


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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OF K.A.T TABLE:	Miriam Ndo

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR
CORRECTIONAL SERVICES**

**FOR THE YEAR ENDED
30 JUNE, 2019**

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OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

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**MINISTRY OF INTERIOR AND COORDINATION
STATE DEPARTMENT FOR CORRECTIONAL SERVICES**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Correctional Services was formed by Executive Order No. 1 of May 2016. At cabinet level, the State Department for Correctional Services is represented by the Cabinet Secretary for Interior and Coordination of National Government, who is responsible for the general policy and strategic direction of the State Department for Correctional Services.

The vision of the state Department is to be “To be an excellent organization in correctional Services”.

Its mission is to provide a just and secure society through efficient and effective management of offenders and administration of justice.

The State Department for Correctional Services’ Core Values are based on six principles namely;

1. Quality service
2. Transparency
3. Integrity
4. Professionalism
5. Teamwork
6. Partnerships and
7. Responsiveness.

(b) Key Management

The State Department for Correctional Services’ day-to-day management is under the following key organs:

- Kenya Prison Service;
- Probation and After Care Services and
- General Administration.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Accounting Officer	Zeinab A. Hussein (Mrs.), CBS
2	Commissioner General, Prisons	Wycliffe O. Ogallo, EBS
3	Director, Administration	Joseph Kirubi, MBS
4	Director Probation	Mary W. Mbau
5	Director, HRM/HRD	Wilfred F O Omolo
6	Chief Finance Officer	Phillip Gathuya
7	Head of Accounting Unit	Mwangi Daniel
8	Head, Central Planning Unit	James Nyabochoa
9	Head, Supply Chain Management	Joel Ngolekong

(d) Fiduciary Oversight Arrangements

– Finance committee activities

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

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

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

The membership of the BIC is constituted of;

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

The BIC's Terms of Reference include;

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

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– **Parliamentary committee activities**

Parliamentary Budget Committee

The State Department followed the guidelines and circulars issued by the National Treasury in the preparation of the Financial Year 2018/19 Budget under the guidance of the Accounting Officer. The State Department's Head of Planning and Finance Units prepared the 2018/2019 budget which was examined by the National Assembly on 7th March 2018.

Parliamentary Account Committee

The committee was mandated to respond to matters raised by Parliamentary Account Committee in relation to budgetary allocations and appropriations.

The members of state department for correctional services who were mandated by the accounting officer to prepare responses to the parliamentary account committee briefs included,

1. The Commissioner General Prisons
2. Director probation and After Care Services
3. Director Administration
4. Head Planning Unit
5. Head of Accounting Unit
6. Head Finance Unit
7. Head Supply Chain Management
8. Head Legal Unit.

The State Department was able in consultation with the National Treasury able to receive clearance from the Auditor General on audit issues concerning the 2012/2013 and earlier balances and responded to Public Accounts Committee Recommendations for the years 2010/2011, 2011/2012 and 2012/2013 on 23 march 2016 vide letter ref no SDC/SEC/FIN/3/12/(39).

(e) State Departments Headquarters

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State Departments Contacts

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

(f) State Departments Bankers

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

(g) Independent Auditors

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

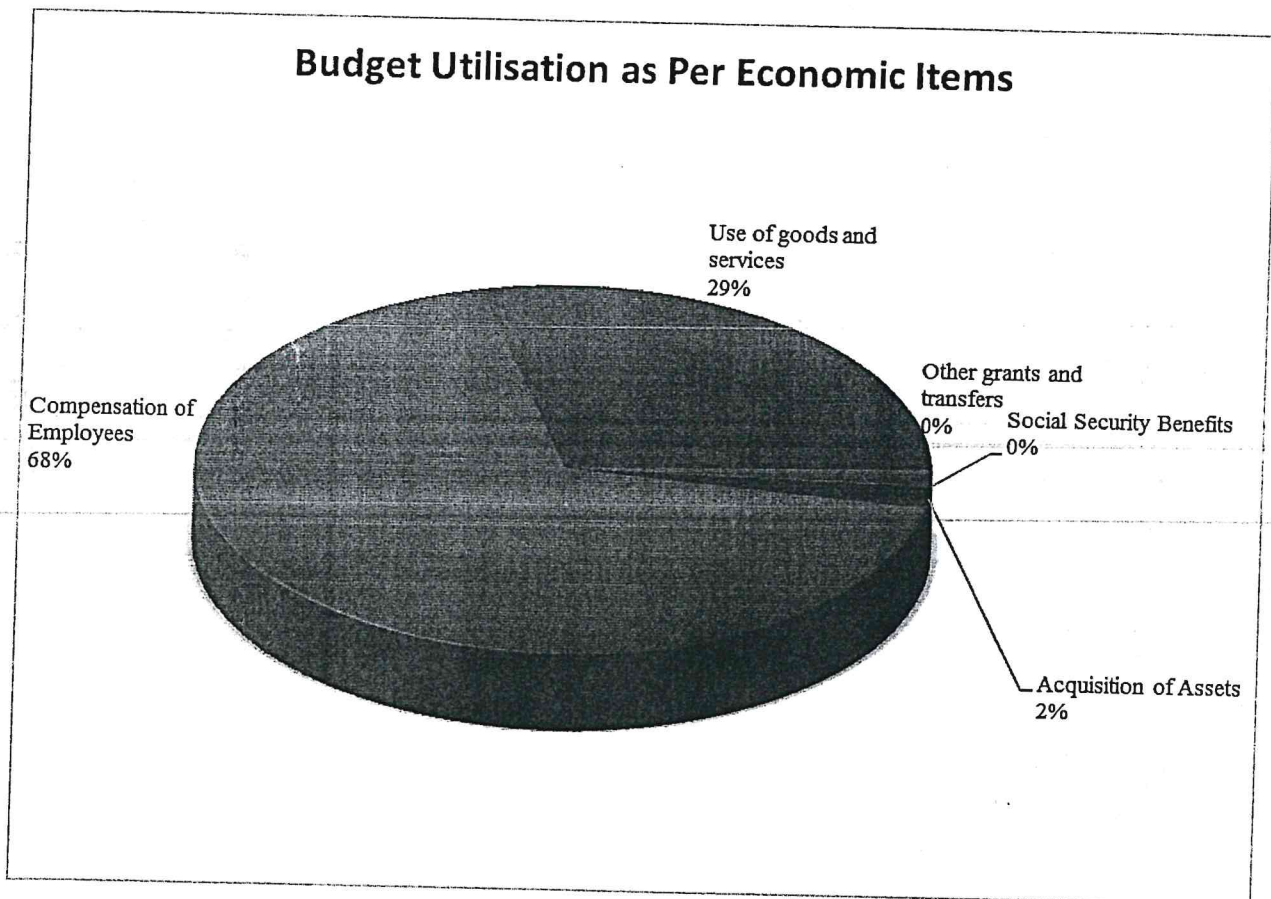
(h) Principal Legal Adviser

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

II. FOREWORD BY THE CABINET SECRETARY

The State Department of Correctional Services is domiciled in the Ministry of Interior and Coordination of National Government. In the financial year 2018/19, the State Department for Correctional Services had an approved total budget allocation amounting to KES. 26,643,871,430. The Recurrent Vote had KES. 26,004,242,968 while Development Vote amounted to KES 639,628,462. During the period under review, the State Department's total Expenditure amounted to KES 24,884,663,772, attaining an absorption rate of 93% of the allocated funds. Recurrent and Development Expenditures amounted to KES 24,481,618,092 and KES 403,045,680 respectively.

It is important to note that the State Department has endeavoured to execute the budget in the most prudent manner despite the fact that employees compensation took up 68% of the total funds received while implementation of programmes and sub-programmes took up the remaining 32%.



During the financial year 2018/19, the State Department intensified efforts to fully implement projected key activities under the various programmes. These programmes include Correctional Services, General Administration, Planning & Support Services and National Government administration and field services and their cumulative expenditure were KES. 24,096,819,773, KES 465,861,626 and KES 333,531,297 respectively.

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

Table: Summary of Programmes and Sub-Programmes

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

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

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

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Girls, Mandera and Machakos main Prisons

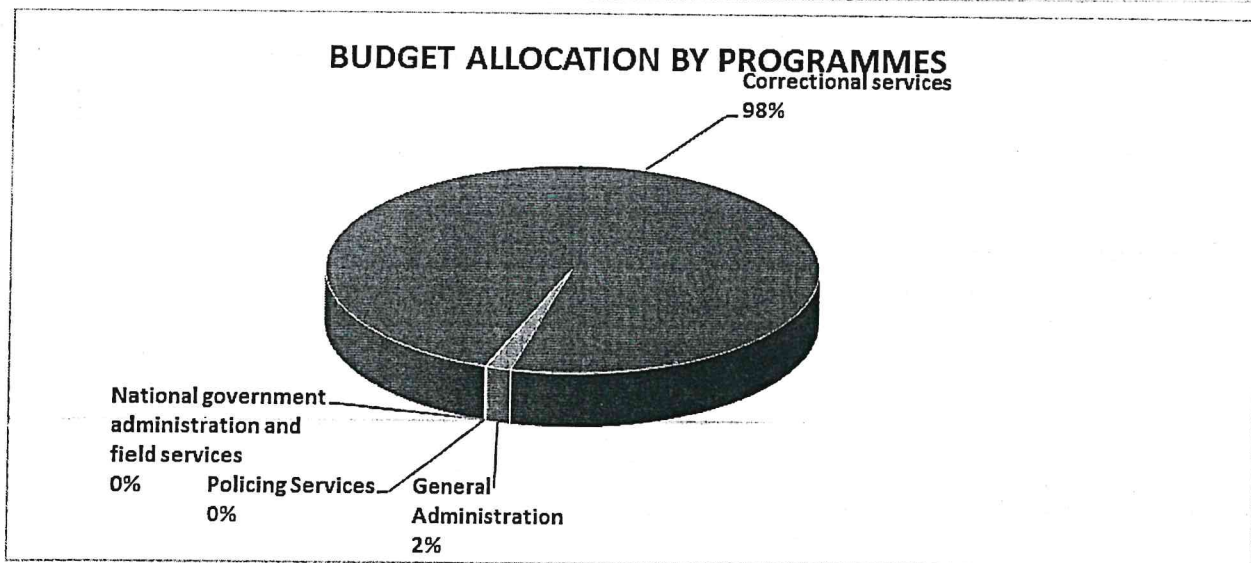
During the period under review the State Department faced challenges as a result of emerging issues in the management of offenders. These included:

- i. Sophistication in crime including terrorism, extremism/radicalization, cybercrimes and computer network hackings leading to challenges in offender management. The State Department has strengthened coordination and partnerships with other state agencies with a view to addressing these challenges.
- ii. The phenomenon of Drug and Substance Abuse in society has affected members of staff and offenders' alike leading to more resources being re-allocated to address the problem at the expense of the other planned programs.
- iii. Austerity measures imposed by the Government from time to time during the financial years affect the effective implementation of the planned activities. To address this, the State Department continues to lobby the Nation Treasury and Parliament to classify correctional services as key priority sector.

BUDGET ALLOCATION

In the financial year 2018/19 the State Department for Correctional Services had a gross budget of **KES 26,643,871,430** which was made up of **KES 26,004,242,968** and **KES 639,628,462** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **KES 26,643,871,430** under the following four programmes:



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I. Programme 1: Correctional Services

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

II. Programme 2: General Administration

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

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

Key Performance Highlights

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

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2019

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

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

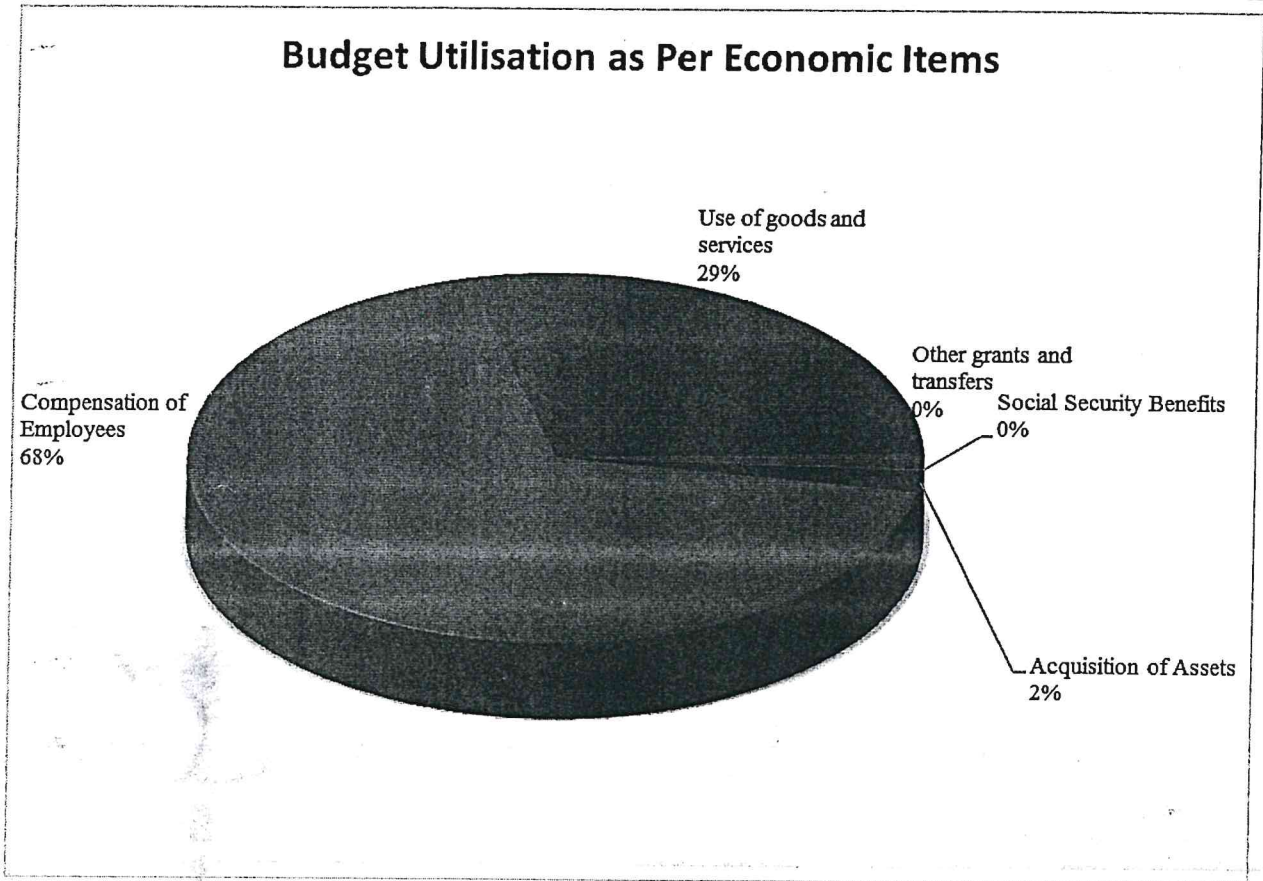
Budget Utilisation

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

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

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Social Security Benefits	15,851,500	15,613,414	238,086
Acquisition of Assets	741,240,079	447,773,135	293,466,943
Total Payments	26,643,871,430	24,884,663,772	1,759,207,657



It is noted that 68% of the State Department’s budget was used in compensation of employees. 29% of the budget was utilised on purchase of goods and services while 2% was utilised in acquisition of assets.

Current Year Performance against Prior Year

Financial Performance	Year to	Year to	Change	%
	30 th June 2019	30 th June 2018		
	KES	KES	KES	Change
Total Receipts	24,885,849,983	23,201,408,732	1,684,441,251	7%
Total Payments	24,884,663,772	23,125,625,142	1,515,191,407	7%
Surplus/(Deficit) for the Year	1,186,210	75,783,590	169,249,844	>100%

Total receipts increased by 7% due to increase funding to the MDA through exchequer releases while there was a substantial amount of pending bills paid during the year.

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Receipts

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

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

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

Payments

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

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

Total Payment Breakdown

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

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

Financial Assets Summary

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

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Bank balances increased by >151% as a result of decreased spending during the year.

Cash balances decreased by 9% due to banking of remaining cash at the year end.

Accounts receivables decreased as a result of capturing of district expenditure.

Sign 
Cabinet Secretary

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

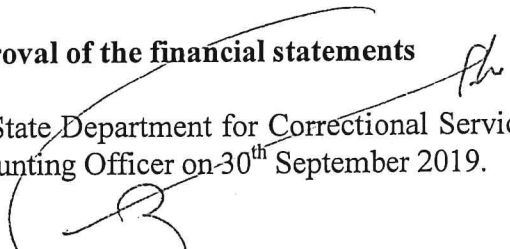
The Accounting Officer in charge of the State Department for Correctional Services is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended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

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


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

Approval of the financial statements

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



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



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

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CORRECTIONAL SERVICES FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department for Correctional Services set out on pages 14 to 35, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation account – recurrent, development and 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 Correctional Services as at 30 June, 2019, 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

Unsupported Transfers from Development Vote to Deposits Account

The statement of assets and liabilities reflects a balance of Kshs.130,469,777 under accounts payables – deposits which includes an amount of Kshs.56,588,053 that was transferred from the State Department's Development Account to Deposits Account. According to Management, the transfer was in relation to retention money withheld from various contractors. However, no documentary evidence was provided for audit review to confirm the contracts in respect of which the retention money was withheld, and the amount deducted and withheld for each contract.

In these circumstances, it was not possible to confirm the validity and accuracy of the account payables – deposits balance of Kshs.130,469,777 as at 30 June, 2019.

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

Other Matter

Pending Bills

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Irregular Procurement Process

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

of the Public Procurement and Asset Disposal Act, 2015, which require that at least one of the members shall not be directly involved in the processing or evaluation of the tenders.

Further, audit review of the bid documents submitted by the bidders revealed that some of the contractors did not have the technical specifications and structural designs for the buildings. In the absence of the architectural designs and other technical specifications, the bidders could not compete openly, fairly and effectively with the other bidders contrary to the requirements of Section 60(1) and (2) of the Public Procurement and Asset Disposal Act, 2015. In addition, examination of the proposed construction contract records and tender documents revealed that the contractors did not submit performance security bond or tender securities as prescribed in the tender documents.

In the circumstances, the provisions of Public Procurement and Asset Disposal Act, 2015 were not fully complied with as regards the contracts worth Kshs.170,721,762.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for 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, Management is responsible for assessing the ability of State Department for Correctional Services to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intension to terminate the State Department or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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 ability of State Department for Correctional Services 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 sustaining 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 control that are identified during the audit.

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

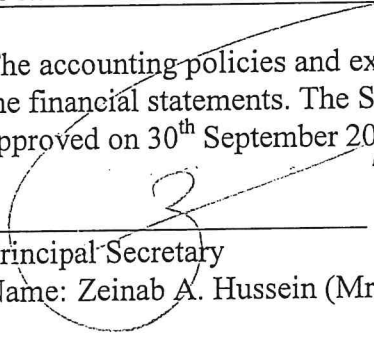
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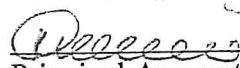
State Department For Correctional Services
 Reports and Financial Statements
 For the year ended June 30, 2019

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019 KES	2017-2018 KES
RECEIPTS			
Transfers from National Treasury	1	24,885,849,983	23,201,408,732
TOTAL REVENUES		24,885,849,983	23,201,408,732
PAYMENTS			
Compensation of Employees	2	16,832,656,735	13,979,350,305
Use of goods and services	3	7,247,732,592	8,512,721,265
Transfers to other government units	4	333,531,297	-
Other grants and transfers	5	7,356,600	14,889,808
Social Security Benefits	6	15,613,414	19,158,742
Acquisition of Assets	7	447,773,136	599,505,022
TOTAL PAYMENTS		24,884,663,773	23,125,625,142
SURPLUS/DEFICIT		1,186,210.25	75,783,590

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


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

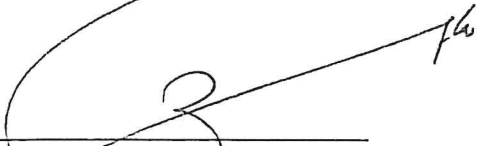

 Principal Accounts Controller
 Name: Daniel Mwangi
 ICPAK Member Number: 9061

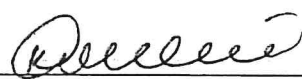
State Department For Correctional Services
 Reports and Financial Statements
 For the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 KES	2017-2018 KES
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	130,764,583	52,164,667
Cash Balances	8B	285,334	314,020
Total Cash And Cash Equivalents		131,049,917	52,478,687
Accounts Receivables - Outstanding Imprest and Clearence Accounts	9	606,070	674,545,397
TOTAL FINANCIAL ASSETS		131,655,987	727,024,084
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	10	130,469,777	51,556,177
NET FINANCIAL ASSETS		1,186,210	675,467,907
REPRESENTED BY			
Fund balance b/fwd	11	675,467,907	702,825,955
Prior year adjustments	12	(675,467,907)	(103,141,638)
Surplus/Defict for the year		1,186,210	75,783,590
NET FINANCIAL POSITION		1,186,210	675,467,907

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


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

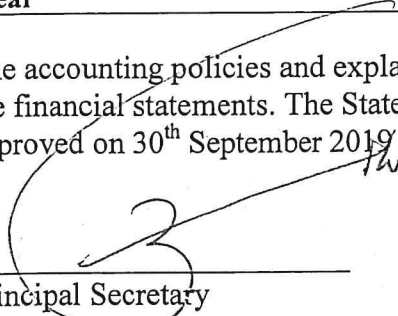

 Principal Accounts Controller
 Name: Daniel Mwangi
 ICPAK Member Number: 9061

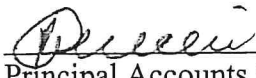
State Department For Correctional Services
 Reports and Financial Statements
 For the year ended June 30, 2019

VI. STATEMENT OF CASH FLOWS

	Note	2018-2019	2017-2018
		KES	KES
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	24,885,849,983	23,201,408,732
		24,885,849,983	23,201,408,732
Payments for operating expenses			
Compensation of Employees	2	16,832,656,735	13,979,350,305
Use of goods and services	3	7,247,732,592	8,512,721,265
Transfers to other government units	4	333,531,297	-
Other grants and transfers	5	7,356,600	14,889,808
Social Security Benefits	6	15,613,414	19,158,742
		24,436,890,638	22,526,120,120
Adjusted for:			
Changes in receivables		673,939,327	(1,152,773)
Changes in payables		78,913,600	44,877,924
Adjustments during the year	12	(675,467,907)	(103,141,638)
Net cash flows from operating activities		332,517,165	615,872,125
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(447,773,136)	(599,505,022)
Net cash flows from Investing Activities		(447,773,136)	(599,505,022)
NET INCREASE IN CASH AND CASH EQUIVALENT		78,571,230	16,367,103
Cash and cash equivalent at BEGINNING of the year		52,478,687	36,111,584
Cash and cash equivalent at END of the year		131,049,917	52,478,687

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


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


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

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


VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c*%
RECEIPTS						
Exchequer releases	15,214,631,546	11,429,239,884	26,643,871,430	24,885,849,983	1,758,021,447	93%
Total Receipts	15,214,631,546	11,429,239,884	26,643,871,430	24,885,849,983	1,758,021,447	93%
Payments						
Compensation of Employees	7,599,103,520	9,219,538,720	16,818,642,240	16,832,656,735	(14,014,494)	100%
Use of goods and services	5,441,330,467	3,283,385,847	8,724,716,314	7,247,732,591	1,476,983,722	83%
Transfers to other government units	294,841,729	38,689,568	333,531,297	333,531,297	-	100%
Other grants and transfers	4,945,000	4,945,000	9,890,000	7,356,600	2,533,400	74%
Social Security Benefits	9,239,125	6,612,375	15,851,500	15,613,414	238,085	98%
Acquisition of Assets	1,865,171,705	(1,123,931,626)	741,240,079	447,773,135	293,466,943	60%
Grand Total	15,214,631,546	11,429,239,884	26,643,871,430	24,884,663,772	1,759,207,657	93%
Surplus/Deficit	-	-	-	1,186,210	(245,033,434)	

Notes

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

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


 Principal/Secretary
 Name: Daniel Mwangi
 ICPAK Member Number: 9061


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

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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

Notes

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

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


Principal Secretary


Principal Accounts Controller

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

Name: Daniel Mwangi

ICPAK Member Number: 9061

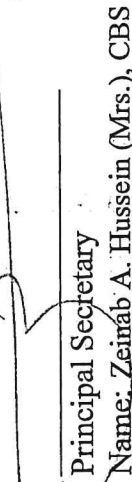
For the year ended June 30, 2019

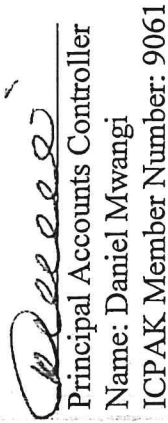
IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	1,812,600,000	(1,172,971,538)	639,628,462	403,277,785	236,350,677	63%
Total Receipts	1,812,600,000	(1,172,971,538)	639,628,462	403,277,785	236,350,677	63%
PAYMENTS						
Acquisition of Assets	1,812,600,000	(1,172,971,538)	639,628,462	403,045,680	236,582,781	63%
Grand Total	1,812,600,000	(1,172,971,538)	639,628,462	403,045,680	236,582,781	63%
Surplus/Deficit				232,105		

The change from KES 1,812,600,000 to KES 639,628,462 was as a result of development budget (2018/2019) supplementary budget. Acquisition of Assets – This was due to incomplete procurement process

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


Principal Secretary
Name: Daniel Mwangi
ICPAK Member Number: 9061


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

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

X BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES

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

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the State Department for Correctional 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 the Entity for all the years presented.

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

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

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Interest on Borrowing

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

SIGNIFICANT ACCOUNTING POLICIES

Repayment of Borrowing (Principal Amount)

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalent

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.

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 2019, this amounted to Kshs 130,469,777 compared to Kshs 51,556,177 in prior period as indicated on note 9.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

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

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

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

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

During the year, errors that have been corrected are disclosed under note 11 explaining the nature and amounts.

15. Related Party Transactions

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

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

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

2 COMPENSATION OF EMPLOYEES

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

3 USE OF GOODS AND SERVICES

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 TRANSFERS TO OTHER GOVERNMENT UNITS

Explanation	2018-2019	2017-2018
	KES	KES
Transfers to national government entities		
NACADA	333,531,297	-
Total	333,531,297	-

5 OTHER GRANTS AND TRANSFERS

Explanation	2018-2019	2017-2018
	KES	KES
Membership dues and subscriptions to international organizations	-	3,120,000
Scholarships and other educational benefits	7,356,600	11,769,808
Total	7,356,600	14,889,808

6 SOCIAL SECURITY BENEFITS

Explanation	2018-2019	2017-2018
	KES	KES
Government pension and retirement benefits	15,613,414	19,158,742
Total	15,613,414	19,158,742

7 ACQUISITION OF ASSETS

	2018-2019	2017-2018
	KES	KES
Non- Financial Assets		
Construction of Buildings	314,355,710	272,488,201
Refurbishment of Buildings	-	1,499,970
Construction and Civil Works	66,724,370	71,669,894
Purchase of Vehicles and Other Transport Equipment	21,965,600	18,650,483
Purchase of Household Furniture and Institutional Equipment	3,897,085	11,242,700
Purchase of Office Furniture and General Equipment	3,558,955	19,599,100
Purchase of Specialized Plant, Equipment and Machinery	37,118,940	194,976,503
Purchase of Certified Seeds, Breeding Stock and Live Animals	152,475	112,875
Rehabilitation of Civil Works	-	9,265,296
Total	447,773,135	599,505,022

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8A: Bank Accounts

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

8B: CASH IN HAND

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

Cash in hand should also be analysed as follows:

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

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2018-2019	2017-2018
	KES	KES
Government Imprests	606,070	410,787
District suspense	0	674,134,610
Total	606,070	674,545,397

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	KES	KES	KES
<i>Kurashali Karakacha Iringo</i>	48,000		48,000
<i>Wilfred Saziru Kati</i>	30,800		30,800
<i>Martin Odhiambo Ogunah</i>	389,570		389,570
<i>Francis Okioga Kinanga</i>	29,400		29,400
<i>George Murithi Richia</i>	7,500		7,500
<i>Stephen Isika Makau</i>	71,400		71,400
<i>Wycliff Oduor Achola</i>	29,400		29,400
TOTAL	606,070		606,070

10. ACCOUNTS PAYABLE

<i>Description</i>	2018-2019	2017-2018
	KES	KES
Deposits	130,469,777	51,556,177
Total	130,469,777	51,556,177

11. FUND BALANCE BROUGHT FORWARD

<i>Description</i>	2018-2019	2017-2018
	KES	KES
Bank accounts	52,164,667	32,182,335
Cash in hand	314,020	3,929,249
Accounts Receivables	674,545,397	673,392,624
Accounts Payables	(51,556,177)	(6,678,253)
Total	675,467,907	702,825,955

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. PRIOR YEAR ADJUSTMENTS

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

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

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13. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the State Department for Correctional Services;

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

Related party transactions:

	2018/2019	2017/2018
	KES	KES
Key Management compensation	NIL	NIL
	=====	=====
Transfers to the Other Ministries Departments and Agencies		
NACADA	333,531,296	NIL
Transfers to other State Corporations and Semi-Autonomous Government Agencies	NIL	NIL
Transfers to Government Development Projects	NIL	NIL
Transfers from other Ministries Departments and Agencies	NIL	NIL
	=====	=====

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14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

14.2: PENDING STAFF PAYABLES

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

14.3: OTHER PENDING PAYABLES

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

**15. IMPLEMENTATION OF PUBLIC ACCOUNTS COMMITTEE
 RECOMMENDATIONS ON THE GOVERNMENT OF KENYA
ACCOUNTS FOR THE FINANCIAL YEAR 2015 2016.**

Reference is made to National Treasury letter ref AG.18/01 Vol.14 (87) dated 1st August 2019 on the above matter.

The State Department for Correctional Services implementation status on the Public Accounts Committee recommendations 2015/2016 is as per the table below.

FINANCIAL YEAR	PARAGRAPH NO AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2015 2016	95 Differences between the Financial Statements and the Trial Balance	National Treasury to table IFMIS guidelines within 3 months after adoption of the 2015 2016 report to the National Assembly	Resolved
2015 2016	96 Acquisition of Assets	Complete and avail to the Auditor General within three months the fixed asset register	Availed
2015 2016	97 Rental of Produced Assets	Avail within three months valid and signed lease contracts for Teleposta and Re-insurance Plaza	Availed
2015 2016	98 Fraudulent Payment of Water bills	Submit to the Auditor general statements reflecting how the over payment of water bills has been accounted for	Availed
2015 2016	99 Accounts Receivables	The explanation by Accounting officer satisfactory	Resolved
2015 2016	100 Pending Bills	Pending Bills closing Committee handling the matter at the National treasury	Ongoing
2015 2016	101 Cash and Bank Balances	Cashbook and Bank balances have been	Resolved

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

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FINANCIAL YEAR	PARAGRAPH NO AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
		154,794,265	
2015 2016	107 Fixed Assets Register	The fixed Assets register availed to the audit General.	Resolved
2015 2016	108 Debtors	Explanation by the Accounting Officer satisfactory	Resolved
2015 2016	109 Suspense Account	Separation of Farm and Industry Central Bank Accounts to enhance accountability.	Ongoing

The State Department is following up on the remaining issues to ensure compliance with the public accounts committee recommendations on the government of Kenya accounts for the financial year 2015/2016.

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

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

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
Sub-Total						
4. Various Suppliers						
M/S Brimaca Ventures	4,003,650	2018	-	4,003,650	-	Liquidity
M/S Teamwork East Africa Ltd	5,250,000	2018	-	5,250,000	-	Liquidity
Jojen Butchery	450,000	2018	-	450,000	-	Liquidity
M/S Twenty Twenty Ventures	315,000	2018	-	315,000	-	Liquidity
M/S M&M Agencies	588,415	2018	-	588,415	-	Liquidity
M/S Peter Kariuki Karaba	201,500	2018	-	201,500	-	Liquidity
M/S M&M Agencies	588,415	2018	-	588,415	-	Liquidity
M/S Mackos General Supplies	216,000	2018	-	216,000	-	Liquidity
M/S Misri & Company	19,000	2018	-	19,000	-	Liquidity
M/S Faben Solution	13,900	2018	-	13,900	-	Liquidity
M/S Kanini Merchants	675,000	2018	-	675,000	-	Liquidity
M/S Drytree General Contractors	5,880,000	2018	-	5,880,000	-	Liquidity
M/S Drytree General Contractors	3,920,000	2018	-	3,920,000	-	Liquidity
M/S Supply Max Agencies	31,400	2018	-	31,400	-	Liquidity
M/S Kiwaka General Merchants	810,000	2018	-	810,000	-	Liquidity
Kinggen Supplies Company Ltd	629,860	2018	-	629,860	-	Procurement Process
M/s Jumbo Commodities	325,000	2018	-	325,000	-	Procurement Process
M/s Dibuche Merchandise Limited	431,242	2018	-	431,242	-	Procurement Process
M/s Fairrate Tyres and Auto Matt	692,500	2018	-	692,500	-	Procurement Process
M/s Byma Tech. Supplies Limited	679,500	2018	-	679,500	-	Procurement Process
M/s Precis Images Enterprises	54,000	2018	-	54,000	-	Procurement Process
M/s Kiwaka General Supplies	220,750	2018	-	220,750	-	Procurement Process

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
M/s Kiwaka General Supplies	825,000	2018	-	825,000	-	Procurement Process
Nexlink Global Supplies Ltd	224,475	2018	-	224,475	-	Procurement Process
Ryce East Africa Limited	148,606	2018	-	148,606	-	Procurement Process
Ryce East Africa Limited	62,000	2018	-	62,000	-	Procurement Process
Denver International	24,620	2018	-	24,620	-	Procurement Process
Ketoways General Agencies	16,500	2018	-	16,500	-	Procurement Process
Globeview General Merchants	948,000	2018	-	948,000	-	Procurement Process
Peleste Limited	180,000	2018	-	180,000	-	Procurement Process
Peleste Limited	144,000	2018	-	144,000	-	Procurement Process
Peleste Limited	144,000	2018	-	144,000	-	Procurement Process
Mpeber Enterprise	45,000	2018	-	45,000	-	Procurement Process
Precise Images Limited	45,400	2018	-	45,400	-	Procurement Process
M/s Kiwaka General Supplies	447,750	2018	-	447,750	-	Procurement Process
Kinggen Supplies Company Ltd	300,600	2018	-	300,600	-	Procurement Process
M/s Kiwaka General Supplies	223,750	2018	-	223,750	-	Procurement Process
Autolink Systems	76,670	2018	-	76,670	-	Procurement Process
Talent Office Suppliers	360,000	2018	-	360,000	-	Procurement Process
Raptors Automobile Works Limited	149,400	2018	-	149,400	-	Procurement Process

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
Bevaj Exclusive Elegance	990,000	2018	-	990,000	-	Procurement Process
Prison Fund(Embu Prison)	816,000	2018	-	816,000	-	Procurement Process
Public Works Supplies Branch	618,360	2018	-	618,360	-	Procurement Process
Kenya Power	331,397	2018	-	331,397	-	Procurement Process
Benson Mariga	25,200	2018	-	25,200	-	Procurement Process
Patrick Kariri	21,000	2018	-	21,000	-	Procurement Process
M/S Peter Kariuki Karaba	192,500	2018	-	192,500	-	Procurement Process
M/S R.H Devani	254,852	2018	-	254,852	-	Procurement Process
M/S Petrokenya Oil Co Ltd	408,525	2019	-	408,525	-	Procurement Process
M/S Peter Kiraba Kariuki	628,000	2019	-	628,000	-	Procurement Process
M/S Belkings Butchery And Supplies Co	569,500	2019	-	569,500	-	Procurement Process
M/S Isuzu East Africa Ltd	25,965	2019	-	25,965	-	Procurement Process
M/S Izmir Enterprises	1,179,600	2019	-	1,179,600	-	Procurement Process
M/S Forces Equipment	1,229,600	2019	-	1,229,600	-	Procurement Process
M/S Dellcom Office Equipments	89,715	2019	-	89,715	-	Procurement Process
M/S Dellcom Office Equipments	146,435	2019	-	146,435	-	Procurement Process
M/S Toyota Kenya	41,543	2019	-	41,543	-	Procurement Process

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

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
Prison Enterprise / Fund (Kamiti Medium)	91,860	2019	-	91,860	-	Procurement Process
Prison Enterprise / Fund (Kamiti Medium)	35,775	2019	-	35,775	-	Procurement Process
Prison Enterprise / Fund (Kamiti Medium)	379,397	2019	-	379,397	-	Procurement Process
Tram Enterprises	495,000	2019	-	495,000	-	Procurement Process
SUBTOTAL 2018 2019 HISTORICAL BILLS	128,023,957		63,791,470	64,232,487.00	70,778,864	
SUB TOTAL 2017 2018 AND EARLIER	6,212,289,160			6,212,289,160	6,212,289,160	
GRAND TOTAL	6,278,208,687		63,791,470	6,278,208,687		

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ANNEX 1B HISTORICAL DEPOSIT ACCOUNT PAYABLES

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

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24	Ngorano	250,959.85	Contractor Retention Monies
25	Meska general contractors	1,089,407.75	Contractor Retention Monies
26	Jarrison electrical	39,303.00	Contractor Retention Monies
27	Mweha enterprises	3,313,241.85	Contractor Retention Monies
28	Seaman engineering	2,867,367.50	Contractor Retention Monies
29	Sunjua builders	1,314,589.25	Contractor Retention Monies
30	Catapult services	374,802.85	Contractor Retention Monies
31	Girth constructions	81,000.00	Contractor Retention Monies
32	Heavy and light construction	419,766.30	Contractor Retention Monies
33	Trident	1,442,928.35	Contractor Retention Monies
34	Mungo contractors	300,154.40	Contractor Retention Monies
35	Mlawa contractors	250,000.00	Contractor Retention Monies
36	Winam plumbers	389,655.00	Contractor Retention Monies
37	Landmark holdings	1,738,314.40	Contractor Retention Monies
38	Desiral k ltd	1,312,700.40	Contractor Retention Monies
39	Dee quen engineering	96,663.55	Contractor Retention Monies
40	Charwins ltd	379,580.00	Contractor Retention Monies
41	Ogaden building contractors	898,931.40	Contractor Retention Monies
42	Uto creations	280,414.05	Contractor Retention Monies
43	Stroutel afrique	214,903.85	Contractor Retention Monies
44	Mmconsulting	681,778.80	Contractor Retention Monies
45	Ems	191,270.25	Contractor Retention Monies
46	Mupewa	451,827.50	Contractor Retention Monies
47	Joyler enterprises	41,923.30	Contractor Retention Monies
48	Schindler	750,330.00	Contractor Retention Monies
49	Highpoint agencies	1,959,812.70	Contractor Retention Monies
50	Kaisa construction ltd	633,379.00	Contractor Retention Monies

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

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KES) 2017/2018	Additions during the year (KES)	Disposals during the year (KES)	Historical Cost c/f (KES) 208/2019
Land	-	-	-	-
Buildings and structures	934,294,589	314,355,711	-	1,248,650,300
Transport equipment	62,555,895	21,965,600	-	84,521,495
Office equipment, furniture and fittings	38,686,873	7,456,040	-	46,142,913
ICT Equipment, Software and Other ICT Assets	18,197,514	-	-	18,197,514
Other Machinery and Equipment	748,837,986	-	-	748,837,986
Purchase of Office Furniture and General Equipment	40,841,800	37,118,940	-	77,960,740
Purchase of Certified Seeds, Breeding Stock and Live Animals	225,750	152,475	-	378,225
Intangible assets Rehabilitation of Civil Works	69,972,459	66,724,369	-	136,696,828
Voted provision for Deposit from retention monies 2013	-	56,588,053	-	56,588,053
Total	1,913,612,866	477,773,135	-	2,324,267,061

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year.

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

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

State Department For Correctional Services
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17.	Kisauni probation office	Construction of Kisauni probation office	PS	YES
18.	Kapsabet (Nandi) probation office	Kapsabet (Nandi) probation office	PS	YES
19.	Nyandarua South (Engineer) Probation office	Construction of Nyandarua South (Engineer) Probation office	PS	YES
20.	Voi Probation office	Construction of Voi Probation office	PS	YES
21.	Webuye Probation office	Construction of Webuye Probation office	PS	YES
22.	Meru South (Chuka) Probation office	Construction of Meru South (Chuka) Probation office	PS	YES

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

ANNEX 4- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance

Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
2110100 Basic Salaries - Permanent Employees	13,119,674,378.20	0.00	10,282,525,989.45	0.00
2110200 Basic Wages - Temporary Employees	9,999,999.30	0.00	9,999,402.25	0.00
2110300 Personal Allowances paid as part of Salary	3,702,982,357.20	0.00	3,686,824,914.30	0.00
2110400 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	16,832,656,734.70	0.00	13,979,350,306.00	0.00
2210100 Utilities, Supplies and Services	566,857,790.50	0.00	602,211,921.45	0.00
2210200 Communication, Supplies and Services	34,821,642.50	0.00	42,912,768.15	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	237,956,199.65	0.00	395,659,692.05	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	5,685,214.00	0.00	24,563,544.45	0.00
2210500 Printing , Advertising and Information Supplies and Services	4,254,721.00	0.00	10,967,444.00	0.00
2210600 Rentals of Produced Assets	94,009,116.60	0.00	104,956,772.15	0.00
2210700 Training Expenses	12,051,242.00	0.00	365,756,271.30	0.00
2210800 Hospitality Supplies and Servi	69,849,420.35	0.00	114,320,276.00	0.00
2210900 Insurance Costs	1,500,000,000.00	0.00	1,500,052,000.00	0.00
2211000 Specialised Materials and Supp	3,776,262,800.40	0.00	4,074,213,141.95	0.00
2211100 Office and General Supplies and Services	48,370,344.45	0.00	55,531,801.85	0.00
2211200 Fuel Oil and Lubricants	526,721,074.90	0.00	726,855,337.85	0.00
2211300 Other Operating Expenses	261,871,868.55	0.00	331,170,951.00	0.00
2210000 Goods and Services	7,138,711,434.90	0.00	8,349,171,922.20	0.00
2220100 Routine Maintenance - Vehicles	100,003,495.75	0.00	114,564,563.55	0.00
2220200 Routine Maintenance - Other Assets	9,017,661.05	0.00	49,070,880.00	0.00
2220000 Routine Maintenance	109,021,156.80	0.00	163,635,443.55	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	3,120,000.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	3,120,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	333,531,296.50	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	333,531,296.50	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	7,356,600.00	0.00	11,769,807.50	0.00
2640000 Other Transfers and Emergency Relief	7,356,600.00	0.00	11,769,807.50	0.00
2710100 Government Pension and Retirement Benefits	15,613,414.35	0.00	19,158,742.00	0.00
2710000 Social Security Benefits	15,613,414.35	0.00	19,158,742.00	0.00
3110100 Purchase of Buildings	0.00	0.00	0.00	0.00
3110200 Construction of Building	314,355,710.90	0.00	272,488,201.25	0.00
3110300 Refurbishment of Buildings	0.00	0.00	1,499,970.00	0.00
3110500 Construction and Civil Works	66,724,369.60	0.00	71,669,893.95	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	21,965,600.00	0.00	18,650,483.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	3,897,085.00	0.00	11,242,700.00	0.00
3111000 Purchase of Office Furniture and General Equipment	3,558,955.00	0.00	19,599,100.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	37,118,940.00	0.00	194,976,503.10	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	152,475.00	0.00	112,875.00	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	9,265,295.70	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3110000 Acquisition of Fixed Capital Assets	447,773,135.50	0.00	699,605,022.00	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	786,392,742.85	0.00	450,645,684.50
6510000 Special Accounts	0.00	786,392,742.85	0.00	450,645,684.50
6530100 Recurrent Bank Accounts	0.00	12,099,453,275.00	0.00	14,417,300,846.20
6530000 Recurrent Bank Accounts	0.00	12,099,453,275.00	0.00	14,417,300,846.20
6540100 Development Bank Accounts	0.00	641,313,772.15	0.00	558,576,630.85
6540000 Development Bank Accounts	0.00	641,313,772.15	0.00	558,576,630.85
6550100 Deposit Bank Accounts	0.00	85,837,676.40	0.00	81,392,299.30
6550000 Deposit Bank Account	0.00	85,837,676.40	0.00	81,392,299.30
6580100 Cash in Hand	13,997,466,323.05	0.00	32,269,739,566.65	0.00
6580000 Cash in Hand	13,997,466,323.05	0.00	32,269,739,566.65	0.00
6710100 Debtors & Advances - Employees	0.00	25,238,354.15	0.00	20,669,780.35
6710000 Domestic Debtors & Advances	0.00	25,238,354.15	0.00	20,669,780.35
6740100 Other Debtors & Pre-payments	98,574,123.20	0.00	86,873,031.60	0.00
6740000 Other Debtors & Pre-payments	98,574,123.20	0.00	86,873,031.60	0.00
6760100 Imprests	69,595,144.70	414,036.30	3,221,020.00	17,341,398.85
6760000 Government Imprests	69,595,144.70	414,036.30	3,221,020.00	17,341,398.85
6770100 Ministerial Agency Accounts	1,550,000.00	0.00	1,550,000.00	0.00
6770000 Agency Accounts	1,550,000.00	0.00	1,550,000.00	0.00
6780100 Suspense & Clearance Account	645,396,334.00	401,742.10	677,926,721.55	0.00
6780000 Suspense & Clearance Account	645,396,334.00	401,742.10	677,926,721.55	0.00
6790100 Other Current System A/cs	105,300.00	0.00	105,300.00	0.00
6790000 Other Current Assets (System A/cs)	105,300.00	0.00	105,300.00	0.00
7310100 General Deposits Items	1,107,542,208.10	0.00	965,504,029.15	0.00
7310000 Deposits	1,107,542,208.10	0.00	965,504,029.15	0.00
7320000 Other Liabilities	30,153,003.95	113,237.00	30,153,003.95	113,237.00
7320100 Salary Deductions	2,290,445,036.40	1,965,722,779.60	1,230,295,792.55	902,038,111.65
7320200 Other General Liabilities	0.00	3,397,573.55	0.00	3,650,607.05
7320000 Other Liabilities	2,320,598,040.35	1,969,233,590.15	1,260,448,796.50	905,801,955.70
7380100	0.00	1,825,031.55	0.00	2,166,132.20
7380000 Withholding Taxes	0.00	1,825,031.55	0.00	2,166,132.20
7390100 System Required Liabilities	2,561,746,796.35	0.00	2,600,258,674.95	0.00
7399900	0.00	4,094,611,202.30	0.00	20,315,252,326.25
7390000 System Required Liabilities A/cs	2,561,746,796.35	4,094,611,202.30	2,600,258,674.95	20,315,252,326.25
9910100 General Provisions	0.00	2,806,522.25	0.00	2,619,971.90
9910200 Exchequer Provisions	0.00	69,480,329,577.35	0.00	44,594,479,594.35
9910000 Provisions	0.00	69,483,136,099.60	0.00	44,597,099,566.25
9999900	43,500,619,480.05	0.00	20,374,908,236.80	0.00
9990000 Opening Balance Reserves	43,500,619,480.05	0.00	20,374,908,236.80	0.00
Total	43,660,787,359.85	43,660,787,359.85	87,221,126,527.55	87,221,205,727.55

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

Prepared By: ISAACK BARASA

Date: 30-09-2019

Reviewed By: Moses Shengo

Date: 30-09-2019

Approved By: MURANGI DANIEL

Date: 30-09-2019

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	24,885,849,983.00	23,265,408,732.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		24,885,849,983.00	23,265,408,732.00
PAYMENTS			
Compensation of Employees	12	16,832,656,734.70	13,979,350,306.00
Use of goods and Services	13	7,247,732,591.70	8,512,807,365.75
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	333,531,296.50	0.00
Other Grants and Transfers	16	7,356,600.00	14,889,807.50
Social Security Benefits	17	15,613,414.35	19,158,742.00
Acquisition of Assets	18	447,773,135.50	599,505,022.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		24,884,663,772.75	23,125,711,243.25
SURPLUS/DEFICIT		1,186,210.25	139,697,488.75

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

Prepared By: ISAAC BARASADate: 30.09.2019Reviewed By: Moses SiengoDate: 30.09.2019Approved By: ALWANGI DANIELDate: 30.09.2019





Statement of Financial Position

Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(13,612,997,466.40)	(15,507,915,460.85)
Cash Balances	22B	13,997,466,323.05	32,269,739,566.65
Total Cash And Cash Equivalents		384,468,856.65	16,761,824,105.80
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	789,166,769.35	731,664,893.95
TOTAL FINANCIAL ASSETS		1,173,635,626.00	17,493,488,999.75
Financial Liabilities			
Accounts Payables - Deposits	24	75,782,779.20	16,397,008,913.55
NET FINANCIAL ASSETS		1,097,852,846.80	1,096,480,086.20
REPRESENTED BY			
Fund Balance b/fwd	25	1,096,480,086.20	762,316,429.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		1,186,210.25	139,697,488.75
NET FINANCIAL POSITION		1,097,666,296.45	902,013,917.75

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

Prepared By: LEAH BARDEA

Date: 30-09-2019

Reviewed By: Moses Siringo

Date: 30-09-2019

Approved By: MURANGI DANIEL

Date: 30-09-2019



STATEMENT OF CASH FLOW

Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	24,885,849,983.00	23,265,408,732.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	16,832,656,734.70	13,979,350,306.00
Use of goods and Services	13	7,247,732,591.70	8,512,807,365.75
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	333,531,296.50	0.00
Other Grants and Transfers	16	7,356,600.00	14,889,807.50
Social Security Benefits	17	15,613,414.35	19,158,742.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(16,378,728,009.75)	4,538,327,404.50
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(15,929,768,664.00)	5,277,529,915.25
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	447,773,135.50	599,505,022.00
Net Cash Flow From Investing Activities	B	(447,773,135.50)	(599,505,022.00)
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	(16,377,541,799.50)	4,678,024,893.25
Cash and Cash Equivalent at BEGINNING of The Year		16,761,824,105.80	11,889,333,044.10
Cash and Cash Equivalent at END of The Year	22A+22B	384,468,856.65	16,761,824,105.80

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

Prepared By: Isaac BARASA

Date: 30.09.2019

Reviewed By: Moses Siringo

Date: 30-09-2019

Approved By: MURANGI ADWISL

Date: 30.09.2019





Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	24,885,849,983.00	23,265,408,732.00
TOTAL		24,885,849,983.00	23,265,408,732.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00

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

12 Compensation of Employees

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

13 Use of goods and Services

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

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	333,531,296.50	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		333,531,296.50	0.00

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	3,120,000.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	7,356,600.00	11,769,807.50
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		7,356,600.00	14,889,807.50

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	15,613,414.35	19,158,742.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		15,613,414.35	19,158,742.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	314,355,710.90	272,488,201.25
Refurbishment of Buildings	3110300	0.00	1,499,970.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	66,724,369.60	71,669,893.95
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	21,965,600.00	18,650,483.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	3,897,085.00	11,242,700.00
Purchase of Office Furniture and General Equipment	3111000	3,558,955.00	19,599,100.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	37,118,940.00	194,976,503.10
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	152,475.00	112,875.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	9,265,295.70
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		447,773,135.50	599,505,022.00

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

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

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

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

TOTAL		839,643,477.65	801,245,212.35
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24. ACCOUNTS PAYABLE

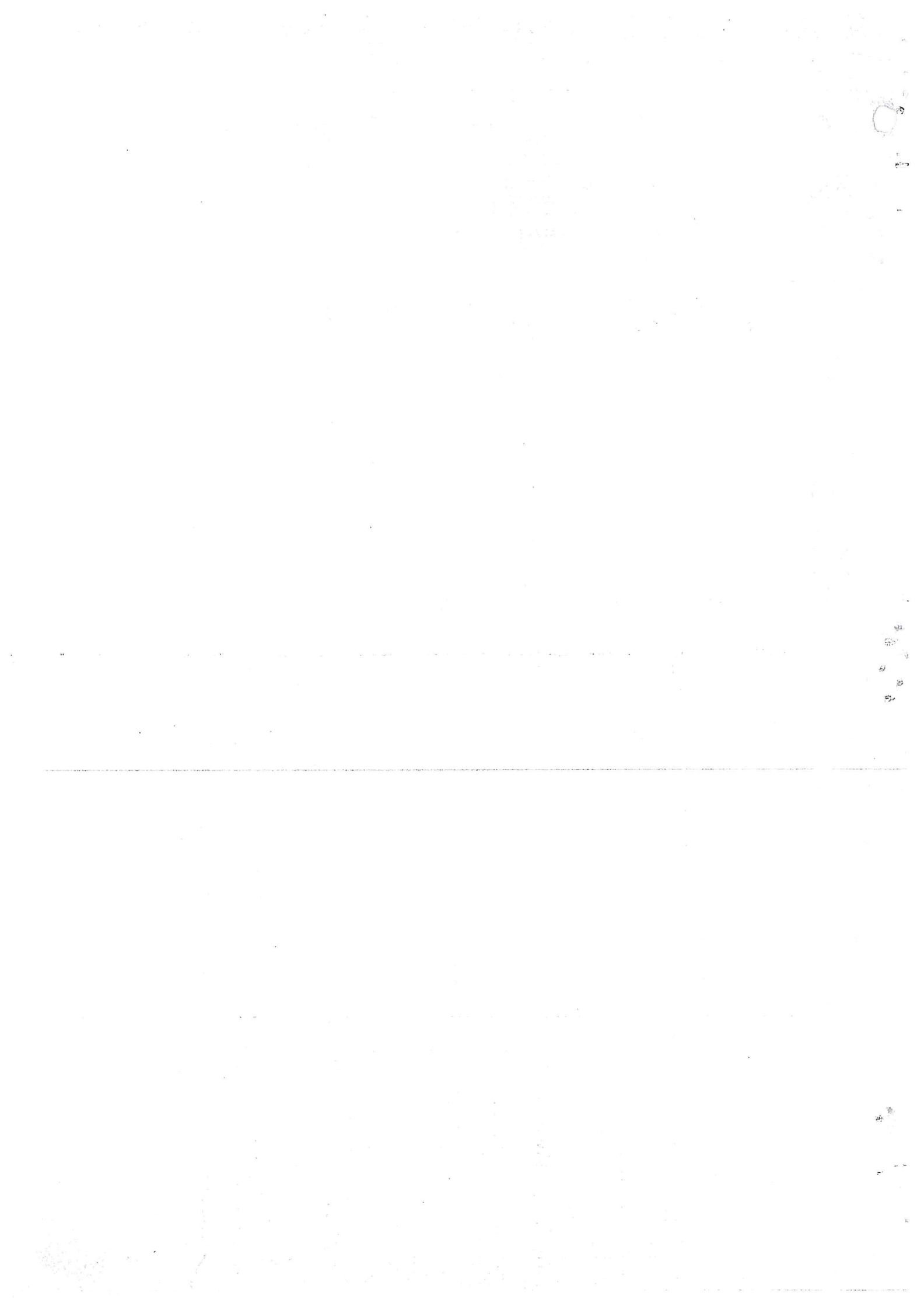
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(351,364,450.20)	(354,646,840.80)
Deposits	7310000	(1,107,542,208.10)	(965,504,029.15)
Withholding Taxes	7380000	1,825,031.55	2,166,132.20
System Required Liabilities A/cs	7390000	1,532,864,405.95	17,714,993,651.30
TOTAL		75,782,779.20	16,397,008,913.55

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(15,507,915,460.85)	3,140,253,988.40
Opening Balance Cash	22B	32,269,739,566.65	8,749,079,055.70
Opening Balance Receivables - Imprest and Clearance Accounts	23	731,664,893.95	697,586,405.05
Opening Balance - Deposits	24	(16,397,008,913.55)	(11,824,603,020.15)
TOTAL		1,096,480,086.20	762,316,429.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00





Statement of Budget Execution - Recurrent Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

	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%
PTS								
Receipts								
Security Contribution	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Domestic and Foreign	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Other Government	5	0.00	0.00	0.00	0.00	24,482,572,198.00	(24,482,572,198.00)	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Domestic Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Foreign Borrowings	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Sales of Assets	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Refunds	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Equity Holdings	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Receipts		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	24,482,572,198.00	(24,482,572,198.00)	0.00%
EXPENSES								
Compensation of Employees	12	7,599,103,520.00	0.00	9,219,538,720.00	16,818,642,240.00	16,832,656,734.70	(14,014,494.70)	100.08%
Grants and Services	13	5,441,330,467.00	22,030.00	3,283,363,817.00	8,724,716,314.00	7,247,732,591.70	1,476,983,722.30	83.07%
Grants	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants to Other Government Units	15	294,841,729.00	0.00	38,689,568.00	333,531,297.00	333,531,296.50	0.50	100.00%
Grants and Transfers	16	4,945,000.00	0.00	4,945,000.00	9,890,000.00	7,356,600.00	2,533,400.00	74.38%
Security Benefits	17	9,239,125.00	0.00	6,612,375.00	15,851,500.00	15,613,414.35	238,085.65	98.50%
Grants from Assets	18	52,571,705.00	(22,030.00)	49,061,942.00	101,611,617.00	44,727,455.00	56,884,162.00	44.02%
Grants from Loans	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Principal on Domestic	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Foreign Borrowing	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grants from Other Government		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		13,402,031,546.00	0.00	12,602,211,422.00	26,004,242,968.00	24,481,618,092.25	1,522,624,875.75	94.14%



Statement of Budget Execution - Development Expenditure

Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

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

Prepared By:

ISAAC BARASA

Reviewed By:

Nancy Sirenga

Approved By:

MICHAEL DANONZI

Date:

30.09.2019

Date:

30-09-2019

Date:

30.09.2019



Statement of Budget Execution

Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

	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%
PTS								
Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments from Domestic and Foreign	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prisoner releases	4	0.00	0.00	0.00	0.00	24,885,849,983.00	(24,885,849,983.00)	0.00%
Payments from Other Government	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments from Investments and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments from Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	24,885,849,983.00	(24,885,849,983.00)	0.00%
ENTS								
Compensation of Employees	12	7,599,103,520.00	0.00	9,219,538,720.00	16,818,642,240.00	16,832,656,734.70	(14,014,494.70)	100.08%
Payments for Goods and Services	13	5,441,330,467.00	22,030.00	3,283,363,817.00	8,724,716,314.00	7,247,732,591.70	1,476,983,722.30	83.07%
Utilities	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to Other Government Units	15	294,841,729.00	0.00	38,689,568.00	333,531,297.00	333,531,296.50	0.50	100.00%
Grants and Transfers	16	4,945,000.00	0.00	4,945,000.00	9,890,000.00	7,356,600.00	2,533,400.00	74.38%
Security Benefits	17	9,239,125.00	0.00	6,612,375.00	15,851,500.00	15,613,414.35	238,085.65	98.50%
Amortization of Assets	18	1,865,171,705.00	(22,030.00)	(1,123,909,596.00)	741,240,079.00	447,773,135.50	293,466,943.50	60.41%
Debt Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payment of Principal on Domestic Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments	21	15,214,631,546.00	0.00	11,429,239,884.00	26,643,871,430.00	24,884,663,772.75	1,759,207,657.25	93.40%
Total		15,214,631,546.00	0.00	11,429,239,884.00	26,643,871,430.00	24,884,663,772.75	1,759,207,657.25	93.40%



Statement of Budget Execution

Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

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

Prepared By:

ISAAC BARASA

Reviewed By:

Moses Sirengi

Approved By:

MURIEL DANIEL

Date:

30.09.2019

Date:

30-09-2019

Date:

30.09.2019

**SUMMARY STATEMENT OF DEPOSITS**

Entity: 1023-State Department For Correctional Services

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	(81,392,299.30)	(10,596,023.15)
Transfers of retentions during the year	2,259,200.00	0.00
Payments made out of deposit account during the year	6,704,577.10	70,796,276.15
Closing Balance	(85,837,676.40)	(81,392,299.30)

Principal Secretary
Controller

Principal Accounts

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

Prepared By: TERENCE BARASADate: 30-09-2019Reviewed By: MOREI SIRENGODate: 30-09-2019Approved By: MWANGI DANIELDate: 30-09-2019

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**Budget Execution by Programme and Economic Classification**

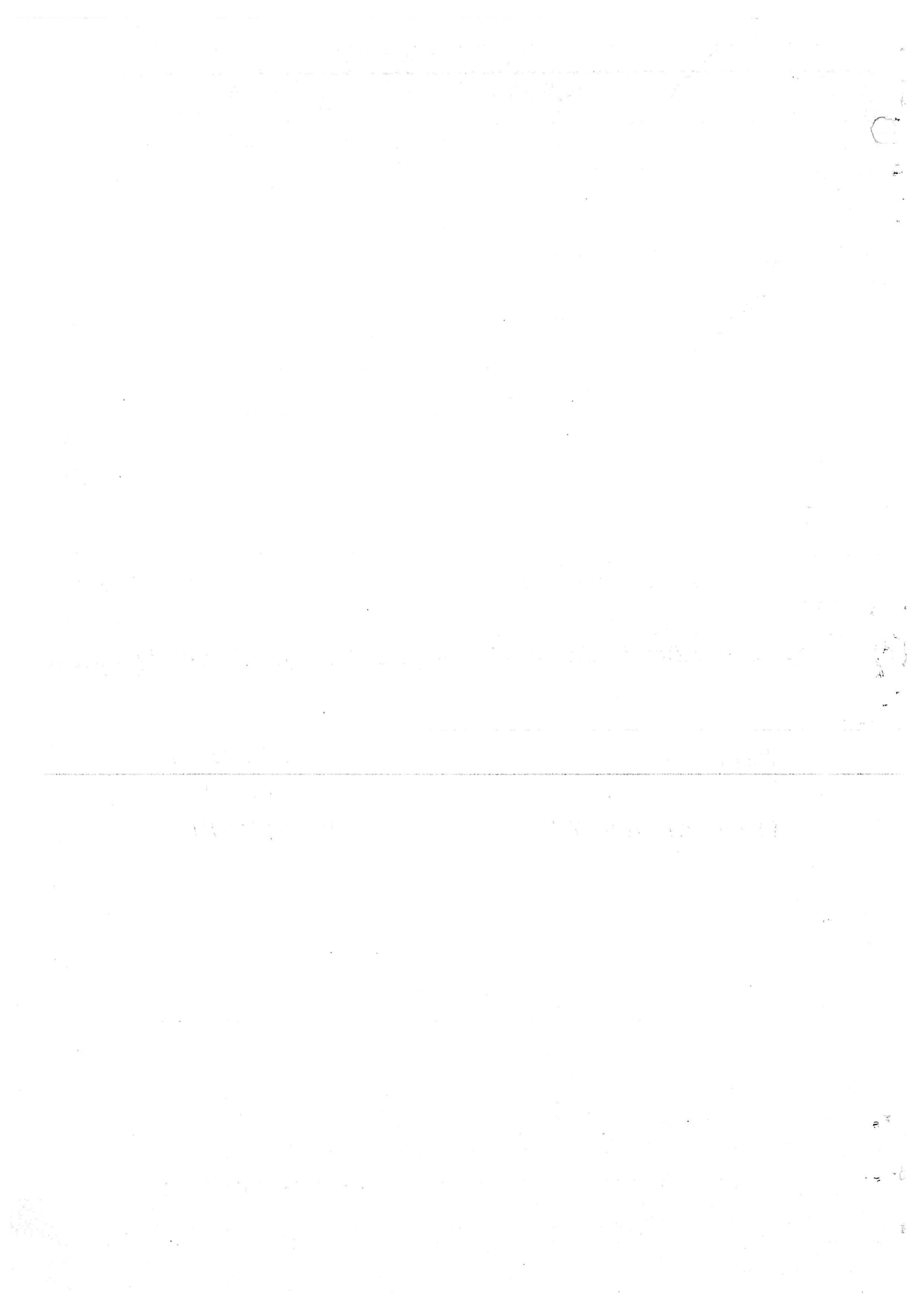
Entity: 1023-State Department For Correctional Services

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	(12,538,153.00)	12,538,153.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	(499,823.00)	499,823.00
	3110000	Acquisition of Fixed Capital Assets	0.00	(12,038,330.00)	12,038,330.00
0601000000		Policing Services	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0602000000		National Government Administration and Field Services	333,531,297.00	333,531,296.50	0.50
	2630000	Grants & Transfer To Other Govt. Units	333,531,297.00	333,531,296.50	0.50
0603000000		Government Printing Services	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0604000000		Correctional services	25,794,649,778.00	24,096,819,773.75	1,697,830,004.25
	2110000	Wages and Salary Contributions	16,659,914,250.00	16,659,911,169.05	3,080.95
	2210000	Goods and Services	8,314,682,286.00	6,914,921,059.15	1,399,761,226.85
	2220000	Routine Maintenance	119,471,663.00	105,379,152.80	14,092,510.20
	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	9,890,000.00	7,356,600.00	2,533,400.00
	2710000	Social Security Benefits	6,051,500.00	6,011,880.25	39,619.75
	3110000	Acquisition of Fixed Capital Assets	684,640,079.00	403,239,912.50	281,400,166.50
0623000000			515,690,355.00	465,861,626.75	49,828,728.25
	2110000	Wages and Salary Contributions	158,727,990.00	158,710,024.40	17,965.60
	2210000	Goods and Services	279,872,972.00	236,760,110.25	43,112,861.75
	2220000	Routine Maintenance	10,689,393.00	4,201,905.00	6,487,488.00
	2710000	Social Security Benefits	9,800,000.00	9,601,534.10	198,465.90
	3110000	Acquisition of Fixed Capital Assets	56,600,000.00	56,588,053.00	11,947.00
0624000000			0.00	(115,900.00)	115,900.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	(115,900.00)	115,900.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
		Grand Total	26,643,871,430.00	24,883,558,644.00	1,760,312,786.00

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

Prepared By: ISAAC BARASADate: 30-09-2019Reviewed By: Moses SirengoDate: 30-09-2019Approved By: MUSANGI DANIELDate: 30-09-2019





Budget Execution by Heads and Programmes

Entity: 1023-State Department For Correctional Services

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	(12,538,153.00)	12,538,153.00
	0000000000	Default - Non Programmatic	0.00	(12,538,153.00)	12,538,153.00
1023000100		County Administrative Services - Prisons	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000200		Penal Institutions	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
	0623000000		0.00	0.00	0.00
	0601000000	Policing Services	0.00	0.00	0.00
1023000300		Prisons Staff Training College	575,809,215.00	570,907,403.15	4,901,811.85
	0604000000	Correctional services	575,809,215.00	570,907,403.15	4,901,811.85
1023000400		Telecommunications Branch - Prisons	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000500		Borstal Institutions	136,946,113.00	121,941,761.15	15,004,351.85
	0604000000	Correctional services	136,946,113.00	121,941,761.15	15,004,351.85
1023000600		Directorate of Rehabilitation	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023000800		Probation Services	161,307,021.00	126,641,501.70	34,665,519.30
	0604000000	Correctional services	161,307,021.00	126,641,501.70	34,665,519.30
1023000900		Probation Hostels	75,593,992.00	74,290,403.85	1,303,588.15
	0604000000	Correctional services	75,593,992.00	74,290,403.85	1,303,588.15
1023001000		County Probation Services	37,413,949.00	32,606,556.00	4,807,393.00
	0604000000	Correctional services	37,413,949.00	32,606,556.00	4,807,393.00
1023001100		Sub-County Probation Services	704,407,712.00	699,674,324.65	4,733,387.35
	0604000000	Correctional services	704,407,712.00	699,674,324.65	4,733,387.35
1023001200		Community Service Order	76,763,791.00	68,347,073.45	8,416,717.55
	0604000000	Correctional services	76,763,791.00	68,347,073.45	8,416,717.55
1023001300		Aftercare Services	14,819,811.00	14,644,732.90	175,078.10
	0604000000	Correctional services	14,819,811.00	14,644,732.90	175,078.10
1023001400		Community Service Order Secretariat	18,189,834.00	17,712,056.25	477,777.75
	0604000000	Correctional services	18,189,834.00	17,712,056.25	477,777.75
1023001500		Finance and Procurement Services - Coordination	24,477,163.00	20,445,106.60	4,032,056.40
	0604000000	Correctional services	0.00	0.00	0.00
	0623000000		24,477,163.00	20,445,106.60	4,032,056.40
	0603000000	Government Printing Services	0.00	0.00	0.00
1023001600		General Administrative Services - Coordination	383,953,815.00	343,422,898.85	40,530,916.15
	0603000000	Government Printing Services	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
	0623000000		383,953,815.00	343,422,898.85	40,530,916.15
1023001700		Development Planning Services - Coordination	32,937,013.00	29,951,455.00	2,985,558.00
	0623000000		32,937,013.00	29,951,455.00	2,985,558.00
1023001800		Integrated Correctional Services Reform	17,722,364.00	15,454,113.30	2,268,250.70
	0623000000		17,722,364.00	15,454,113.30	2,268,250.70
1023001900		Headquarters Administrative Services - Prisons	3,888,681,763.00	2,671,584,406.25	1,217,097,356.75
	0604000000	Correctional services	3,888,681,763.00	2,671,584,406.25	1,217,097,356.75
	0623000000		0.00	0.00	0.00
1023002100		Betting Control Headquarters	0.00	(115,900.00)	115,900.00
	0624000000		0.00	(115,900.00)	115,900.00
1023002200			11,454,828.00	9,958,953.00	1,495,875.00
	0604000000	Correctional services	11,454,828.00	9,958,953.00	1,495,875.00
1023002300		Regional Commands	14,859,928,773.00	14,856,687,986.55	3,240,786.45
	0604000000	Correctional services	14,859,928,773.00	14,856,687,986.55	3,240,786.45
1023002400		Maximum and High Risk Prisons	1,401,928,859.00	1,315,968,106.50	85,960,752.50
	0604000000	Correctional services	1,401,928,859.00	1,315,968,106.50	85,960,752.50
1023002500		Medium and Other Districts Prisons	3,031,185,480.00	2,988,323,640.55	42,861,839.45
	0604000000	Correctional services	3,031,185,480.00	2,988,323,640.55	42,861,839.45
1023002600		Medium & Other Districts Prisons - Continued	217,190,175.00	181,073,240.30	36,116,934.70
	0604000000	Correctional services	217,190,175.00	181,073,240.30	36,116,934.70

1023002700		National Agency for Campaign Against Drug Abuse - NACADA	333,531,297.00	333,531,296.50	0.50
	0602000000	National Government Administration and Field Services	333,531,297.00	333,531,296.50	0.50
1023002800		Family Protection - Street Families	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100100		Security in Penal Facilities	14,535,673.00	12,866,875.80	1,668,797.20
	0604000000	Correctional services	14,535,673.00	12,866,875.80	1,668,797.20
1023100200		Construction of Penal Facilities	40,087,602.00	34,899,534.10	5,188,067.90
	0604000000	Correctional services	40,087,602.00	34,899,534.10	5,188,067.90
1023100300		Irrigation and Modernization of Prison Farms	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100400		Modernization of Prison Industries	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100500		Prison Staff Housing	118,521,684.00	96,625,718.90	21,895,965.10
	0604000000	Correctional services	118,521,684.00	96,625,718.90	21,895,965.10
1023100600		Construction of Farm Stores	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100700		Modernization of Penal Training Facilities	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100800		Construction of Probation Hostel	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023100900		Office Accommodation	18,738,700.00	11,292,963.80	7,445,736.20
	0604000000	Correctional services	18,738,700.00	11,292,963.80	7,445,736.20
1023101000		Refurbishment of State Department Headquarters (Teleposta)	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
	0623000000		0.00	0.00	0.00
1023101100		Construction of Penal Facilities - II.	4,742,980.00	2,217,548.80	2,525,431.20
	0604000000	Correctional services	4,742,980.00	2,217,548.80	2,525,431.20
1023101200		Security in Penal Institutions	61,637,715.00	0.00	61,637,715.00
	0604000000	Correctional services	61,637,715.00	0.00	61,637,715.00
1023101300		Construction Of Penal Facilities	60,562,550.00	41,755,423.00	18,807,127.00
	0604000000	Correctional services	60,562,550.00	41,755,423.00	18,807,127.00
1023101400		Revitalisation Of Prison Farms	84,290,258.00	35,965,600.00	48,324,658.00
	0604000000	Correctional services	84,290,258.00	35,965,600.00	48,324,658.00
1023101500		Modernization Of Prison Industries	54,900,000.00	9,900,000.00	45,000,000.00
	0604000000	Correctional services	54,900,000.00	9,900,000.00	45,000,000.00
1023101600		Construction of Staff Houses	21,050,000.00	21,037,147.50	12,852.50
	0604000000	Correctional services	21,050,000.00	21,037,147.50	12,852.50
1023101700		Staff Houses through strategic intervention	0.00	0.00	0.00
	0604000000	Correctional services	0.00	0.00	0.00
1023101900		Modernisation Of Prison Staff training	20,000,000.00	20,000,000.00	0.00
	0604000000	Correctional services	20,000,000.00	20,000,000.00	0.00
1023102000		Construction Of Probation Hostels	39,500,000.00	30,577,918.00	8,922,082.00
	0604000000	Correctional services	39,500,000.00	30,577,918.00	8,922,082.00
1023102100		Construction Of Probation Office Blocks	39,561,300.00	24,418,897.60	15,142,402.40
	0604000000	Correctional services	39,561,300.00	24,418,897.60	15,142,402.40
1023102500		Machakos Main Staff Residential Houses.	4,900,000.00	4,900,000.00	0.00
	0604000000	Correctional services	4,900,000.00	4,900,000.00	0.00
1023102700		Refund Of Retention Monies	56,600,000.00	56,588,053.00	11,947.00
	0623000000		56,600,000.00	56,588,053.00	11,947.00
		Grand Total	26,643,871,430.00	24,883,558,644.00	1,760,312,786.00

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

Prepared By: _____

Date: _____

Reviewed By: Moses Shungo

Date: 30-09-2019

Approved By: MURIEL AMIEL

Date: 30-09-2019



Budget Execution By Programmes and Sub-Programmes

Entity: 1023-State Department For Correctional Services

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	(12,538,153.00)	12,538,153.00
	0000000000	Default - Non Programmatic	0.00	(12,538,153.00)	12,538,153.00
0601000000		Policing Services	0.00	0.00	0.00
	0601010000	Kenya Police Services	0.00	0.00	0.00
0602000000		National Government Administration and Field Services	333,531,297.00	333,531,296.50	0.50
	0602040000	National Campaign against Drug and Substance Abuse	333,531,297.00	333,531,296.50	0.50
0603000000		Government Printing Services	0.00	0.00	0.00
	0603010000	Government Printing Services	0.00	0.00	0.00
0604000000		Correctional services	25,794,649,778.00	24,096,819,773.75	1,697,830,004.25
	0604010000	Offender Services	24,001,089,625.00	22,395,746,989.40	1,605,342,635.60
	0604020000	Capacity Development	595,809,215.00	590,907,403.15	4,901,811.85
	0604040000	Probation and After Care Service	1,197,750,938.00	1,110,165,381.20	87,585,556.80
0623000000			515,690,355.00	465,861,626.75	49,828,728.25
	0623010000		515,690,355.00	465,861,626.75	49,828,728.25
0624000000			0.00	(115,900.00)	115,900.00
	0624010000		0.00	(115,900.00)	115,900.00
Grand Total			26,643,871,430.00	24,883,558,644.00	1,760,312,786.00

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

Prepared By: ISAAC BAROSS

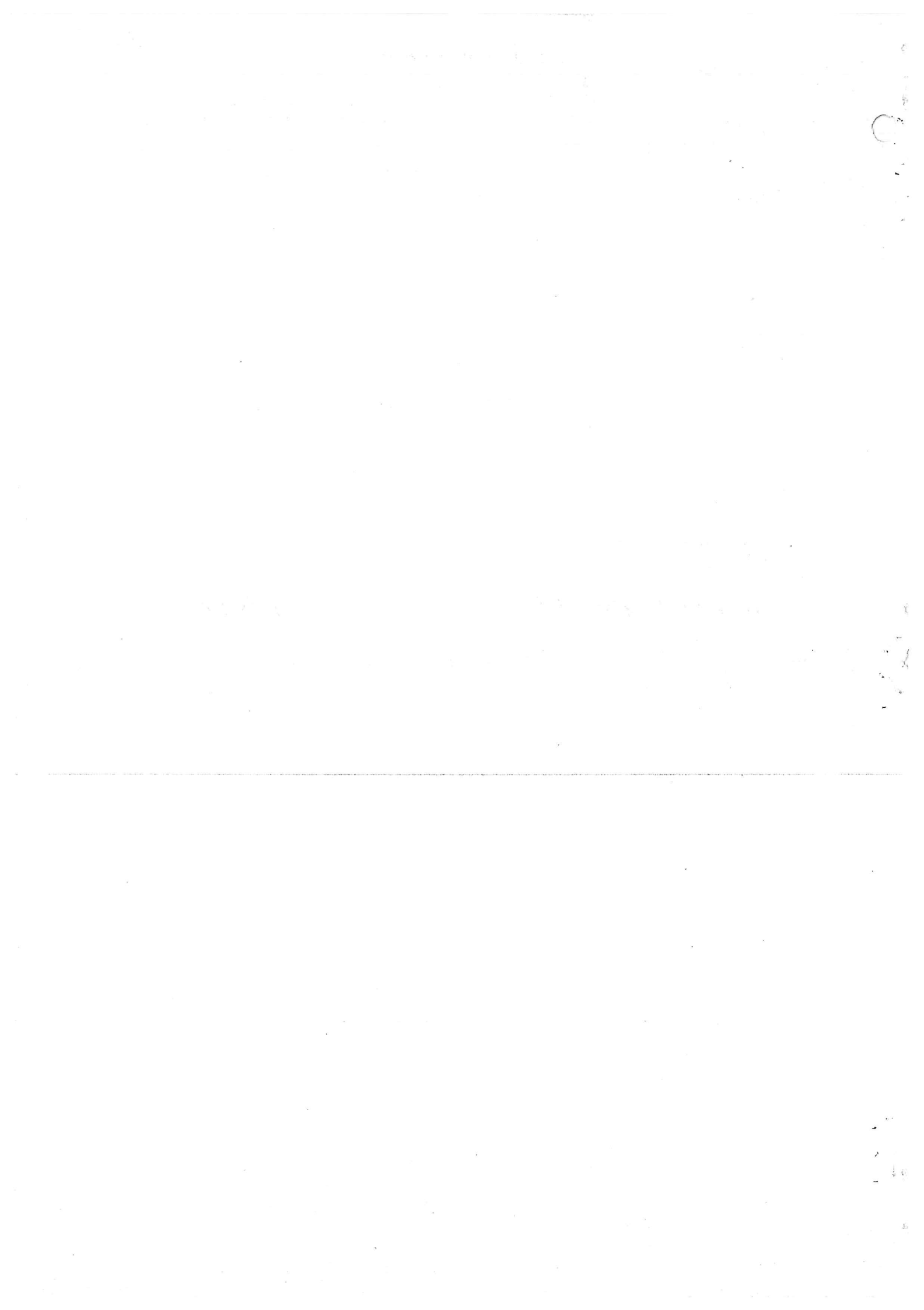
Date: 30-09-2019

Reviewed By: Moses Siringo

Date: 30-09-2019

Approved By: MURANGI DANIEL

Date: 30-09-2019



BANK RECONCILIATION

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

REC-STATE DEPT FOR CORRECTIONAL SERV

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

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

Reconciled by: ISAAC BORASSA Signature: [Signature] Date: 30.09.2019

Reviewed by: Moses Simiyu Signature: [Signature] Date: 30.09.2019

Approved by: MURIEL DANIEL Signature: [Signature] Date: 30.09.2019

BANK RECONCILIATION

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

REC-STATE DEPT FOR CORRECTIONAL SERV

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

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

Cheque		Payee	Amount
No	Date		
			Total

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

Receipts		Amount
No	Date	
		Total

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

Cheque		Amount
No	Date	
		Total

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

Receipts		Amount
No	Date	
		Total

REPUBLIC OF KENYA
BANK RECONCILIATION

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

DEV STATE DEPT FOR CORRECTIONAL SERV

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

Balance as per bank certificate	232,104.30
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	232,104.30

Reconciled by: Jeanne BARASA Signature: [Signature] Date: 30.09.2019

Reviewed by: Moses Swaga Signature: [Signature] Date: 30-09-2019

Approved by: MURIEL DANIEL Signature: [Signature] Date: 30.09.2019

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 15-JUL-19 DEV STATE DEPT FOR CORRECTIONAL SERV
 Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302062

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

Cheque		Payee	Amount
No	Date		
Total :			

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

Receipts		Amount
No	Date	
Total :		

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

Cheque		Amount
No	Date	
Total :		

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

Receipts		Amount
No	Date	
Total :		

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 22-AUG-19

DEP-STATE DEPT FOR CORRECTIONAL SERV

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302078

Balance as per bank certificate	130,469,777.10
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	130,469,777.10

Reconciled by: Lenora Wangari Signature: [Signature] Date: 30.09.2019

Reviewed by : Males Sirengi Signature: [Signature] Date: 30-09-2019

Approved by: MWANGI DANIEL Signature: [Signature] Date: 30/9/2019

REPUBLIC OF KENYA
BANK RECONCILIATION

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

DEV STATE DEPT FOR CORRECTIONAL (RV)

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

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

Cheque		Payee	Amount
No	Date		
Total :			

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

Receipts		Amount
No	Date	
Total :		

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

Cheque		Amount
No	Date	
Total :		

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

Receipts		Amount
No	Date	
Total :		

REPUBLIC OF KENYA

Date...15/7/19

Report of the Board of Survey on the cash and Bank Balances of **RECURRENT ACCOUNT**

.....as at the close of Business on.....**30/06/19**.....

The Board, consisting of ----- (Names and official duties)

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

.....**MEMBER:** **Joel K. Ngolekong**.....

.....**MEMBER:** **Moses Sirengo**

Assembled at the office of **Cash Office**.....

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

And the following cash was produced:-

Notes	Sh. 277,300
Silver	Sh. 34
Copper	Sh. 0.40
Cheques (as per details on reverse)..... NIL	Sh. NIL
	<u>277,334.40</u>

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

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the

.....**30 JUNE, 2019**.....

Cash at hand Sh. 277,334.40

Bank Balance Sh. 41,386.70


The Bank Certificate of Balance showed a sum of Sh. **409,776,426.40**

According to the credit of the account on **30 JUNE, 2019**

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

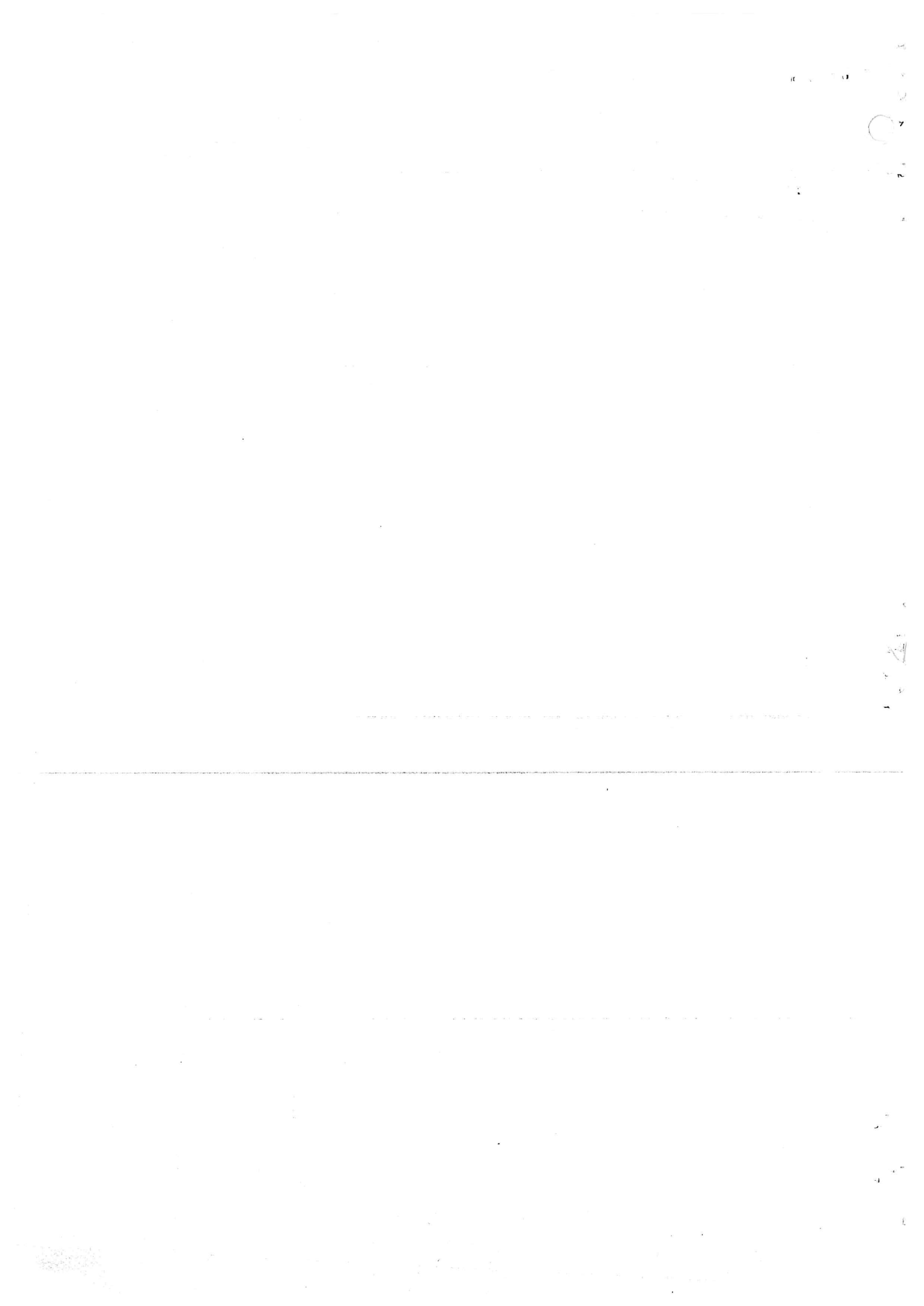
S.M. Mang'ale  Chairman

Joel K. Ngolekong 

Moses J. Sirengo 

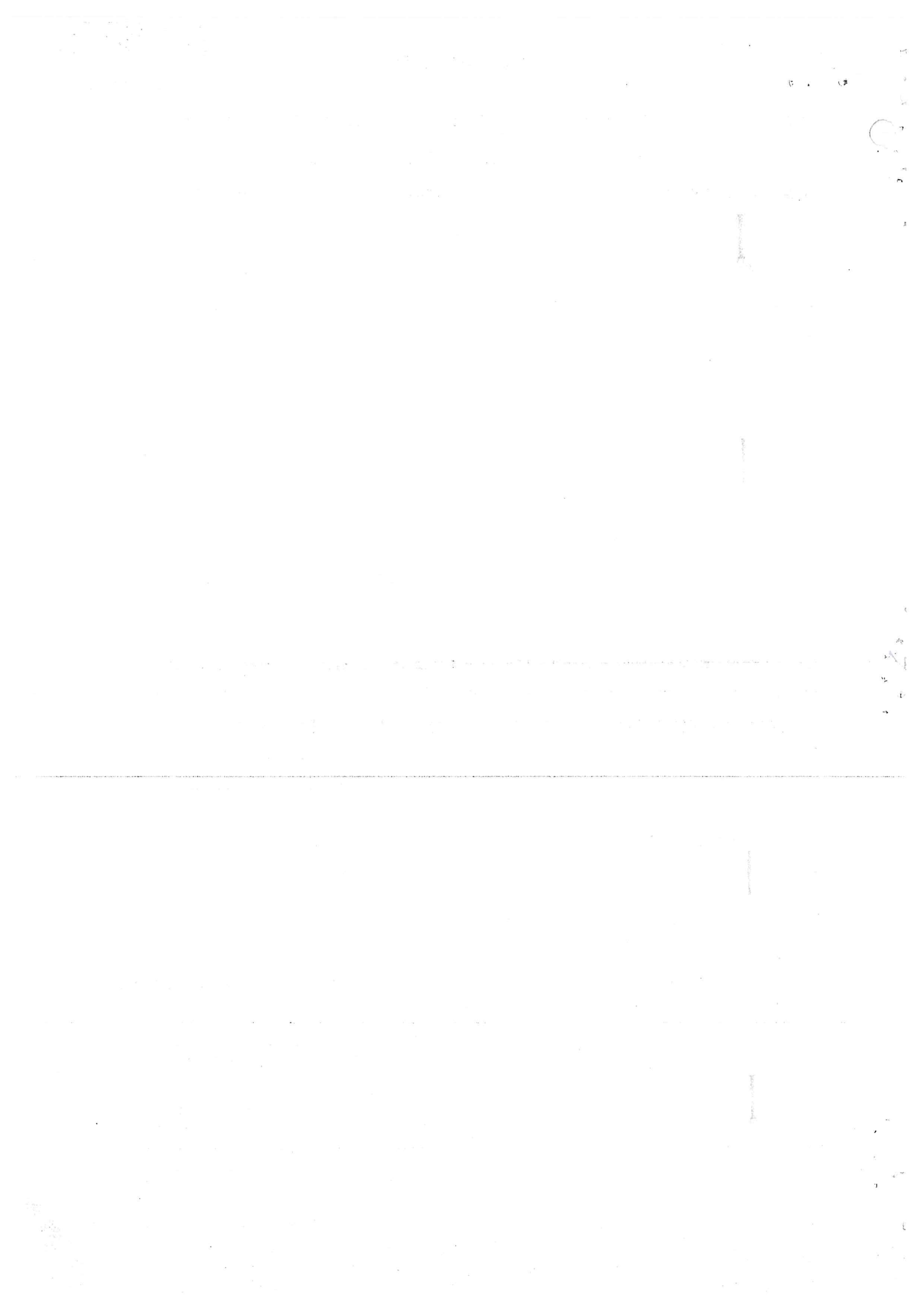
Members of the Board

Date: **15/07/19**



LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount



REPUBLIC OF KENYA

Date...15/7/19

Report of the Board of Survey on the cash and Bank Balances of **DEVELOPMENT ACCOUNT**

.....as at the close of Business on.....**30/06/19**.....

The Board, consisting of ----- (Names and official duties)

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

.....**MEMBER:** **Joel K. Ngolekong**.....

.....**MEMBER:** **Moses Sirengo**

Assembled at the office of **Cash Office**.....

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

And the following cash was produced:-

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

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

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the

.....**30 JUNE, 2019**.....

Cash at hand**NIL**..... Sh. Nil

Bank Balance Sh. 345,825.95

The Bank Certificate of Balance showed a sum of Sh. **337,560.30**

According to the credit of the account on **30 JUNE, 2019**

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

S.M. Mang'ale 

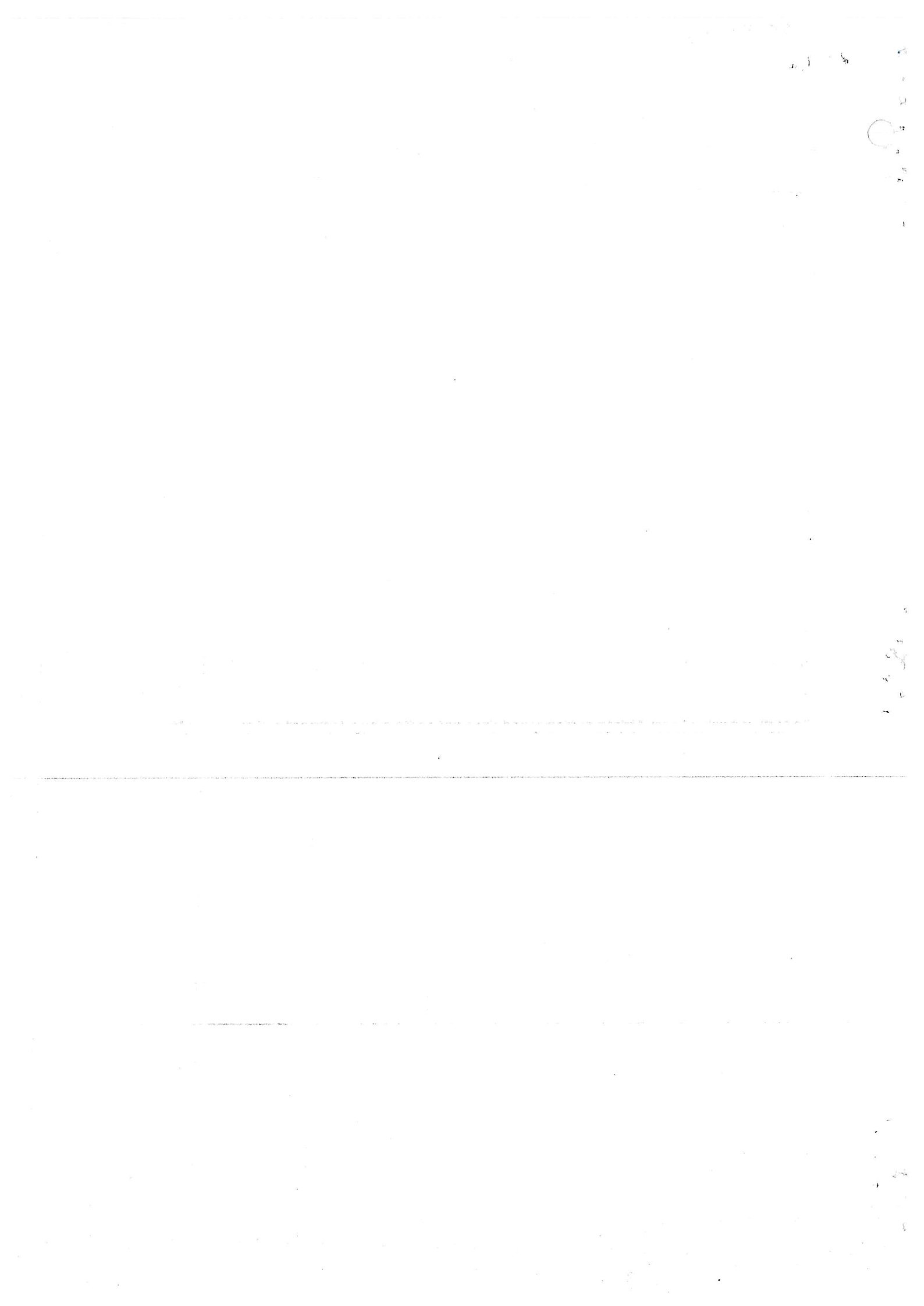
Joel K. Ngolekong  Chairman

Moses J. Sirengo 

Members of the Board

Date: **15/07/19**

GPK (L)



LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

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REPUBLIC OF KENYA

Date...15/7/19

Report of the Board of Survey on the cash and Bank Balances of **GENERAL DEPOSIT ACCOUNT**

.....as at the close of Business on.....**30/06/19**.....

The Board, consisting of ----- (Names and official duties)

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

.....**MEMBER:** **Joel K. Ngolekong**.....

.....**MEMBER:** **Moses Sirengo**

Assembled at the office of **Cash Office**.....

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

And the following cash was produced:-

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

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

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the**30 – JUNE, 2019**.....

Cash at hand	Sh. 8,000.00
Bank Balance	Sh. 130,253,282.10

The Bank Certificate of Balance showed a sum of Sh. **65,939,663.60** According to the credit of the account on **30 JUNE, 2019**

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

S.M. Mang'ale 

Joel K. Ngolekong  Chairman

Moses J. Sirengo 

Members of the Board

Date: **15/07/19**

GPK (L)

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LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

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