental Sales by Non-Market Establishments		
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods		
Fines Penalties and Forfeitures		
Receipts from Voluntary transfers other than grants		
Other Receipts Not Classified Elsewhere		
Total	1,803,382,605	1,799,124,533

10 Compensation of Employees

Description	2021/2022	2020/2021
	Kshs	Kshs
Basic salaries of permanent employees	52,820,053,009	52,204,823,144
Basic wages of temporary employees	249,764,401	242,632,634
Personal allowances paid as part of salary	42,530,442,713	39,761,577,172
Personal allowances paid as reimbursements	-	-
Employer Contributions Compulsory national health insurance schemes	-	-
Total	95,600,260,123	92,209,032,950

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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Notes to the Financial Statements (Continued)

11 Use of Goods and Services

Description	2021/2022	2020/2021
	Kshs	Kshs
Utilities, supplies and services	1,216,257,880	1,222,148,248
Communication, supplies and services	160,574,235	153,688,269
Domestic travel and subsistence	1,410,227,102	1,325,987,770
Foreign travel and subsistence	19,629,881	23,139,191
Printing, advertising and information supplies & services	10,368,550	18,999,440
Rentals of produced assets	328,897,077	408,835,091
Training expenses	643,102,485	288,929,078
Hospitality supplies and services	723,986,299	494,529,614
Insurance costs	5,581,452,440	5,591,400,000
Specialized materials and services	7,238,767,456	6,800,009,352
Office and general supplies and services	150,710,987	317,521,630
Other operating expenses	13,044,454,479	14,968,329,678
Fuel Oil and Lubricants	1,394,745,055	1,492,198,322
Routine maintenance – vehicles and other transport equipment	718,102,593	722,827,359
Routine maintenance – other assets	597,240,365	144,808,807
Exchange Rate losses	169,000	300,000
Total	33,238,685,883	33,973,651,849

12 Subsidies

Description	2021/2022	2020/2022
	Kshs	Kshs
Subsidies to Public Corporations		-
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
(insert name)	-	-
TOTAL	-	-

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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Notes to the Financial Statements (Continued)

13 Grants and Transfers to other Government Entities

Description	2021/2022	2020/2021
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	3,778,664,196	3,277,227,989
See attached list		
Capital Grants to government agencies and other level of government	659,910,340	148,527,363
TOTAL	4,438,574,535	3,425,755,352

13 b: Transfer to Self- Reporting Entities in the Year

Description	Recurrent	Development	2021/22 Total	2020/21 Total
	Kshs	Kshs	Kshs	Kshs
Transfer to SAGAS				
National Campaign against Drug Abuse	529,150,000.00		529,150,000.00	489,490,000.00
National Cohesion and Integration	652,750,000.00		652,750,000.00	450,140,000.00
National Crime Research Centre	178,900,000.00		178,900,000.00	158,328,606.25
National Transport and Safety Authority	324,600,000.00	414,788,368.70	739,388,368.70	361,527,363.00
NGO Co-ordination Board	219,550,000.00		219,550,000.00	158,530,000.00
Private Security Regulatory Authority	100,190,000.00		100,190,000.00	53,830,000.00
TOTAL	2,005,140,000	414,788,368.70	2,419,928,368.70	1,671,845,969.25

14 Other Grants and Transfers

Explanation	2021/2022	2020/2021
	Kshs	Kshs
Membership dues and subscriptions to international organizations		
Scholarships and other educational benefits		
Emergency relief and refugee assistance	27,496,916	28,885,244
Grants to small businesses, cooperatives, and self employed		
Grants to foreign government		
Total	27,496,916	28,885,244

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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Notes to the Financial Statements (Continued)

15 Social Security Benefits

Explanation	2021/2022	2020/2021
	Kshs	Kshs
Government pension and retirement benefits	9,914,595	3,451,755
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Social Benefits to the aged (above 70 years)		
Total	9,914,595	3,451,755

16 Acquisition of Assets

<u>Non-Financial Assets</u>	2021/2022	2020/2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	1,548,166,583	401,003,748
Refurbishment of Buildings	78,905,986	162,604,579
Construction of Roads	-	-
Construction and Civil Works	138,495,751	38,192,002
Overhaul and Refurbishment of Construction and Civil Works	49,592,610	15,463,581
Purchase of Vehicles and Other Transport Equipment	-	11,737,500
Overhaul of Vehicles and Other Transport Equipment	29,626,031	43,935,249
Purchase of Household Furniture and Institutional Equipment	2,281,759	4,779,641
Purchase of Office Furniture and General Equipment	31,853,794	18,225,947
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	3,549,719,069	2,368,275,286
Rehabilitation and Renovation of Plant, Machinery and Equip.	700,000	2,305,536
Purchase of Certified Seeds, Breeding Stock and Live Animals	750,000	1,000,000
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	124,800	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Sub-total	5,430,216,381	3,067,523,069
<u>Financial Assets</u>	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Sub-total	-	-
Total	5,430,216,381	3,067,523,069

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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Notes to the Financial Statements (Continued)

17 Finance Costs, Including Loan Interest

Explanation	2021/2022	2020/2021
	Kshs	Kshs
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

18 Repayment of Principal on Domestic Lending and On-Lending

Explanation	2021/2022	2020/2021
	Kshs	Kshs
Principal repayments on domestic loans	-	-
Principal repayments on Guaranteed Debt taken over by Government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

19 Other Expenses

Explanation	2021/2022	2020/2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
Total	-	-

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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Notes to the Financial Statements (Continued)

20A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2021/2022	2020/2021
				Kshs	Kshs
Central Bank of Kenya 1000209682	Kshs	Recurrent	1	1,647,036	509,937,446
Central Bank of Kenya 1000209658	Kshs	Development	1	119,890,391	815,847,042
Central Bank of Kenya 1000212543	Kshs	Deposit	1	276,225,952	533,636,762
Total				397,763,378	1,859,421,250

20B: Cash In Hand

Description	2021/2022	2020/2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	22,670,704	45,164,045
Cash in Hand – Held in foreign currency	-	-
Total	22,670,704	45,164,045

Detailed Cash is as follows:

Description	2021/2022	2020/2021
	Kshs	Kshs
Hqters, Harambee House Building, Cash Office	22,670,704	45,164,045
Total	22,670,704	45,164,045

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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Notes to the Financial Statements (Continued)

21: Imprests and Advances

Description	2021/2022	2020/2021
	Kshs	Kshs
Government Imprests	13,268,515	2,389,969
General Suspense		-
Salary Advances		-
District suspense	3,720,904	3,796,282
Clearance accounts		-
Total	16,989,419	6,186,251

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Total				xxx

22. Third party deposits and retention

Description	2021/2022	2020/2021
	Kshs	Kshs
Deposits	276,225,952	533,636,762
Total	276,225,952	533,636,762

23. Fund Balance Brought Forward

Description	2021/2022	2020/2021
	Kshs	Kshs
Bank accounts	1,859,421,250	1,718,711,839
Cash in hand	45,164,045	76,968,204
Accounts Receivables- Outstanding Imprests	6,186,251	285,047,033
Accounts Payables-Deposits	(533,636,762)	(568,385,280)
Total	1,377,134,784	1,512,341,796

Notes to the Financial Statements (Continued)

24. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per audited financial statements 2021/2022	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2020/2021
Description of error	Kshs	Kshs	Kshs
Adjustments on bank account balances	(2,051,111)	(1,220,932,194)	(1,222,983,305)
Adjustments on cash in hand	(56,021)		(56,021)
Adjustments on payables	-		-
Adjustments on receivables	(187,949,427)		(187,949,427)
Total	(190,056,559)	(1,220,932,194)	(1,410,988,753)

25. (Increase)/Decrease In Advances and Imprests

Description	2020/2021	2020/2021
	Kshs	Kshs
Receivable as at 1 st July 2021 (A)	6,186,251	285,047,033
Receivable as at 30 th June 2022 (B)	16,989,419	6,186,251
Net changes in account receivables C= B-A	10,803,168	(278,860,782)

26. (Increase)/(Decrease) in Retention and Third-Party Deposits

Description	2021/2022	2020/2021
	Kshs	Kshs
Payable as at 1 st July 2021 (A)	533,636,762	568,385,280
Payable as at 30 th June 2022 (B)	276,255,952	533,636,762
Net changes in Payable C= B-A	(257,410,810)	34,748,518

Notes to the Financial Statements (Continued)

27 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 State Department for Interior and Citizen Services.

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;
- iii) County Governments; and
- iv) State Corporations and Semi-Autonomous Government Agencies.

Notes to the Financial Statements (Continued)

27 Other Important Disclosures

27.1 Related party transactions:

Description	2021/2022	2020-2021
	Kshs	Kshs
Key Management Compensation	50,521,050	49,961,750
<u>Transfers to related parties</u>	-	
Transfers to the Other MDAs	-	-
Transfers to other State Corporations and SAGAs	2,419,928.369	1,671,845,969
Transfers to Government Development Projects	-	-
Transfers to County Governments	-	-
Transfers from other Ministries Departments and Agencies	-	-
Transfers from Counties	-	-
Total Transfers to related parties	2,470,449,419	1,721,807,719
	-	
<u>Purchase of Goods and Services</u>	-	
Purchase of electricity from KPLC	-	-
Purchase of water from Govt service providers	-	-
Rent charges paid to govt. agencies	-	-
Training fees paid to govt agencies	-	-
Conference facilities hired from govt. agencies	-	-
Others (Specify)	-	-
Total goods and services paid to govt. agencies		-
<u>Transfers from related parties</u>		
Transfers from the Exchequer	-	-
Transfers from other MDAs	-	-
(Insert any other transfers received from govt.)	-	-

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

Total Transfers from related parties		-
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Notes to the Financial Statements (Continued)

28.1 Pending Accounts Payable (See Annex 1)

Description	Balance b/f FY 2021/2022	Additions for the Period	Paid during the year	Balance c/f FY 2022/2023
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
TOTAL	-	-	-	-

28.2 Pending Staff Payables (See Annex 2)

Description	Balance b/f FY 2021/2022	Additions for the Period	Paid during the year	Balance c/f FY 2022/2023
	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
TOTAL	-	-	-	-

28.3 Other Pending Payables (See Annex 3)

Description	Balance b/f FY 2021/2022	Additions for the Period	Paid during the year	Balance c/f FY 2022/2023
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government	-	-	-	-
TOTAL	-	-	-	-

Notes to the Financial Statements (Continued)

28.4 External Assistance

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
External Assistance received in cash		xx
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties	945,121,971	24,969,010
Total	945,121,971	24,969,010

a) External Assistance relating to loans and grants

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
External assistance received as loans		
External assistance received as grants	945,121,971	24,969,010
Total	945,121,971	24,969,010

b) Undrawn External Assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
		Kshs	Kshs
Loans	-		-
Grants	-	-	160,396
TOTAL	-	-	160,396

c) Classes of Providers of external assistance

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Multilateral donors	945,121,971	24,969,010
Bilateral donors		-
International Assistance Organisations		-
NGOs		-
National Assistance Organizations		-

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

TOTAL	945,121,971	24,969,010
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Notes to the Financial Statements (Continued)

d) Non-monetary external assistance

Description	FY2021/2022	FY 2020/2021
	Kshs	Kshs
Goods		-
Services	945,121,971	24,969,010
TOTAL	945,121,971	24,969,010

e) Purpose and use of external assistance

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Compensation of Employees		-
Use of goods and services	945,121,971	24,969,010
Subsidies		-
Transfers to other Government Units		-
Other grants and transfers		-
Social Security Benefits		-
Acquisition of Assets		-
Finance Costs, including Loan Interest		-
Repayment of principal on Domestic and Foreign borrowing		-
Other Payments		-
TOTAL	945,121,971	24,969,010

f) External Assistance Paid on behalf of the Entity by Source

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
National government		
Multilateral donors	945,121,971	24,969,010
Bilateral donors		-
International Assistance Organisations		-
NGOs		-

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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National Assistance Organizations		-
TOTAL	945,121,971	24,969,010

Notes to the Financial Statements (Continued)

28.5 Payment by third party on behalf of the MDA

a) Classification by Source

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
National government		
Multilateral donors		-
Bilateral donors		-
International Assistance Organisations		-
NGOs		-
National Assistance Organizations		-
TOTAL		-

b) Classification of Payments made by Third Parties by Nature of Expenses

Payment made by Third Parties	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

Notes to the Financial Statements (Continued)

28.6 Contingent Liabilities

Contingent Liabilities	2021/2022	2020/2021
	Kshs	Kshs
Court Cases.....Against the Entity	373,086,481.35	1,522,530,754.70
Bank Guarantees in favor of subsidiary		
Outstanding Balance NHIF		573,997,524.00
Safaricom Contract No. MICNS/NPS/COMM/1/2013/2014		587,184,804.80
Contingent Liabilities arising from PPS		
TOTAL	373,086,481.35	2,683,713,084

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

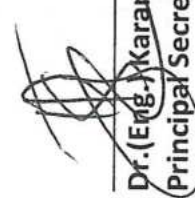
Notes to the Financial Statements (Continued)

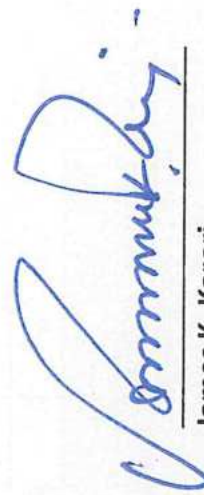
28.7. Progress on follow up of Prior Years Auditor's-General's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
No.				
1	Variance between Financial Statements and Trial Balance Figures	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
2	Misstatement of Receipts	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
3	Long Outstanding and Un-Reconciled Bank Balances	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
1	Pending Bills	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
2	Unresolved Prior Year Matters	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
1	Provision of Enhanced Comprehensive	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
2	Failure to provide documents for Ex-gratia claims under provision of Comprehensive Medical Cover	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
3	Stalled Project at Buna Police Station, Wajir County	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
4	Abandoned Construction Works of Laisamis Police Station	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
5	Stalled Construction of Police Station at Balambala in Garissa County	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
6	Stalled Construction of Nyanza Headquarters –	Ref: AC/50/21/2020-2021 Vol.2	Response	By December, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Migori County	(42) dated 11 th April, 2022	provided	
7	Non-Adherence to the Procurement Law on Rehabilitation and Extension of Homabay County Commissioner's Residence	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
8	Stalled Construction of Magunga District Headquarters – Homabay County	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
9	Un-Occupied School of Leadership in Kiganjo Police College	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
1	Delay in Issuance of Passports	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
2	Obsolete Visa Stickers Store	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
3	Kenya Police Service Stores	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022
4	Safety Concern in Nyayo House Building	Ref: AC/50/21/2020-2021 Vol.2 (42) dated 11 th April, 2022	Response provided	By December, 2022


Dr. (Eng.) Karanja Kibicho, CBS
 Principal Secretary


James K. Karori
 Deputy Accountant General
 ICPAK No: 3972

13 ANNEXES

ANNEX 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
	A	B	C	d=a-c		
Construction of buildings						
1.						
Sub-Total						
Construction of civil works						
2.						
Sub-Total						
Supply of goods						
3.						
Sub-Total						
Supply of services						
4.						
Sub-Total						
Grand Total	5,508,101,204.35	-	-	5,508,101,204.35		

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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ANNEX 3 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2021/22 d=a-c	Outstanding Balance 2020/2021	Comments
Amounts due to National Govt Entities							
1.							
Sub-Total							
Amounts due to County Govt Entities							
2.							
Sub-Total							
Amounts due to Third Parties							
3.							
Sub-Total							
Others (specify)							
4.							
Sub-Total							
Grand Total							

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
 Annual Reports and Financial Statements for the year ended 30th June 2022

ANNEX 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (specify)							
4.							
Sub-Total							

ANNEX 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in (out) during the year	Historical Cost c/f (Kshs) 2021-2023
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment					
Machinery and Equipment					
Heritage and cultural assets					
Intangible assets					
Total					

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
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ANNEX 5 – List of Projects Implemented by the State Department of Interior and Citizen Services)

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	XXX	XXX	XXX	Yes/NO
2	XXX	XXX	XXX	Yes/NO

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

ANNEX 7 Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
Annual Reports and Financial Statements for the year ended 30th June 2022

ANNEX 6 – List of SCS, Sagas and Public Funds under the State Department of Interior and Citizen Services

Ref	SCS, SAGA or Public Fund's name	Principal Activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1.	National Campaign Against Drug Abuse	To coordinate multi-Sectorial Campaign to prevent control and mitigate the impact of alcohol and drug abuse.	CEO	529,150,000.00	
2.	National Cohesion and Integrations	To Promote National identity and values, mitigate ethno-political completion and motivated violence, eliminate discrimination on ethnic, racial and religious basis and promoter and promote National Reconciliation and healing	CEO	652,750,000.00	Confirmed
3.	National Crime Research centre	To carry out research into the causes of crime and prevention and disseminate research findings to Government agencies.	CEO	178,900,000.00	Confirmed
4.	National Transport and Safety Authority	To implement policies relating to road transport and safety	CEO	739,388,368.70	Confirmed
5.	NGO Co-ordination Board	To facilitate and co-ordinate the work of all national and International NGO's operating in Kenya	CEO	219,550,000.00	Confirmed
6.	Private Security Regulatory Authority	To Provide a framework for cooperation between the private security companies and national security organs.	CEO	100,190,000.00	Confirmed
	TOTAL			2,419,928,368.70	

ANNEX 8- 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

Annex 8: Reporting of Climate Relevant Expenditures

Name of the Organization
 Telephone Number
 Email Address
 Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1021-State Department for Interior

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	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	945,121,970.90	24,969,009.60
Exchequer releases	4	135,982,731,922.80	130,927,923,375.85
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	18,906,894.00	11,132,847.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,803,382,605.00	1,799,124,533.00
TOTAL RECEIPTS		138,750,143,392.70	132,763,149,765.45
PAYMENTS			
Compensation of Employees	12	95,600,260,123.20	92,209,032,950.40
Use of goods and Services	13	33,238,685,882.85	33,973,651,848.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,438,574,535.30	3,425,755,352.25
Other Grants and Transfers	16	27,496,916.00	28,885,244.10
Social Security Benefits	17	9,914,595.20	3,451,754.85
Acquisition of Assets	18	5,430,216,381.35	3,067,523,068.55
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		138,745,148,433.90	132,708,300,218.40
SURPLUS/DEFICIT		4,994,958.80	54,849,547.05

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: 1021-State Department for Interior

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	397,763,378.20	1,859,421,250.00
Cash Balances	22B	22,670,703.65	45,164,045.40
Total Cash And Cash Equivalents		420,434,081.85	1,904,585,295.40
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	16,989,419.35	6,186,251.00
TOTAL FINANCIAL ASSETS		437,423,501.20	1,910,771,546.40
Financial Liabilities			
Accounts Payables - Deposits	24	276,225,952.00	533,636,762.00
NET FINANCIAL ASSETS		161,197,549.20	1,377,134,784.40
REPRESENTED BY			
Fund Balance b/fwd	25	1,377,134,784.40	1,512,341,796.35
Prior Year Adjustment	26	(1,220,932,194.00)	(190,056,559.00)
Surplus/Deficit for the Year		4,994,958.80	54,849,547.05
NET FINANCIAL POSITION		161,197,549.20	1,377,134,784.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

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STATEMENT OF CASH FLOW

Entity: 1021-State Department for Interior

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	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	945,121,970.90	24,969,009.60
Exchequer releases	4	135,982,731,922.80	130,927,923,375.85
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	1,803,382,605.00	1,799,124,533.00
Payments for Operating Expenses			
Compensation of Employees	12	95,600,260,123.20	92,209,032,950.40
Use of goods and Services	13	33,238,685,882.85	33,973,651,848.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	4,438,574,535.30	3,425,755,352.25
Other Grants and Transfers	16	27,496,916.00	28,885,244.10
Social Security Benefits	17	9,914,595.20	3,451,754.85
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(268,213,978.35)	244,112,264.00
Prior year adjustments		(1,220,932,194.00)	(190,056,559.00)
Net Cash From Operating Activities	A	3,927,158,273.80	3,165,295,473.60
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	18,906,894.00	11,132,847.00
Acquisition of Assets	18	5,430,216,381.35	3,067,523,068.55
Net Cash Flow From Investing Activities	B	(5,411,309,487.35)	(3,056,390,221.55)
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	(1,484,151,213.55)	108,905,252.05
Cash and Cash Equivalent at BEGINNING of The Year		1,904,585,295.40	1,795,680,043.35
Cash and Cash Equivalent at END of The Year	22A+22B	420,434,081.85	1,904,585,295.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

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NOTES TO THE FINANCIAL STATEMENTS

Entity: 1021-State Department for Interior

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

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	700,000,000.00	0.00
Grants from International Organisations	1320000	245,121,970.90	24,969,009.60
TOTAL		945,121,970.90	24,969,009.60

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	30,529,859,576.50	30,419,925,660.20
Exchequer Releases/ Provisioning Account for Q2	9910201	37,392,923,841.30	33,155,407,414.40
Exchequer Releases/ Provisioning Account for Q3	9910201	31,526,556,790.85	30,022,781,199.95
Exchequer Releases/ Provisioning Account for Q4	9910201	36,533,391,714.15	37,329,809,101.30
TOTAL		135,982,731,922.80	130,927,923,375.85

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	18,906,894.00	11,132,847.00
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		18,906,894.00	11,132,847.00

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	34,961,457.00	35,000,000.00
Administrative Fees and Charges collected as AIA	1420300	1,768,421,148.00	1,764,124,533.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,803,382,605.00	1,799,124,533.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	52,820,053,008.75	52,204,625,563.90
Basic Wages - Temporary Employees	2110200	249,764,401.30	242,632,633.50
Personal Allowances paid as part of Salary	2110300	42,530,442,713.15	39,761,774,753.00
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	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		95,600,260,123.20	92,209,032,950.40

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	1,216,257,879.60	1,222,114,070.90
Communication, Supplies and Services	2210200	160,574,234.50	153,468,950.50
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	1,410,227,102.10	1,326,866,199.60
Foreign Travel and Subsistence, and other transportation costs	2210400	19,629,881.00	23,139,191.20
Printing, Advertising and Information Supplies and Services	2210500	10,368,549.50	19,315,439.90
Rentals of Produced Assets	2210600	328,897,076.85	408,800,270.40
Training Expenses	2210700	643,102,485.45	288,430,277.60
Hospitality Supplies and Servi	2210800	723,986,299.35	494,384,013.85
Insurance Costs	2210900	5,581,452,440.00	5,591,400,000.00
Specialised Materials and Supp	2211000	7,238,767,455.60	6,799,258,846.70
Office and General Supplies and Services	2211100	150,710,986.90	317,329,790.35
Fuel Oil and Lubricants	2211200	1,394,745,054.50	1,491,981,401.85
Other Operating Expenses	2211300	13,044,454,479.45	14,969,207,229.70
Routine Maintenance - Vehicles	2220100	718,102,593.25	722,827,359.20
Routine Maintenance - Other Assets	2220200	597,240,364.80	144,808,806.50
Exchange Rate Losses	2230100	169,000.00	300,000.00
TOTAL		33,238,685,882.85	33,973,651,848.25

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	3,778,664,195.70	3,277,227,989.25
Capital Grants to Government Agencies and other Levels of Government	2630200	659,910,339.60	148,527,363.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		4,438,574,535.30	3,425,755,352.25

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	27,496,916.00	28,885,244.10
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		27,496,916.00	28,885,244.10

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	9,914,595.20	3,451,754.85
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		9,914,595.20	3,451,754.85

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	1,548,166,582.85	401,003,747.55
Refurbishment of Buildings	3110300	78,905,985.50	162,604,579.30
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	138,495,750.65	38,192,001.85
Overhaul and Refurbishment of Construction and Civil Works	3110600	49,592,610.00	15,463,581.40
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	11,737,500.00
Overhaul of Vehicles and Other Transport Equipment	3110800	29,626,031.00	42,531,248.90
Purchase of Household Furniture and Institutional Equipment	3110900	2,281,759.00	4,779,641.00
Purchase of Office Furniture and General Equipment	3111000	31,853,793.75	18,225,946.65
Purchase of Specialised Plant, Equipment and Machinery	3111100	3,549,719,068.60	2,369,679,286.40
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	700,000.00	2,305,535.50
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	750,000.00	1,000,000.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	124,800.00	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	0.00	0.00
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		5,430,216,381.35	3,067,523,068.55

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	1,647,035.55	509,937,446.00
Development Bank Accounts	6540000	119,890,390.65	815,847,042.00
Deposit Bank Account	6550000	276,225,952.00	533,636,762.00
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		397,763,378.20	1,859,421,250.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	22,670,703.65	45,164,045.40
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		22,670,703.65	45,164,045.40

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	13,268,515.00	2,389,969.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	3,720,904.35	3,796,282.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		16,989,419.35	6,186,251.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
	7340000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	0.00	0.00
Other General Liabilities	7330000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	276,225,952.00	533,636,762.00
Revolving Funds	7350000	0.00	0.00
TOTAL		276,225,952.00	533,636,762.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	1,859,421,250.00	1,718,711,839.35
Opening Balance Cash	22B	45,164,045.40	76,968,204.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	6,186,251.00	285,047,033.00
Opening Balance - Deposits	24	(533,636,762.00)	(568,385,280.00)
TOTAL		1,377,134,784.40	1,512,341,796.35

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	1,220,932,194.00	190,056,559.00
County Transfers	9910300	0.00	0.00
TOTAL		1,220,932,194.00	190,056,559.00

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Statement of Budget Execution - Recurrent Expenditure

Entity: 1021 State Department for Interior

Current Period: JUL-21 To JUN-22

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure
 Entity: 1021-State Department for Interior
 Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
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	129,642,069,945.40	(129,642,069,945.40)	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	11,133,000.00	0.00	5,000,000.00	16,133,000.00	18,906,894.00	(2,773,894.00)	117.19%
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	2,088,537,000.00	0.00	0.00	2,088,537,000.00	1,803,382,605.00	285,154,395.00	86.35%
Total		2,099,670,000.00	0.00	5,000,000.00	2,104,670,000.00	131,464,359,444.40	(129,359,689,444.40)	6246.32%
PAYMENTS								
Compensation of Employees	12	97,767,439,847.00	0.00	(2,164,805,530.00)	95,602,634,317.00	95,600,260,123.20	2,374,193.80	100.00%
Use of goods and Services	13	28,987,567,500.00	0.00	4,144,411,690.00	33,131,979,190.00	31,102,814,425.25	2,029,164,764.75	93.88%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,635,740,000.00	0.00	430,000,000.00	4,065,740,000.00	3,778,664,195.70	287,075,804.30	92.94%
Other Grants and Transfers	16	29,160,000.00	0.00	0.00	29,160,000.00	27,496,916.00	1,663,084.00	94.30%
Other Security Benefits	17	13,230,903.00	0.00	0.00	13,230,903.00	9,914,595.20	3,316,307.80	74.94%
Acquisition of Assets	18	922,910,856.00	0.00	593,348,835.00	1,516,259,691.00	941,980,745.45	574,278,945.55	62.13%
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		131,356,049,106.00	0.00	3,002,954,995.00	134,359,004,101.00	131,461,131,000.80	2,897,873,100.20	97.84%



Statement of Budget Execution - Development Expenditure

Entity: 1021-State Department for Interior

Current Period: JUL-21 To JUN-22

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Statement of Budget Execution - Development Expenditure

Entity: 1021-State Department for Interior

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/f*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	61,810,339.00	0.00	1,167,472,905.00	1,229,283,244.00	945,121,970.90	284,161,273.10	76.88%
Exchange releases	4	0.00	0.00	0.00	0.00	6,340,661,977.40	(6,340,661,977.40)	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		61,810,339.00	0.00	1,167,472,905.00	1,229,283,244.00	7,285,783,948.30	(6,056,500,704.30)	592.69%
PAYMENTS								
Compensation of Employees	12	1,000,000.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00%
Use of goods and Services	13	2,736,037,400.00	0.00	(158,998,870.00)	2,577,038,530.00	2,135,871,457.60	441,167,072.40	82.88%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	520,865,215.00	0.00	500,000,000.00	1,020,865,215.00	659,910,339.60	360,954,875.40	64.64%
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	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	3,975,152,400.00	0.00	930,000,000.00	4,905,152,400.00	4,488,235,635.90	416,916,764.10	91.50%
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		7,233,055,015.00	0.00	1,271,001,130.00	8,504,056,145.00	7,284,017,433.10	1,220,038,711.90	85.65%



Statement of Budget Execution

Entity: 1021-State Department for Interior

Current Period: JUL-21 To JUN-22

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution
 Entity: 1021-State Department for Interior
 Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
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	61,810,339.00	0.00	1,167,472,905.00	1,229,283,244.00	945,121,970.90	284,161,273.10	76.88%
Exchange releases	4	0.00	0.00	0.00	0.00	135,982,731,922.80	(135,982,731,922.80)	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	11,133,000.00	0.00	5,000,000.00	16,133,000.00	18,906,894.00	(2,773,894.00)	117.19%
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	2,088,537,000.00	0.00	0.00	2,088,537,000.00	1,803,382,605.00	285,154,395.00	86.35%
Total		2,161,480,339.00	0.00	1,172,472,905.00	3,333,953,244.00	138,750,143,392.70	(135,416,190,148.70)	4161.73%
PAYMENTS								
Compensation of Employees	12	97,768,439,847.00	0.00	(2,164,805,530.00)	95,603,634,317.00	95,600,260,123.20	3,374,193.80	100.00%
Use of goods and Services	13	31,723,604,900.00	0.00	3,985,412,820.00	35,709,017,720.00	33,238,685,882.85	2,470,331,837.15	93.08%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,156,605,215.00	0.00	930,000,000.00	5,086,605,215.00	4,438,574,535.30	648,030,679.70	87.26%
Other Grants and Transfers	16	29,160,000.00	0.00	0.00	29,160,000.00	27,496,916.00	1,663,084.00	94.30%
Social Security Benefits	17	13,230,903.00	0.00	0.00	13,230,903.00	9,914,595.20	3,316,307.80	74.94%
Acquisition of Assets	18	4,898,063,256.00	0.00	1,523,348,835.00	6,421,412,091.00	5,430,216,381.35	991,195,709.65	84.56%
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		138,589,104,121.00	0.00	4,273,956,125.00	142,863,060,246.00	138,745,148,433.90	4,117,911,812.10	97.12%



SUMMARY STATEMENT OF DEPOSITS

Entity: 1021-State Department for Interior

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	533,636,762.00	568,385,280.00
Transfers of retentions during the year	0.00	0.00
Payments made out of deposit account during the year	257,410,810.00	34,748,518.00
Closing Balance	276,225,952.00	533,636,762.00
Principal Secretary Controller Principal Accounts		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

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Budget Execution by Heads and Programmes

Entity: 1021-State Department for Interior

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
	0605000000	Population Management Services	0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0629000000		0.00	0.00	0.00
1021000100		OOP Headquarters	7,446,263,276.00	6,973,547,606.30	472,715,669.70
	0601000000	Policing Services	2,402,795.00	1,023,400.00	1,379,395.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0629000000		7,443,860,481.00	6,972,524,206.30	471,336,274.70
1021000200		National Agency for Campaign Against Drug Abuse	529,150,000.00	529,150,000.00	0.00
	0630000000		529,150,000.00	529,150,000.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021000300		Regional Administration	1,014,901,746.00	852,114,232.95	162,787,513.05
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0629000000		1,014,901,746.00	852,114,232.95	162,787,513.05
	0601000000	Policing Services	0.00	0.00	0.00
1021000400		County Administration	15,981,591,609.00	16,047,901,049.35	(66,309,440.35)
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0629000000		15,981,591,609.00	16,047,901,049.35	(66,309,440.35)
	0601000000	Policing Services	0.00	0.00	0.00
1021000500		Administration Police Training College	4,006,419,349.00	4,289,654,392.00	(283,235,043.00)
	0601000000	Policing Services	4,006,419,349.00	4,289,654,392.00	(283,235,043.00)
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021000600		Field Command and Regional AP Services	1,732,176,542.00	1,677,602,228.70	54,574,313.30
	0601000000	Policing Services	1,732,176,542.00	1,677,602,228.70	54,574,313.30
1021000700		Security of Government Buildings and Offices Scheme	1,261,332,062.00	1,257,314,555.00	4,017,507.00
	0601000000	Policing Services	1,261,332,062.00	1,257,314,555.00	4,017,507.00
1021000800		Office of the Deputy Inspector General - Administration Police Service	1,765,813,163.00	1,767,364,500.55	(1,551,337.55)
	0601000000	Policing Services	1,765,813,163.00	1,767,364,500.55	(1,551,337.55)
	0605000000	Population Management Services	0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021000900		Rapid Deployment Unit (RDU)	678,583,654.00	662,514,677.95	16,068,976.05
	0601000000	Policing Services	678,583,654.00	662,514,677.95	16,068,976.05
1021001000		Senior Staff Training College Email	91,849,532.00	91,527,575.90	321,956.10
	0601000000	Policing Services	91,849,532.00	91,527,575.90	321,956.10
1021001100		AP Rural Border Patrol Unit	473,137,899.00	465,605,601.65	7,532,297.35
	0601000000	Policing Services	473,137,899.00	465,605,601.65	7,532,297.35
1021001200		Sub County AP Services	11,281,088,100.00	10,799,837,063.90	481,251,036.10
	0601000000	Policing Services	11,281,088,100.00	10,799,837,063.90	481,251,036.10
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021001300		Office of the Government Printer	724,398,920.00	591,835,216.30	132,563,703.70
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
	0603000000	Government Printing Services	724,398,920.00	591,835,216.30	132,563,703.70
1021001400		CID Headquarters Administration Services	3,855,680,801.00	3,725,636,296.95	130,044,504.05
	0601000000	Policing Services	3,855,680,801.00	3,725,636,296.95	130,044,504.05
1021001500		CID Field Services	3,675,069,020.00	3,586,096,941.80	88,972,078.20
	0601000000	Policing Services	3,675,069,020.00	3,586,096,941.80	88,972,078.20

1021001600		CID Specialized Units	338,339,208.00	285,916,006.40	52,423,201.60
	0601000000	Policing Services	338,339,208.00	285,916,006.40	52,423,201.60
1021001700		Community Policing	16,780,620.00	15,920,025.20	860,594.80
	0601000000	Policing Services	16,780,620.00	15,920,025.20	860,594.80
1021001800		Office of the Deputy Inspector General - Kenya Police Service	5,427,563,725.00	5,338,147,583.95	89,416,141.05
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0601000000	Policing Services	5,427,563,725.00	5,338,147,583.95	89,416,141.05
1021001900		County Police Services	455,013,415.00	455,645,257.45	(631,842.45)
	0601000000	Policing Services	455,013,415.00	455,645,257.45	(631,842.45)
1021002000		Kenya Police College Kiganjo	1,558,944,207.00	1,516,409,773.15	42,534,433.85
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0601000000	Policing Services	1,558,944,207.00	1,516,409,773.15	42,534,433.85
1021002100		Divisional Police Services	25,429,783,950.00	25,734,512,462.25	(304,728,512.25)
	0601000000	Policing Services	25,429,783,950.00	25,734,512,462.25	(304,728,512.25)
	0605000000	Population Management Services	0.00	0.00	0.00
1021002200		Traffic Section	1,114,756,938.00	1,107,473,657.80	7,283,280.20
	0601000000	Policing Services	1,114,756,938.00	1,107,473,657.80	7,283,280.20
1021002300		Presidential Escort	749,671,395.00	745,001,044.70	4,670,350.30
	0601000000	Policing Services	749,671,395.00	745,001,044.70	4,670,350.30
1021002400		Kenya Police Nairobi Region	3,724,436,394.00	3,718,484,577.45	5,951,816.55
	0601000000	Policing Services	3,724,436,394.00	3,718,484,577.45	5,951,816.55
1021002500		Police Dog Unit	366,873,900.00	363,697,726.65	3,176,173.35
	0601000000	Policing Services	366,873,900.00	363,697,726.65	3,176,173.35
1021002600		Anti-stock Theft Unit	1,263,847,722.00	1,253,780,580.00	10,067,142.00
	0601000000	Policing Services	1,263,847,722.00	1,253,780,580.00	10,067,142.00
1021002700		Railway Police	994,777,414.00	993,212,923.40	1,564,490.60
	0601000000	Policing Services	994,777,414.00	993,212,923.40	1,564,490.60
1021002800		Telecommunication Branch	131,007,507.00	125,153,114.00	5,854,393.00
	0601000000	Policing Services	131,007,507.00	125,153,114.00	5,854,393.00
1021002900		Motor Transport Branch	626,614,821.00	625,831,220.00	783,601.00
	0601000000	Policing Services	626,614,821.00	625,831,220.00	783,601.00
1021003000		Police Airwing	243,388,189.00	243,367,935.40	20,253.60
	0601000000	Policing Services	243,388,189.00	243,367,935.40	20,253.60
1021003100		Kenya Police Service Quartermaster	1,208,740,728.00	1,073,432,483.00	135,308,245.00
	0601000000	Policing Services	1,208,740,728.00	1,073,432,483.00	135,308,245.00
1021003200		Kenya Police Service Armourer	460,792,218.00	342,450,447.60	118,341,770.40
	0601000000	Policing Services	460,792,218.00	342,450,447.60	118,341,770.40
1021003300		Civilian Firearms Licencing Bureau	6,973,753.00	6,802,569.00	171,184.00
	0601000000	Policing Services	6,973,753.00	6,802,569.00	171,184.00
1021003400		Airport Police Unit	523,898,402.00	523,204,765.80	693,636.20
	0601000000	Policing Services	523,898,402.00	523,204,765.80	693,636.20
1021003600		Government Vehicle Check Unit	7,000,293.00	6,540,568.25	459,724.75
	0601000000	Policing Services	7,000,293.00	6,540,568.25	459,724.75
1021003700		Kenya Police Tourist Protection Unit	172,095,580.00	170,980,622.70	1,114,957.30
	0601000000	Policing Services	172,095,580.00	170,980,622.70	1,114,957.30
1021003800		Interpol Regional Bureau	31,924,025.00	21,902,456.50	10,021,568.50
	0601000000	Policing Services	31,924,025.00	21,902,456.50	10,021,568.50
1021003900		Kenya Police Regional Training Centre	23,730,670.00	23,357,117.00	373,553.00
	0601000000	Policing Services	23,730,670.00	23,357,117.00	373,553.00
1021004000		GSU Training College Embakasi	2,173,071,647.00	2,120,427,654.20	52,643,992.80
	0601000000	Policing Services	2,173,071,647.00	2,120,427,654.20	52,643,992.80
1021004100		GSU Headquarters Administrative Services	12,672,591,222.00	12,632,240,889.70	40,350,332.30
	0601000000	Policing Services	12,672,591,222.00	12,632,240,889.70	40,350,332.30
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021004200		The Kenya School of Leadership	67,169,381.00	45,321,961.00	21,847,420.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0629000000		67,169,381.00	45,321,961.00	21,847,420.00
1021004400		Office of Inspector General of Police	9,609,099,609.00	8,763,752,148.65	845,347,460.35
	0601000000	Policing Services	9,609,099,609.00	8,763,752,148.65	845,347,460.35
1021004500		Immigration and Registration of Persons - Headquarters	405,972,775.00	374,839,238.25	31,133,536.75
	0601000000	Policing Services	0.00	0.00	0.00
	0605000000	Population Management Services	405,972,775.00	374,839,238.25	31,133,536.75
1021004600		Finance Unit - Interior	0.00	0.00	0.00

1021007400	0620000000	Resettlement and Reconstruction	0.00	0.00	0.00
	0620000000	National Government Administration and Field Services	0.00	0.00	0.00
1021007600	0736000000		254,550,000.00	254,511,457.00	38,543.00
	0630000000		0.00	0.00	0.00
	0630000000	National Government Administration	254,550,000.00	254,511,457.00	38,543.00
1021007900	0620000000	National Government Administration and Field Services	379,459,576.00	314,363,966.55	65,095,609.45
	0620000000	National Government Administration and Field Services	0.00	0.00	0.00
	0601000000	Policing Services	379,459,576.00	314,363,966.55	65,095,609.45
1021008000	0601000000	Policing Services	178,900,000.00	178,900,000.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
	0620000000	National Government Administration	0.00	0.00	0.00
1021008100	0630000000		178,900,000.00	178,900,000.00	0.00
	0625000000		2,334,400,000.00	2,049,284,148.00	285,115,852.00
	0601000000	Policing Services	13,274,691.00	13,611,700.50	(337,009.50)
	0601000000	Policing Services	13,274,691.00	13,611,700.50	(337,009.50)
1021008300	0601000000	Policing Services	265,028,405.00	259,719,486.00	5,308,919.00
	0620000000	National Government Administration	0.00	0.00	0.00
	0620000000	National Government Administration	265,028,405.00	259,719,486.00	5,308,919.00
1021100200	0601000000	Construction of Police service Hospital	1,300,000,000.00	971,299,098.15	328,700,901.85
	0601000000	Construction of Police Stations & Housing for the Kenya Police.	1,300,000,000.00	971,299,098.15	328,700,901.85
1021100300	0601000000	Construction of Police Stations & Housing for the Kenya Police.	140,000,000.00	129,796,808.40	10,203,191.60
	0601000000	Policing Services	140,000,000.00	129,796,808.40	10,203,191.60
1021100400	0601000000	Policing Services	77,000,000.00	76,034,835.60	965,164.40
	0601000000	Policing Services	77,000,000.00	76,034,835.60	965,164.40
1021100600	0601000000	Policing Services	335,000,000.00	258,901,244.95	76,098,755.05
	0601000000	Policing Services	335,000,000.00	258,901,244.95	76,098,755.05
1021100700	0601000000	Policing Services	15,000,000.00	9,516,700.00	5,483,300.00
	0601000000	Policing Services	15,000,000.00	9,516,700.00	5,483,300.00
1021100800	0601000000	Policing Services	82,000,000.00	81,038,200.00	961,800.00
	0601000000	Policing Services	82,000,000.00	81,038,200.00	961,800.00
1021100900	0603000000	Construction of Regional, County and Sub County offices.	714,300,000.00	811,722,789.50	(97,422,789.50)
	0603000000	Government Printing Services and Sub County offices.	0.00	0.00	0.00
	0620000000	National Government Administration and Field Services	0.00	0.00	0.00
1021101000	0629000000	Refurbishment of 290 sub county offices.	714,300,000.00	811,722,789.50	(97,422,789.50)
	0620000000	National Government Administration and Field Services	0.00	0.00	0.00
1021101100	0629000000		149,700,000.00	148,279,102.50	1,420,897.50
	0629000000	National Government Administration and Field Services	149,700,000.00	148,279,102.50	1,420,897.50
1021101200	0603000000	Government Printing Services	50,000,000.00	45,300,510.00	4,699,490.00
	0603000000	Government Printing Services	50,000,000.00	45,300,510.00	4,699,490.00
1021101400	0605000000	Population Management Services	29,000,000.00	26,266,100.00	2,733,900.00
	0605000000	Population Management Services	29,000,000.00	26,266,100.00	2,733,900.00
1021101600	0626000000		900,000,000.00	890,537,814.20	9,462,185.80
	0626000000	Policing Services	900,000,000.00	890,537,814.20	9,462,185.80
1021101800	0605000000	Population Management Services	30,000,000.00	25,371,300.00	4,628,700.00
	0605000000	Population Management Services	30,000,000.00	25,371,300.00	4,628,700.00
1021102000	0626000000	Digitizing Certificates of Births and Deaths.	0.00	0.00	0.00
	0626000000	Population Management Services	0.00	0.00	0.00
1021102200	0626000000		0.00	0.00	0.00
	0605000000	Population Management Services	0.00	0.00	0.00
1021102300	0605000000	Population Management Services	115,000,000.00	60,277,951.30	54,722,048.70

0650500000	Population Management Services	0.00	0.00	0.00
1021004700	Central Planning Unit - Interior	0.00	0.00	0.00
0650500000	Population Management Services	0.00	0.00	0.00
1021004800	National Registration - Field Services	2,014,158,142.00	2,105,676,688.10	(91,518,546.10)
0650500000	Population Management Services	0.00	0.00	0.00
0617000000	National Government Administration and Field Services	0.00	0.00	0.00
0660600000	Management of Electoral Processes	0.00	0.00	0.00
0660600000	Legal Services to Government and the Public	0.00	0.00	0.00
0660600000	Legal Services to Government and the Public	0.00	0.00	0.00
0610000000	Policing Services	0.00	0.00	0.00
0626000000	Policing Services	2,014,158,142.00	2,105,676,688.10	(91,518,546.10)
0650500000	Population Management Services	0.00	0.00	0.00
0650500000	Population Management Services	0.00	0.00	0.00
0626000000	Population Management Services	508,911,438.00	480,618,229.90	28,293,208.10
0620000000	National Government Administration and Field Services	0.00	0.00	0.00
1021005000	Headquarters	738,334,476.00	659,721,059.05	78,613,416.95
0650500000	Population Management Services	738,334,476.00	659,721,059.05	78,613,416.95
0650500000	Population Management Services	0.00	0.00	0.00
1021005300	International Airport	244,311,107.00	241,444,643.55	2,866,463.45
0650500000	Population Management Services	244,311,107.00	241,444,643.55	2,866,463.45
0650500000	Population Management Services	0.00	0.00	0.00
1021005500	Immigration Coast Region	166,985,954.00	166,976,502.30	9,451.70
0650500000	Population Management Services	166,985,954.00	166,976,502.30	9,451.70
1021005600	Immigration Western Region	70,649,783.00	70,649,561.50	221.50
0650500000	Population Management Services	70,649,783.00	70,649,561.50	221.50
1021005700	Refugees Affairs Department	141,088,287.00	127,809,841.25	13,278,445.75
0650500000	Population Management Services	141,088,287.00	127,809,841.25	13,278,445.75
0620000000	National Government Administration and Field Services	0.00	0.00	0.00
1021005800	Refugees Affairs Field Services	16,264,319.00	16,299,148.00	(34,829.00)
0650500000	Population Management Services	16,264,319.00	16,299,148.00	(34,829.00)
1021005900	National Registration of Persons Bureau	968,902,074.00	898,502,728.55	70,399,345.45
0650500000	Population Management Services	968,902,074.00	898,502,728.55	70,399,345.45
0650500000	Population Management Services	0.00	0.00	0.00
1021006000	Civil Registration Services	302,310,362.00	299,546,031.20	2,764,330.80
0650500000	Population Management Services	302,310,362.00	299,546,031.20	2,764,330.80
0650500000	Population Management Services	0.00	0.00	0.00
1021006100	Population Registration Services	87,198,094.00	71,810,514.00	15,387,580.00
0650500000	Population Management Services	87,198,094.00	71,810,514.00	15,387,580.00
0650500000	Population Management Services	0.00	0.00	0.00
1021006200	Identity Card Production Center Planning (Matroi)	168,527,869.00	149,181,503.00	19,346,366.00
0650500000	Population Management Services	168,527,869.00	149,181,503.00	19,346,366.00
0650500000	Population Management Services	0.00	0.00	0.00
1021006300	Kenya Citizens and Foreign Nationals Management Services	0.00	0.00	0.00
0650500000	Population Management Services	0.00	0.00	0.00
1021006600	National Cohesion	745,507,621.00	731,502,149.20	14,005,471.80
0620000000	National Government Administration and Field Services	745,507,621.00	731,502,149.20	14,005,471.80
0629000000	National Disaster Operations	35,573,530.00	30,109,492.00	5,464,038.00
0629000000	National Government Administration and Field Services	35,573,530.00	30,109,492.00	5,464,038.00
1021007300	Betting and Control	107,488,417.00	100,892,018.50	6,596,398.50
0629000000	National Government Administration and Field Services	107,488,417.00	100,892,018.50	6,596,398.50
0620000000	National Government Administration and Field Services	0.00	0.00	0.00
0624000000	National Government Administration and Field Services	0.00	0.00	0.00
0620000000	National Government Administration and Field Services	0.00	0.00	0.00

	0605000000	Population Management Services	115,000,000.00	60,277,951.30	54,722,048.70
1021102400			22,152,400.00	20,203,700.00	1,948,700.00
	0605000000	Population Management Services	22,152,400.00	20,203,700.00	1,948,700.00
1021102500			0.00	0.00	0.00
	0605000000	Population Management Services	0.00	0.00	0.00
1021102600			0.00	0.00	0.00
	0605000000	Population Management Services	0.00	0.00	0.00
1021102700			55,000,000.00	41,550,616.25	13,449,383.75
	0605000000	Population Management Services	55,000,000.00	41,550,616.25	13,449,383.75
1021102800			0.00	0.00	0.00
	0605000000	Population Management Services	0.00	0.00	0.00
1021103100			0.00	0.00	0.00
	0605000000	Population Management Services	0.00	0.00	0.00
1021103300			580,330,000.00	448,463,050.00	131,866,950.00
	0605000000	Population Management Services	580,330,000.00	448,463,050.00	131,866,950.00
1021103500			0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
1021103600			0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021103700		Resettlement of IDPs and Restorative Justice	0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021103800			1,000,000,000.00	1,000,000,000.00	0.00
	0629000000		1,000,000,000.00	1,000,000,000.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021103900			0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021104000			0.00	0.00	0.00
	0605000000	Population Management Services	0.00	0.00	0.00
1021104100			0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021104200			0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021104300			0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
1021104800			0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
1021104900			0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
1021105000			0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
1021105100			20,000,000.00	0.00	20,000,000.00
	0605000000	Population Management Services	0.00	0.00	0.00
	0626000000		20,000,000.00	0.00	20,000,000.00
1021105200			0.00	0.00	0.00
	0605000000	Population Management Services	0.00	0.00	0.00
1021105600			20,000,000.00	10,000,000.00	10,000,000.00
	0605000000	Population Management Services	0.00	0.00	0.00
	0626000000		20,000,000.00	10,000,000.00	10,000,000.00
1021105800			915,671,130.00	714,582,739.65	201,088,390.35
	0626000000		0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0605000000	Population Management Services	0.00	0.00	0.00
	0629000000		915,671,130.00	714,582,739.65	201,088,390.35
1021105900			0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021106000			20,000,000.00	18,267,933.40	1,732,066.60
	0629000000		20,000,000.00	18,267,933.40	1,732,066.60
1021106200			100,000,000.00	100,000,000.00	0.00
	0625000000		100,000,000.00	100,000,000.00	0.00
1021106300			5,000,000.00	0.00	5,000,000.00
	0629000000		5,000,000.00	0.00	5,000,000.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021106400		Completion of Civil Registry Offices (County/Sub-County Registries).	0.00	0.00	0.00
	0626000000		0.00	0.00	0.00
1021106500			0.00	0.00	0.00

	0601000000	Policing Services	0.00	0.00	0.00
1021106600			0.00	0.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021106700		Safe Roads/Usalama Barabarani Programme (NTSA)	261,136,159.00	185,857,973.35	75,278,185.65
	0625000000		261,136,159.00	185,857,973.35	75,278,185.65
1021106800			10,000,000.00	5,000,000.00	5,000,000.00
	0605000000	Population Management Services	10,000,000.00	5,000,000.00	5,000,000.00
1021107000			10,000,000.00	9,461,799.60	538,200.40
	0605000000	Population Management Services	10,000,000.00	9,461,799.60	538,200.40
1021107200		Improvement of Civil Registration System	11,500,000.00	2,234,800.00	9,265,200.00
	0626000000		11,500,000.00	2,234,800.00	9,265,200.00
1021107300			100,000,000.00	100,000,000.00	0.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
	0630000000		100,000,000.00	100,000,000.00	0.00
1021107400		Horn of Africa Gateway Development Project.	659,729,056.00	374,052,366.25	285,676,689.75
	0625000000		659,729,056.00	374,052,366.25	285,676,689.75
1021107500		Transcending Foundations of Peace & Security for Sustain. Devpt.	40,537,400.00	0.00	40,537,400.00
	0629000000		40,537,400.00	0.00	40,537,400.00
	0602000000	National Government Administration and Field Services	0.00	0.00	0.00
1021107600		Border Police Hospital - Kanyonyo	0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
1021107700		Provision of Facial Recognition and Behaviour Detection Solution	700,000,000.00	700,000,000.00	0.00
	0605000000	Population Management Services	700,000,000.00	700,000,000.00	0.00
		Grand Total	142,863,060,246.00	138,745,148,433.90	4,117,911,812.10

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: 1021-State Department for Interior

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0601000000		Policing Services	100,117,545,160.00	98,072,021,432.20	2,045,523,727.80
	0601010000	Kenya Police Services	54,291,864,855.50	52,993,015,662.45	1,298,849,193.05
	0601020000	Administration Police Services	22,647,004,381.50	22,357,329,379.25	289,675,002.25
	0601030000	Criminal Investigation Services	8,251,013,054.00	7,887,969,646.60	363,043,407.40
	0601040000	General-Paramilitary Service	14,927,662,869.00	14,833,706,743.90	93,956,125.10
	0601050000	Kenya National Focal point on small arms and light weapons	0.00	0.00	0.00
	0601060000		0.00	0.00	0.00
	0601070000		0.00	0.00	0.00
0602000000		National Government Administration and Field Services	0.00	0.00	0.00
	0602010000	Planning and Field administration services	0.00	0.00	0.00
	0602020000	Betting Control and lottery Policy services	0.00	0.00	0.00
	0602030000	Disaster Risk Reduction	0.00	0.00	0.00
	0602040000	National Campaign against Drug and Substance Abuse	0.00	0.00	0.00
	0602050000	Peace Building, National Cohesion and Values	0.00	0.00	0.00
	0602060000		0.00	0.00	0.00
	0602070000		0.00	0.00	0.00
	0602080000		0.00	0.00	0.00
	0602090000		0.00	0.00	0.00
0603000000		Government Printing Services	774,398,920.00	637,135,726.30	137,263,193.70
	0603010000	Government Printing Services	774,398,920.00	637,135,726.30	137,263,193.70
0605000000		Population Management Services	3,570,953,676.00	3,237,188,494.95	333,765,181.05
	0605010000	Population Registration Services	0.00	0.00	0.00
	0605020000	Immigration Services	3,413,601,070.00	3,093,079,505.70	320,521,564.30
	0605030000		157,352,606.00	144,108,989.25	13,243,616.75
0606000000		Legal Services to Government and the Public	0.00	0.00	0.00
	0606040000	Registration Services	0.00	0.00	0.00
0617000000		Management of Electoral Processes	0.00	0.00	0.00
	0617010000	General Administration Planning and Support Services	0.00	0.00	0.00
0624000000			0.00	0.00	0.00
	0624010000		0.00	0.00	0.00
0625000000			3,355,265,215.00	2,709,194,487.60	646,070,727.40
	0625010000		3,355,265,215.00	2,709,194,487.60	646,070,727.40
0626000000			5,060,507,979.00	4,959,745,708.95	100,762,270.05
	0626010000		4,080,588,085.00	4,070,164,833.85	10,423,251.15
	0626020000		872,721,800.00	817,770,361.10	54,951,438.90
	0626030000		107,198,094.00	71,810,514.00	35,387,580.00
0629000000			28,921,789,296.00	28,067,301,126.90	854,488,169.10
	0629010000		27,613,222,752.00	26,890,433,500.65	722,789,251.35
	0629020000		107,488,417.00	100,892,018.50	6,596,398.50
	0629030000		35,573,530.00	30,109,492.00	5,464,038.00
	0629040000		786,045,021.00	731,502,149.20	54,542,871.80
	0629050000		379,459,576.00	314,363,966.55	65,095,609.45
0630000000			1,062,600,000.00	1,062,561,457.00	38,543.00
	0630010000		629,150,000.00	629,150,000.00	0.00
	0630020000		254,550,000.00	254,511,457.00	38,543.00
	0630030000		178,900,000.00	178,900,000.00	0.00
0736000000			0.00	0.00	0.00
	0736010000		0.00	0.00	0.00
		Grand Total	142,863,060,246.00	138,745,148,433.90	4,117,911,812.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

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Budget Execution by Programme and Economic Classification

Entity: 1021-State Department for Interior

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0601000000		Policing Services	100,117,545,160.00	98,072,021,432.20	2,045,523,727.80
	2110000	Wages and Salary Contributions	75,700,479,307.00	75,493,137,464.30	207,341,842.70
	2210000	Goods and Services	20,012,184,488.00	19,204,496,875.35	807,687,612.65
	2220000	Routine Maintenance	1,094,150,469.00	966,595,724.20	127,554,744.80
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	506,883.00	0.00	506,883.00
	3110000	Acquisition of Fixed Capital Assets	3,310,224,013.00	2,407,791,368.35	902,432,644.65
0602000000		National Government Administration and Field Services	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
	3130000	Acquisition of Land and Intangible Assets	0.00	0.00	0.00
0603000000		Government Printing Services	774,398,920.00	637,135,726.30	137,263,193.70
	2110000	Wages and Salary Contributions	508,502,279.00	500,328,591.40	8,173,687.60
	2210000	Goods and Services	175,030,648.00	76,323,632.45	98,707,015.55
	2220000	Routine Maintenance	32,764,579.00	9,791,391.30	22,973,187.70
	3110000	Acquisition of Fixed Capital Assets	58,101,414.00	50,692,111.15	7,409,302.85
0605000000		Population Management Services	3,570,953,676.00	3,237,188,494.95	333,765,181.05
	2110000	Wages and Salary Contributions	1,465,753,533.00	1,434,671,730.85	31,081,802.15
	2210000	Goods and Services	1,169,779,101.00	944,823,557.25	224,955,543.75
	2220000	Routine Maintenance	74,480,749.00	59,823,942.45	14,656,806.55
	2230000	Other Charges	0.00	0.00	0.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	12,090,000.00	11,108,984.00	981,016.00
	2710000	Social Security Benefits	2,060,000.00	764,033.00	1,295,967.00
	3110000	Acquisition of Fixed Capital Assets	846,790,293.00	785,996,247.40	60,794,045.60
0606000000		Legal Services to Government and the Public	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
0617000000		Management of Electoral Processes	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
0624000000			0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0625000000			3,355,265,215.00	2,709,194,487.60	646,070,727.40
	2630000	Grants & Transfer To Other Govt. Units	3,355,265,215.00	2,709,194,487.60	646,070,727.40
0626000000			5,060,507,979.00	4,959,745,708.95	100,762,270.05
	2110000	Wages and Salary Contributions	2,652,930,973.00	2,749,251,054.50	(96,320,081.50)
	2210000	Goods and Services	2,199,103,023.00	2,070,778,794.40	128,324,228.60
	2220000	Routine Maintenance	116,904,202.00	84,446,487.00	32,457,715.00
	2230000	Other Charges	450,000.00	169,000.00	281,000.00
	2710000	Social Security Benefits	2,864,020.00	1,431,999.05	1,432,020.95
	3110000	Acquisition of Fixed Capital Assets	88,255,761.00	53,668,374.00	34,587,387.00
0629000000			28,921,789,296.00	28,067,301,126.90	854,488,169.10
	2110000	Wages and Salary Contributions	15,275,968,225.00	15,422,871,282.15	(146,903,057.15)
	2210000	Goods and Services	10,583,245,595.00	9,626,751,065.35	956,494,529.65
	2220000	Routine Maintenance	250,924,866.00	194,685,413.10	56,239,452.90
	2630000	Grants & Transfer To Other Govt. Units	768,740,000.00	766,818,590.70	1,921,409.30
	2640000	Other Transfers and Emergency Relief	17,070,000.00	16,387,932.00	682,068.00
	2710000	Social Security Benefits	7,800,000.00	7,718,563.15	81,436.85

	3110000	Acquisition of Fixed Capital Assets	2,018,040,610.00	2,032,068,280.45	(14,027,670.45)
0630000000			1,062,600,000.00	1,062,561,457.00	38,543.00
	2630000	Grants & Transfer To Other Govt. Units	962,600,000.00	962,561,457.00	38,543.00
	3110000	Acquisition of Fixed Capital Assets	100,000,000.00	100,000,000.00	0.00
0736000000			0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
		Grand Total	142,863,060,246.00	138,745,148,433.90	4,117,911,812.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Trial Balance Comparison Report

Entity: 1021-State Department for Interior

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110101 Personal Income Tax - PAYE Government Employees	0.00	0.00	0.00	0.00
1110100 Receipt of Income Tax from Individuals	0.00	0.00	0.00	0.00
1110000 Taxes on Income, Profits and Capital Gains	0.00	0.00	0.00	0.00
1140501 Liquor Licences	0.00	0.00	0.00	0.00
1140500 Receipts from Permission to Use the Goods or to Perform Services and Activities	0.00	0.00	0.00	0.00
1140000 Taxes on Goods and Services	0.00	0.00	0.00	0.00
1310299 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	700,000,000.00	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	700,000,000.00	0.00	0.00
1310000 Grants from Foreign Governments	0.00	700,000,000.00	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	245,121,970.90	0.00	24,969,009.60
1320200 Grants from International Organizations - Direct Payments AIA	0.00	245,121,970.90	0.00	24,969,009.60
1320000 Grants from International Organisations	0.00	245,121,970.90	0.00	24,969,009.60
1420223 Licence Fees	0.00	0.00	0.00	0.00
1420224 Registration of Births and Deaths	0.00	0.00	0.00	0.00
1420225 Immigration Visas and Other Consular Fees	0.00	0.00	0.00	0.00
1420226 Passport Fees	0.00	0.00	0.00	0.00
1420227 Work Permit Fees	0.00	0.00	0.00	0.00
1420228 Identity Cards Fees	0.00	0.00	0.00	0.00
1420229 Other Immigration Fees	0.00	0.00	0.00	0.00
1420233 Surcharge Fees	0.00	0.00	0.00	0.00
1420234 Certificate of Good Conduct Fees	0.00	0.00	0.00	0.00
1420235 Hire of Security Services fees	0.00	0.00	0.00	0.00
1420299 Other Receipts from Administrative Fees and Charges	0.00	34,961,457.00	0.00	35,000,000.00
1420200 Administrative Fees and Charges	0.00	34,961,457.00	0.00	35,000,000.00
1420310 Examination and Tuition Fees	0.00	43,737,000.00	0.00	5,500,000.00
1420341 Agency Fees	0.00	1,724,684,148.00	0.00	1,758,624,533.00
1420300 Administrative Fees and Charges collected as AIA	0.00	1,768,421,148.00	0.00	1,764,124,533.00
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	1,803,382,605.00	0.00	1,799,124,533.00
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
1540105 Other Miscellaneous Receipts	0.00	0.00	0.00	0.00
1540100 Other Miscellaneous Revenues	0.00	0.00	0.00	0.00
1540000 Financial Assets Loan	0.00	0.00	0.00	0.00
1990102 Realized Gain/Loss	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	11,673,523,586.70	0.00	52,204,625,563.90	0.00
2110107 Basic Salaries - Police, Prison Officers and National Youth Service	41,146,529,422.05	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	52,820,053,008.75	0.00	52,204,625,563.90	0.00
2110201 Contractual Employees	130,408,702.00	0.00	126,610,390.00	0.00
2110202 Casual Labour - Others	119,355,699.30	0.00	116,022,243.50	0.00
2110200 Basic Wages - Temporary Employees	249,764,401.30	0.00	242,632,633.50	0.00
2110301 House Allowance	18,440,750,751.85	0.00	15,756,787,636.65	0.00
2110302 Horaria	960,000.00	0.00	880,000.00	0.00
2110303 Acting Allowance	16,829,062.95	0.00	9,148,310.00	0.00
2110304 Overtime - Civil Service	201,764,684.85	0.00	205,167,080.75	0.00
2110307 Hardship Allowance	1,976,315,012.70	0.00	1,822,488,530.30	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2110308 Medical Allowance	0.00	0.00	0.00	0.00
2110309 Special Duty Allowance	29,748,559.85	0.00	28,867,170.25	0.00
2110310 Top-up Allowance	1,386,049,714.50	0.00	1,837,520,936.45	0.00
2110311 Transfer Allowance	904,639,266.40	0.00	913,659,387.10	0.00
2110312 Responsibility Allowance	173,788,263.00	0.00	173,743,223.00	0.00
2110313 Entertainment Allowance	89,560,788.50	0.00	68,038,746.00	0.00
2110314 Transport Allowance	5,727,769,243.20	0.00	5,593,183,876.00	0.00
2110315 Extreneous Allowance	573,614,396.90	0.00	413,758,827.45	0.00
2110317 Domestic Servant Allowance	15,744,529.50	0.00	15,365,335.50	0.00
2110318 n Practising Allowance	3,733,900.25	0.00	1,863,705.75	0.00
2110319 Top-up House Allowance	1,221,627.50	0.00	2,467,090.50	0.00
2110320 Leave Allowance	717,844,186.85	0.00	593,245,544.15	0.00
2110321 Administrative Allowance	1,800,710,013.00	0.00	1,700,000,000.00	0.00
2110322 Risk Allowance	32,738,694.00	0.00	2,213,400.00	0.00
2110334 Instructors Allowance	439,957,022.90	0.00	332,248,145.55	0.00
2110337 Police/Prison Allowance	9,996,702,994.45	0.00	10,291,127,807.60	0.00
2110300 Personal Allowances paid as part of Salary	42,530,442,713.15	0.00	39,761,774,753.00	0.00
2110000 Wages and Salary Contributions	95,600,260,123.20	0.00	92,209,032,950.40	0.00
2210101 Electricity	878,626,389.20	0.00	912,895,092.70	0.00
2210102 Water and Sewarage Charges	336,915,619.40	0.00	308,322,434.85	0.00
2210103 Gas expenses	715,871.00	0.00	896,543.35	0.00
2210100 Utilities, Supplies and Services	1,216,257,879.60	0.00	1,222,114,070.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	81,555,516.60	0.00	72,684,057.05	0.00
2210202 Internet Connections	10,687,866.35	0.00	18,018,268.55	0.00
2210203 Courier & Postal Services	52,607,976.00	0.00	42,705,959.00	0.00
2210204 Leased Communication Lines	15,707,778.55	0.00	20,051,505.90	0.00
2210205 Satellite Access Services	15,097.00	0.00	9,160.00	0.00
2210200 Communication, Supplies and Services	160,574,234.50	0.00	153,468,950.50	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	168,754,521.00	0.00	166,853,180.95	0.00
2210302 Accommodation - Domestic Travel	588,464,359.20	0.00	502,545,103.75	0.00
2210303 Daily Subsistence Allowance	413,821,446.90	0.00	408,201,655.75	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	146,110.00	0.00	174,600.00	0.00
2210305 Shipment of Personal and Household Effects	0.00	0.00	0.00	0.00
2210306 Repatriation Costs	23,372,904.00	0.00	23,957,209.00	0.00
2210307 Passage & Transfer Expenses	16,418,554.00	0.00	21,150,417.10	0.00
2210308 Local Presidential Visits	196,833,657.00	0.00	201,264,933.05	0.00
2210310 Field Operational Allowance	2,415,550.00	0.00	2,739,100.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,410,227,102.10	0.00	1,326,886,199.60	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	5,110,553.00	0.00	9,723,058.60	0.00
2210402 Accommodation	8,674,999.50	0.00	3,417,219.00	0.00
2210403 Daily Subsistence Allowance	1,241,925.00	0.00	605,920.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	21,092.50	0.00	48,995.00	0.00
2210406 Repatriation Costs	4,581,311.00	0.00	9,343,998.60	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	19,629,881.00	0.00	23,139,191.20	0.00
2210502 Publishing & Printing Services	5,658,703.50	0.00	5,645,530.55	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	752,325.00	0.00	678,652.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	246,900.00	0.00	12,773,254.40	0.00
2210505 Trade Shows and Exhibitions	194,621.00	0.00	218,002.95	0.00
2210599 Printing, Advertising - Other	3,516,000.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	10,368,549.50	0.00	19,315,439.90	0.00
2210602 Payment of Rents and Rates - Residential	0.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	322,410,832.85	0.00	389,630,419.70	0.00
2210604 Hire of Transport, Equipment	6,486,244.00	0.00	19,169,850.70	0.00
2210600 Rentals of Produced Assets	328,897,076.85	0.00	408,800,270.40	0.00
2210701 Travel Allowance	140,107,394.00	0.00	100,247,607.35	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	18,625,716.00	0.00	16,682,478.00	0.00
2210703 Production and Printing of Training Materials	8,216,208.00	0.00	10,767,084.35	0.00
2210704 Hire of Training Facilities and Equipment	12,774,582.20	0.00	11,442,543.90	0.00
2210705 Field Training Attachments	1,639,495.00	0.00	1,607,000.00	0.00
2210706 Book Allowance	190,800.00	0.00	157,697.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210707 Project Allowance	269,115.00	0.00	144,500.00	0.00
2210708 Trainer Allowance	3,339,866.50	0.00	3,673,108.00	0.00
2210710 Accommodation Allowance	13,038,098.00	0.00	5,809,010.00	0.00
2210711 Tuition Fees Allowance	8,841,088.00	0.00	12,998,243.00	0.00
2210712 Trainee Allowance	430,753,429.00	0.00	119,577,700.00	0.00
2210713 Physical Fitness and Aptitude Assessment and Training	5,306,693.75	0.00	5,323,306.00	0.00
2210700 Training Expenses	643,102,485.45	0.00	288,430,277.60	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	39,836,791.90	0.00	64,873,993.20	0.00
2210802 Boards, Committees, Conferences and Seminars	324,756,337.45	0.00	300,123,769.40	0.00
2210803 State Hospitality Costs	239,905.00	0.00	247,800.00	0.00
2210805 National Celebrations	337,629,765.00	0.00	112,589,882.00	0.00
2210807 Medals, Awards and Honors	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	4,097,500.00	0.00	2,914,629.00	0.00
2210809 Board Allowance	17,426,000.00	0.00	13,633,940.25	0.00
2210800 Hospitality Supplies and Servi	723,986,299.35	0.00	494,384,013.85	0.00
2210901 Group Personal Insurance	2,295,646,880.00	0.00	2,295,594,440.00	0.00
2210906 Insurance for Board Members	0.00	0.00	0.00	0.00
2210910 Medical Insurance	3,285,805,560.00	0.00	3,295,605,560.00	0.00
2210900 Insurance Costs	5,581,452,440.00	0.00	5,591,400,000.00	0.00
2211001 Medical Drugs	11,987,127.60	0.00	10,195,606.40	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	992,605.00	0.00	916,500.00	0.00
2211003 Veterinarian Supplies and Materials	70,752,901.00	0.00	72,218,885.00	0.00
2211004 Fungicides, Insecticides and Sprays	12,598,039.00	0.00	10,666,433.85	0.00
2211005 Chemicals and Industrial Gases	0.00	0.00	598,089.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	986,915.00	0.00	2,351,895.50	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	51,860,025.70	0.00	90,395,700.00	0.00
2211009 Education and Library Supplies	9,885,146.00	0.00	11,950,134.75	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	5,195,072.00	0.00	5,255,316.60	0.00
2211012 Purchase of Police, Prisons, and NYS Small Equipment and Supplies	249,147,390.10	0.00	570,372,725.00	0.00
2211013 Military and Security Supplies and Equipment	1,061,484.00	0.00	3,286,780.00	0.00
2211015 Foods and Rations	3,182,406,338.15	0.00	2,523,253,226.60	0.00
2211016 Purchase of Uniforms and Clothing - Staff	728,866,424.00	0.00	872,493,461.00	0.00
2211018 Purchase of Uniforms and Clothing - Trainees	258,808,380.00	0.00	421,868,257.00	0.00
2211020 Uniform and Clothing Allowances	84,700.00	0.00	126,400.00	0.00
2211021 Purchase of Bedding and Linen	6,066,259.00	0.00	11,210,266.00	0.00
2211023 Supplies for Production	2,641,805,029.05	0.00	2,180,751,114.70	0.00
2211024 Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals	0.00	0.00	785,750.00	0.00
2211026 Purchase of Vaccines and Sera	4,820,505.00	0.00	8,065,655.30	0.00
2211029 Purchase of Safety Gear	1,443,115.00	0.00	2,496,650.00	0.00
2211000 Specialised Materials and Supp	7,238,767,455.60	0.00	6,799,258,846.70	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	120,261,943.20	0.00	266,313,180.50	0.00
2211102 Supplies and Accessories for Computers and Printers	19,934,925.05	0.00	39,828,368.65	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	10,514,118.65	0.00	11,188,241.20	0.00
2211100 Office and General Supplies and Services	150,710,986.90	0.00	317,329,790.35	0.00
2211201 Refined Fuels and Lubricants for Transport	1,364,489,502.20	0.00	1,463,671,986.25	0.00
2211202 Refined Fuels and Lubricants for Production	592,175.80	0.00	1,048,667.20	0.00
2211203 Refined Fuels and Lubricants -- Other	7,599,230.70	0.00	7,373,833.40	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	22,064,145.80	0.00	19,886,915.00	0.00
2211200 Fuel Oil and Lubricants	1,394,745,054.50	0.00	1,491,981,401.85	0.00
2211301 Bank Service Commission and Charges	4,974,990.00	0.00	4,504,181.00	0.00
2211304 Medical Expenses	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	43,048,775.05	0.00	53,457,248.35	0.00
2211306 Membership Fees, Dues and	2,957,200.00	0.00	3,480,052.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Subscriptions to Professional and Trade Bodies				
2211308 Legal Dues/fees, Arbitration and Compensation Payments	710,878,569.85	0.00	773,894,226.90	0.00
2211310 Contracted Professional Services	9,981,428.90	0.00	21,285,004.80	0.00
2211311 Contracted Technical Services	159,120.00	0.00	15,460,542.00	0.00
2211312 Confidential Expenditures	1,378,040,489.50	0.00	1,196,016,360.50	0.00
2211313 Security Operations	10,644,120,722.10	0.00	12,715,090,482.60	0.00
2211320 Temporary Committee Expenses	211,193,716.05	0.00	147,411,611.05	0.00
2211321 Parking charges	3,130,126.00	0.00	2,992,500.00	0.00
2211322 Binding of Records	22,425,023.00	0.00	19,089,798.00	0.00
2211323 Laundry Expenses	0.00	0.00	0.00	0.00
2211328 Counselling Services	11,758,919.00	0.00	12,441,347.50	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	120,000.00	0.00	0.00	0.00
2211331 Refund of Passport	4,665,400.00	0.00	4,083,875.00	0.00
2211300 Other Operating Expenses	13,044,454,479.45	0.00	14,969,207,229.70	0.00
2210000 Goods and Services	31,923,173,924.80	0.00	33,105,715,682.55	0.00
2220101 Maintenance Expenses - Motor Vehicles	717,737,843.25	0.00	696,812,550.75	0.00
2220102 Maintenance Expenses - Aircraft	0.00	0.00	25,294,808.45	0.00
2220103 Maintenance Expenses - Boats and Ferries	364,750.00	0.00	720,000.00	0.00
2220100 Routine Maintenance - Vehicles	718,102,593.25	0.00	722,827,359.20	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	50,083,982.65	0.00	53,226,855.15	0.00
2220202 Maintenance of Office Furniture and Equipment	17,873,754.90	0.00	18,555,072.95	0.00
2220203 Maintenance of Medical and Dental Equipment	1,490,384.00	0.00	2,050,948.05	0.00
2220204 Maintenance of Buildings -- Residential	429,549,833.95	0.00	3,727,586.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	47,667,861.35	0.00	29,605,745.45	0.00
2220207 Maintenance of Roads, Ports and Jetties	284,750.00	0.00	671,984.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	2,788,926.00	0.00	1,882,700.00	0.00
2220210 Maintenance of Computers, Software, and Networks	47,020,871.95	0.00	35,087,914.90	0.00
2220212 Maintenance of Communications Equipment	480,000.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	597,240,364.80	0.00	144,808,806.50	0.00
2220000 Routine Maintenance	1,315,342,958.05	0.00	867,636,165.70	0.00
2230102 Foreign Exchange Rates Loss	169,000.00	0.00	300,000.00	0.00
2230100 Exchange Rate Losses	169,000.00	0.00	300,000.00	0.00
2230000 Other Charges	169,000.00	0.00	300,000.00	0.00
2620150 International Olympic Commission	0.00	0.00	0.00	0.00
2620182 Contribution to Commonwealth Parliamentary Association	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	3,778,664,195.70	0.00	3,277,227,989.25	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	3,778,664,195.70	0.00	3,277,227,989.25	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	659,910,339.60	0.00	148,527,363.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	659,910,339.60	0.00	148,527,363.00	0.00
2630000 Grants & Transfer To Other Govt. Units	4,438,574,535.30	0.00	3,425,755,352.25	0.00
2640201 Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	27,496,916.00	0.00	28,885,244.10	0.00
2640200 Emergency Relief and Refugee Assistance	27,496,916.00	0.00	28,885,244.10	0.00
2640503 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	27,496,916.00	0.00	28,885,244.10	0.00
2710101 Early Retirement	0.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	9,914,595.20	0.00	3,451,754.85	0.00
2710100 Government Pension and Retirement Benefits	9,914,595.20	0.00	3,451,754.85	0.00
2710000 Social Security Benefits	9,914,595.20	0.00	3,451,754.85	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2990105 Expenses	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	132,056,855.00	0.00	91,264,313.65	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	1,416,109,727.85	0.00	277,739,433.90	0.00
3110299 Construction of Buildings - Ot	0.00	0.00	32,000,000.00	0.00
3110200 Construction of Building	1,548,166,582.85	0.00	401,003,747.55	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	14,335,000.00	0.00
3110302 Refurbishment of Non-Residential Buildings	78,905,985.50	0.00	148,269,579.30	0.00
3110300 Refurbishment of Buildings	78,905,985.50	0.00	162,604,579.30	0.00
3110504 Other Infrastructure and Civil Works	138,495,750.65	0.00	38,192,001.85	0.00
3110599 Other Infrastructure and Civil Works	0.00	0.00	0.00	0.00
3110500 Construction and Civil Works	138,495,750.65	0.00	38,192,001.85	0.00
3110604 Overhaul of Other Infrastructure and Civil Works	49,592,610.00	0.00	15,463,581.40	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	49,592,610.00	0.00	15,463,581.40	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110702 Purchase of Boats	0.00	0.00	11,737,500.00	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	11,737,500.00	0.00
3110801 Overhaul of Vehicles	29,626,031.00	0.00	34,448,637.95	0.00
3110802 Overhaul of Aircraft	0.00	0.00	8,082,610.95	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	29,626,031.00	0.00	42,531,248.90	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	1,150,453.00	0.00	2,791,395.00	0.00
3110902 Purchase of Household and Institutional Appliances	1,131,306.00	0.00	1,988,246.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	2,281,759.00	0.00	4,779,641.00	0.00
3111001 Purchase of Office Furniture and Fittings	15,134,104.00	0.00	11,750,308.50	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	2,886,398.00	0.00	0.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	498,900.00	0.00	0.00	0.00
3111008 Purchase of Printing Equipment	5,391,601.15	0.00	1,221,520.00	0.00
3111009 Purchase of other Office Equipment	7,942,790.60	0.00	5,254,118.15	0.00
3111099 Purch. of Office Furn. & Gen. - Other (Budget)	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	31,853,793.75	0.00	18,225,946.65	0.00
3111101 Purchase of Medical and Dental Equipment	19,469,442.45	0.00	280,796,313.05	0.00
3111104 Purchase of Instrumentation and Calibration Equipment	27,600.00	0.00	1,717,543.20	0.00
3111107 Purchase of Laboratory Equipment	0.00	0.00	0.00	0.00
3111108 Purchase of Police and Security Equipment	3,451,143,200.35	0.00	2,047,384,761.55	0.00
3111109 Purchase of Educational Aids and Related Equipment	718,500.00	0.00	1,098,500.00	0.00
3111110 Purchase of Generators	1,121,410.00	0.00	650,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	32,069,880.80	0.00	35,628,170.00	0.00
3111112 Purchase of Software	44,253,020.00	0.00	0.00	0.00
3111113 Purchase of Musical Instruments	916,015.00	0.00	2,403,998.60	0.00
3111120 Purch. of Specialised Plant. -	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	3,549,719,068.60	0.00	2,369,679,286.40	0.00
3111201 Overhaul of Plant, Machinery and Equipment	700,000.00	0.00	2,305,535.50	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	700,000.00	0.00	2,305,535.50	0.00
3111303 Purchase of Police Horses and Dogs	750,000.00	0.00	1,000,000.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	750,000.00	0.00	1,000,000.00	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	0.00	0.00
3111502 Water Supplies and Sewerage	124,800.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111500 Rehabilitation of Civil Works	124,800.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	5,430,216,381.35	0.00	3,067,523,068.55	0.00
3130101 Acquisition of Land	0.00	0.00	0.00	0.00
3130100 Acquisition of Land	0.00	0.00	0.00	0.00
3130000 Acquisition of Land and Intangible Assets	0.00	0.00	0.00	0.00
3510501 Sale of Motor Vehicles	0.00	0.00	0.00	0.00
3510500 Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	0.00	0.00	0.00	0.00
3510301 Receipts from the Sale of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3510800 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	0.00	0.00	0.00
3520203 Sale of Non-Capital Goods	0.00	0.00	0.00	0.00
3520204 Sale of Goods and Fees for Services	0.00	0.00	0.00	0.00
3520200 Receipts from the Sale of Other Inventories, Stocks, and Commodities	0.00	0.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	18,906,894.00	0.00	11,132,847.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	18,906,894.00	0.00	11,132,847.00
3520000 Receipts from Sales of Inventories	0.00	18,906,894.00	0.00	11,132,847.00
6510268 National Humanitarian Fund	0.00	0.00	0.00	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	0.00	0.00
6510000 Special Accounts	0.00	0.00	0.00	0.00
6520101 Exchequer Account/CRF Account	0.00	0.00	0.00	0.00
6520100 Treasury Bank Accounts	0.00	0.00	0.00	0.00
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	1,647,035.55	0.00	509,937,446.00	0.00
6530102 Revenue Deposit E-312 A/C	0.00	0.00	0.00	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	1,647,035.55	0.00	509,937,446.00	0.00
6530000 Recurrent Bank Accounts	1,647,035.55	0.00	509,937,446.00	0.00
6540101 Ministry HQ Development Bank A	119,890,390.65	0.00	815,847,042.00	0.00
6540111 District - Development Bank Ac	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	119,890,390.65	0.00	815,847,042.00	0.00
6540000 Development Bank Accounts	119,890,390.65	0.00	815,847,042.00	0.00
6550101 Ministry HQ Deposit Bank A/C	276,225,952.00	0.00	533,636,762.00	0.00
6550100 Deposit Bank Accounts	276,225,952.00	0.00	533,636,762.00	0.00
6550000 Deposit Bank Account	276,225,952.00	0.00	533,636,762.00	0.00
6580101 Cash	22,670,703.65	0.00	45,164,045.00	0.00
6580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.40	0.00
6580100 Cash in Hand	22,670,703.65	0.00	45,164,045.40	0.00
6580000 Cash in Hand	22,670,703.65	0.00	45,164,045.40	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6720101 Advances - Govt. Organisations	0.00	0.00	0.00	0.00
6720100 Debtors & Advances - Governmen	0.00	0.00	0.00	0.00
6720000 Debtors & Advances - Govt Owne	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760102 Special Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	13,268,515.00	0.00	2,389,969.00	0.00
6760100 Imprests	13,268,515.00	0.00	2,389,969.00	0.00
6760000 Government Imprests	13,268,515.00	0.00	2,389,969.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780102 General Suspense - Retrenchmen	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	3,720,904.35	0.00	3,796,282.00	0.00
6780106 PMG Reimbursement Susp. A/c	0.00	0.00	0.00	0.00
6780107 Missions Cash Float Fund	0.00	0.00	0.00	0.00
6780108 Referendum Costs(ECK)	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	3,720,904.35	0.00	3,796,282.00	0.00
6780000 Suspense & Clearance Account	3,720,904.35	0.00	3,796,282.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310103 Fuel Levy	0.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310110 Professional Fees (Estate)	0.00	0.00	5,000.00	0.00
7310116 Project/ Examination Fee	0.00	0.00	0.00	5,000.00
7310100 General Deposits Items	0.00	0.00	5,000.00	5,000.00
7310000 Deposits	0.00	0.00	5,000.00	5,000.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320004 Car Loans	0.00	0.00	0.00	0.00
7320005 Income Tax	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320014 Union Dues	0.00	0.00	0.00	0.00
7320015 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320019 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320125 Emergency Response Fund	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	276,225,952.00	0.00	533,636,762.00
7320204 Government Press Deposits	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	276,225,952.00	0.00	533,636,762.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	276,225,952.00	0.00	533,636,762.00
7340101 Withholding Tax	0.00	0.00	0.00	0.00
7340100	0.00	0.00	0.00	0.00
7340000	0.00	0.00	0.00	0.00
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390102 Expense AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390104 Employee Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	981,812,309,904.00	0.00	845,829,577,981.20
9910209 Remittances to Exchequer Miscellaneous Revenue	5,158,784,758.65	0.00	3,937,852,564.65	0.00
9910200 Exchequer Provisions	5,158,784,758.65	981,812,309,904.00	3,937,852,564.65	845,829,577,981.20
9910000 Provisions	5,158,784,758.65	981,812,309,904.00	3,937,852,564.65	845,829,577,981.20
9990101 Opening Balance Bank	0.00	744,364,000.00	0.00	744,364,000.00
9990100 Opening Balance Bank	0.00	744,364,000.00	0.00	744,364,000.00
9990201 Opening Balance Cash	0.00	1,005,620,383.00	0.00	1,005,620,383.00
9990200 Opening Balance Cash	0.00	1,005,620,383.00	0.00	1,005,620,383.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	890,471,000.00	0.00	890,471,000.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	890,471,000.00	0.00	890,471,000.00
9999998 Vote Control Account	0.00	0.00	0.00	0.00
9999999 Consolidated Fund	843,155,046,015.15	0.00	712,281,972,186.35	0.00
9999900	843,155,046,015.15	0.00	712,281,972,186.35	0.00
9990000 Opening Balance Reserves	843,155,046,015.15	2,640,455,383.00	712,281,972,186.35	2,640,455,383.00
Total	987,496,402,708.90	987,496,402,708.90	850,838,901,515.80	850,838,901,515.80

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

OUTSTANDING IMPREST REGISTER

24-SEP-22 04:52 PM

FROM DATE:01-JUL-2021

TO DATE:30-JUN-2022

For: State Department for Interior

PF/NO	Particulars	Desgination	Amount
1983048045	CHRISTINE CHEPKORIR RAMADHANI	N.A.	144,400.00
86123048	BENJAMIN KIOKO NYAMAI	N.A.	2,672,093.00
1987113290	BEN BARASA WALUBUKA	N.A.	953,008.00
1989088182	JONATHAN MUYA MULONZIA	N.A.	308,700.00
1990048357	JAMES KAMAU MBUTHIA	N.A.	1,835,100.00
1991014149	ALFRED NJOKA FRANCIS	N.A.	2,902,984.00
2002023402	PHILIP KIPCHUMBA KAPKUNDOS	N.A.	1,254,240.00
2003024558	JOSEPH KALASINGA EMMANUEL	N.A.	1,157,750.00
2003029304	ELPHAS KIBET NGETICH	N.A.	1,254,240.00
2008188268	JAMES MWENDWA MUTISYA	N.A.	709,000.00
20130028303	ELIZABETH W NJEEH	N.A.	77,000.00
Total			13,268,515.00

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REPUBLIC OF KENYA



OFFICE OF THE PRESIDENT

Telegraphic address "Rais"
Telephone: Nairobi +254 2227411
When replying please quote

**MINISTRY OF INTERIOR
AND CO-ORDINATION
OF
NATIONAL GOVERNMENT**

P O Box 30510-00100
NAIROBI

REF: OP.PA/2/27A

5th August, 2022

The Principal Secretary
The National Treasury
P.O. Box 30007 - 00100
NAIROBI

Attn: Director General Accounting Services & Quality Assurance

PENDING BILLS AS AT 30TH JUNE 2022

This State Department crossed over with pending bills of Kshs.5,508,101,204.35 comprising Recurrent A/C Ksh.4,483,794,805.06 and Development A/C Ksh.1,024,306,399.29 as per attached summary

A handwritten signature in black ink, appearing to read "James K. Karori".

JAMES K. KARORI
FOR: PRINCIPAL SECRETARY/ INTERIOR & CITIZEN SERVICES

Encl.

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**STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES
SUMMARY OF PENDING BILLS AS AT 30TH JUNE 2022 (AMOUNT IN KSHS.)**

NO	DEPARTMENT	PREVIOUS YEARS BILLS		2021 - 2022 BILLS		TOTAL DEVELOPMENT	GRAND TOTAL
		RECURRENT	DEVELOPMENT	RECURRENT	DEVELOPMENT		
1	Ministry Headquarters	46,447,705.00		171,219,581.18		217,667,286.18	217,667,286.18
2	President's Delivery Unit			3,851,714.00		3,851,714.00	3,851,714.00
3	Betting Control and Licensing Board			4,452,785.00		4,452,785.00	4,452,785.00
4	National Disaster Operations Centre			300,000.00		300,000.00	300,000.00
5	Kenya School of Adventure & Leadership			2,453,690.00		2,453,690.00	2,453,690.00
6	Border Management Secretariat			3,413,851.00		3,413,851.00	3,413,851.00
7	Integrated Population Registration System			11,094,282.84		11,094,282.84	11,094,282.84
8	Huduma Namba			184,335,169.68		184,335,169.68	184,335,169.68
9	Firearm Licensing Board	98,793.25		8,691,799.25		8,691,799.25	8,691,799.25
10	General Service Unit			105,648,844.40		105,648,844.40	105,648,844.40
11	Nairobi Registration Bureau			406,420,541.00		406,420,541.00	406,420,541.00
12	National Police Service	13,167,500.00		82,983,081.20	288,967,180.50	96,150,581.20	385,117,761.70
13	Directorate of Immigration Services			60,931,899.88	450741469	60,931,899.88	511,673,368.88
14	Kenya Police Service			1,370,778,676.57	21254636.43	1,370,778,676.57	1,392,033,313.00
15	Directorate of National Cohesion And Values			11,849,119.19		11,849,119.19	11,849,119.19
16	Civil Registration Services			7,281,100.00	16,969,737.00	7,281,100.00	24,250,837.00
17	Administration Police Service			1,211,350,004.30		1,211,350,004.30	1,211,350,004.30
18	Directorate of Criminal Investigations		1,897,000.00	7,912,102.00	220,660,698.64	605,232,939.00	827,790,637.64

19	Government Chemist				18913935.72	-	18,913,935.72	18,913,935.72
20	Kenya National Focal Point - Small Arms And Light Weapons			4,901,742.00	-	4,901,742.00	4,901,742.00	
21	Peace Building and Disaster Response		11,568,980.00		11,568,980.00	-	11,568,980.00	
22	Government Printer		94,349,601.90		94,349,601.90	-	94,349,601.90	
23	Kenya Coast Guard Services		65,971,939.67		65,971,939.67	-	65,971,939.67	
	TOTAL	59,713,998.25	1,897,000.00	3,826,759,969.81	1,022,409,399.29	4,483,794,805.06	1,024,306,399.29	5,508,101,204.35

S/NO.	COURT CASE	PARTIES	AMOUNT
1	Nairobi HCCC No. 523 of 2012	Paulo Miregi VS Attorney General	24,569,183.60
2	Kisumu SRMCC No. 498 of 2008	Silas J. Ekoine VS Attorney General	911,884.60
3	Winam SRMCC No. 418 of 2008	Geoffrey M. Obulijho VS Attorney General	926,979.60
4	Nairobi CMCC No. 7286 of 2008	Samuel Kimani Vs Attorney General & Others	466,786.50
5	Eldoret CMCC No. 1097 of 2016	Elizabeth Jeptoo VS A.G & 3 Others	2,145,909.50
6	Nairobi HCC No. 94 of 2012	Grace Kiboi Mwhiki Vs Attorney General	4,914,656.30
7	Meru CMCC No. 741 of 2002	John M. Mutuma Vs Attorney General & Another	1,696,220.80
8	Nakuru HC Petition No. 31 of 2013	Ernest A. Siva Vs Attorney General	3,235,275.00
9	Nairobi HCJR No. 15 of 2019	Ephraim K. Majani Vs Attorney General & Another	5,210,314.70
10	Mwingi SRMCC No. 62 of 2002	Mbaku Nginga & Another Vs Attorney General	522,534.00
11	Nairobi CMCC No. 549 of 2001	Reuben Ng'ang'a Vs Attorney General	149,129.30
12	Nairobi HC Petition No. 226 of 2016	David Irungu Mwangi Vs Attorney General	5,740,617.70
13	Nairobi HC Petition No. 336 of 2019	Anthony Murimi Waigwe Vs Attorney General & Others	5,549,508.00
14	Meru HCPT No. 4 of 2010 & HCJR No. E001 of 2021	Methodist Church in Kenya Trustees Vs Attorney General	5,145,089.00
15	Mombasa HCC Misc JR No. 4 of 2013	Wycliffe Saiya Okungu Vs Attorney General & Others	113,145.00
16	Nairobi HCJR No. E00T of 2021 & Nairobi HCPT No. 447 of 2015	John Atelu & Collins Ouma Musikoyo Vs Attorney General	4,000,000.00
17	Homabay SRMCC No. 99 of 2011	Hesbon Osongo Agwa & Another Vs Attorney General	2,657,459.90
18	Kisii HC Petition No. 13 of 2011	William Dwalo & Another Vs Attorney General	727,868.50
19	Kamilili PMC No. 46 of 2015	Rose Wekesa Vs Attorney General & Another	158,170.30
20	Machakos HCPT no.57 of 2013	Jeremiah Dashi Pailangyo Vs Attorney General & Others	6,566,476.30
21	Mombasa RMCC No. 46 of 2015	Cosmas Kyule Ngunuu	2,429,509.70
22	Meru CMCC Civil Suit No. 76 of 2012	Siyad Hefow & 3 Others Vs Attorney General & Another	3,699,773.20
23	Eldoret CMCC No. 238 of 2014	Philip Kipkemboi Murrey Vs Attorney General	715,057.20
24	Nairobi CMCC No. 7602 of 2010	Peter Maina Mwaniki Vs Attorney General	2,566,153.10
25	Mutomo PMCC No. 13 of 2017	Harrison Mulonzia Vs Attorney General & 2 Others	270,519.50
26	Mombasa CMCC No. 1343 of 2011	Janet W. Mwangi VS Attorney General & Another	1,910,682.70
27	Kisumu SRMCC No. 502 of 2008	Dennis Ogutu Owiyo Vs Attorney General	206,569.60
28	Nairobi CMCC No. 2102 of 2007	Josphat L. Aburaka Vs Attorney General & Another	683,185.10
29	Nairobi CMCC No. 8279 of 2017	Abdi Bavy Jimale Vs Attorney General	925,610.40
30	Nairobi HCC No. 546 of 2011	Alex M. Njeke Vs Attorney General & Another	8,870,966.60
31	Nairobi HCPT No. 94 of 2015	Kenneth Matiba Vs Attorney General	215,298,808.00
32	Kisii HC Petition No. 3 of 2013	Daniel Chacha Vs Attorney General	953,965.20
33	Meru HC Petition No. 6 of 2010	Justus Kaaria Vs Attorney General	34,927,160.00
34	Nairobi CMCC No. 6783 of 2014	Godfrey Ng'a ng'a Githua Vs Attorney General	1,277,244.25
35	Nairobi ELRC No. 1902 of 2015	Daniel Mungai Karanja Vs Attorney General	4,656,648.80

36	Kapenguria PMCC No. 29 of 2016	Musa Tpem Vs Attorney General	972,564.70
37	Nairobi HC Petition No. 292 of 2015	Johnson G. Ngigi Vs Attorney General	6,071,534.70
38	Nairobi HCPT No. 323 of 2014	Wilfred Olal & 5 others Vs Attorney General & 2 others	2,108,187.30
39	Kitale CMCC No. 160 of 2016	Monica Wairimu Kibaki VS Attorney General & 2 others	3,617,364.70
40	Nairobi HCJR No. 1365 of 2004	Julius Oduor Noberts & 11 others Vs Attorney General	3,067,524.00
41	Limuru SPMCC No. 52 of 2011	Leah Wachuka Kang'ethe Vs Attorney General	2,450,244.00
	TOTAL UNPAID CLAIMS		373,086,481.35