



REPUBLIC OF KENYA

THE PRESIDENCY

# THE POWER OF MERCY ADVISORY COMMITTEE (POMAC)



ANNUAL REPORT AND FINANCIAL STATEMENTS

**FINANCIAL YEAR 2017/2018**

**FINANCIAL YEAR 2018/2019**





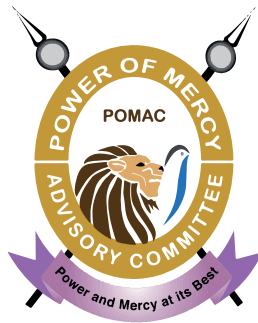
THE PRESIDENCY

**THE POWER OF MERCY ADVISORY  
COMMITTEE (POMAC)**

**ANNUAL REPORT & FINANCIAL STATEMENTS**

**FINANCIAL YEAR 2017/2018**

**FINANCIAL YEAR 2018/2019**



# THE POWER OF MERCY ADVISORY COMMITTEE (POMAC)

## **MOTTO**

Power and mercy at its best

## **VISION**

Excellence in rendering advice on the Power of Mercy

## **MISSION**

To receive and consider petitions by convicted criminal offenders, research and collaborate with other relevant organs and expeditiously render independent advice to the president on the exercise of Power of Mercy.

## **CORE VALUES**

Integrity  
Transparency  
Accountability  
Professionalism  
Social Justice  
Teamwork

## TABLE OF CONTENTS

Chairperson's Statement.....	7
Secretary's Statement .....	9
Introduction.....	13
Transition .....	16
Petition Hearings and Interviews.....	38
Prison Visits, Education and Sensitization .....	46
Pardoned Post-Release Monitoring Programme.....	61
Stakeholder Partnerships and Collaborations .....	65
Financial Statements .....	71





## CHAIRPERSON'S STATEMENT

I am pleased to present the 2017/2018 & 2018/2019 Annual Report and Financial Statements of the Power of Mercy Advisory Committee ('the Advisory Committee') in accordance with Section 29 of the Power of Mercy Act, 2011 that requires the preparation and submission to the President of an annual report for each financial year.

This is the Committee's sixth Annual Report but the first publication of the Second Advisory Committee that was appointed to office on 7th May 2018, a culmination of the recruitment process stipulated in Section 10 of the Power of Mercy Act. I have also newly joined the Committee, as Chair, following my appointment into the office of Attorney General of the Republic of Kenya on 28th March 2018. I thank the immediate past Attorney General, Hon. Prof. Githu Muigai who led the Committee in its foundational years since inception in 2011, in the capacity of Committee Chair.

The Advisory Committee is a constitutional agency established pursuant to Article 133 of the Constitution of Kenya read together with the Power of Mercy Act, 2011. The primary mandate of the Committee is to assist His Excellency the President in performing the function of exercising the power of mercy to eligible petitioners. In its nature, exercising the power of mercy is one of the solemn responsibilities due to the holder of the office of the President and entails pardon, postponement of punishment, reduction of severity of punishment or remission of the punishment imposed on a convicted offender. The Committee receives petitions for exercise of mercy from convicted offenders, duly consider the same, make recommendations and accordingly advise His Excellency the President for his prerogative of granting clemency to the respective petitioners.

Generally, a Petitioner is not recommended for pardon unless the Committee believes he/she has served his/her punishment, has demonstrated character change, is remorseful of the offence(s) he had committed, has availed of the educational and rehabilitative services in prison, and is assessed as low risk of recidivism. In recommending pardon, the Committee evaluates the petitioner against the criteria provided in section 22 of the Act so that eventually the relieve given to the petitioner is not just for the benefit of prisoners but it is also to the benefit of society as we seek to rehabilitate and reintegrate, where we can, prisoners into their communities.

The 2nd Committee assumed office in the backdrop of the judgement delivered on 14th December, 2017 by the Supreme Court of Kenya in Petition No. 15 of 2015; Francis Karioko Muruatetu & Another and The Republic. The Supreme Court ordered inter alia, for all cases where the mandatory sentence had been imposed to be re-heard on sentencing. To facilitate the resentencing, the

Attorney General, the Director of Public Prosecutions and other relevant agencies were to set up a framework and update the court in twelve (12) month's time.

The Supreme Court orders will profoundly affect the way capital punishment is administered. To the extent that all inmates originally sentenced to the mandatory death sentence will undergo a rehearing on sentence and that life sentence may no longer mean the natural life of a person, the judgement is bound to impact on the processes of power of mercy. The Committee will adopt strategies and develop policies that conform to the ensuing environment given that approximately 70% of the petitioners for exercise of mercy were initially sentenced to death, though a majority have since had their sentences commuted to life sentence.

The Second Advisory Committee will in the course of its duty develop intervention policies for rehabilitated pardoned ex-offenders to gain access to employments and certificates of good conduct. Working in concert with other players in the criminal justice system, the Committee will also promote Alternative Dispute Resolution framework and non-custodial sentences for petty offenders.

Attention will continue to be paid to victims and their families while reviewing a specific petitioner for mercy. If the case involves a murder, many family members are still experiencing severe trauma and mental health problems after the death of their loved one. The victim views are seriously considered by the members, as envisaged in Article 133(4) of the Constitution, before deciding on a recommendation. Quite often the Committee receives representations from victims and/or their families

The work of the Committee cannot be accomplished without the substantial assistance provided by the Presidency, the Kenya Prisons Service, Pardon Officers, Medical Personnel, Psychologists, Probation Officers, the Judiciary, as well as other Government Departments and Agencies and a range of community and voluntary organisations who work with the correctional services. I want to formally recognise and convey my sincere thanks to all of them for the enormous assistance they give to the Committee in undertaking its critical role of ensuring that mercy is accorded/ granted to the eligible persons who seek it.

**Hon. Justice P. Kihara Kariuki, EGH**  
Attorney General & Chairperson





## SECRETARY'S STATEMENT

I was deeply honoured and humbled to serve the inaugural Committee of the Power of Mercy up till the expiry of its tenure in October 2016 and thereafter oversee the transition into the second Committee which assumed office on 7th May 2018. Between the expiry of the 1st Committee's tenure and appointment of the 2nd team there was a hiatus of nearly 18 months. Notably, the Annual Report is a documentation of the Committee's work in the respective period.

This combined report for the period 2017/18 and 2018/19, reflects on the first two months of the second Committee's term that fell within the Financial Year 2017/18 and the duration of the first full year stretching the breadth of the Financial Year 2018/2019. The major activity of the two months of 2017/18 was the swearing into office of the nine member Committee led by the Honorable Attorney General, who by constitutional order is the Committee Chairperson. Within the same period, the members were taken through an in-depth induction programme to prepare them for their advisory roles and duties in the administration of power of mercy.

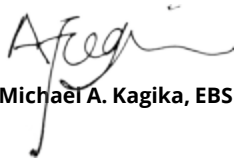
In conformity with Section 10, the Power of Mercy Act No. 21 of 2011, Laws of Kenya, the appointed members are representative of the ethnic and regional diversity of the people of Kenya. The composition ensures that no more than two-thirds of the members are of the same gender and takes into consideration the qualifying competencies for a member provided in section 6 of the Act. The selection process also ensured that members appointed subscribed to the national values set out in Articles 10 and 232 of the Constitution of Kenya, 2010.

In the execution of its mandate, the Committee travels extensively around correctional facilities for educational outreach and the statutory personal interviews of petitioners for mercy. Over the period the Committee visited forty eight facilities and interviewed 603 long term serving convicts who had petitioned for consideration of mercy. During these visits the Committee made a point of engaging with the county and national leaders in the respective regions, on the broad subject of criminology and the Criminal Justice System especially as it relates to the exercise of power of mercy. The Committee considers the leaders to be key stakeholders and partners in the processes of exercise of mercy.

The report describes the activities of the Committee and includes the Financial Statements, a subcomponent of the audited Financial Statements of the Cabinet Office for the respective periods.

The wise and resourceful counsel of the Honourable Attorney General has been central to the second Committee settling down to work effortlessly. For this, I wish to thank the Chairman. We recognize the role played by the Cabinet Office in facilitating the work of the Committee as indeed is the case with all our partners and stakeholders. We remain indebted to the support.

On behalf of the Secretariat we promise to fully supporting the Committee in realizing its constitutional mandate in the years ahead.



**Michael A. Kagika, EBS**

## COMMITTEE MEMBERS

Hon. P. Kihara Kariuki	- Chairperson
Dr. Janet Kirui	- Vice Chairperson
Dr. Fred Matiang'i, EGH	- Member
Mr. Jerim Oloo, OGW	- Member
Dr. Scholastic Adeli	- Member
Mr. David Macharia, MBS	- Member
Mr. Richard Mativu	- Member
Dr. Joan Nyanyuki	- Member
Mr. Abdi Hassan	- Member
Mr. Michael A. Kagika, EBS	- Secretary

### PHYSICAL ADDRESS

Kencom House, 2nd Floor,  
P.O. Box 79960 – 00200 Nairobi, Kenya

### AUDITORS

Kenya National Audit Office  
Third Floor Anniversary Towers  
P.O. Box 30084 – 00100 Nairobi, Kenya

## COMMITTEE MEMBERS



Hon. P. Kihara Kariuki  
CHAIRPERSON



Dr. Janet Kirui  
VICE CHAIRPERSON



Dr. Fred Matiang'i, EGH  
MEMBER



Mr. Jerim Oloo, OGW  
MEMBER



Dr. Scholastic Adeli  
MEMBER



Mr. David Macharia, MBS  
MEMBER



Mr. Richard Mativu  
MEMBER



Dr. Joan Nyanyuki  
MEMBER



Mr. Abdi Hassan  
MEMBER



Mr. Michael A. Kagika, EBS  
SECRETARY

## INTRODUCTION

### Mandate of The Power of Mercy Advisory Committee

Article 133 of the Constitution of Kenya, 2010 provides for the Power of Mercy and establishes the Power of Mercy Advisory Committee (POMAC) whose primary mandate is to advise the President on the exercise of this Power. The Power of Mercy Act No. 21 of 2011 makes further provision with respect to the Power of Mercy by providing for the appointment, tenure of office of the members, the powers and functions of the Power of Mercy Advisory Committee and connected purposes.

The Committee ensures that the process of exercising the power of mercy is transparent, free from bias, just and used for public good. The Committee studies the critical issues surrounding a petition, carries independent research, hears both the beneficiary of the petition and where necessary the testimony of others, reviews reports and recommendations from relevant agencies - all of which ensure the Committee formulates and forwards to the President well developed, thoughtful recommendations on all petitions for the exercise of mercy made by convicted criminal offenders or their representatives. The Committee's role therefore guarantees that the pardon system is predictable and procedural. The establishment of the Committee was part of the criminal justice system reforms.

The principle of anchoring the power of mercy in the Constitution removes the veil of mystery surrounding clemency and enlarges public participation while ensuring only deserving persons are granted pardon. This further guarantees public confidence in the petition system, safeguards state and public security and provides an environment that is conducive for the resettlement and reintegration of pardoned convicts.

### Powers of The Committee

In the performance of its functions and in the exercise of its powers, the Committee:

- a) May, subject to the Power of Mercy Act, 2011, determine its procedure;
- b) Shall, where appropriate, receive written or oral statements;
- c) May establish sub-committees;
- d) May co-opt into its sub-committees persons whose knowledge and expertise it requires;
- e) Is not bound by the strict rules of evidence; and
- f) Shall conduct interviews of individuals on whose behalf the petition is made.

### Functions of The Committee

In addition to the Committee's functions to advise His Excellency the President on the exercise of Power of Mercy and taking into account the views of the victims of the offence in respect to which it is considering making recommendations to the President, the Committee shall:

- a) Undertake or commission research and collect data on matters relating to the Power of Mercy;
- b) Work with State organs responsible for correctional services to educate persons in correctional services on the power of mercy and procedures relating to applications for its exercise;
- c) Carry out any necessary investigations required to make a determination on a petition for Power of Mercy;
- d) Partner with State and non-state actors to educate the public on the nature and implications of the Power of Mercy;

- e) Undertake such other activity as may be necessary for the discharge of its functions and exercise of its powers; and,
- f) Carry out any other function as may be conferred on it under any other written law.

### **Composition of The Committee**

The membership of the Advisory Committee on the Power of Mercy comprises of:-

- a) The Honorable Attorney General, who is the Chairperson.
- b) The Cabinet Secretary responsible for Correctional Services.
- c) Seven (7) other members who are not State officers or in public service appointed by the President. The Vice Chairperson is elected by the Committee members.

### **Committee Secretary**

The Secretary to the Committee is a public officer nominated by the Public Service Commission through a competitive process and appointed by the President. The Office of the President provides secretariat services to the Committee.

### **Pardon Officers**

Pardon Officers, who report directly to the Committee on all matters related to the power of mercy, are public officers seconded to the Committee and stationed at all the correctional facilities in the country to perform the following functions:

- a) Advise the internal mechanism in each correctional facility on all matters related to the exercise of the power of mercy.

- b) Assist the applicants in the preparation of petitions and providing general information on the power of mercy to persons in correctional facilities.

### **Eligibility to File a Petition for Exercise of Mercy**

On the petition of any person, the President may exercise a power of mercy in accordance with the advice of the Advisory Committee by:

- a) Granting a free or conditional pardon to a person convicted of an offence
- b) Postponing the carrying out of a punishment, either for a specified or indefinite period
- c) Substituting a less severe form of punishment, or
- d) Remitting all or part of punishment

A petition shall not be permitted where the person for whose benefit it is made, is on probation or serving a suspended sentence or whose application for any judicial remedy is pending before a court.

### **Commencing a Petition**

An application for the exercise of the power of mercy shall be by a petition in the prescribed form and should meet the guidelines and criteria prescribed in the form.

However, a petition that provides the requisite information shall not be incompetent only for the reason that it does not accord strictly with the prescribed format or that it has been commenced in person or through a representative other than an advocate.

### **Consideration of Petitions and Notification of Victims**

Upon receipt of the petition for the exercise of the power of mercy, the Committee determines the admissibility of the petition.

The Committee has all the necessary powers to determine the petition including calling for evidence, where appropriate conducting interviews, investigations and receiving and reviewing necessary reports from appropriate government agencies and/or officials before making relevant recommendations to His Excellency the President.

The Committee may also consider whether the convicted criminal offender has served at least one – third of the sentence pronounced by a court in misdemeanors and where a person is convicted and sentenced to imprisonment for life or to death and their sentence has not been effected, has served for at least five (5) years.

Where the relief sought relates to a conviction for a felony in which there was a victim and the Committee determines that there's need to contact the victim, reasonable efforts are made to notify the victim. The victim notified shall be entitled to make representations to the Committee.

### **Criteria Applied by The Committee**

When making a recommendation under Article 133 of the Constitution and Section 21(1) (c) of the Power of Mercy Act, the Committee considers the following:

- a) The age of the convicted criminal offender at the time of commission of the offence.
- b) The circumstances surrounding the commission of the offence.
- c) Whether the person for whose benefit the petition is made is a first offender.
- d) The nature and seriousness of the offence.
- e) The length of period so far served by the convicted criminal offender in prison after conviction.
- f) The length of period served by the convicted criminal prisoner in remand.
- g) The personal circumstances of the offender at the time of making the petition including the mental, physical health and any disabilities.
- h) The interest of the State and community.
- i) The post-conviction conduct, character and reputation of the convicted criminal prisoner.
- j) The official recommendations and reports from the State organ or department responsible for correctional services.
- k) Where the petitioner has opted to pursue other available remedies the outcome of such avenue;
- l) The representation of the victim where applicable.
- m) The Committee may also consider the reports from fellow inmates or reports from probation services.

## TRANSITION



*Justice P. Kihara Kariuki receives the constitution of Kenya from outgoing AG Professor Githu Muigai, when he took over as the 7th Attorney General of the Republic of Kenya on April 3<sup>rd</sup>, 2018. On 11<sup>th</sup> May 2018, the Hon. Attorney General Justice Kihara Kariuki took oath of office as the chair person of POMAC*

Source: <https://www.statelaw.go.ke/change-of-guard-at-state-law-office/>



The tenure of the inaugural Power of Mercy Advisory Committee lapsed on 25th October, 2016, having served its constitutional five year term. This heralded the process of recruiting the second Committee, in line with Section 9 of the Power of Mercy Act.

H.E President Uhuru Kenyatta vide Gazette Notice No. 10123 of 9th December, 2016 declared vacancies in the committee and constituted an eight member selection panel, chaired by Prof. Lilian Wahome, in the recruitment process of suitable candidates. The panel interviewed and shortlisted ten candidates whom they recommended to the president for appointment as members to the Advisory Committee on the Power of Mercy.

### Appointment of Members

Section 10 of the Power of Mercy Act lays out general principles in the appointment of members. Specifically the Act states that in recommending or appointing members, the panel and the President shall –

- (a) Have regard to ethnic and regional diversity of the people of Kenya;
- (b) Ensure that no more than two-thirds of the members are of the same gender;
- (c) Ensure that the competencies provided in section 6 are reflected in the membership of the Committee; and,
- (d) Take into account the national values set out in Articles 10 and 232 of the Constitution.

### Qualification for Appointment

A person is qualified for appointment as a member under section 5(1)(b) of the Power of Mercy Act if the person—

- (a) is a citizen of Kenya;
- (b) possesses a degree from a university recognized in Kenya;
- (c) has had a distinguished career in their respective field;

- (d) has at least ten years proven knowledge and experience in matters relating to any of the following fields — (i) law; (ii) psychiatry; (iii) psychology and counselling; (iv) correctional services; (v) medicine; (vi) human rights; (vii) governance; (viii) religion; (ix) gender; (xi) children matters; (xii) disability; and,
- (e) meets the requirements of Chapter Six of the Constitution.

Following recommendations of the Prof. Wahome led selection panel, seven members were appointed by President Uhuru Kenyatta on 7th May, 2018, in accordance with section 9 (3) of the Power of Mercy Act, 2011 and gazetted via Gazette Notice No. 4361 on the same date.

The seven members who were appointed to serve, on a part time basis, in the 2nd Power of Mercy Advisory Committee are: Dr. Janet Kirui, Mr. Jerim Oloo, Dr. Scholastic Adeli, Mr. David Macharia, Mr. Richard Mativu, Dr. Joan Nyanyuki and Mr. Abdi Hassan. The Honourable Attorney General P. Kihara Kariuki is the Chairperson of the Committee. The Cabinet Secretary responsible for Correctional Services, Dr. Fred Matiang'i also serves as a member of the Committee.

Seven Committee members were sworn into office on Friday 11th May, 2018 by the Chief Registrar of the Supreme Court Ms. Anne Amadi at a ceremony witnessed by the Chief Justice Hon. David Maraga. The swearing in took place at the Supreme Court building. Due to exigencies of duty, Dr. Fred Matiang'i and Dr. Joan Nyanyuki were not able to take their oaths of office with the rest of the members.

In accordance with the Power of Mercy Act, the first statutory meeting of the committee was held on the same date. During the meeting, Dr. Janet Kirui was elected the Vice Chair of the Committee as provided for by section 12 (1) (2) and (3) of the Power of Mercy Act.

## Brief profile on the 2<sup>nd</sup> Advisory Committee on the Power of Mercy

---



### **DR. JANET KIRUI PhD**

Dr Kirui serves in Egerton University in the academic department where she oversees the functions of admissions, examinations and timetabling. Further, she is a founding member of the Kenya University Professional Counsellors Association where she served as a Vice Chairperson, the Kenya University Deans of Students Association and a current member to the Kenya Guidance, Counselling & Psychological Association. In her career history, she has made international presentations in theoretical and practical concepts related to the field of social psychology and the field of education.

Throughout her career, Dr Kirui has placed keen interest on working with young people from different cultural backgrounds who presented with a variety of behavior difficulties in platforms that include the university, the church and the wider community. At the community level, she has served in different leadership positions that include membership to the Board of Management of two national schools and in church committees. Her interests also include motivational speaking in the fields of spirituality, counselling, disability and championing the support of orphaned children.



### **MR. JERIM ODHIAMBO OLOO, OGW**

Mr. Jerim Oloo has long standing experience in community based offender management. In his distinguished career, he has served in various capacities in Government including serving in various professional committees such as: National Crime Research Centre as a Council member serving in finance and administration and audit sub committees, National Council on the Administration of Justice (NCAJ), International Correction Prison Association (ICPA), United Nations African Institute for the Prevention of Crime Prevention and Treatment of Offenders Criminal Justice (UNAFRI); the United Nations Asia and Far East Institute for the Prevention of Crime and the Treatment of Offenders (UNAFEI) and the Penal Reform International (PRI). Other institutions that Mr. Oloo has served include: The International Centre for Criminal Law Reform and Criminal Justice Policy (ICCLR), Kenya National Association of Probation Officers (KNAPO), Chairman, Africa Probation and Community Service Network (APC-Network), Chairman Compassionate Neighbours Mission, and Chairman 'Mirai' the Future of Kenya. At the local community level, he is a member and treasurer of Central Ugenya Development Society (CUDS).

Before joining The Committee, he was the immediate Director of probation.

### MR. DAVID NG'ANG'A MACHARIA (MBS)



With 34 years experience as a prisons officer, Mr. David Macharia has made significant contribution in penology, management of correctional facilities and treatment of offenders both locally and internationally. This includes staff training, development of prisoners rehabilitation programmes, institutional procedures, legislative reviews, policy formulation, implementation and monitoring.

For his diligence and versatility, Mr. Macharia was in March 2017 identified as a Corrections Consultant by the United Nations Development Program particularly on prisons crisis management.

Mr Macharia is a creative author, likes farming, sports, reading, is a member of Writers Association of Kenya and sits in the Board of Governors, Komothai Girls High School.

### DR. JOAN NYANYUKI



Dr Joan Nyanyuki is a Medical Doctor, human rights and gender champion. She holds a medical degree, Bachelor of Medicine and Surgery from Moi University and earned her Master of Science in Human Rights from the London School of Economics and Political Science.

Dr Nyanyuki started her career as a medical practitioner and served in both public and private institutions before transitioning to human rights practice. She has built a stellar reputation as a human rights and gender equality champion, through her extensive work on sexual violence, women's rights and torture in Africa. She has led advocacy initiatives before African regional forums and United Nations committees and published opinion pieces in national and international media advocating for justice for victims of human rights abuses particularly women and girls and survivors of sexual violence. Dr Nyanyuki currently serves as Executive Director of African Child Policy Forum, a Pan-African organization that advances the rights of African Children. She previously served as Regional Director for Amnesty International.



### DR. SCHOLASTIC ADELI

Dr Scholastic Adeli is a Senior Lecturer of Counseling Psychology in the School of Arts and Social Sciences, Moi University. She is an accredited professional Counselor and founder Member of a Mentorship Program –YATA, meaning (You Are The Answer) where participants are mentored in discovering themselves and their potential. She serves on a school, a church and an NGO Board of Management, is a member of the Moi University Trauma Response Team (MUTRT), Kenya Association of Education Administration and Management (KAEAM), the Christian and Scientific Association of Kenya (CSAK) and the Organizing Secretary of the Kenya Guidance Counselling and Psychological Association (KGCPA). She is a peer reviewer in various journals and an author of several publications. She has supervised several graduate and postgraduate students to completion.

She believes in discipline, conscientiousness, service, creativity, and exposure of talent and skill. In her endeavor to add value to society, she would like to contribute through character reformation by working with people at all levels; to educate and empower, mentor and be mentored, counsel, partner, and go further in research and authoring.

### MR. ABDI HASSAN



Mr. Abdi Hassan, is an Advocate of the High Court of Kenya and a member of the Law Society of Kenya. He was in December, 2019, honored by H.E, the President with the Order of the Grand Warrior of Kenya, for his exemplary legal contribution to the betterment of the 3 arms of Government: the national, the executive, the judiciary, and other independent offices, pursuant to Article 132(4)(c) of the Constitution of Kenya.

He has an MA in Diplomacy and Foreign Policy from Moi University, LLB (Hons) from the University of Buckingham Law School in the United Kingdom, Bachelor in Science in Criminal Justice from University of Houston, Texas, in the United States of America and a Post Graduate Diploma in Law from the Kenya School of Law.

He is an accomplished Legal and Administration Professional with over 25 years experience, having held various Senior Management positions in Private and Public Sector. He is a Certified Public Secretary of Kenya and a member of The Institute of Certified Public Secretaries of Kenya (ICPSK).

Mr. Hassan also serves as a Council Member of The University of Nairobi.

### MR. RICHARD MATIVU MUSAU



Mr. Richard Mativu Musau has over ten years experience in the social development sector as an advocate, facilitator and research consultant, with a special focus on human rights, disability and inclusive development. Richard has extensive experience working in the social development sector and currently, he is a Senior Advisor for the East African Regional Program to a UK Charity. He has previously worked with other local NGOs including a program focused on Rescuing, Rehabilitating and Reintegrating Street Children and Youth.

Richard holds an MBA from University of Nairobi, Kenya, where he specialized in Strategic Management. He is also pursuing a second Masters in Human Rights. He holds a Bachelor's Degree (BA) where he majored in Economics and Sociology. Richard has done short courses under a fellowship in University of Illinois – Urbana – Champaign as well as International Institute of Social Studies – Den Haag, Netherlands.

Richard enriches POMAC with a wealth of experience on human rights, rehabilitation, reintegration, restorative justice, inclusion and disability.



## Gazette Notice on the declaration of vacancies in the POMAC membership and appointment of a selection panel

*[Faint, illegible text from a scanned document, likely a duplicate or bleed-through from the reverse side of the page.]*

GAZETTE NOTICE No. 10123

**THE POWER OF MERCY ACT**  
(No. 21 of 2011)

**ADVISORY COMMITTEE ON THE POWER OF MERCY**  
**DECLARATION OF VACANCIES AND APPOINTMENT OF SELECTION**  
**PANEL**

IN EXERCISE of the powers conferred by section 8 of the Power of Mercy Act, 2011, I, Uhuru Kenyatta, President of the Republic of Kenya and Commander-in-Chief of the Defence Forces, declare vacancies in the membership of the Advisory Committee on the Power of Mercy under section 5 (1) of the Act and appoint as provided for under section 8(2) (a), (b), (c), (d), (e), (f), (g), (h) and (i) a Selection Panel consisting of—

Lillian Wanjiku Wainome (Prof.)—(Chairperson);

Members:

- Maryanne Njiru,
- Chesat Warfar,
- Isiah Osugo,
- Kennedy Kihara,
- Rosemary Mbugo (Rev.) Canon,
- Evelyn Simba,
- Florence Nyokabi Wachira (Dr.),

for purpose of selecting suitable candidates for appointment as members of the Advisory Committee on Power of Mercy under section 9(3) of the Act.

Dated the 2nd December, 2016.

**UHURU KENYATTA,**  
*President.*

*[Faint, illegible text from a scanned document, likely a duplicate or bleed-through from the reverse side of the page.]*

*[Faint, illegible text from a scanned document, likely a duplicate or bleed-through from the reverse side of the page.]*

GAZETTE NOTICE No. 10123

**THE POWER OF MERCY ACT**  
(No. 21 of 2011)

**ADVISORY COMMITTEE ON THE POWER OF MERCY**  
**DECLARATION OF VACANCIES AND APPOINTMENT OF SELECTION**  
**PANEL**

IN EXERCISE of the powers conferred by section 8 of the Power of Mercy Act, 2011, I, Uhuru Kenyatta, President of the Republic of Kenya and Commander-in-Chief of the Defence Forces, declare vacancies in the membership of the Advisory Committee on the Power of Mercy under section 5 (1) of the Act and appoint as provided for under section 8(2) (a), (b), (c), (d), (e), (f), (g), (h) and (i) a Selection Panel consisting of—

Lillian Wanjiku Wainome (Prof.)—(Chairperson);

Members:

- Maryanne Njiru,
- Chesat Warfar,
- Isiah Osugo,
- Kennedy Kihara,
- Rosemary Mbugo (Rev.) Canon,
- Evelyn Simba,
- Florence Nyokabi Wachira (Dr.),

for purpose of selecting suitable candidates for appointment as members of the Advisory Committee on Power of Mercy under section 9(3) of the Act.

Dated the 2nd December, 2016.

**UHURU KENYATTA,**  
*President.*

*[Faint, illegible text from a scanned document, likely a duplicate or bleed-through from the reverse side of the page.]*

# Gazette Notice on the appointment of the Advisory Committee on the Power of Mercy members

## **SPECIAL ISSUE**



# THE KENYA GAZETTE

Published by Authority of the Republic of Kenya

(Registered as a Newspaper of the G.P.O.)

Vol. CXX—No. 54

NAIROBI, 7th May, 2018

Price Sh. 40

Gazette Notice No. 4361

**THE POWER OF MERCY ACT**

(No. 21 of 2011)

**ADVISORY COMMITTEE ON THE POWER OF MERCY  
APPOINTMENT**

IN EXERCISE of the powers conferred by section 9 (3) of the Power of Mercy Act, 2011, I, Uhuru Kenyatta, President and Commander-in-Chief of the Kenya Defence Forces appoint:-

- Jovin Okoo
- Scholastie Naagila Adeli (Dr.)
- David Ng'ang'a Macheria
- Richard Mathu
- Jean Nyanyuki (Dr.)
- Abdi Mohamed Hassan
- Jaziri Chepk'emo Kimi (Dr.)

to be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

Dated the 7th May, 2018.

**UHURU KENYATTA,**  
*President.*

1. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

2. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

3. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

4. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

5. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

6. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

7. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

8. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

9. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.

10. To be members of the Advisory Committee on the Power of Mercy, for a term of five (5) years with effect from the 7th May, 2018.



**SWEARING IN: PICTORIAL**

**PICTORIAL REPRESENTATION  
OF THE COMMITTEE MEMBERS  
SWEARING IN.**



*The Hon. Attorney General P. Kihara Kariuki takes the oath of Chairperson of the 2<sup>nd</sup> Power of Mercy Advisory Committee*



*Ms. Anne Amadi, Chief Registrar of the Judiciary, congratulates Dr. Janet Kirui upon taking oath of office*



*Mr. Abdi Hassan swears the solemn oath of office administered by the Chief Registrar of the Judiciary*



*Dr. Scholastic Adeli is congratulated by Ms. Anne Amadi, Chief Registrar of the Judiciary, upon taking oath of office*



*Mr. Jerim Oloo signs the oath of office certificate as an official of the Judiciary witnesses*



*Mr. David Macharia receives his copy of the sworn oath from the Chief Registrar of the Judiciary Ms. Anne Amadi*



*The Chief Registrar of the Judiciary Ms. Anne Amadi prepares an oath of office certificate for swearing in ceremony (above) and (below), hands Mr. Richard Mativu a copy of the sworn oath*





## INDUCTION PROGRAMME

Following the appointment and subsequent swearing in into office of the Advisory Committee on the Power of Mercy members, an induction seminar on the processes the members of the committee would adopt as they assist the president in his noble task of exercising his prerogative of clemency, was deemed fit. Hence, a four day induction Programme was organized and held at a Naivasha hotel where members were taken through various topics

touching on their mandate, the legislation governing their conduct, their duties as public officers and the interrelationship between the Committee and other state agencies. During the Induction, the following topics were presented:

TOPIC	FACILITATOR
The Origin of the Power of Mercy and its legal basis in Kenya	Mr. Kennedy Kihara, CBS, PAS, Policy Analysis
Overview of the Power of Mercy Act, 2011	Ms. Belinda Kiilu, AG's Office
The Petition Process and Lessons learnt from the First Committee	Mr. Michael Kagika, POMAC Secretary
Public Officer and Professional Ethics, Integrity and Confidentiality	Ms. Wanjiku Wakogi, Secretary, State Corporations Oversight Agency
Overview of the Institutional linkages in the Management of the Power of Mercy Principle	Ms. Doreen Muthaura, Vice Chairperson Kenya Law Reform Commission
Interlinkage of the Correctional Services and the Power of Mercy	Mr. B. O. Njoga, Deputy Commissioner of Prisons
Interlinkage of the Probation and Aftercare Services, Community Service Order and the Power of Mercy	Mrs. Mary Mbau, Director, Probation & AfterCare Services
Role of the Prosecuting Component in Clemency matters	Ms. Dorcas Oduor, Deputy Director, Public Prosecutions
Agenda Setting	Dr. Janet Kirui, Committee Vice Chair
Principles of Board Governance	Mr. Stephen Kirogo, CBS, PAS, Cabinet Affairs Office



*Mr. K. W. Kihara, the then Principal Administrative Secretary Policy Analysis in Cabinet Affairs Office, kicked off the Induction Seminar with the topic: 'The origin of Power of Mercy and its legal basis in Kenya'*



*Ms. Belinda Kiilu, a representative from the Attorney General's Office, traced the legal genesis of the Committee with the presentation 'Overview of the Power of Mercy Act, 2011'*





*Ms. Wanjiku wa Kogi, Secretary State Corporations Oversight Agency, shared with the committee insights on 'Public Officer and Professional Ethics, Integrity and Confidentiality'*



*Ms. Doreen Muthaura, Vice Chairperson Kenya Law Reform Commission, presented a paper entitled 'Overview of Institutional linkages in the Management of the Power of Mercy Principle'*



*Committee Secretary Mr. Michael Kagika (R) and Mr. Benjamin Njoga (L), Deputy Commissioner General of Prisons, follow proceedings at the Induction Programme. Later in his presentation, Mr. Njoga demonstrated to Committee members the 'Interlinkage between Correctional Services and the Power of Mercy'*



*Mrs. Mary Mbau, Director, Probation & AfterCare Services, illustrated to members the 'Interlinkage between Probation & Aftercare Services, Community Service Order and the Power of Mercy'*



*Ms. Dorcas Oduor, Deputy Director Public Prosecution, discussed the 'Role of the Prosecuting Component in Clemency Matters'*



*Mr. Gerard Wandera, Director/ CEO National Crime Research Centre (NCRC), spoke on the close working relationship between the Committee and the NCRC*



*Mr. Stephen Kirogo, Principal Administrative Secretary Cabinet Office, presented committee members Dr. Joan Nyanyuki (above) , Mr. Jerim Oloo (below) and other members with certificates, upon successful completion of the Induction Seminar*





*Mr. Kennedy Kihara, PAS Policy Analysis, flanked by Committee Vice Chair Dr. Janet Kirui and Committee Secretary Mr. Michael Kagika, fielded questions from media on the purpose of the Induction Programme*



*The chief guest at the closing ceremony Mr. Stephen Kirogo, Principal Assistant Secretary and Assistant Secretary to the Cabinet, as he was then, in a group photo with the members and management staff of POMAC*

## PETITION HEARINGS AND INTERVIEWS



A major function of the Committee is to receive, examine, review and make recommendations on all petitions for Power of Mercy including interviewing the petitioners and where necessary, taking into account the views of the victims in the respective petition matters.

During the two fiscal years, the Committee received a total of 2,349 petitions from convicted offenders across the correctional facilities in the country. During the same period, the Committee interviewed 603 long term serving convicts, considered 458 petitions and made necessary recommendations. Below is a summary of the petitions received, grouped according to the correctional facility where a petitioner is held and the nature of the offence committed.

**Table 1: Number of petitions received according to where the convicted offender (petitioner) is held**

S/ No	PRISON	TOTAL NO. OF PETITIONS RECEIVED
<b>NAIROBI REGION</b>		
1	Kamiti Maximum Prison	63
2	Kamiti Medium Prison	7
3	Lang'ata women Maximum Prison	47
4	Mathari National Teaching and Referral Hospital-Maximum Security Unit	14
5	Nairobi West Prison	13
<b>CENTRAL REGION</b>		
1	Nyeri Maximum Prison	173
2	Maranjau Main Prison	17
3	Murang'a Women	1
4	Ruiru Prison	1
5	Thompson Falls Main Prison	1
<b>RIFT VALLEY REGION</b>		
1	Athi River Main	1
2	Eldoret Main	10

3	Kabarnet Main	3
4	Kajiado Prison	1
5	Kapenguria Prison	1
6	Kapsabet Main Prison	12
7	Kericho Main Prison	12
8	Kitale Main Prison	26
9	Lodwar Prison	42
10	Lodwar Women Prison	3
11	Naivasha Maximum Prison	987
12	Nakuru Main Prison	32
13	Nakuru Women Prison	14
14	Nanyuki Main Prison	10
15	Narok Main Prison	3
16	Ngeria Farm Prison	47
<b>NYANZA REGION</b>		
1	Kisumu Maximum Prison	180
2	Kisumu Women Prison	10
3	Kibos Maximum Prison	193
4	Kibos Medium Prison	1
5	Kisii Main Prison	27
6	Migori Main Prison	1

<b>EASTERN REGION</b>		
1	Mwea Main Prison	1
2	Embu Main Prison	113
3	Embu Women	7
4	Isiolo Prison	2
5	Meru Main Prison	82
6	Meru Women Prison	2
7	Yatta Prison	1
<b>NORTH EASTERN REGION</b>		
1	Garissa Main Prison	1
<b>Coast Region</b>		
1	Kilifi Main Prison	1
2	Malindi Main Prison	2
3	Malindi Women Prison	1
4	Manyani Maximum Prison	80
5	Shimo La-Tewa Maximum Prison	120
6	Shimo La-Tewa Women Prison	3
<b>Total</b>		<b>2,349</b>

**Table 2: Number of petitions categorized by offence committed**

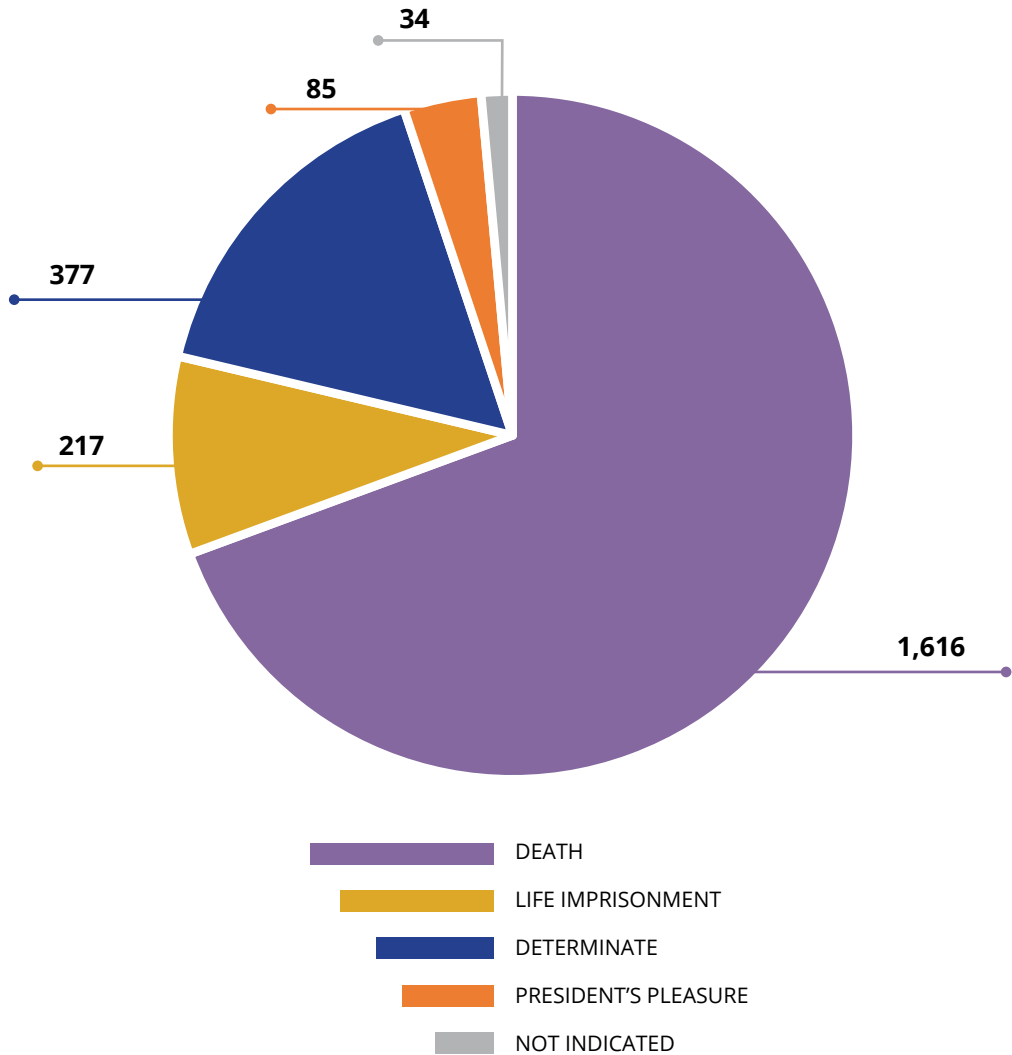
<b>OFFENCE</b>	<b>No. of Petitioners</b>
Robbery with Violence	1215
Murder	431
Defilement	347
Incest	45
Manslaughter	42
Not Indicated in the petition form	33
Attempted Robbery with Violence	31
Rape	28
Indecent Act with a Minor	18
Attempted Defilement	17
Grievous Harm	16
Stealing	16

<b>OFFENCE</b>	<b>No. of Petitioners</b>
Narcotics Trafficking	15
Infanticide	13
Attempted Murder	11
Arson and grievous harm	9
Sexual Assault	6
Attempted Rape	5
Gang Rape	5
Burglary and stealing	3
Child Stealing	2
Forgery	2
Handling stolen property	2
Malicious damage to property and assault	2
Obtaining by false pretence	2
Un natural offence	2
1. Defilement of a child 2.Transmission of threatening sexually transmitted disease.	1
1. Kidnapping of child 2. Maliciously administering poison	1
1.Preparation to commit a felony 2) Being in possession of ammunitions	1
Assault	1
Assault and neglecting a child	1
Attempted incest	1
Benefiting from child prostitution	1
Child trafficking	1
Compelling an indecent act	1
Contempt of court, possession of Cannabis Sativa	1
False pretence	1
Felony	1
Intent poisoning	1
Harming an animal with intent to kill	1
Possession of ammunitions	1
Possession of forged currency	1
Possession of imitation of fire arm	1
Procuring an abortion	1
Altering document without authority	1
<b>Total</b>	<b>2,349</b>



**Table3: Number of petitions categorized by the sentence the convicted offender (petitioner) is serving**

PETITIONS ACCORDING TO SENTENCE



**PICTORIAL REPRESENTATION**  
OF THE PETITIONER HEARINGS  
AND INTERVIEWS CONDUCTED  
BY THE COMMITTEE DURING THE  
PERIOD UNDER REVIEW

## Mathari National Teaching & Referral Hospital-Maximum Security Unit



## Shimo La Tewa Prison



## Shimo La Tewa Prison



## Lang'ata Women Prison



## Lang'ata Women Prison



## Kamiti Maximum Prison



Inmates await their turn for interview by the Committee

## PRISON VISITS, EDUCATION AND SENSITIZATION



The Power of Mercy Act 2011 in its interpretation of terms takes a correctional facility to mean an institution used to detain persons who are in the lawful custody of the State, whether accused persons awaiting trial or convicted criminal prisoners serving a sentence, and includes a prison established or deemed to have been established under section 24 of the Prisons Act and a youth corrective training centre established under section 66 of the Prisons Act.

The POMAC Act further describes a prisoner as any person, whether convicted or not, under detention in any prison.

Presently the Correctional Services comprise of the following facilities: One hundred and nineteen (119) prisons spread countrywide, three (3) borstal institutions, one (1) Youth Corrective Training Centre (YCTC) and the Mathari Hospital Maximum Security Unit.

The average prison population during the year under review is as categorized in Table 1 below:

**Table 4: Average prison population during the year 2018-2019 (Source: Kenya Prisons Services Statistics)**

S/NO.	CATEGORY	MALE	FEMALE	TOTAL
1.	Convicted Offenders	29843	1710	31553
2.	Pre-Trial Remandees	18,810	1,240	20050
3.	Borstal institutions	692	47	739
4.	YCT's	53	0	53
5.	Children (below 4 years) These are children accompanying mothers in prison			313
	<b>TOTAL</b>			<b>52,708</b>

## Education on the Power of Mercy

One of the core functions of the Advisory Committee is to work with state organs responsible for correctional services to educate persons in correctional services on the power of mercy and procedures relating to applications for its exercise. During the 2 fiscal years, the Committee visited forty eight (48) prisons to sensitize and educate persons in the correctional facilities on the power

of mercy and procedures relating to application for its exercise.

The education and sensitization visits to penal institutions targeted both the staff of correctional facilities and inmates in the correctional facilities. The sessions are interactive, they provide the audiences with opportunity to give feedback and raise issues related to their experiences with the criminal justice system.

**Table 5: Dates of prison visits in the 2 years under review**

S/NO.	CORRECTIONAL FACILITY	VISIT DATE
1.	Lang'ata Women	25th June, 2018, 16th & 17th August 2018
2.	Kamiti Maximum	26th June, 2018
3.	Mathari National Teaching & Referral Hospital – Maximum Security Unit	15th August, 2018
4.	Shimo-La-Tewa	27th & 28th August, 2018
5.	Manyani Maximum	30th & 31st August, 2018
6.	Nyeri Main	3rd – 7th September, 2018
7.	Kibos	10th – 14th September, 2018
8.	Kisumu Main	17th – 21st Sept, 2018
9.	Kisumu Women	17th Sept, 2018
10.	Naivasha Maximum	8th – 11th Oct, 2018
11.	Nakuru Main	7th – 9th Nov, 2018
12.	Nakuru Women	9th Nov, 2018
13.	Meru Main	26th & 27th Nov, 2018
14.	Meru Women	26th Nov, 2018
15.	Embu Main	29th & 30th Nov, 2018
16.	Embu Women	29th Nov, 2018
17.	Kabarnet Main	25th March, 2019
18.	Eldoret Main	26th March, 2019
19.	Eldoret Women	26th March, 2019
20.	Ngeria Farm Prison	26th March, 2019
21.	Kapsabet Main Prison	28th March, 2019
22.	Kapsabet Women Prison	28th March, 2019
23.	Kericho Main Prison	29th March, 2019
24.	Vihiga Prison	23rd April, 2019
25.	Kakamega Main Prison	24th April, 2019
26.	Kakamega Women Prison	24th April, 2019
27.	Shikusa Farm Prison	25th April, 2019
28.	Shikusa Borstal Institution	25th April, 2019

29.	Bungoma Main Prison	26th April, 2019
30.	Busia Main Prison	29th April, 2019
31.	Busia Women Prison	29th April, 2019
32.	Siaya G.K; Siaya Probation Female Hostel	30th April, 2019
33.	Kisii Main Prison	2nd May, 2019
34.	Kisii Women	2nd May, 2019
35.	Lodwar Prison/ Lodwar Women Wing	20th May, 2019
36.	Kitale Main	22nd & 23rd May, 2019
37.	Kitale Annexe	22nd May, 2019
38.	Kitale Women	22nd May, 2019
39.	Kitale Medium	22nd May, 2019
40.	Kapenguria Main	24th May, 2019
41.	Kapenguria Women	24th May, 2019
42.	Garissa Main	24th June, 2019
43.	Garissa Women	24th June, 2019
44.	Kitui Main / Kitui Women Wing	25th June, 2019
45.	Makueni Main /Makueni Women Wing	26th June, 2019
46.	Makueni Remand	26th June, 2019
47.	Machakos Main	27th June, 2019
48.	Machakos Women	27th June, 2019

The following issues emerged during the sensitization and plenary sessions:

- Congestion in prisons, which besides denying prisoners their privacy, exacerbates the risk in transmission of communicable diseases;
- Female inmates face challenges when raising young children living with them in prison, despite efforts made by prison officials to make their stay hospitable;
- Although they have access to general health care, the need for specialized health care for their babies and specialists such as pediatricians and gynaecologists remains pressing;
- Elderly convicts struggle to cope in prison as they face unique needs brought about by age such as special diet, need for warm clothing, mobility etc;
- Counselling in prison for matters such as drug abuse, anger management, conflict resolution is helping them to cope;
- A notable concern was that long periods of incarceration destabilize family life. Prison visits by family members are, however, proving to be helpful to the families left behind;
- Upon release from prison, former inmates continue to face stigmatization and discrimination. Nevertheless, the inmates noted that the Pardoned Ex-offenders Post Release Monitoring Programme adopted by the Committee is one of the various initiatives helping them to successfully be accepted back to society.

The above concerns were addressed by the Committee in the Question and Answer session.



**PICTORIAL REPRESENTATION**  
OF THE VARIOUS CORRECTIONAL  
FACILITIES VISITED BY THE  
COMMITTEE DURING THE PERIOD  
UNDER REVIEW

## ELDORET MAIN & ELDORET WOMEN PRISONS



## EMBU MAIN & EMBU WOMEN PRISONS



## KABARNET MAIN PRISON



## KAMITI MAXIMUM PRISON



## NAIVASHA MAXIMUM PRISON



## NAKURU MAIN & NAKURU WOMEN PRISONS



## SHIMO LA TEWA AND MANYANI PRISONS





## SIAYA AND SHIKUSA PRISONS



## KISUMU MAIN & KIBOS PRISONS



# MATHARI NATIONAL TEACHING & REFERRAL HOSPITAL- MAXIMUM SECURITY UNIT



## KAKAMEGA, BUSIA, SIAYA & KISII PRISONS



## PARDONED POST RELEASE MONITORING PROGRAMME



The Committee routinely monitors pardoned ex-offenders, in collaboration with other agencies, to assess how they have resettled and their acceptance into society. The Committee's programme involves receiving routine progress reports on released convicts from Government agencies involved in post release supervision and aftercare.

In particular, the Committee visits the released convicts and interacts with the communities around them so as to assess how the convicts are adjusting. In addition, during the Committee visits to Correctional Facilities, the pardonees accompany them.

During the period under review, the Committee supported and interacted with fourteen (14) ex-offenders released under the Power of Mercy. While thirteen (13) of the ex-offenders accompanied the Committee to the various prison visits, pardonee James Mureithi Weru hosted members at his Naromoru home, Nyeri County.

All the persons pardoned by the President are law abiding citizens who have been of good post release behavior and have not gotten into any conflict

with the law. However in their interactions with the pardonees, the committee observed that they continue to face several challenges, post release. One of the main challenge that ex-convicts face, upon pardon and release, is the successful re-entry back into the society. This is complicated by factors such as:

- Strained social networks, due to the long periods of incarceration, resulting to broken and or/separated families;
- Stigma and rejection by close kin, neighbours and the community;
- Disinheritance of land and other family property, particularly where the inmate had been imprisoned for a long period;
- Despite exiting prison highly skilled, they lack tools of trade, equipment and startup capital to establish their own businesses post-conviction;
- Due to limited education and lack of work experience, ex-convicts are denied employment opportunities;
- Inability to access credit facilities from banks and other lending institutions due to the tag 'ex-convict'.

In order to mitigate the aforementioned challenges, the Committee has partnered with key stakeholders to eliminate some of the obstacles hindering the successful reintegration of ex-convicts back into society. Some of these initiatives include:

- Educating families to pay frequent visits to the convicts, while in prison, in order to prevent a strain on the immediate family structure;
- Escalating matters arising from land succession and property inheritance to the Provincial Administration;
- In liaison with the provincial administration, conducting sensitization forums on the acceptance of pardoned ex-offenders back into the community;
- Partnering with county governments for the absorption of pardoned ex-offenders into small scale jobs. For instance, the Kitui County Government has employed 2 ex-convicts in their textile factory;
- In collaboration with the Probation & AfterCare Services Department, provided them with seed capital and

start up equipment for those who set out on self-employment;

- Ensuring access to medication and counselling services in public hospitals, particularly for Persons released under the President's Pleasure, mental category, in order to prevent a relapse.

### JAMES MUREITHI WERU

James Mureithi Weru was convicted for the offence of Murder on 20th September, 1974 and sentenced to serve at the President's Pleasure. He had quarreled with a drinking colleague who died in the process during the altercation. Weru was pardoned on 12th December, 2015, having served 42 years in prison. At the time of his release, he was the longest serving prisoner in the country. Upon his discharge from prison, the Committee, Probation & AfterCare department and other stakeholders collaborated in the resettlement of Weru.

On March 7, 2019, the Committee visited Weru at his Naromoru home where he currently practices small scale farming. The following photos capture moments of the Committee home visit.



*From L to R: Committee Member Dr. Scholastic Adeli, Vice Chairperson Dr. Janet Kirui & pardonee Mureithi Weru during the home visit on 7th March 2019*



*Weru's family had prepared a tasty meal to celebrate his successful re-intergration back to the community*



*Committee Vice Chairperson Dr. Janet Kirui presents an assortment of household items the Committee had brought for Mr. Weru*



*Weru's kin witnessed the joyful occasion*



*Pardonee James Mureithi Weru poses for a photo with Committee Vice Chairperson Dr. Janet Kirui upon conclusion of the successful home visit*



## STAKEHOLDER PARTNERSHIPS AND COLLABORATION



The Power of Mercy Advisory Committee actively collaborates with key stakeholders to enhance knowledge sharing, dissemination of information on the nature and implications of the Power of Mercy and, to improve service delivery.

Some of the key stakeholders who worked closely with the Committee during the period under review include: The Presidency, Prisons Department, State Law Office, the Judiciary, Probation and AfterCare Department and, the Kenya National Commission on Human Rights (KNCHR). Other key stakeholders were the Media, County Governments and the National Community Service Orders Committee (CSO).

### PRISONS DEPARTMENT

During the period under review, the Committee worked closely with the Prisons Department. The Commissioner General of Prisons facilitated all the prison visits by the Committee for educating inmates on the Power of Mercy and also availed inmates hearings and petition interviews.

The Prisons Department also hosts the pardon officers who are public officers seconded to the

Committee and are stationed at correctional facilities with a mandate to advise the internal mechanism in each correctional facility on all matters relating to the power of mercy. They are also responsible for assisting the applicant in the preparation of petitions and providing general information on the power of mercy to the prisoners. Probation and Aftercare Service

The Department collaborated with the Committee in the provision of reports on the petitioners who had petitioned the President. The reports contained vital information among others:

- a. The petitioner bio data and original home
- b. Personal background and criminal behavior
- c. Pre-conviction conduct and activities of the petitioner
- d. Circumstances of the offence, victims concerns and community's acceptance
- e. Release, reintegration and resettlement plans

The Probation and AfterCare Service also worked closely with the Committee during the Post Release Convict Monitoring Programme.

## Pictorial Representation of the Stake Holders Engagements with The Committee



*H.E. Anyang Nyong'o, Kisumu Governor (middle), receives the Committee at his Kisumu county offices on 19th September 2018*



*Committee Vice Chairperson Dr. Janet Kirui receives information material from Prof. Anyang Nyong'o during a meeting with the Governor on 19th September, 2018*



*Committee members in a group photo with H.E. Prof. Kivutha Kibwana (middle), Makueni Governor at his Makueni County Offices on 26th June 2019*



*H.E. Prof. Kivutha Kibwana in a closed door meeting with the Committee members*



*The Committee paid a courtesy call on H.E. Professor John Lonyagapuo, West Pokot County Governor at his county offices in Kapenguria on 24th May 2019*



*Ms. Virginia Nelder, a member of the Task Force on review of the mandatory death sentence, shared a platform with Mr. Edwin Choya, an inmate serving life sentence at Manyani Maximum Prison, Taita Taveta County, during a visit to the correctional facility on July 12, 2018*



*Committee members with Mr. Isaiah Osugo (front row, middle), Prisons Commissioner General, at Magereza House on 13th June, 2018*



*Chief Justice Hon David Maraga and Chief Registrar of the Judiciary Ms. Anne Amadi, bid farewell to the Honourable Attorney General and Committee Chairperson P. Kihara Kariuki, following conclusion of the Committee's swearing in ceremony on 11th May 2018 at the Supreme Court building*



*Committee members with Ms. Dorcas Oduor, Deputy Director Public Prosecutions (extreme right) and Mrs. Mary Mbau, Director Probation and Aftercare Service (4th Left) at a past function*



*Committee members led by Vice Chairperson Dr. Janet Kirui respond to media questions during a visit to Manyani Maximum Prison on 30<sup>th</sup> August, 2018*



---

THE POWER OF MERCY ADVISORY COMMITTEE

**REPORTS AND FINANCIAL STATEMENTS**

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

AND

THE FINANCIAL YEAR ENDED JUNE 30, 2019

---

FINANCIAL STATEMENTS FOR THE FINANCIAL  
YEAR ENDED JUNE 30, 2018

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

# 1. Key Entity Information and Management

## (a) Background information

The Power of Mercy Advisory Committee was established in the year 2011 pursuant to Article 133 of the Constitution of Kenya, 2010

The Committee comprises of the Hon. Attorney General, who is the Chairman, the Cabinet Secretary responsible for Correctional Services, and seven (7) other members appointed by His Excellency the President. A Vice Chair is elected by the members from amongst the seven appointed members.

## (b) Principal Activities

The principal mission of POMAC is to receive petitions from convicted criminal prisoners, consider, review, hear and conduct interviews, investigate, research, collect data, educate and collaborate with other state and non-state organs to ensure His Excellency the President receives timely, objective, independent and accurate advise on the pardon of deserving petitioners in a just, fair and ethical manner

## Key Management

The entity's day-to-day management is under the following key organs:

The Secretariat, and  
The Advisory Committee

## (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:



1. Secretary/Chief Executive Officer - Michael A. Kagika

The Secretary, POMAC has direct fiduciary respon-

sibility for the Power of Mercy Advisory Committee (POMAC). He assumed the position of Secretary in August 2014 and is entrusted with providing strategic leadership to the Committee to facilitate delivery of its mandate as per the Constitution and POMAC Act. He holds a Masters and Bachelors degree in Political Science and Public Administration from Moi University, Eldoret.

## (d) Fiduciary Oversight Arrangements

The Power of Mercy Advisory Committee provides a fiduciary oversight role to the management through:

- Policy directions on the activities to be implemented
- Approval of annual work plans
- Consideration of activity budgets

## (e) Entity Headquarters

P.O. Box 79960-00200  
2nd floor Kencom House  
Moi Avenue - Nairobi, KENYA

## (a) Entity Contacts

Telephone: (254) 2210144  
E-mail: sec.pomac@kenya.go.ke  
Website: www.go.ke

## (b) Entity Bankers

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

## (c) Independent Auditors

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

## (d) Principal Legal Adviser

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



## I. Statement of Committee Management Responsibilities

Section 29 (1) of The Power of Mercy Act, 2011 requires that, at the end of each financial year, the Power of Mercy Advisory Committee shall cause annual report to be prepared. Section 29 (3) (a) further require that the report shall contain, in respect to that financial year to which it relates, the financial statements of the Committee. Section 81 (3) of the Public Finance Management Act, 2012 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 Secretary in charge of The Power of Mercy Advisory Committee 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 Secretary in his role as the accounting officer for the Power of Mercy Advisory Committee 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 Power of Mercy Advisory Committee 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 Power of Mercy Advisory Committee 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 entity's financial statements were approved and signed by the Accounting Officer on 28<sup>th</sup> September 2018.


  
 .....  
 Secretary

.....  
 Principal Accountant

## ii. Statement of Receipts and Payments

	Note	2017-2018	2016-2017
		Kshs	Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	61,570,053	68,555,030
<b>TOTAL RECEIPTS</b>		<b>61,570,053</b>	<b>68,555,030</b>
<b>PAYMENTS</b>			
Compensation of Employees	2		
Use of goods and services	3	56,570,053	57,026,275
Acquisition of Assets	4	4,691,995	11,528,755
<b>TOTAL PAYMENTS</b>		<b>61,570,053</b>	<b>68,555,030</b>
<b>SURPLUS/DEFICIT</b>		<b>nil</b>	<b>nil</b>

The accounting policies and explanatory notes to these financial Statements form an integral part of the financial statements. The entity financial statements were approved on 28th September, 2018 and signed by:

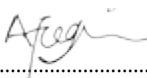
  
 .....  
 Secretary

.....  
 Principal Accountant

### iii. Statement of Cashflow

	Note	2017-2018 Kshs	2016-2017 Kshs
<b>Receipts for operating income</b>			
Exchequer Releases	1	61,570,053	68,555,030
<b>Payments for operating expenses</b>			
Compensation of Employees	2	-	-
Use of goods and services	3	56,878,061	57,026,275
<b>Adjusted for:</b>			
Adjustments during the year			
Net cash flow from operating activities		4,691,995	11,528,755
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	4	4,691,995	11,528,755
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	5	-	-
Cash and cash equivalent at BEGINNING of the year			
Cash and cash equivalent at END of the year			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28th September, 2018 and signed by:

  
 .....  
 Secretary

.....  
 Principal Accountant

Receipt/Expense Item	Original Budget		Adjustment	Final Budget		Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b		c=a+b	d			
<b>PAYMENTS</b>								
Communication, supplies and services	1,180,000	1,180,000		2,360,000	1,778,819	581,181		75%
Domestic travel and subsistence	6,325,000	3,325,000		9,650,000	9,605,300	44,700		100%
Foreign travel and subsistence	4,667,500	(2,333,750)		2,333,750	1,610,058	723,692		69%
Printing, advertising and information supplies & services	2,560,000	(1,280,000)		1,280,000	779,469	500,531		61%
Training expenses	2,965,000	(1,482,500)		1,482,500	1,482,363	137		100%
Hospitality supplies and services	14,575,000	8,475,000		23,050,000	22,456,985	593,015		97%
Insurance Costs	62,500	62,500		125,000	0	125,000		0%
Specialized materials and services	768,500	168,500		937,000	849,922	87,078		91%
Office and general supplies and services	3,137,500	(1,568,750)		1,568,750	1,522,918	45,832		97%
Fuel oils and Lubricants	1,300,000	1,300,000		2,600,000	2,600,000	0		100%
Other operating expenses	2,435,000	435,000		2,870,000	2,870,000	0		100%
Routine maintenance – other assets	1,307,500	1,307,500		2,615,000	49,083	2,565,917		2%
Routine maintenance – vehicles	2,850,000	8,175,000		11,025,000	11,273,144	-248,144		102%
Purchase of Office Furniture and General Equipment	5,700,000	(750,000)		4,950,000	4,691,995	258,005		95%
Purchase of specialized plant equipment and machinery	125,000	(62,500)		62,500		62,500		0%
<b>Total Payments/Expenditure</b>	<b>49,958,500</b>	<b>16,951,000</b>		<b>66,909,500</b>	<b>61,570,056</b>	<b>5,339,444</b>		<b>92%</b>

**Approval of the Financial Statements**

The entity's financial statements were approved and signed by the Accounting Officer on 28th September 2018.

  
 .....  
 Secretary

.....  
 Principal Accountant

## IV. Significant Accounting Policies

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

### (a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

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

### (b) Reporting entity

The financial statements are for The Presidency. 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:

### (c) Recognition of receipts and payments

#### 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 is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

#### Transfers from the Exchequer

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

#### External Assistance

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

#### Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

#### Proceeds from borrowing

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

#### Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 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.

**Recognition of payments**

The entity recognises all expenses 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 consumed and 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 incurred and paid for.

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

**In-kind contributions**

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

**Cash and cash equivalents**

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

**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. There were no other restrictions on cash during the year

**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.

## Notes to the Financial Statements

	2017-2018	2016-2017
	Kshs	Kshs
<b>1. EXCHQUER RELEASES</b>		
Total Exchequer Releases for quarter 1	15,392,514.00	17,138,757.50
Total Exchequer Releases for quarter 2	15,392,514.00	17,138,757.50
Total Exchequer Releases for quarter 3	15,392,514.00	17,138,757.50
Total Exchequer Releases for quarter 4	15,392,514.00	17,138,757.50
<b>Total</b>	<b>61,570,053.00</b>	<b>68,555,030.00</b>

### 2. COMPENSATION OF EMPLOYEES

Basic Salaries for permanent employees was not Allocated in the financial year 2017-2018.	-	-
	-	-

### 3. USE OF GOODS AND SERVICES

Communication, supplies and services	1,778,819	2,128,868
Domestic travel and subsistence	9,605,300	9,786,310
Foreign travel and subsistence	1,610,058	2,699,034
Printing, advertising and information supplies & services	779,469	2,569,100
Training expenses	1,482,363	4,123,442
Hospitality supplies and services	22,456,985	25,481,900
Specialized materials and services	0	29,577
Insurance Costs	849,922	0
Office and general supplies and services	1,522,918	3,437,946
Fuel oils and Lubricants	2,600,000	2,550,200
Other operating expenses	2,870,000	2,877,100
Routine maintenance –Other Assets	49,083	1,259,135
Routine maintenance – Motor Vehicle	11,273,144	83,663
<b>Total</b>	<b>57,026,275</b>	<b>57,026,275</b>

## Notes to the Financial Statements

	2017-2018	2016-2017
	Kshs	Kshs
<b>1. EXCHQUER RELEASES</b>		
Non-Financial Assets		
Purchase of Vehicles and Other Transport Equipment	-	7,200,000
Purchase of Office Furniture and General Equipment	4,691,995	4,328,755
<b>Total</b>	<b>4,691,995</b>	<b>11,528,755</b>

### 5. THE SURPLUS

The surplus elements is a reflection of the amount not utilized during the financial year. The amount is normally taken back to treasury	nil	nil
	nil	nil

### 6. PENDING ACCOUNTS PAYABLE

Supply of goods	2,953,500	5,282,010
Supply of services	2,564,477	8,588,518
<b>Total</b>	<b>5,517,977</b>	<b>13,870,528</b>

## ANNEX 1 – Summary of Fixed Asset Register

	2017-2018	2016-2017
	Historical Cost (Kshs)	Historical Cost (Kshs)
<b>Asset class</b>		
Office equipment, furniture and fittings	4,691,995	4,263,755
Other Machinery and Equipment	-	7,265,000
<b>Total</b>	<b>4,691,995</b>	<b>11,528,755</b>





---

THE POWER OF MERCY ADVISORY COMMITTEE

**REPORTS AND FINANCIAL STATEMENTS**

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

AND

THE FINANCIAL YEAR ENDED JUNE 30, 2019

---

**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)

# 1. Key Entity Information and Management

## (a) Background information

The Power of Mercy Advisory Committee was established in the year 2011 pursuant to Article 133 of the Constitution of Kenya, 2010

The Committee comprises of the Hon. Attorney General, who is the Chairman, the Cabinet Secretary responsible for Correctional Services, and seven (7) other members appointed by His Excellency the President. A Vice Chair is elected by the members from amongst the seven appointed members.

## (b) Principal Activities

The principal mission of POMAC is to receive petitions from convicted criminal prisoners, consider, review, hear and conduct interviews, investigate, research, collect data, educate and collaborate with other state and non-state organs to ensure His Excellency the President receives timely, objective, independent and accurate advise on the pardon of deserving petitioners in a just, fair and ethical manner

## Key Management

The entity's day-to-day management is under the following key organs:

The Secretariat, and  
The Advisory Committee

## (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:



1. Secretary/Chief Executive Officer - Michael A. Kagika

The Secretary, POMAC has direct fiduciary respon-

sibility for the Power of Mercy Advisory Committee (POMAC). He assumed the position of Secretary in August 2014 and is entrusted with providing strategic leadership to the Committee to facilitate delivery of its mandate as per the Constitution and POMAC Act. He holds a Masters and Bachelors degree in Political Science and Public Administration from Moi University, Eldoret.

## (d) Fiduciary Oversight Arrangements

The Power of Mercy Advisory Committee provides a fiduciary oversight role to the management through:

- Policy directions on the activities to be implemented
- Approval of annual work plans
- Consideration of activity budgets

## (e) Entity Headquarters

P.O. Box 79960-00200  
2nd floor Kencom House  
Moi Avenue - Nairobi, KENYA

## (a) Entity Contacts

Telephone: (254) 2210144  
E-mail: sec.pomac@kenya.go.ke  
Website: www.go.ke

## (b) Entity Bankers

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

## (c) Independent Auditors

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

## (d) Principal Legal Adviser

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

## I. Statement of Committee Management Responsibilities

Section 29 (1) of The Power of Mercy Act, 2011 requires that, at the end of each financial year, the Power of Mercy Advisory Committee shall cause annual report to be prepared. Section 29 (3) (a) further require that the report shall contain, in respect to that financial year to which it relates, the financial statements of the Committee. Section 81 (3) of the Public Finance Management Act, 2012 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 Secretary in charge of The Power of Mercy Advisory Committee 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.

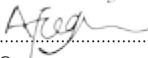
The Secretary in his role as the accounting officer for the Power of Mercy Advisory Committee accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International 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 Power of Mercy Advisory Committee 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 Power of Mercy Advisory Committee 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 entity's financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September 2019.


  
 .....  
 Secretary

.....  
 AAG

## ii. Statement of Receipts and Payments

	Note	2018-2019 Kshs	2017-2018 Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	60,138,950	61,570,053
<b>TOTAL RECEIPTS</b>		<b>60,138,950</b>	<b>61,570,053</b>
<b>PAYMENTS</b>			
Use of goods and services	2	57,515,004	56,570,053
Acquisition of Assets	3	2,623,946	4,691,995
<b>TOTAL PAYMENTS</b>		<b>60,138,950</b>	<b>61,570,053</b>
<b>SURPLUS/DEFICIT</b>		<b>nil</b>	<b>nil</b>

The accounting policies and explanatory notes to these financial Statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2019 and signed by:

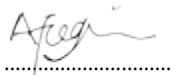
  
 .....  
 Secretary

.....  
 AAG

### iii. Statement of Cashflow

	Note	2018-2019 Kshs	2017-2018 Kshs
<b>Receipts for operating income</b>			
Exchequer Releases	1	60,138,950	61,570,053
<b>Payments for operating expenses</b>			
Use of goods and services	2	57,515,004	56,878,061
<b>Adjusted for:</b>			
Adjustments during the year			
<b>Net cash flow from operating activities</b>		<b>2,623,946</b>	<b>4,691,995</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
<b>Acquisition of Assets</b>	<b>3</b>	<b>2,623,946</b>	<b>4,691,995</b>
Net cash flows from Investing Activities		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>-</b>	<b>-</b>
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year		-	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> September, 2019 and signed by:

  
 .....  
 Secretary

.....  
 AAG

Receipt/Expense Item	a	b	c=a+b	d	e=c-d	f=d/c %
Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation	
<b>PAYMENTS</b>						
Communication, supplies and services	1,026,114	718,280	1,744,394	1,474,788	269,606	85%
Domestic travel and subsistence	5,660,107	3,396,064	9,056,171	9,013,371	42,800	100%
Foreign travel and subsistence	2,569,929	(301,050)	2,268,879	1,958,476	310,403	86%
Printing, advertising and information supplies & services	933,774	653,642	1,587,416	923,946	663,470	58%
Training expenses	2,200,152	440,030	2,640,182	2,409,409	230,773	91%
Hospitality supplies and services	13,208,008	17,008,008	30,216,016	29,576,361	639,655	98%
Insurance Costs	100,000	100,000	200,000	0	200,000	0%
Specialized materials and services	1,005,461	1,005,461	2,010,922	1,954,521	56,401	97%
Office and general supplies and services	1,923,585	1,346,509	3,270,094	2,989,444	280,650	91%
Fuel oils and Lubricants	1,105,042	905,042	2,010,084	2,010,084	0	100%
Other operating expenses	2,101,559	601,559	2,703,118	545,243	2,157,875	20%
Routine maintenance – vehicles and other transport equipment	859,975	601,982	1,461,957	1,122,505	339,452	77%
Routine maintenance – other assets	1,815,622	1,815,622	3,631,244	3,536,856	94,388	97%
Purchase of Office Furniture and General Equipment	1,341,526	1,341,526	2,683,052	2,623,946	59,106	98%
Total Payments/Expenditure	35,850,854	29,632,675	65,483,529	60,138,950	5,344,579	92%
<b>Total Payments/Expenditure</b>	<b>49,958,500</b>	<b>16,951,000</b>	<b>66,909,500</b>	<b>61,570,056</b>	<b>5,339,444</b>	<b>92%</b>

### Approval of the Financial Statements

The entity financial statements were approved on \_\_\_\_\_ 2019 and signed by:

  
 .....  
 Secretary

.....  
 AAG

## IV. Significant Accounting Policies

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

### (a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

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

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

### (b) Reporting entity

The financial statements are for The Presidency. 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:

### (c) Recognition of receipts and payments

#### 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 is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

#### Transfers from the Exchequer

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

#### External Assistance

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

#### Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

#### Proceeds from borrowing

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

#### Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 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.

**Recognition of payments**

The entity recognises all expenses 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 consumed and 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 incurred and paid for.

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

**In-kind contributions**

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

**Cash and cash equivalents**

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

**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. There were no other restrictions on cash during the year

**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.



## Notes to the Financial Statements

	2018-2019	2017-2018
	Kshs	Kshs
<b>1. EXCHEQUER RELEASES</b>		
Total Exchequer Releases for quarter 1	15,034,738	15,392,514.00
Total Exchequer Releases for quarter 2	15,034,738	15,392,514.00
Total Exchequer Releases for quarter 3	15,034,738	15,392,514.00
Total Exchequer Releases for quarter 4	15,034,738	15,392,514.00
<b>Total</b>	<b>60,138,950</b>	<b>61,570,053.00</b>

<b>2. USE OF GOODS AND SERVICES</b>		
Communication, supplies and services	1,474,788	1,778,819
Domestic travel and subsistence	9,013,371	9,605,300
Foreign travel and subsistence	1,958,476	1,610,058
Printing, advertising and information supplies & services	923,946	779,469
Training expenses	2,409,409	1,482,363
Hospitality supplies and services	29,576,361	22,456,985
Insurance Costs	1,954,521	849,922
Office and general supplies and services	2,989,444	1,522,918
Fuel oils and Lubricants	2,010,084	2,600,000
Other operating expenses	545,243	2,870,000
Routine maintenance –Other Assets	1,122,505	49,083
Routine maintenance – Motor Vehicle	3,536,856	11,273,144
<b>Total</b>	<b>57,515,004</b>	<b>57,026,275</b>

<b>3. ACQUISITION OF ASSETS</b>		
Non-Financial Assets		
Purchase of Office Furniture and General Equip-ment	2,623,946	4,691,995
<b>Total</b>	<b>2,623,946</b>	<b>4,691,995</b>

## Notes to the Financial Statements

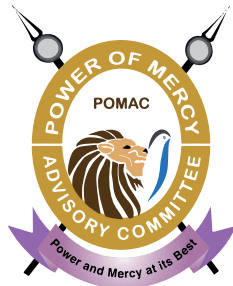
	2018-2019	2017-2018
	Kshs	Kshs
<b>4. THE SURPLUS</b>		
The surplus elements is a reflection of the amount not utilized during the financial year. The amount is normally taken back to treasury	nil	nil
	nil	nil

<b>5. PENDING ACCOUNTS PAYABLE</b>		
Supply of goods	-	2,953,500
Supply of services	-	2,564,477
<b>Total</b>	<b>-</b>	<b>5,517,977</b>

## ANNEX 1 – Summary of Fixed Asset Register

	2018-2019	2017-2018
	Historical Cost (Kshs)	Historical Cost (Kshs)
<b>Asset class</b>		
Office equipment, furniture and fittings	2,623,946	4,691,995
Other Machinery and Equipment	-	
<b>Total</b>	<b>2,623,946</b>	<b>4,691,995</b>





All Enquiries and Petitions to be sent to:

**THE POWER OF MERCY ADVISORY COMMITTEE**

2nd floor, Kencom House, Moi Avenue

P.O. Box 79960 - 00200 **Nairobi, Kenya**

Tel: 020 221 0144

Email: [sec.pomac@cabinetoffice.go.ke](mailto:sec.pomac@cabinetoffice.go.ke)

Website: [www.powerofmercy.go.ke](http://www.powerofmercy.go.ke)