

Enhancing Accountability

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TABLED BY:	The Majority whp Hon. Emmanuel Wanjau
CLEARANCE THE-TABLE:	Anna Musandu

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

WITNESS PROTECTION AGENCY

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



WITNESS PROTECTION AGENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2019

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



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LIST OF ABBREVIATIONS

- EACC: Ethics and Anti-Corruption Commission
FY: Financial Year
ICT: Information Communication Technology
WPA: Witness Protection Agency
WPP: Witness Protection Programme

KEY AGENCY INFORMATION AND MANAGEMENT

a) Background information

The Agency is a statutory body established under the Witness Protection Act No. 16 of 2006, and is domiciled in Kenya.

b) Principal Activities

The mandate of the Agency, which is derived from Section 3B (1), of the Witness Protection Act No. 16 of 2006, is to provide the framework and procedures for giving special protection on behalf of the State, to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

c) Key Management

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

- Director/ Chief Executive of the Agency
- Operations Department
- Corporate Affairs Department
- Finance and Accounts Division
- Planning, Research and Policy Division
- Human Resource Development Division
- Administration Division
- Legal Division
- Information Communication Technology Division
- Field Services (Operations) Division
- Psycho-social Support Services Division
- Investigating and Training Division
- Supply Chain Management Section
- Public Relations Unit
- Internal Audit Unit

d) Fiduciary Management

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

No. Designation

1. Director/Chief Executive
2. Deputy Director Corporate Affairs
3. Chief Witness Protection Officer In Charge of Operations
4. Finance Manager

e) Fiduciary Oversight Arrangements

The Agency has in place various fiduciary oversight arrangements comprising of the Advisory Board and Management Committee and other stakeholders as follows:

1. Audit Committee of the Advisory Board
2. Finance and Administration Committee of the Advisory Board
3. Technical Committee of the Advisory Board
4. Departmental Committee on Justice and Legal Affairs of the National Assembly
5. The National Treasury
6. Controller of Budget
7. Auditor General
8. Budget Implementation Committee
9. Training and Development Committee
10. Tender Committee
11. Disciplinary Committee
12. Resource Mobilization Committee

f) Agency Headquarters

Liaison Office
P.O. Box 28801 – 00100
Milimani Law Courts 4th Floor, Room 413
Nairobi, Kenya.

g) Agency Contacts

Telephone: (254) (020) 7121337/8, 0770909207,
Hotline: (254)0711222441, 0725222442; Toll Free: 0800 720 460
E-mail: info@wpa.go.ke
Website: www.wpa.go.ke



h) Agency Bankers

- | | |
|--|---|
| 1. Central Bank of Kenya
A/C No. 1000181222
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya | 2. Kenya Commercial Bank
A/C No. 1127947893
Moi Avenue
P.O. Box 48400
GPO 00100
Nairobi, Kenya |
|--|---|

i) Independent Auditors

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

j) Principal Legal Adviser

The Attorney General
Office of the Attorney General
Sheria House
P.O. Box 40112
City Square 00200
Nairobi, Kenya



THE ADVISORY BOARD

	Name	Designation	Date of Appointment
1.	Mr. Ken Ogeto, EBS	Solicitor General	Appointed 11 th April 2018
2.	Major General(Rtd), Philip Wachira Kameru	Director General, National Intelligence Service	Appointed on 23 rd September, 2014
3.	Mr. Isaiah Osugo	Commissioner General of Prisons	Ceased 9 th May 2019
4.	Mr. Wycliffe O.Ogalo.EBS	Commissioner General of Prisons	Appointed 9 th May 2019
5.	Mr. Noordin Mohamed Hajji	Director of Public Prosecutions	Appointed on 11 th April 2018
6.	Ms. Kagwiria Mbogori	Chairperson, Kenya National Commission on Human Rights	Appointed on 16 th April 2014
7.	Dr. Kamau Thugge	Principal Secretary, National Treasury and Member	Appointed on 13 th January 2017
8.	Mrs. Anne Amadi	Chief Registrar Judiciary	Appointed on 13 th January 2017
9.	Mr. Joseph Boinnet	Inspector General of Police	Ceased on 9 th May 2019
10.	Mr. Hilary M. Mutyambai NSC, ndc(K)	Inspector General of Police	Appointed on 9 th May 2019
11.	Amb. Macharia Kamau, MBS	Principal Secretary, Ministry of Foreign Affairs	Appointed on 11 th April 2018
12.	Alice Ondieki(Mrs.)	Director/Chief Executive and Secretary to the Advisory Board	Appointed on 13 th January 2012

The Advisory Board consists of nine (9) members and the Director/Chief Executive is the Secretary.

MANAGEMENT TEAM

Designation	Responsibility
1. Director/Chief Executive	Being the Chief Executive and Secretary to the Advisory Board and responsible for Corporate Affairs Department, Operations Department, Public Relations and Internal Audit Units.
2. Deputy Director Corporate Affairs	Responsible for Finance, Supply Chain Management, Human Resource Development, Administration, Planning and Research, and ICT Divisions.
3. Chief Witness Protection Officer In Charge of Operations	Responsible for Operations comprising of Field Services (Operations), Psychosocial Support Services Division, Investigating and Training Division and Legal Divisions.
4. Finance Manager	Responsible for Finance and Accounts Division.

CHAIRMAN'S STATEMENT

I take pride of the major milestones the Witness Protection Agency has made during the 2018-2019 period. The thrust of these milestones underscores the re-positioned role of the Agency in the criminal justice sector in promoting the rule of law.

I take cognizance of the important role the Agency plays in offering efficient and effective witness protection services. It is worth noting that, in all criminal justice systems, the process of investigating and prosecuting criminal offences depends largely on the information and testimony of witnesses. As important as the cooperation of witnesses is, they are expected to be truthful, accurate and reliable in their testimony. As such, witness protection measures and programmes need to be developed to ensure that this evidence is preserved and heard during court proceedings.

I reckon that the Agency has operated within various government blue prints in executing its mandate. Key among them is The Kenya Vision 2030, which identifies Witness Protection Programme as a key flagship project under the Governance Justice Law and Order sector in achieving the objectives of the national blue print. This is in addition to the "Big Four" development pillars targeting expansion of manufacturing sector, provision of affordable housing, accessible healthcare and food security. The Agency acts as an enabler of the four pillars.

The government encourages partnerships and collaborative frameworks that help strengthen the justice system in the country. I am glad to note that the Witness Protection Agency has been collaborating with key partners and stakeholders such as the Departmental Committee on Justice and Legal Affairs of the National Assembly, Judiciary Training Institute (JTI), National Police Service (NPS), United Nations Office for Drugs and Crime (UNODC), United Nations High Commission for Refugees (UNHCR) and National Coordination Mechanism on Migration among others. Such partnerships should be encouraged for the good of the Agency.

The Advisory Board will continue to provide the necessary advice and support to the Agency in the execution of its mandate as it has done during the period under review. I believe the dedicated team of management and staff will continue to meet and exceed targets set to make the Agency an outstanding institution in witness protection.



Kennedy Ogeto, EBS
SOLICITOR GENERAL AND
CHAIRMAN, WITNESS PROTECTION ADVISORY BOARD

REPORT OF THE DIRECTOR/CHIEF EXECUTIVE

On behalf of the management and staff of Witness Protection Agency (WPA), I am delighted to present an overview of the Agency's activities over the 2018-2019 period. The Agency carried out its targeted activities successfully and within the anticipated timelines despite numerous operational challenges. This achievement is attributed to the concerted efforts of members of staff and the immense support from the Advisory Board.

The Witness Protection Agency continued to exercise its critical role in supporting administration of criminal justice. The Agency took cognizance of the important contribution of witnesses as the cogwheel. The Agency continued to operate optimally and in line with various instruments of both International and National law in the administration of justice. The Agency therefore played its role during the year under review by ensuring access to justice by threatened and intimidated witnesses by offering the necessary protection measures. In so doing, the Agency guaranteed witness safety and enhanced the Rule of Law in Kenya.

During the 2018-2019 period, the Agency received a total of 272 new applications into the Witness Protection Programme compared to 227 during the 2017-2018 period. There was an increase in the applications closed at 167 applications compared to 127 applications closed during the previous year. In total, the Agency had 224 witnesses under the Witness Protection Programme (WPP) and 187 related persons as compared to 127 witnesses in the previous year. During the period under review, 5 cases involving witnesses who are protected were concluded and judgment passed compared to ten (10) cases in the previous year. Convictions in the period under review were obtained in 3 cases compared to eight (8) cases in 2017-2018. The convictions ranged from death sentence, life imprisonment to a number of years in prison representing a 60 % conviction rate as compared to 80% in the previous year.

The Agency complied with existing laws and adhered to corruption eradication measures. The Agency achieved 100% (as compared to 83% in prior year) of its Performance Contracting (PC) targets in relation to corruption eradication indicators. During the period under review, the Agency was able to acquire additional operational office space and relocated some of its operations in Nairobi to the new covert leased location in addition to its current covert location. This was done to accommodate additional staff recruited.

In a bid to keep abreast with changing technology, the Agency enhanced ICT security by reviewing the logins for the Wireless Access points and updated administrative credentials for end-user devices. The Information Security Management System (ISMS) was established in which the ISMS Policy was developed, key information systems assets identified and risk assessment done. The data centre infrastructure and end user tools were also maintained by carrying out routine preventive maintenance.

During the 2018-2019 period, the satisfaction level was gauged at 92% compared to 91.7% for the period 2017-2018. The Satisfaction Survey Report highlighted recommendations for improvement which will be implemented in the 2019-2010 period.

The Agency participated in the seventeenth session of the Assembly of States Parties to the Rome Statute of the International Criminal Court (ICC) held at The Hague in Netherlands from 4th to 13th December 2018. The Assembly provided an opportunity for engaging on matters critical to the strengthening of the ICC Justice system and the building of a stronger and responsive ICC. The Agency's Involvement at this conference was critical, because matters of Cooperation, Witness and victim Protection formed part of the Agenda of the Assembly and various thematic side events. The Agency continued with its role of advising Government Ministries, Departments, Agencies and other entities on adoption of strategies and measures on witness protection. The Agency maintained nine (9) linkages and created three (3) new Linkages.

During the 2018-2019 period, the Agency conducted capacity building for complaints-handling officers and staff in addition to creating awareness on the existence of complaints-handling mechanisms. Complaints received were resolved using guidelines prescribed by Commission on Administrative Justice (CAJ). During evaluation carried out by CAJ, the Agency got a composite score of 90% which is a performance grade of "Very Good" for adhering to the set requirements from CAJ as compared with a score of 78% in the previous year.

The Agency with the support and advice from the Advisory Board will endeavor to achieve targets set during the next financial year in line with the mandate of the Agency. The additional 47 staff recruited will minimize staffing challenges experienced before and propel the Agency in realizing its mandate.



Alice Ondieki (Mrs.)
DIRECTOR/CHIEF EXECUTIVE

CORPORATE GOVERNANCE STATEMENT

The Advisory Board and the Management of Kenya's Witness Protection Agency are committed to the highest level of corporate governance by upholding integrity, accountability, professionalism, respect for diversity and operating lawfully within the provisions of the Constitution, Public Finance Management Act, 2012 and other legislations. The Advisory Board has set transparent and clear policies, procedures, structures and systems which achieve effective, prudent, and consistent oversight in the management of the Agency's operations. This enhances risk management, internal controls, costs and operational effectiveness in line with the Vision, Mission and Strategic Plan.

a) Witness Protection Advisory Board Composition:

The Witness Protection Advisory Board is established as an unincorporated body under Section 3P of the Witness Protection Act, No. 16 of 2006 and consists of;

- i. the Solicitor General as chairperson;
- ii. the Principal Secretary responsible for matters relating to foreign affairs;
- iii. the Principal Secretary responsible for matters relating to finance;
- iv. The Chief Registrar of the Judiciary;
- v. the Director-General of the National Intelligence Service;
- vi. the Inspector-General of the National Police Service;
- vii. the Commissioner General of Prisons;
- viii. the Director of Public Prosecutions; and
- ix. the Chairperson of the Kenya National Commission on Human Rights.

The Director of the Agency is the Secretary of the Advisory Board.

b) Advisory Board Committees

The Advisory Board has delegated its authority to the standing board committees to enable it effectively carry out its mandate. The committees are appointed by the Witness Protection Advisory Board in accordance with the requirement of Section 3 (Q) 2 of the Witness Protection Act. Each board committee has its own terms of reference setting forth the purposes, goals and responsibilities of the committee, procedures for committee member appointment and removal, committee structure, operations and its reporting to the board. During the period under review, the board committee membership continued as constituted by resolution of the Advisory Board on 22 November 2011.

The committees of the Advisory Board are as follows:

(i) Technical Committee

The committee acts in accordance to Section 3 and 4 of the Witness Protection Act. The committee further performs such other duties as may be assigned to it from time to time by the Advisory Board. The delegated role of the Committee is to:

1. To advise on provisions of continued evaluation processes and conduct technical training for all Witness Protection Staff.
2. To advise on the acquisition, distribution, training and usage of fire-arms and ammunitions.
3. To advise on the set up and management of armory.
4. To advise on the purchase of specialized equipment for WPA.
5. To advise on the designs of technical training of protection officers.
6. To advise on the security measures to be put on the specialized equipment, buildings, safe houses and offices.
7. To advise on design of security measures for the Agency and programme.
8. To oversee that Technical Surveillance Methods and Technical Surveillance counter measures are adhered to.
9. To consider such technical matters as may be referred to it by the Advisory Board.
10. To review the Terms of Reference of the Committee on an annual basis and if required make recommendations to Advisory Board.

Committee meets at least four (4) times a year or at such other times, as the Chairman of the Committee shall require.

During the period under review the Members of the Committee were:

1. Inspector-General of the National Police Service
2. Commissioner General of Prisons

3. Director General, National Intelligence Service
4. Chairperson, Kenya National Commission on Human Rights

(ii) Audit Committee

The Committee acts in accordance to Section 3 (K) of the Witness Protection Act. The Committee shall further perform such duties as may be assigned to it from time to time by the Advisory Board.

The delegated role of the Committee is to assist the Board in the oversight of:

1. Developing and implementing measures that will enhance internal controls in order to improve efficiency, transparency and accountability.
2. Review and approval of the Audit Charter where applicable and the internal audit Annual Work plans.
3. Review of audit issues raised by both internal and external auditors.
4. Evaluating adequacy of management procedures with regard to issues relating to risk management, control and governance.
5. Fostering an effective Internal Audit function.
6. Ensuring an efficient and effective control systems are in place.
Monitoring of compliance by the Agency with the stipulated financial laws, regulations, instructions, and accounting procedures.
8. Initiating special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency.
9. Review of audit findings and recommendations and propose corrective and preventive action where necessary.
10. Consideration of audit matters referred to the committee by the Advisory Board.
11. Reviewing the terms of reference of the Committee in an annual basis and if required make recommendations to Advisory Board.

The Committee meets at least four times a year or at such other times as the Chairman of the Committee shall require.

During the period under review the Members of the Committee were:

1. Chairperson, Kenya National Commission on Human Rights
2. Principal Secretary Responsible for matters relating finance
3. Principal Secretary responsible for matters foreign Affairs
4. The chief Registrar of the Judiciary
5. Commissioner General of Prisons

The Committee had no meeting during the year as it is yet to be fully constituted.

(iii) Finance and Administration Committee

The Committee shall act under general direction of the Advisory Board, to review financial and administration affairs of the Witness Protection Agency and their implementation to the Advisory Board. The Committee shall further perform such duties as may be assigned to it from time to time by the Advisory Board. The terms of reference of the Committee are:

1. To oversee, on behalf of the Advisory Board, financial affairs of the Advisory Board including its resources.
2. The Committee shall examine and make recommendations to the Advisory Board on the annual work plan.
3. The Committee shall examine and make recommendations to the Advisory board on the draft budget for the ensuring year and its resources.
4. The committee shall examine the operation on the budget for the current year and advise the Advisory board, as appropriate, on its expenditure trends.
5. To review and make recommendations the Agency's periodical and annual financial statements and make recommendations as necessary.
6. To ensure that the assets of the Agency are prudently managed and properly recorded.
7. To oversee the strategic planning of the Agency's Finances in line with the Agency's strategic plan for both short and long term.
8. To advise and draw to the attention of the Advisory Board in relation to matters or questions which arise in the area of Administration and Finance.
9. In exceptional circumstances, when matters arise over the propriety with which Advisory Board is conducting it business, to bring those matters to the attention of the Audit Committee of the Agency's and/or its legal advisors.
10. To liaise with other committees of Advisory Board as required and where appropriate advice Advisory Board, the Audit Committee and other Committees of the Agency as appropriate.
11. To review risks that may arise and where necessary set out a plan to address, reduce or eliminate these risks where possible.
12. To monitor the managements' strategy toward ensuring efficiency and integrity of the Agency's procurement systems.
13. The committee shall advice the Advisory Board, on staff matters, administrative Matters, staff training, promotions and such other matters as the Advisory Board may refer to it from time to time.
14. To review the Terms of Reference of the Committee on an annual basis and if required make recommendations to Advisory Board.

The Committee meets at least four times a year or at such other times as the Chairman of the Committee shall require. During the period under review the Members of the Committee were:

1. Principal Secretary, National Treasury
2. Director- General, National Intelligence Service
3. Director of Public Prosecutions

c) Advisory Board Attendance

During the Financial Year 2018-2019 three (6) and one Special Meeting Advisory Board were held. Attendance to the meetings by individual members or appointees during the period under review is as indicated in the table below:

Board Member	Main Board Meetings	
	Held	Attended
Mr. Kennedy Ogeto	7	2
Mr. Isaiah Osugo	7	3
Mr. Wycliffe.O. Ogola,EBS	7	4
Ms. Kagwiria Mbogori	7	6
Dr. Kamau Thugge	7	0
Mr. Joseph K. Boïnnnet	7	3
Mr.Hilary M. Mutyambai NSC.ndc (K)	7	4
Major General (Rtd) Philip Wachira Kameru	7	6
Amb. Macharia Kamau, MBS	7	7
Mrs. Anne Amadi	7	2
Mr. Noordin Mohamed Haji, OGW	7	7

** In view of the high level representation at the Advisory Board most of the Agenda for the various committees were dealt with at the main board meetings.

d) Statement of Compliance

As a State Agency, the Agency's activities and operations are legally guided by the Constitution of Kenya – 2010 and the provisions of the Witness Protection Act and by the principles of good corporate governance, all of which it is committed to. The Advisory Board continues to abide by its Charter, the internal codes of conduct, the Agency's statutory mandate and the Terms of Reference of board committees.

The Agency continues to comply with all the statutory requirements relevant to its operation as a body corporate and complies with relevant Government Circulars as issued from time to time.

e) Board Oversight

The principal function of the Advisory Board is to advise the Agency generally on the exercise of its powers and the performance of its functions under the Act and in particular:

- a. Advise on the formulation of witness protection policies in accordance with the current law and international best practices;
- b. Have general oversight on the administration of the Agency;
- c. Approve the budgetary estimates of the Agency; and
- d. Perform any other functions as may be conferred by the Act or any other law

The Director/ Chief Executive of the Agency is responsible for carrying out the policy decisions of the Agency, its day to day administration and management and control of other staff of the Agency.

The Director/Chief Executive ensures that, in conducting its affairs, the Agency is guided by the Laws of Kenya and international best practices which shall include, but not be limited to, the development and implementation of information security measures, technical and administrative competence, and the principles of impartiality, confidentiality, objectivity and integrity and perform other functions as may be assigned by the Board.

The Advisory Board recognizes and honors its responsibility to its key stakeholder, the Government of Kenya, by ensuring that it meets its undertaking under the Performance Contract. In this case Board Members are fully aware of their responsibility to discharge

their function in good faith, with prudence, diligence and due care. The performance contract for the period ending 30th June 2019 was duly executed, monitored and evaluated during the period under review.

f) Board Remuneration

The Advisory Board is remunerated in accordance with the approved Terms and Conditions of Service prescribed under Government Circular Number OP/CAB.2/12A (9) of 29th August 2003 as adopted by the Advisory Board in its second meeting held on 18 April 2011.

MANAGEMENT DISCUSSION AND ANALYSIS

The Agency is mandated to provide special protection on behalf of the State to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and law enforcement agencies. The Agency has a Strategic Plan (2018-2023) that provides a road map on key strategies that will support the realization of the planned targets. It aligns the Agency's mandate, strategies, vision and mission with Kenya's Development Agenda while ensuring that ultimately, the programme and activities therein contribute to realization of the Agency's vision. The Plan envisages growth in demand for Witness Protection Programme in tandem with Kenya's social growth of access to justice.

The Agency planned to successfully manage an average of 126 witnesses comprising 46 witnesses with an average of 5 related persons per witness in safe houses and 80 witnesses for in-court protection measures in the FY 2018/2019. During the 2018-2019 period, the Agency received a total of 272 new applications into the Witness Protection Programme compared to 227 during the 2017-2018 period. There was an increase in the applications closed at 167 applications compared to 127 applications closed during the previous year. In total, the Agency had 224 witnesses under the WPP and 187 related persons.

During the period under review, five (5) cases involving witnesses who are protected were concluded and judgment passed compared to ten (10) cases during the 2017-2018. Convictions in the period under review were obtained in 3 cases compared to eight (8) cases in 2017-2018. The convictions ranged from death sentence, life imprisonment to a number of years in prison representing a 60 % conviction rate when compared to 80% conviction rate for 2017-2018.

During the period under review the Agency experienced several challenges including inadequate budgetary allocation to the Agency; austerity measures by the Government affected the provision core mandate; inadequate staff which affected the delivery of the set targets; the Agency has only two regional offices which was inadequate given the geographical spread of areas under the Agency's jurisdiction; lack of adequate operational tools including motor vehicles, office furniture and equipment; slow pace of trials contributed to the overstay of witnesses in the Programme and lack of in-court witness protection infrastructure which exposes Agency witnesses.

The Agency received a total of Ksh433,409,030 in Exchequer releases compared to Ksh429,161,000 in the FY2017/18. The total expenditure for the year was Ksh437,079,846 and Ksh409,841,415 on accrual and cash basis respectively compared to Ksh436,869,269 and Ksh411,931,090 in the previous financial year 2017/18.

REPORT OF THE MANAGEMENT

The management presents the report together with the audited financial statements for the year ended 30th June 2019, which show the state of affairs of the Agency.

Principal activities

The mandate of the Agency, which is derived from Section 3B (1) of the Witness Protection Act No. 16 of 2006, is to provide the framework and procedures for giving special protection on behalf of the State, to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

Results

The results of the Agency for the year ended June 30, 2019 are set out on page 27.

Advisory Board Members

The members of the Advisory Board who held office during the year are set out on page 7.

Auditors

The Auditor of the Agency for the year ended is the Auditor General in line with the Public Audit Act, 2015 and the Witness Protection Act, No. 16 of 2006. The Auditor of the Agency continues to be the Auditor General.

On Behalf of the Agency

A handwritten signature in black ink, appearing to read 'Alice Ondieki'.

Alice Ondieki (Mrs.)
DIRECTOR/CHIEF EXECUTIVE

STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

The Witness Protection Act requires the management to cause to be prepared financial statements for each financial year that give a true and fair view of the state of affairs of the Agency as at the end of the financial year and of its operating results for that year. The management is also responsible for keeping proper accounting records, which disclose, with reasonable accuracy, the financial position of the Agency in addition to safeguarding the assets of the Agency.

The management accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), Public Finance Management Act, 2012, Witness Protection Act, No. 16 of 2006 of the Laws of Kenya, Public Sector Accounting Standards Board Guidelines and the requirements of the Public Audit Act, 2015. The Agency is of the opinion that the financial statements give a true and fair view of the state of transactions during the financial year ended June 30, 2019 and of its financial position as at that date. The Management further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the Agency's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Management to indicate that it will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

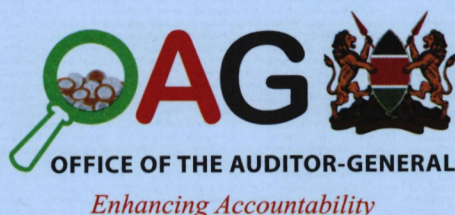
The Agency's financial statements were signed on its behalf by the Director/Chief Executive on 5th March, 2020.



Alice Ondieki (Mrs.)
DIRECTOR/CHIEF EXECUTIVE

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON WITNESS PROTECTION AGENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Witness Protection Agency set out on pages 22 to 49, which comprise the statement of financial position as at 30 June, 2019, and the statement of financial performance, the statement of changes in net assets, the statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Witness Protection Agency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Witness Protection Act, 2006.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the accrual basis of accounting unless Management is aware of the intention to terminate the Agency or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Agency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

07 October, 2020



STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
30 JUNE 2019.

	Note	2018-2019 Ksh	2017-2018 Ksh
Revenue from non-exchange transactions			
Transfers from other governments – gifts and services-in-kind	6	406,657,299	411,646,930
Other income	7	<u>2,066,449</u>	<u>284,161</u>
Total revenue		<u>408,723,748</u>	<u>411,931,091</u>
Expenses			
Employee Costs	8	235,462,066	216,726,373
Depreciation and Amortization expense	9	30,017,632	29,185,490
Repairs and Maintenance	10	8,284,284	7,460,599
General Expenses	11	60,607,913	67,993,302
Witness Related Expenses	12	99,128,960	113,766,845
Advisory Board Expenses	13	2,520,115	1,452,499
Other payments to Consolidated Fund	7	1,058,876	284,161
Total expenses		437,079,846	436,869,269
Gain on Disposal of Assets	22	<u>1,170,416</u>	-
Surplus/(Deficit) before tax		<u>(27,185,682)</u>	<u>(24,938,178)</u>

The deficit is not as a result of losses in operations, it relates to;

- a) Depreciation of Ksh30,017,632 recognized on non-cash basis and additions to property, plant and equipment of Ksh5,120,284 being difference between PPE Ksh7,752,421 of total additions in the FY 2018/2019 less transfer from Work in progress of Ksh2,632,137 and reversal of Ksh2,288,334 accumulated depreciation on disposal of Motor Vehicle.

The notes set out on pages 33 to 49 form an integral part of the Financial Statements.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	Note	2018-2019 Ksh	2017-2018 Ksh
Assets			
Current assets			
Cash and cash equivalents	14	43,167,257	28,551,275
Receivables from non-exchange transactions	15	<u>12,967,044</u>	<u>14,688,513</u>
		<u>56,134,301</u>	<u>43,239,788</u>
Non-current assets			
Work in Progress- Assets	23	-	2,632,137
Property, Plant and Equipment	16	<u>15,694,167</u>	<u>42,003,347</u>
Intangible asset- Software	17	<u>1,755,636</u>	
		<u>17,449,803</u>	<u>44,635,484</u>
Total assets		<u>73,584,104</u>	<u>87,875,272</u>
Liabilities			
Current liabilities			
Trade and other payables	18	13,411,849	13,584,689
Deferred income	19	42,722,452	29,655,099
Total liabilities		<u>56,134,301</u>	<u>43,239,788</u>
Net assets		<u>17,449,803</u>	<u>44,635,484</u>
Reserves			
Accumulated (deficit)/surplus		(56,457,373)	(29,271,691)
Revaluation Reserve	23	<u>41,574,825</u>	<u>41,574,825</u>
Total net assets and liabilities		<u>17,449,802</u>	<u>44,635,484</u>

The financial statements on pages 22 to 49 were signed on behalf of the Agency by:



Alice Ondieki (Mrs.)
DIRECTOR/CHIEF
EXECUTIVE

Date 05.03.2020



K. A. Tanui
DEPUTY DIRECTOR
CORPORATE AFFAIRS

Date 05.03.2020



John M. Mwangi
FINANCE MANAGER

ICPAK NO: 4743

Date 05.03.20



WITNESS PROTECTION AGENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	Revaluation Reserve Ksh	Contributed Capital Ksh	Accumulated surplus/Deficit Ksh	Total Ksh
Balance as at 1 July 2017	41,574,825	32,332,350	(4,333,513)	69,573,662
Surplus for the period	-	-	(24,938,178)	(24,928,178)
Balance as at 30 June 2018	<u>41,574,825</u>	<u>32,332,350</u>	<u>(29,271,691)</u>	<u>44,635,484</u>
Balance as at 1 July 2018	<u>41,574,825</u>	<u>32,332,350</u>	<u>(29,271,691)</u>	<u>44,635,484</u>
Surplus/ (Deficit) for the period	-	-	(27,185,682)	(27,185,682)
Balance as at 30 June 2019	<u>41,574,825</u>	<u>32,332,350</u>	<u>(56,457,373)</u>	<u>17,449,802</u>

Note:

a) Contributed Capital

This represents capital transfer of Property, plant and equipment from the Office of the Attorney General (State Law Office).



WITNESS PROTECTION AGENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 30 JUNE 2019

		2018-2019	2017-2018
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Imprest refunds	7(b,c)	1,058,876	-
Government grants and subsidies		433,409,030	429,161,000
Other income, rentals and agency fees	7(a,d)	45,719	284,161
Total Receipts		434,513,625	429,445,161
Payments			
Compensation of employees	d(1)	234,989,299	214,971,806
Goods and services	21,d(2)	149,108,483	168,131,135
Rent paid	d(3)	14,608,489	14,338,868
Payment of payables B/F	d(4)	8,953,474	6,073,531
Refund to Consolidated Fund		15,250,747	16,109,060
Total Payments		(422,910,492)	(419,624,400)
Net cash flows from operating activities		11,603,132	9,820,761
Cash flows from investing activities			
Motor vehicle Insurance Compensation		3,458,750	-
Purchase of plant and equipment	*b	(445,900)	(4,247,313)
Net cash flows used in investing activities		3,012,850	(4,247,313)
Net increase/(decrease) in cash and cash equivalents	*c	14,615,982	5,573,448
Cash and cash equivalents at 1 JULY 2018	28	28,551,275	22,977,827
Cash and cash equivalents at 30 JUNE 2019	28	43,167,257	28,551,275

Notes to the Statement of Cashflow

- (a) Cash and Cash Equivalents consist of cash balances with banks. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amount.



Bank	2018/2019	2017/2018
Bank- KCB A/C No 1127947893	43,002,297	28,512,204
Bank- CBK A/C No 1000181222	164,960	37
Cash-on-hand	-	39,034
Total cash and cash equivalents	<u>43,167,257</u>	<u>28,551,275</u>

b) Property, Plant and Equipment

During the period, the Agency acquired property, plant and equipment with an aggregate cost of Ksh 7,752,421 of which Kshs, 2,341,084 was purchased by Ministry of ICT, Ksh 2,632,137 was transferred from Work in Progress, Ksh 2,333,300 were assets received before 30th June but had not been paid for. Cash payments of Ksh 445,900 were made to purchase property, plant and equipment.

c) Reconciliation of Net Cash Flows from Operating Activities to Net Surplus/(Deficit) from Ordinary Activities.

Deficit for the year before tax	(27,185,682)
Adjusted for:	
Depreciation	30,017,632
Gain on disposal	(1,170,417)
Working capital adjustments:	
Decrease/(Increase) in receivables	1,721,469
Increase in payables	(172,840)
Increase in Deferred Income	13,067,353
Net cash flows from operating activities	
Purchase of property, plant, equipment	(5,120,284)
Proceeds from Disposal of Motor Vehicle	3,458,750
Net cash flows from operating activities	14,615,981



d) Analysis of Cash flow against Statement of Performance

1) Compensation of Employees

The Cash flow Statement has Kshs234,989,299 whereas Statement of Performance has Kshs235,462,066. This is due to adjustment of debtor's B/F and Carried forward under Insurance and Gratuity recognized as expense but no cash outflow. See the table below.

Employee costs	Adjusted for		As per Statement of Cash flow Ksh	Difference	Explanation
	As per Statement of Performance Ksh	Debtors B/f			
Salaries and wages	114,591,325	-	114,591,325	0	
Contributions to pensions	16,532,249	-	16,532,249	0	
Domestic travel and allowances	4,203,432	-	4,203,432	0	
Foreign Travel and allowances	952,343	-	940,863	11,480	Payable
Insurance Staff	21,180,655	(3,009,001)	23,025,768	(1,845,113)	Net change
Other allowances	75,695,662	-	75,695,662	0	
Directors Gratuity	2,306,400	-	0	2,306,400	Payable
Total Employee costs	235,462,066	(3,009,001)	234,989,299	472,767	

2) Goods and services

The Cash flow has a figure of Kshs149,109,483 that consists of Repairs and Maintenance, General expenses less Rentals, Witness related Expenses and Advisory Board expenses indicated on the Statement of performance as shown under note 21.

	As per Statement of Performance	Adjusted for Payable	Debtors B/F	Debtors C/F	As per Statement of Cash flow
Repairs and Maintenance	8,284,284	(1,740,940)		278,300	6,821,644
General Expenses	60,607,913	(1,292,496)	(883,311)	1,295,328	59,727,434
Witness Related Expenses	99,128,960	(1,156,254)	(5,132,761)	1,809,962	94,649,907
Advisory Board Expenses	2,520,115				2,520,115
Adjusted for					
Rent	(14,543,116)				(14,543,116)
Bad debts W/off	(67,500)				(67,500)
Totals	155,930,656	4,189,690	(6,016,072)	3,383,590	149,108,484



3) Rent Adjustment

	<u>Kshs</u>
Rent amount under note 11	14,543,116
Adjusted for	
Opening Balance Actualized	(1,815,000)
Closing balance C/F	1,913,100
Payable VAT	<u>32,727</u>
Cash flow Figure	<u>14,608,489</u>

4) Payment of payables

The payables represent amount that was expensed in the FY 2017/2018 and formed part of Kshs13,584,689 payables and cannot then be captured under Statement of Financial Performance in the FY 2018/2019. In the FY 2018/2019, KShs9,237,635 was paid to various suppliers of which Kshs284,161 was paid to Consolidated Fund including unspent balance of Kshs14,966,586 totaling to Kshs15,250,747. Therefore, Kshs8,953,474 represent Kshs9,237,635 less Kshs284,161.



WITNESS PROTECTION AGENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE PERIOD ENDED 30 JUNE 2019

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	%	Notes
	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019		
	Kshs	Kshs	Kshs	Kshs	Kshs	%	
Revenue							
Exchequer release	473,409,030	(40,000,000)	433,409,030	433,409,030	-	100	
MV- compensation	-	-	-	3,458,750	-3,458,750		
Other Income	-	-	-	2,066,449	-2,066,449		
Total income	473,409,030	(40,000,000)	433,409,030	438,934,229	(5,525,199)		
Expenses							
Basic salaries	254,153,985	(39,635,106)	214,518,879	190,286,987	24,231,892	0.89	a
Employer contribution	23,248,015	(5,364,894)	17,883,121	16,532,249	1,350,872	0.92	
Utilities	1,540,000	(218,383)	1,321,617	1,167,491	154,126	0.88	b
Communication	5,319,300	-	5,319,300	5,349,791	(30,491)	1.01	
Domestic Travel	3,920,000	-	3,920,000	4,203,432	(283,432)	1.07	
Foreign Travel	930,000	-	930,000	952,343	(22,343)	1.02	
Printing Advertising	1,487,500	-	1,487,500	1,407,537	79,963	0.95	
Rentals	22,246,520	(7,194,982)	15,051,538	14,641,216	410,322	0.97	
Training Expenses	4,890,000	-	4,890,000	4,987,589	(97,589)	1.02	
Hospitality Supplies	11,390,000	-	11,390,000	11,361,609	28,391	1.00	
Insurance cost	20,364,970	5,000,000	25,364,970	25,471,082	(106,112)	1.00	
Specialized Materials	1,800,000	(730,000)	1,070,000	1,040,000	30,000	0.97	
Office Supplies	3,490,950	-	3,490,950	3,708,886	(217,936)	1.06	
Fuel Oil	5,460,000	(253,474)	5,206,526	4,723,099	483,427	0.91	
Operating Expenses	92,236,900	6,995,525	99,232,425	99,272,147	(39,722)	1.00	
Maintenance – Vehicles	5,610,000	1,401,314	7,011,314	6,775,416	235,898	0.97	
Other Assets	2,014,490	-	2,014,490	1,937,168	77,322	0.96	
Gratuity	2,306,400	-	2,306,400	2,306,400	0	1.00	
Furniture and Equip	2,000,000	-	2,000,000	1,987,930	12,070	0.99	
Car Loan	9,000,000	-	9,000,000	9,000,000	0	1.00	
Total expenditure	473,409,030	(40,000,000)	433,409,030	407,112,372	26,296,658	0.94	
Surplus for the period	-	-	-	31,821,857			

Budget Notes

1. Explanations of Differences between Actual and Budgeted Amounts

- a) The under expenditure variance of 11% in basic salary is as a result of recruitment exercise that was completed June 2019 and officers reported in July 2019 and



therefore did not draw salary in June as envisaged.

- b) Under expenditure of 12% in utilities was as a result of increased efficiency in utilization of electricity and water.

2. Explanations of changes between original and final budget

The adjustments of Ksh 40,000,000 represent reduction of Ksh 40,000,000 during Supplementary 2.

3. Explanations for differences due to accounting base

Total expense in the comprehensive income is Ksh437,079,846 compare to Ksh 407,112,372 in Budget comparison statement. This is as a result of preparation of Financial Statements using accrual basis and budget on cash basis. An amount of Ksh 5,525,199 represents Ksh3,458,750 Motor vehicle compensation which the Agency was given authority by National Treasury to replace an accident motor vehicle written off by the Insurance whereas the balance of Ksh2,066,449 represents other income payable to the Consolidated Fund. An amount of Ksh26,296,658 represent unutilized exchequer for the FY 2018/2019.

Expenditure as per Comprehensive Income	Ksh 437,079,846
Less:	
Depreciation	(30,017,632)
Imprest refunds(FY 2017/2018)	(1,058,876)
Net Change prepayments	(1,109,034)
Expenditure as per Statement of Budget comparison	407,112,372



NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Agency is a statutory body established under the Witness Protection Act, No. 16 of 2006 of the Laws of Kenya, and is domiciled in Kenya. The mandate of the Agency, which is derived from Section 3B (1), of the Witness Protection Act No. 16 of 2006 of the Laws of Kenya, is to provide the framework and procedures for giving special protection on behalf of the State, to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The Agency's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS), PFM Act and the Witness Protection Act, 2006. The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Agency. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. ADOPTION OF NEW AND REVISED STANDARDS

- i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2019

Standard	Impact
IPSAS 40: Public Sector Combinations	Applicable: 1 st January 2019 The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3 (applicable to acquisitions only). Business combinations and combinations arising from non-exchange transactions are covered purely under Public Sector combinations as amalgamations.



ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2019

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1 st January 2022: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by: <ul style="list-style-type: none">• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held;• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
IPSAS 42: Social Benefits	Applicable: 1 st January 2022 The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general purpose financial reports assess: <ul style="list-style-type: none">(a) The nature of such social benefits provided by the entity;(b) The key features of the operation of those social benefit schemes; and(c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.

iii. Early adoption of standards

The Agency did not early – adopt any new or amended standards in year since they are not applicable to the Agency



4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

Revenue from non-exchange transactions – IPSAS 23

The revenue constitutes all funds accruing to the Agency in form of releases from Exchequer adjusted for deferred grants, imprest refunds if the transfers are free from conditions. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

b) Budget information

The original budget for FY 2018-2019 was approved by the National Assembly in March 2018. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Agency upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Agency recorded a reduction in appropriations of Ksh 40,000,000 during supplementary 11.

The Agency's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance.



c) Property, plant and equipment – IPSAS 17

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Agency recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied.

All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. Depreciation is done on straight-line basis as per the Agency's financial manual and rates applicable are as follows.

	<u>Rate - %</u>
Computers	33.3
Motor vehicles	25.0
Furniture & fittings	12.5
Security Equipment	12.5
Software-ERP	33.3
Office Equipment	12.5

Full depreciation is charged in the year of purchase and no depreciation is charged in the year of disposal

d) Inventories-IPSAS 12

The policy of the Agency is to expense Inventory on purchase and hold in stores for issue to the users.

e) Provisions – IPSAS 19

Provisions are recognized when the Agency has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.



The expense relating to any provision is presented in the statement of financial performance net of any reimbursement. The provisions in our statements includes gratuity due to the Director/CE, which is payable at the expiry of the contract and payables due to suppliers and staff.

f) Nature and purpose of reserves

The Agency creates and maintains reserves in terms of specific requirements. The Agency maintains the following reserves:

Reserve	Policy
Contributed Capital	Accounts for grants received in form of property, plant and equipment.
Revaluation Surplus/Deficit	Accounts for differences between carrying value of an asset and the revalued amount.
Accumulated surplus	This relates to difference between revenue and expenses on accrual basis



NOTES TO THE FINANCIAL STATEMENTS (Continued)

g) Changes in accounting policies and estimates – IPSAS 3

The Agency recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

h) Employee benefits – IPSAS 25

Retirement benefit plans

The Agency and the employees contribute to the WPA Staff Retirement Benefits Scheme, a contributory scheme established in July 2012, and the National Social Security Fund, a national defined contribution scheme. Contributions are determined by local statute and the Agency's contributions are charged to the statement of comprehensive income in the year to which they relate. The staff contributes 7.5% of their basic salary and the employer 15% of the basic salary. Gratuity for staff on contract is accrued in the year earned.

i) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. National Treasury is regarded as related parties.

j) 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 Kenya Commercial Bank of Kenya at the end of the financial year.

k) Comparative figures

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



NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the Agency's financial statements in conformity with IPSAS require management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

- i. **Going concern**
The Agency will continue in operations in the foreseeable future, at least for the next twelve months.
- ii. **The deferred grants**
The deferred grants relating to accrued expenses shall not be recovered from the Agency but those grants not committed in the current financial year shall be refunded back to the Exchequer in line with the Public Finance Management Act, 2012 and Regulations 2015.
- iii. **Taxation**
The Agency, being a non-trading Agency is not subject to taxation. No tax therefore is provided for.

The Agency based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Agency. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY (Continued)

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- i. The condition of the asset based on the assessment of experts employed by the Agency;
- ii. The nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- iii. The nature of the processes in which the asset is deployed;
- iv. Availability of funding to replace the asset; and
- v. Changes in the market in relation to the asset.

Subsequent events – IPSAS 14

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



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Transfers from other Governments- Gifts and Services

	2019 Ksh	2018 Ksh
Unconditional grants		
Operational grant- Exchequer releases	433,409,030	429,161,000
Deferred grants b/f recognized	10,813,397	8,907,513
Deferred grants-current Exchequer	<u>(39,906,212)</u>	<u>(26,421,583)</u>
Total unconditional Grants	<u>404,316,215</u>	<u>411,646,930</u>
Other Government Grants- Ministry of ICT	2,341,084	-
Total government grants and subsidies	<u>406,657,299</u>	<u>411,646,930</u>

Grants B/F Recognized

Ksh

Deferred Grants B/F	29,655,099.00
Refund to Consolidated Fund	(14,966,586.00)
Imprest Refunds due to Consolidated Fund C/F	(1,058,876.00)
Deferred Grants C/F	(2,816,240.00)
Grants Recognized	<u>10,813,397.00</u>

Deferred grants-FY2018/2019

Unutilized Exchequer/Income due to Consolidated Fund	29,755,408
Prepayments and Debtors	<u>10,150,804</u>
Deferred Grants	<u>39,906,212</u>

Notes

- The total Exchequer released in the current Financial Year 2018/2019 was Ksh433,409,030 as per the printed estimates.
- In the current Financial Year, the total funds due to Consolidated Fund are Ksh26,296,658 (Ksh29,755,408 Less Motor vehicle compensation of Ksh3,458,750) and other income of Ksh2,066,449.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Other income

		2019 Ksh	2018 Ksh
Interest on Salary Advance	(7a)	6,000	-
Imprest Refunds	7(b)	1,032,200	174,687
Safe house deposit refund	7(c)	26,676	109,474
Other income- Disposal of items	7(d)	39,719	-
Payables recovered	7(e)	<u>961,854</u>	-
Total other income		<u>2,066,449</u>	<u>284,161</u>

The Agency accounts for imprests refunds from activities of the previous year as income and it is subsequently paid to the Consolidated Fund. Payables recovered relates to invoices accrued but not paid for in the subsequent year.

8. Employee costs

		2019 Ksh	2018 Ksh
Employee related costs - salaries and wages		114,591,325	107,143,297
Employee related costs - contributions to pensions		16,532,249	15,193,147
Domestic travel and allowances		4,203,432	4,863,285
Foreign Travel and allowances		952,343	817,581
Insurance Staff		21,180,655	19,208,945
Housing benefits and allowances		75,695,662	67,193,718
Directors Gratuity		2,306,400	2,306,400
Total Employee costs		<u>235,462,066</u>	<u>216,726,373</u>

9. Depreciation and amortization expense

		2019 Ksh	2018 Ksh
Property, plant and equipment	16	29,141,130	29,185,490
Intangible Asset amortization	17	<u>876,502</u>	-
Total depreciation and amortization		<u>30,017,632</u>	<u>29,185,490</u>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Repairs and maintenance

	2019	2018
	Ksh	Ksh
Motor Vehicles	6,625,416	5,921,909
Computers and Accessories	1,399,130	1,114,402
Equipment's	<u>259,738</u>	424,288
Total repairs and maintenance	<u>8,284,284</u>	<u>7,460,599</u>

11. General expenses

	2019	2018
	Ksh	Ksh
Advertising, Printing and Communication Supplies	1,382,137	1,806,215
Hospitality, Conferences and Delegations	8,790,494	10,896,378
Consulting fees	1,341,720	1,623,000
Consumables	3,708,886	3,551,527
Electricity	1,011,945	1,420,130
Gas expense	85,655	68,100
Water	69,891	197,220
Fuel and oil	4,693,099	4,245,777
Insurance motor vehicle	2,012,491	2,498,843
Rental	14,543,116	14,176,056
Telecommunication	5,436,071	6,169,365
Specialized Materials and supplies	150,000	1,132,213
Bank charges and Commission	526,004	539,661
Training	4,987,589	8,137,585
Purchase of office items	98,730	-
Bad Debt	67,650	-
Parking fees	16,600	22,370
Laundry fees	-	45,942
Membership fees	396,136	319,240
Contracted Guards	2,289,700	2,143,680
Car Loan to Agency Staff	9,000,000	9,000,000
Total general expenses	<u>60,607,913</u>	<u>67,993,302</u>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. Witness Expenses

	2019	2018
	Ksh	Ksh
Witness Protection Programme	76,950,460	84,896,845
Confidential and Task driven	<u>22,178,500</u>	<u>28,870,000</u>
Total witness expenses	<u>99,128,960</u>	<u>113,766,845</u>

13. Advisory Board Expenses

	2019	2018
	Ksh	Ksh
Board Sitting Allowances	1,476,115	408,499
Chairman's Honoraria	1,044,000	1,044,000
Total advisory Board expenses	<u>2,520,115</u>	<u>1,452,499</u>

14. Cash and cash equivalents

	2019	2018
	Ksh	Ksh
Bank- KCB A/C No 1127947893	43,002,297	28,512,204
Bank- CBK A/C No 1000181222	164,960	37
Cash-on-hand	-	<u>39,034</u>
Total cash and cash equivalents	<u>43,167,257</u>	<u>28,551,275</u>

15. Receivables from Non-exchange Contracts- Current Receivables

	2019	2018
	Ksh	Ksh
Staff Debtors – Income Tax PAYE in excess	-	67,650
Staff Debtors Imprests	2,164,662	5,408,111
Prepayments	8,988,042	6,740,826
Rent Deposit	253,500	155,400
Credit Facility deposit- Toyota K	500,000	500,000
LAN connectivity Deposit- Safaricom K	27,840	27,840
Safe Houses Deposit	1,033,000	1,816,526
Total Current Receivables	<u>12,967,044</u>	<u>14,688,513</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. Property, plant and Equipment

Cost	Motor Vehicles	Furniture and Fittings	Equipment's	Computers and CCTV	Security Equipment	Totals
Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
At 1 July 2017	74,618,960	17,327,298	28,551,125	9,563,538	6,214,627	136,275,548
Additions 2018	-	307,770	2,480,185	1,459,358	-	4,247,313
As at 30 June 2018	74,618,960	17,635,068	31,031,310	11,022,896	6,214,627	140,522,861
Additions 2019	-	1,664,200	355,644	2,210,440	890,000	5,120,284
Disposal	(4,576,667)	-	-	-	-	(4,576,667)
As at 30 June 2019	70,042,293	19,299,268.00	31,386,954	13,233,336	7,104,627	141,066,478
Depreciation and impairment						
As at 1 July 2017	36,165,314	10,939,749	16,580,854	3,184,659	2,463,448	69,334,024
Depreciation-	18,654,740	2,204,384	3,878,914	3,670,624	776,828	29,185,490
As at 30 June 2018	54,820,054	13,144,133	20,459,768	6,855,283	3,240,277	98,519,514
Depreciation- current year	17,510,573	2,412,409	3,923,369	4,406,700	888,078	29,141,129
Less Accumulated Dep reversed	(2,288,334)	-	-	-	-	(2,288,334)
Adjusted Depreciation	15,222,239	2,412,409	3,923,369	4,406,700	888,078	26,852,795
As at 30 June 2019	70,042,293	15,556,541	24,383,137	11,261,983	4,128,355	125,372,309
Net book values						
At 30 June 2019	-	3,742,727	7,003,817	1,971,352	2,976,272	15,694,167
At 30 June 2018	19,798,907	4,490,936	10,571,542	4,167,613	2,974,350	42,003,347



17 . INTANGIBLE ASSETS-SOFTWARE	2018-2019		2017-2018	
	KShs		KShs	
Cost				
At beginning of the year	-	-	-	-
Additions	2,632,137	-	-	-
At end of the year	2,632,137	-	-	-
Additions-internal development	-	-	-	-
At end of the year	2,632,137	-	-	-
Amortization and impairment				
At beginning of the year	-	-	-	-
Amortization	876,501	-	-	-
At end of the year	876,501	-	-	-
Impairment loss	-	-	-	-
At end of the year	-	-	-	-
NBV	1,755,636	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. Trade and Other Payables from exchange transactions

	2019	2018
	Ksh	Ksh
Gratuity balance	5,691,600	3,385,200
Other Income due to consolidated fund	1,058,876	284,161
Third-party payments	6,579,168	9,826,928
Staff Payables	<u>82,205</u>	<u>88,400</u>
Total trade and other payables	<u>13,411,849</u>	<u>13,584,689</u>

19. Deferred Income

	2019	2018
	Ksh	Ksh
Cash and cash Equivalent Ending	43,167,257	28,551,275
Trade and other Receivables	12,967,044	14,688,513
Trade and other Payables	<u>(13,411,849)</u>	<u>(13,584,689)</u>
Total deferred income	<u>42,722,452</u>	<u>29,655,099</u>

20. Cash Generated from Operations

	2019	2018
	Ksh	Ksh
Deficit for the year before tax	(27,185,682)	(24,938,178)
Adjusted for:		
Depreciation	30,017,632	29,185,490
Gain on disposal	(1,170,417)	-
Working capital adjustments:		
Decrease/(Increase) in receivables	1,721,469	(2,263,323)
Increase in payables	(172,840)	6,114,428
Increase in Deferred Income	13,067,353	1,722,343
Purchase of property, plant, equipment	(5,120,284)	(4,247,313)
Proceeds from Disposal of Motor Vehicle	3,458,750	-
Net cash flows from operating activities	14,615,981	<u>9,820,760</u>



21. Payment for Goods and Services

	2018/19	2017/18
Electricity	1,011,945	1,420,130
Water& sewerage	69,891	197,239
Gas Expenses	85,655	68,100
Telephone, telex& mobile	3,872,166	4,914,306
Internet connection	1,205,871	1,123,354
Courier and Postal Services	171,258	131,705
Publishing & Printing	513,257	1,091,500
Subscription to Newspapers	630,840	714,715
Travel Allowance	747,895	1,009,914
Trainer Allowance	52,600	633,250
Tuition Fees	4,187,094	6,494,421
Catering Services	2,092,467	2,024,189
Boards, Committees, seminars	6,679,427	8,494,889
Board Allowance	2,520,115	1,452,499
Motor Vehicle Insurance	2,445,314	1,884,089
Uniform and Clothing Allowances	150,000	191,760
General office supplies	1,191,541	1,135,990
Supplies Accessories of Computers	1,554,792	1,930,273
sanitary and cleaning materials	359,817	485,264
Refined Fuels and Lubricants	4,723,099	4,245,777
Bank service Commission and Charges	526,004	539,661
Contracted Guards and Cleaning services	2,289,700	2,143,680
Membership Fees, Dues	396,136	319,240
Contracted Professionals	1,044,720	1,623,000
confidential expenditures	22,178,500	28,870,000
Witness Expenses	72,471,407	78,463,279
Parking fees	16,600	22,370
Laundry expense	-	45,942
Maintenance Expenses Motor vehicles	5,886,380	5,921,909
Maintenance of Office Furniture and Equipment	259,738	424,288
Maintenance of computers, Networks and software	675,526	1,114,402
Purchase of small Equipment's	98,730	-
Car Loan to public Servants	9,000,000	9,000,000
Total	149,108,484	168,131,135



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22. Disposal Account	2019 Ksh	2018 Ksh
Motor Vehicle at cost	4,576,667	-
Disposal	(2,288,334)	-
Net Book Value	2,288,334	-
Insurance Compensation	3,458,750	-
Gain on Disposal	<u>1,170,417</u>	=

23. Revaluation Reserve	2019 Ksh	2018 Ksh
Balance B/F	41,574,825	41,574,825
Valuation Amount	-	-
NBV Carrying Amount	-	-
Total revaluation surplus	<u>41,574,825</u>	<u>41,574,825</u>

24. Work in Progress	2019 Ksh	2018 Ksh
Prior year adjustment of ERP Software	-	2,632,137
Total Work in progress	=	<u>2,632,137</u>

25. Related Party Transaction

- a) The Agency relies fully on National treasury to finance its Operations
- The National treasury
 - Advisory Board
 - Key Management

However due to security nature of the Agency, only remuneration relating to the Advisory board is disclosed under this note

b) Related Party Transaction	2019 Kshs	2018 Kshs
Transfer from related party- exchequer Releases	433,409,030	429,161,000
Transfer to related party- Unspent exchequer and refunds to Consolidated fund	14,966,586	16,109,060
Transfer to staff Car Loan Scheme	<u>9,000,000</u>	<u>9,000,000</u>



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c) Key management Remuneration

	2019 Kshs	2018 Kshs
Board Sitting Allowances	1,476,115	408,999
Chairman's Honoraria	1,044,000	1,044,000
Advisory Board Remuneration	<u>2,520,115</u>	<u>1,452,499</u>

d) Due to related Party

	2019 Kshs	2018 Kshs
Due to National Treasury	<u>26,296,658</u>	<u>14,966,585</u>

- e) The Agency's ICT equipment are procured by the Ministry of ICT and during the year this amounted to Ksh2,341,084.

26. EVENTS AFTER THE REPORTING PERIOD

There were no material adjusting and non- adjusting events after the reporting period.

27. CURRENCY

The financial statements are presented in Kenya Shillings (Kshs).



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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The Agency received an un-qualified report for the FY 2017/18, hence there were no audit recommendations to follow up.



WITNESS PROTECTION AGENCY





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