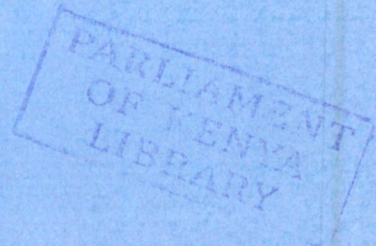




OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 APR 2019	DAY: TUESDAY
TABLED BY: MAJORITY LEADER	
CLERK-AT-THE-TABLE:	

THE AUDITOR-GENERAL

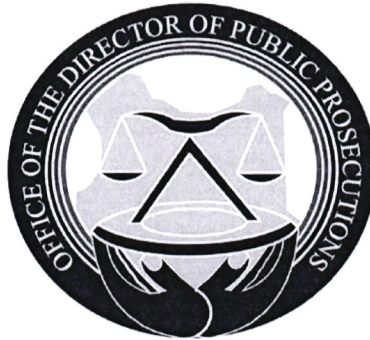
ON

THE FINANCIAL STATEMENTS OF
THE OFFICE OF DIRECTOR OF
PUBLIC PROSECUTIONS

FOR THE YEAR ENDED
30 JUNE 2018







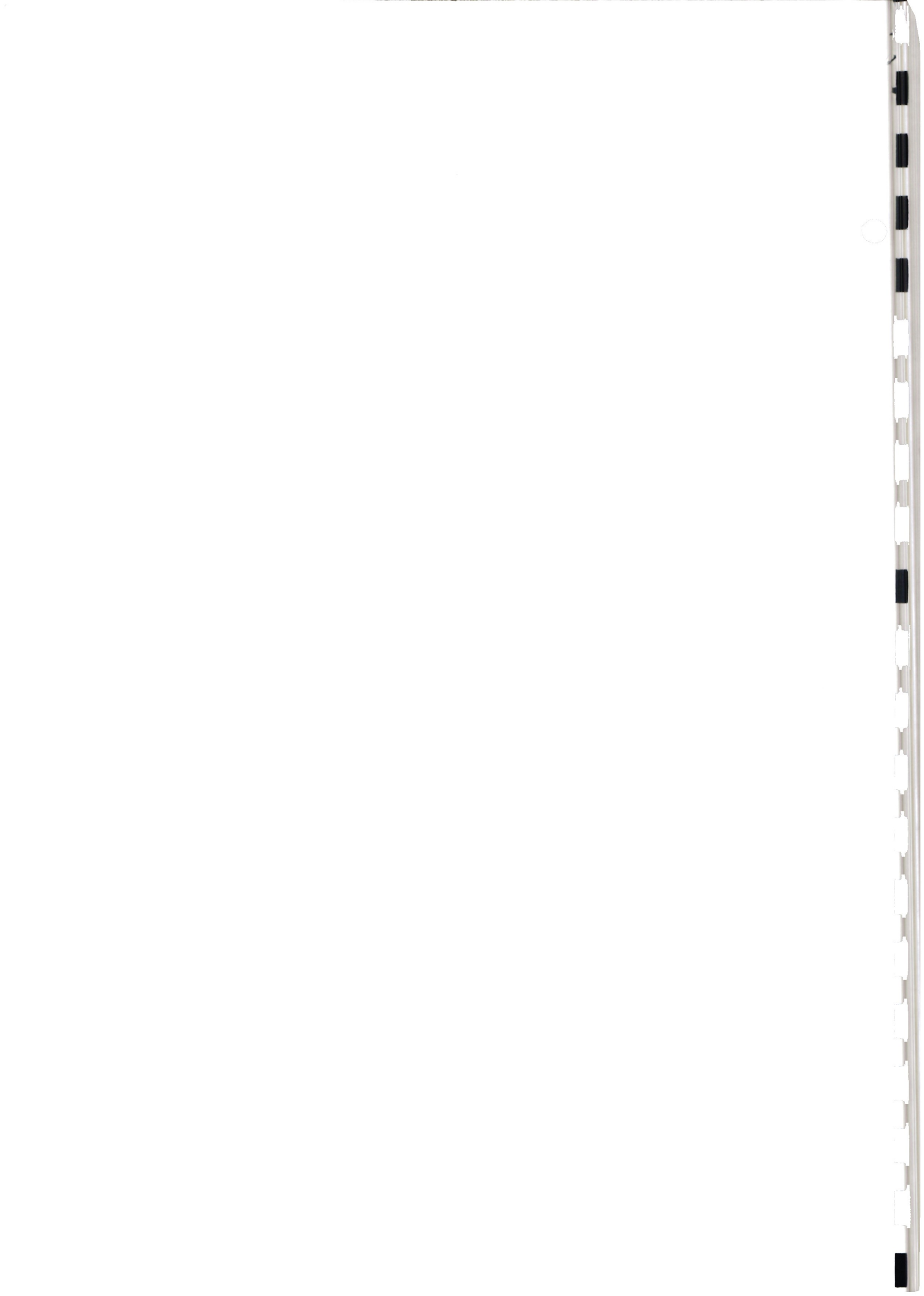
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

ISSUED ON: SEPTEMBER 30, 2018 (AUDITED)

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



OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2018

I. KEY ODPP INFORMATION AND MANAGEMENT

(a) Background Information

The independent Office of the Director of Public Prosecutions was established following the promulgation of the Constitution of Kenya 2010. The Office was previously a department under the State Law Office, discharging responsibilities in the criminal jurisdiction for the Republic of Kenya on behalf of the Attorney General. The ODPP delinked from the State Law Office on 1st July 2011 following the appointment of a Director of Public Prosecutions under the new Constitution.

The Office of the Director of Public Prosecutions (ODPP) exercises state powers of prosecution as provided under Articles 157 and 158 of the Constitution. The Office of the Director of Public Prosecutions Act (No. 2 of 2013) was enacted to elaborate on the prosecution mandate of the ODPP.

The Constitution and the ODPP Act provide the powers, functions, accountability and reporting mechanisms for the ODPP.

Specifically, the Office;

- Decides which cases referred by the various investigative agencies should be prosecuted,
- Determines the appropriate charges to be preferred in all cases,
- Directs and advises investigative agencies at various stages during investigations,
- Prepares and presents cases in court; and
- Provides information, assistance and support to victims and prosecution witnesses.

The office is headed by the Director of Public Prosecutions, Mr. Noordin Haji, OGW who is responsible for the general policy and strategic direction of the office.

The accompanying financial statements constitute the financial statements for the Office of the Director of Public Prosecutions

The vision, mission, core values and core function of the Office of the Director of Public Prosecutions include:

1.1 Vision

A just, fair, independent and quality public prosecution services

1.2 Mission

To provide an impartial, effective and efficient prosecution service to all Kenyans.

1.3 Core Values

- Transparency

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
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- Integrity
- Accountability;
- Professionalism;
- Independence; and
- Teamwork

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I. KEY ODPP INFORMATION AND MANAGEMENT (CONTINUED)

(a) Background Information (continued)

1.4 Core Functions

The core functions of the Office of the Director of Public Prosecutions include:

- Instituting and undertaking criminal proceedings against any person before any court of law other than a court martial in respect of any offences alleged to have been committed by that person;
- To direct investigation and supervise the conduct of criminal investigations;
- To handle of matters relating to international relations including extradition and Mutual Legal Assistance (MLA);
- To advise Government Ministries, Departments and State Corporations on matters pertaining to the application and development of criminal law;
- To monitor, train, appoint, and gazette public prosecutors;
- To facilitate victims of crime and witnesses during prosecution; and
- To contribute and influence to policy, procedure and law reform

(b) Key Management

The office of the director of public Prosecutions day –to-day management is under the following key organs:

- Department of Offences against the Person;
- Department of Economic, International & Emerging Crimes;
- Department of County Affairs & Regulatory Prosecutions; and
- Department of Central Facilitation Services

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(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:

No.	Designation	Name
1.	Director of Public prosecutions	Mr. Noordin Haji, OGW
2.	Secretary, Public Prosecutions	Mrs. Dorcas Oduor, MBS
3.	Deputy Director, Department of Offences against the Person	Mr. Nicholas Mutuku
4.	Deputy Director, Department of Economic, International & Emerging Crimes	Mr. Jacob Ondari
5.	Deputy Director, Department of Central Facilitation Services	Mr. Kennedy Kimuyu
6.	Chief Finance Officer, Head of Finance	Kennedy Ndwiga

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – Office of the Director of Public Prosecutions



Mr. Noordin Haji, OGW
Director of Public Prosecutions



Mrs. Dorcas Oduor, MBS,
Secretary Public prosecutions
Office of the Director of Public prosecutions



Mr. Nicholas Mutuku,
DDPP, Offences Against
the Persons Department



Mr. Jacob Ondari,
DDPP, Economic and
emerging crimes department



Mr. Kennedy Kimuyu,
DDCFS, Central
Facilitation Department




Divisions, Sections

Divisions, Sections and Units

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)


Senior Management – Office of the Director of Public Prosecutions (continued)

Head	Personal Profile
 <p data-bbox="240 757 523 808">Mrs. Dorcas Oduor, MBS, Secretary Public prosecutions</p>	<p data-bbox="671 461 1442 815">Mrs. Dorcas Agik Oduor is the Secretary of Public Prosecutions and Head of County Affairs and Regulatory Prosecutions at the Office of the Director of Public Prosecutions. A career Prosecution Counsel, Mrs. Oduor has previously served in the Public Prosecutions space for more than 25 years having begun her career as a State Counsel in 1991. She holds a Master Degree in International Conflict Management and an LL.B Degree from the University of Nairobi alongside a Law Diploma, from the Kenya School of Law.</p>
 <p data-bbox="225 1189 576 1263">Mr. Nicholas Mutuku, DDPP, Offences Against the Persons Department</p>	<p data-bbox="671 898 1442 1142">Mr. Nicholas Mutuku is the Deputy Director Public Prosecutions and Head of Offences Against the Persons department at the Office of the Director of Public Prosecutions. An advocate of the High Court of Kenya, Mr. Mutuku began his career in Public Prosecutions after obtaining his LL.B Degree from the University of Nairobi and Diploma in Law from the Kenya School of Law</p> <p data-bbox="671 1182 1442 1321">He has previously served as a Senior State Counsel, Principal State Counsel, Assistant Director of Public Prosecutions and Senior Assistant Director of Public Prosecution at the State Law Office</p>
 <p data-bbox="225 1695 528 1771">Mr. Jacob Ondari, DDPP, Economic and emerging crimes department</p>	<p data-bbox="671 1361 1442 1641">Mr. Ondari Jacob Nyakundi is the Deputy Director Public Prosecutions and Head of County affairs and Regulatory prosecutions at the Office of the Director of Public Prosecutions. An advocate of the High Court of Kenya, Mr. Ondari began his career in Public Prosecutions after obtaining his LL.B Degree from the University of Nairobi in 1992 and Diploma in Law from the Kenya School of Law, in 1994.</p> <p data-bbox="671 1686 1442 1930">He has previously served as a Senior State Counsel, Principal State Counsel, Assistant Director of Public Prosecutions and Senior Assistant Director of Public Prosecution at the State Law Office. A dedicated legal practitioner, Nyakundi has attended numerous management and leadership courses in Strategic Leadership Development; East African Prosecutors and Police Training; Gender Based</p>

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	<p>Violence, Witness Protection; Counter Terrorism and Counter Piracy Training.</p> <p>Mr. Ondari has been involved in resource mobilization in piracy prosecution and represented the office on complex prosecutions and appeals.</p>
 <p>Mr. Kennedy Kimuyu, DDCFS, Central Facilitation Department</p>	<p>Kennedy Kimuyu is the Deputy Director Central Facilitation. He has a wealth of experience in the public Service having begun his career over 20 years ago as a District Human Resource Officer with the Teachers Service Commission where he worked for about 15 years.</p> <p>Mr Kimuyu is responsible for providing effective leadership and coordination in the Department of Central facilitation Services which comprise of 11 support Divisions including Administration, HRD, HRM, Planning, Finance, Accounts, ICT, Audit, Communications, Supply Chain management, and the Registry.</p>

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

The ODPP Advisory Board

The Advisory Board is established under section 16 and 17 of the Office of the Director Public Prosecutions' Act and was inaugurated on March 15th 2013.

The principal functions of the Board are to advise ODPP on:

- Recruitment and appointment of staff;
- Promotions;
- Discipline and
- Any other matters that may be referred to the Board by the DPP

The Board comprises of the following members:

1. The Director of Public Prosecutions (DPP)- Chair
2. The Secretary, Public Prosecutions (SPP) – Secretary
3. The Principal Secretary, Ministry of State for Public Service- Member
4. The Attorney General – Member
5. The Chief Registrar of the Judiciary -Member
6. The Principal Secretary, National Treasury- Member
7. The Chairperson, Law Society of Kenya -Member
8. The Director, Witness Protection Agency -Member
9. The Chairperson, Kenya National Commission on Human Rights -Member
10. The Inspector General of the National Police Service -Member

Committees

There are various committees within the ODPP where members are drawn from various sectors of the economy and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.

On appointment each committee member is provided with comprehensive terms of reference and tailored induction processes covering the ODPPs business and operations and provided with information relating to their legal and regulatory obligations.

All committee members and required to re-submit themselves for re-appointment after expiry of their term.

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i. Audit Committee

Mandate

The Audit committee draws its mandate from the PFM Act 2012 as outlined below;

- (a) The audit committee should drive the assessment of the performance of the head of internal audit.
- (b) Examine internal and external audit reports and recommendations after management response to ensure action is taken.
- (c) There should be in place adequate mechanisms of enabling the audit committee facilitate adequate disposal of all PAC/PIC recommendations. This is done by following up to ensure positive action is taken
- (d) The audit committee is responsible for communicating with the internal and external auditors. In its overseeing role, the committee should focus on:-
 - (i) The changing business environment;
 - (ii) Changing financial reporting requirement;
 - (iii) Audit findings, including comments on controls;
 - (iv) Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas;
 - (v) Management response to specific audit recommendations.

Composition

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

S/no.	Name	Position	Date of appointment
1.	Mrs. Valentine Gitoho	Chair	4 th May 2017
2.	Ms. Mercy Wambua	Member	4 th May 2017
3.	Mr. Willis Okwacho	National Treasury Rep.	6 th June 2017
4.	Mr. Maina Njoroge	Member	3 th May 2017
5.	Mr. Paul Mbugua	Secretariat	30 th May 2017

Attendance of the audit committee members

The following shows the number of audit committee meetings held during the year and the attendance of individual members.

Committee attendance for the year ended 30 th June 2017	Audit committee meetings				Total Attendance
	Qtr 1: 2017	Qtr 2 :2017	Qtr 3: 2018	Qtr 4: 2018	
1. Mrs Valentine Gitoho	1	1		2	4/4
2. Ms. Mercy Wambua	1	1		1	3/4

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Committee attendance for the year ended 30 th June 2017	Audit committee meetings				Total Attendance
3. Mr. Willis Okwacho	1	1		1	3/4
4. Mr. Maina Njoroge	1	1		2	4/4
5. Mr. Paul Mbugua	1	1		2	4/4
6. Mr. Clement Kagiri	1	1		2	4/4

N/B: The ODPP Audit committee was constituted and appointed in the fourth quarter of the financial year

ii. Budget Implementation Committee

This committee is composed of the following members drawn from various departments and divisions within ODPP:

1. Ms. Dorcas Oduor
2. Ms. Hilder Kaaria
3. Mr. Alloys Kemo
4. Mrs. Monica Mburugu
5. Mr. Mark Kimutai
6. Mr. William Osoro
7. Mr. Kennedy Ndwiga
8. Mr. Joash Atandi
9. Ms. Mary Nyambura
10. Mr. Hezekiah Ongeru
11. Mr. Patrick Gumo
12. Ms. Emily Kamau
13. Ms. Mary Asava
14. Mr. Jacob Ondari
15. Ms. Tabitah Ouya
16. Mr. Nicholas Mutuku
17. Ms. Beatrice Adieri
18. Ms. Mediatrix Rapando
19. Mr. Francis Kissinger
20. Mr. Nahashon Gitahi
21. Mr. Muhanji Ambani
22. Mr. Kimson Kimathi

ii. Budget Implementation Committee Activities

This is the committee charged with the responsibility of implementation of the ODPPs budget and its prudent management. The duties of the committee include:

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;

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- To review the utilization of the donor funds voted for the Office.
- To advise the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the office and recommend actions to be taken
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual for the Office in consultation with the Heads of Department.

Attendance of the budget committee members

The following shows the number of budget committee meetings held during the year and the attendance of individual members.

Committee attendance for the year ended 30th June 2018	Budget Implementation committee meetings				Total Attendance
	Qtr 1: 2017	Qtr 2 :2017	Qtr 3: 2018	Qtr 4: 2018	
MEMBER					
Mr. Walter Oselu	1				1/3
Mrs. Dorcas Oduor	2				2/3
Mr. Jacob Ondari	1	1			2/3
Mr. Nicholas Mutuku					0/3
Mrs. Emily Kamau	2				2/3
Mr. Paul Ndemo	1				1/3
Mr. William Osoro	2				2/3
Ms. Mary Kathungu	2				2/3
Ms. Mediatrix Rapando					0/3
Ms. Beatrice Adieri	2				2/3
Mr. Kimson Kimathi					0/3
Mr. Alloys Kemo	2	1			3/3
Mrs. Tabitha Ouya					0/3
Mrs. Mary Nyambura	2	1			3/3
Mr . Samuel Nthenge					0/3
Mr. Mark Kimutai	2	1			3/3
Mrs. Rose Baraza	2	1			3/3
Mr. Patrick Gumo	2				2/3
Mr. Kenney Ndwiga	2	1			3/3
Mrs. Monica Mburugu	2	1			3/3
Mrs. Mary Asava					0/3
Ms. Hilder Kaaria	2	1			3/3
Mr. Francis Kissinger		1			1/3
Mr. Nahashon Gitahi		1			1/3
Mr. Hezekiah Onger	2	1			3/3

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iii. ODPP Human Resources Management Advisory Committee Activities

This committee is composed of the following members drawn from various departments and divisions within ODPP:

1. Dorcas Odour, MBS (Chair)
2. Mr. Jacob Ondari
3. Mr. Nicholas Mutuku
4. Mrs. Christine Gakobo
5. Mr. William Osoro
6. Ms. Mediatrix Rapando
7. Ms. Beatrice Adieri
8. Mr. Kennedy Kimuyu
9. Mr. Alloys Kemo
10. Mrs. Tabitha Ouya
11. Mrs. Mary Kathungu
12. Mr. Victor Mule
13. Mrs. Grace Murungi
14. Mr. Patrick Gumo
15. Monica Mburugu Ag. ADHRM (Secretary)

This is the committee charged with the responsibilities of taking care of human resources needs.

Their duties include:

- i) Appointments to the positions in grade DPP 9 to DPP 13;
- ii) Confirmation of all staff in appointment;
- iii) Performance Management;
- iv) Discipline cases for all positions in grade DPP 9 to DPP 13;
- v) Payment of Special Duty Allowance;
- vi) Any other Human Resource matters that may be referred to the Committee by the Director of Public Prosecutions.

Attendance of the human Resource Management Advisory committee members

The following shows the number of human resource management advisory committee meetings held during the year and the attendance of individual members.

Committee attendance for the year ended 30 th June 2017	Human Resource Management Advisory Committee meetings			Total Attendance
	Qtr 1: 2017	Qtr 2: 2017	Qtr 3: 2018	
Mrs. Dorcas Odour, MBS	3		1	4

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Committee attendance for the year ended 30 th June 2017	Human Resource Management Advisory Committee meetings			Total Attendance
	Qtr 1: 2017	Qtr 2: 2017	Qtr 3: 2018	
Mr. Jacob Ondari		2	1	3
Mr. Nicholas Mutuku	1	1		2
Mrs. Christine Gakobo				0
Mr. William Osoro			2	2
Ms. Mediatrix Rapando	1		1	2
Ms. Beatrice Adieri	3	1	1	4
Mr. Kennedy Kimuyu	3	1		4
Mr. Alloys Kemo	2		1	3
Mrs. Tabitha Ouya		1		1
Mrs. Mary Kathungu	2	1		3
Mr. Victor Mule				0
Mrs. Grace Murungi				0
Mr. Patrick Gumo	2			2
Mrs. Monica Mburugu	3	2	1	6
Ms. Jacqueline Njagi			1	1

iv. ODPP Training Committee activities

This committee is composed of the following members drawn from various departments and divisions within ODPP:

1. Dorcas Odour, MBS SPP (Chair)
2. Mr. Jacob Ondari
3. Mr. Nicholas Mutuku
4. Mr. Kennedy Kimuyu
5. Mr. Paul Ndemo
6. Mr. Walter Oselu
7. Mr. Kennedy Ndwiga
8. Mr. William Osoro
9. Mr. Patrick Gumo
10. Mr. Alloys Kemo
11. Mrs. Monica Mburugu
12. Mr. David Nderitu
13. Ms. Mediatrix Rapando
14. Ms. Beatrice Adieri
15. Mrs. Tabitha Ouya
16. Mrs. Rodah Ogoma
17. Mr. Muhanji Ambani
18. Ms. Emily Kamau
19. Ms. Jacqueline Wanja
20. Ms. Ebby Maswai

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21. Mr. William Muchina
 22. Mary Kathungu ADHRD (Secretary)

This is the committee charged with the responsibilities of human resource development needs. Their duties include:

- Overall coordination of the training functions in the ODPP.
- Review and implementation of the ODPP training plan;
- Review of induction of newly appointed staff and activities around long term training.

Attendance of the ODPP Training committee members

The following shows the number of ODPP Training committee meetings held during the year and the attendance of individual members

Committee attendance for the year ended 30 th June 2017	ODPP Training committee meetings				Total Attendance
	Qtr 1: 2017	Qtr 2 :2017	Qtr 3: 2018	Qtr 4: 2018	
Dorcas Odour, MBS	2	2	2	4	10/16
Mr. Jacob Ondari	1	2	2	2	7/16
Mr. Nicholas Mutuku	4	4	2	1	11/16
Mr. Kennedy Kimuyu		2	4	4	10/16
Mr. Paul Ndemo			4	3	7/16
Mr. Walter Oselu	4	4	2	1	11/16
Mr. Kennedy Ndwiga			2	2	4/16
Mrs. Mary Kathungu		2	4	4	10/16
Mr. William Osoro	4	4	2	2	12/16
Mr. Patrick Gumo	4	4	2	1	11/16
Mr. Alloys Kemo			2	2	4/16
Mrs. Monica Mburugu	4	4	2	4	14/16
Mr. David Nderitu	1	1	1	1	4/16
Ms. Mediatrix Rapando	4	4	4	1	13/16
Ms. Beatrice Adieri				1	1/16
Mrs. Tabitha Ouya			1	1	2/16
Mrs. Rodah Ogoma				1	1/16
Mr. Muhanji Ambani				1	1/16
Ms. Emily Kamau				1	1/16
Ms. Jacqueline Wanja				1	1/16
Ms. Ebby Maswai				1	1/16
Mr. William Muchina				3	3/16

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(a) Office of the Director of Public Prosecution Headquarters

P.O. Box 30701 00100 Nairobi
 NSSF Building Block A 19th Floor
 Bishops Road
 Nairobi, KENYA

(b) ODPPs Contacts

Telephone: (254) 0202732090
 E-mail: info@odpp.go.ke
 Website: www.odpp.go.ke

(c) County offices

1. <u>NAKURU COUNTY</u> CDN Plaza, Ground & 2 nd Floor P.O BOX 1165-20100, NAKURU OFFICE TEL: 053 – 8008373	2. <u>KAKAMEGA COUNTY</u> PC'S Building Block 'A', 2 nd Floor P.O BOX 1529-50100, KAKAMEGA OFFICE TEL: 056 - 31049	3. <u>KISUMU COUNTY</u> Nyanza Provincial Headquarters, 7 th Floor P.O BOX 1902-40100, KISUMU OFFICE TEL: 057 - 2024620
4. <u>NAIROBI COUNTY</u> NSSF BLOCK 'A', 19 th & 18 th Floor P.O BOX 30701-00100, NAIROBI OFFICE TEL: 020-22732090	5. <u>KAJIADO COUNTY</u> ODPP Building P.O BOX 646, KAJIADO OFFICE TEL: 020 - 2622894	6. <u>KILIFI COUNTY</u> Malindi Complex Building, 1 st Floor P.O BOX 5751-80200, MALINDI OFFICE TEL: 042- 2121259
7. <u>TRANS NZOIA COUNTY</u> Ndege House 3 rd floor P.O BOX 663-30200, KITALE OFFICE TEL: 054-31273	8. <u>HOMA BAY COUNTY</u> District Treasury Building P.O BOX 153-40300, HOMA-BAY OFFICE TEL: 020- 2698187/0202696130	9. <u>MERU COUNTY</u> Ntara Place Building, 2 nd Floor P.O BOX 2377-60200, MERU OFFICE TEL: 064- 32543/020262945
10. <u>EMBU COUNTY</u> Faith House ACK House, 2 nd Floor P.O BOX 2855, EMBU OFFICE TEL: 31227	11. <u>BUNGOMA COUNTY</u> IFTHIM Investment Building, 2 nd Floor P.O BOX 2058-50200, BUNGOMA OFFICE TEL: 0770-355066	12. <u>MACHAKOS COUNTY</u> Kiamba Mall P.O BOX 1041-90100, MACHAKOS OFFICE TEL: 044-21041
13. <u>TANA RIVER COUNTY</u> DC's Office P.O BOX 10-80200, GARSEN OFFICE TEL: 202-395930	14. <u>NYERI COUNTY</u> Provincial Commissioner's Office Block 'A', 2 nd & 3 rd Floor P.O BOX 463-10100,	15. <u>UASIN GISHU COUNTY</u> K.V.D.A Plaza, 10 th Floor P.O BOX 4024-30100, ELDORET

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
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	NYERI OFFICE TEL: 061-2030698	OFFICE TEL: 053-2031781
16. <u>GARISSA COUNTY</u> Rt. General Mohamud Plaza, 1 st Floor P.O BOX 69-70100, GARISSA OFFICE TEL: 046-2102362	17. <u>MOMBASA COUNTY</u> NSSF Building & Min of Home Affairs, City Centre P.O. BOX 80896-80100, MOMBASA OFFICE TEL: 041-2222211	18. <u>KERICHO COUNTY</u> AFC Building, 1 st Floor P.O BOX 1512-20200, KERICHO OFFICE TEL: 020-2172594
19. <u>KISII COUNTY</u> AG Chambers Bulding, Ground Floor P.O BOX 2470-40200, KISII OFFICE TEL: 058-2030331	20. <u>BUSIA COUNTY</u> ECO Bank Building, 1 st Floor P.O BOX 476, BUSIA OFFICE TEL: 077-4204446	21. <u>MURANG'A COUNTY</u> Ministry of Lands Building, 1 st Floor P.O BOX 931, MURANGA OFFICE TEL: 060-2030400
22. <u>NYANDARUA COUNTY</u> Ministry of Water & Irrigation Building P.O BOX 321, NORTH KINANGOP OFFICE TEL: 202-395803	23. <u>KIAMBU COUNTY</u> Thika Arcade, 6 th Floor P.O BOX 6219-01000, THIKA OFFICE TEL: 020-2309459	24. <u>BOMET COUNTY</u> Roranya Premises Building P.O BOX 236, BOMET OFFICE TEL: 020-2194667
25. <u>LAIKIPIA COUNTY</u> GF Plaza 1 st Floor P.O BOX 1438-2300, NYAHURURU OFFICE TEL: 020-2573752	26. <u>SAMBURU COUNTY</u> Letitiya Plaza, Ground Floor P.O BOX 132, MARALAL OFFICE TEL: 202-392727/020-2688339	27. <u>WEST POKOT COUNTY</u> Divisional Police Headquarters P.O BOX 363-30600, KAPENGURIA OFFICE TEL: 202-395932
28. <u>NANDI COUNTY</u> Biegon Building P.O BOX 318-30300, KAPSABET OFFICE TEL: 0202-2392730	29. <u>KIRINYAGA COUNTY</u> Professional Plaza, 2 nd Floor P.O BOX 1224-10300, KERUGOYA OFFICE TEL: 202-695803	30. <u>NAROK COUNTY</u> Information Office, 1 st Floor P.O BOX 991-20500, NAROK OFFICE TEL: 050-23247
31. <u>TAITA – TAVETA COUNTY</u> Maghamba Plaza P.O BOX 760-80300, VOI OFFICE TEL: 020-2318016	32. <u>WAJIR COUNTY</u> DCS Office P.O BOX 417-70200, WAJIR OFFICE TEL: 020-2594873	33. <u>MARSABIT COUNTY</u> Madina House P.O BOX 387, MARSABIT OFFICE TEL: 020-2192632
34. <u>VIHIGA COUNTY</u> Posta Building P.O BOX 840-50300, MARAGOLI OFFICE TEL: 077-5711735	35. <u>MIGORI COUNTY</u> Dev Mart Building, 2 nd floor P.O BOX 1228-40400, MIGORI OFFICE TEL: 208-008290	36. <u>NYAMIRA COUNTY</u> Jubilee Plaza P.O BOX 243-40500, NYAMIRA OFFICE TEL: 202-392734

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<p>37. <u>ISIOLO COUNTY</u> DC'S Office P.O BOX 739-60300, ISIOLO OFFICE TEL: 020-2395001</p>	<p>38. <u>KITUI COUNTY</u> Nzambani Building P.O BOX 448-90200, KITUI OFFICE TEL: 077-1258125</p>	<p>39. <u>SIAYA COUNTY</u> J&J Building P.O BOX 681, SIAYA OFFICE TEL: 208-008287</p>
<p>40. <u>LAMU COUNTY</u> Bahari House P.O BOX 43 – 80500, LAMU OFFICE TEL: 020-2424750</p>	<p>41. <u>BARINGO COUNTY</u> Talai Plaza, 2nd Floor P.O BOX 110, KABARNET OFFICE TEL: 208-008289</p>	<p>42. <u>KWALE COUNTY</u> Mwanabeyu Plaza P.O BOX 201-80403, KWALE OFFICE TEL: 0770-16594</p>
<p>43. <u>ELGEYO-MARAKWET COUNTY</u> AFC Building P.O BOX 578-30700, ITEN OFFICE TEL: 208-008291</p>	<p>44. <u>MANDERA COUNTY</u> DC's Office P.O BOX 478-70300, MANDERA OFFICE TEL: 202-395863</p>	<p>45. <u>THARAKA-NITHI COUNTY</u> Meru South Coop Sacco Building P.O BOX 791-60400, CHUKA OFFICE TEL: 020-2459002</p>
<p>46. <u>TURKANA COUNTY</u> District Treasury P.O BOX 563, LODWAR OFFICE TEL: 020-2640008</p>	<p>47. <u>MAKUENI COUNTY</u> SOI Plaza, 1st Floor P.O BOX 531-90300, WOTE OFFICE TEL: 208-008283</p>	

(d) ODPP Bankers

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

(e) Independent Auditors

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

(f) Principal Legal Adviser

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

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II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS

The mandate of the ODPP is provided in Article 157 of the Constitution of Kenya 2010 and further stated in the Office of the Director of Public Prosecutions (ODPP) Act 2013. This includes; exercising state powers of prosecution, directing investigations, offering criminal legal opinion to government ministries and departments, processing extradition and mutual legal requests from both within and outside Kenya and to facilitate witness protection and victims participation in criminal justice.

Specifically, the Office;

- Decides which cases referred by the various investigative agencies should be prosecuted,
- Determines the appropriate charges to be preferred in all cases,
- Directs and advises investigative agencies at various stages during investigations,
- Prepares and presents cases in court; and
- Provides information, assistance and support to victims and prosecution witnesses.

This role is informed by the National Prosecution Policy and the Code of Conduct and Ethics for Public Prosecutors which govern the exercise of prosecutorial discretion and conduct.

The ODPP has presence in all the 47 counties in Kenya with its headquarters in Nairobi. County Prosecutor heads each ODPP County Office and is responsible for working with the courts and the investigative agencies to provide high quality prosecution services in their jurisdiction.

ODPP prosecutors deal with a wide range of cases from minor offences in the magistrates' courts to serious cases such as murder, which are heard in the High Court but majority of our workload is in the Magistrates' Courts.

ODPP strives to provide quality, impartial and timely prosecution services in a manner that is professional, efficient and fair.



Mr. Noordin Haji, OGW
DIRECTOR OF PUBLIC PROSECUTIONS

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BUDGET ALLOCATION

In the financial year 2017/18 the Office of the Director of public Prosecutions had a gross budget of KShs. 1,999,002,962 which was made up of KShs. 1,994,442,462 and KShs. 4,560,500 for recurrent and development vote respectively.

The office was to expend the gross budget of KShs. 1,999,002,962 under the programme: **Public prosecutions services** which has three sub-programmes

Budget allocation by Sub-programme

S/No.	Sub-programme	Total allocation (Kshs)	% of the total Budget
1.	Prosecution of criminal offences	1,534,942,770	77%
2.	General Administration Planning and support services	464,060,192	23%
	Total	1,999,002,962	100%

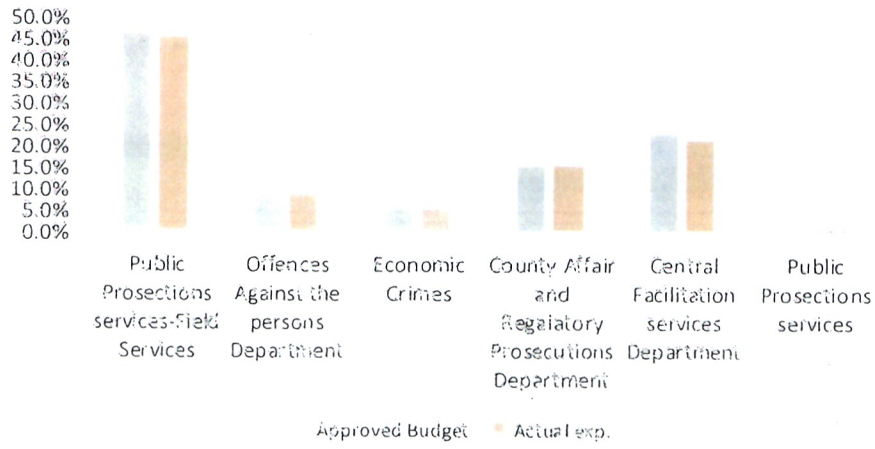
In Year 2017/18 the ODPP entered into an agreement with United Nations Populations Fund (UNFPA), where UNFPA was to fund a capacity building programme for prosecutors dealing with Female Genital Mutilation (FGM) cases through a grant revenue amounting to KShs. 6,676,100. The Approved Budget estimates initially reflected the grant revenue as KShs 2,550,000 therefore the ODPP requested the National Treasury to make adjustment in the budget to capture the difference in the Supplementary Estimates II for the Year. The National Treasury however captured an adjustment of KShs. 2,010,500 instead of KShs 4,126,100.

Budget allocation per head

Programmes	Approved Budget Allocation (KShs)	Actual Payments	Variance
Public Prosecutions services-Field Services	928,077,628	908,108,632	19,968,996
Offences Against the persons Department	174,940,446	161,094,666	13,845,780
Economic Crimes	116,321,187	106,507,406	9,813,781
County Affair and Regalatory Prosecutions Department	311,043,009	292,093,726	18,949,283
Central Facilitation services Department	464,060,192	400,842,455	63,217,737
Public Prosecutions services	4,560,500	6,676,100	(2,115,600)
	1,999,002,962	1,875,322,985	123,679,977

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Budget Allocation/Utilization



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II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS
(CONTINUED)

I. Programme: Prosecution services

The goal of the programme is to: enhance the rule of law in order to create a safe and secure environment in which people can contribute to the national development goals and economic prosperity.

The overall objective of the programme is to provide efficient, effective and fair prosecutions which are a critical element in the administration of justice

II. Sub Programme 1: Prosecution of criminal offences

The objective of the sub-programme ensure that all criminal cases are filed and processed in court as well as timely advice to investigative agencies. The sub programme also aims at enhancing the professionalization of prosecution services.

This sub programme was allocated **KShs 1,534,942,770.00** representing 77% of the budget.

III. Sub Programme 2: General Administration planning and support services

The objective of this programme is to provide leadership, support services and policy direction for effective prosecution services as well as improving access to prosecution services.

This Sub programme was allocated **KShs. 464,060,193.00** representing 23% of the budget.

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II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS
 (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2018 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2018

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	1,999,002,960	1,882,527,355	116,475,605	94%
Total Payments	1,999,002,960	1,875,322,985	123,679,975	94%
Surplus for the Year	0	7,204,375		

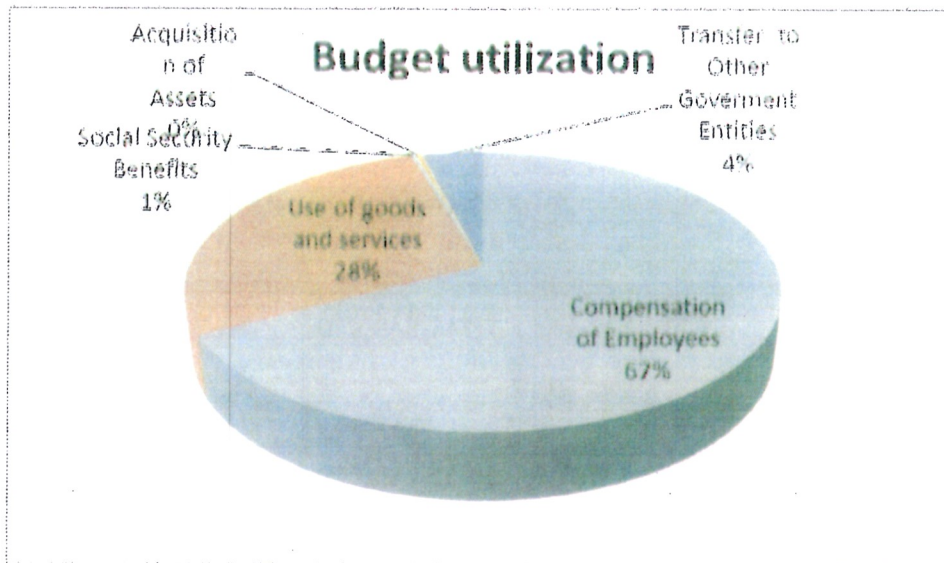
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Budget Utilisation

The ODPP spent KShs.1,875,322,985 against an approved budget of KShs. 1,999,002,960 representing absorption of 94%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance	%
Compensation of Employees	1,297,280,000	1,256,083,062	41,196,938	97%
Use of goods and services	579,625,958	530,738,652	48,887,306	92%
Social Security Benefits	6,860,538	6,860,538	0	100%
Acquisition of Assets	15,236,466	6,640,733	8,595,733	44%
Transfer to Other Government Entities	100,000,000	75,000,000	25,000,000	75%
Total Payments	1,999,002,962	1,875,322,985	123,679,977	94%

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Budget Utilization as per economic items

It is noted that 67% of the ODPP's approved budget was used on compensation to employees while 28% for goods and services.

Current Year Performance against Prior Year

Financial Performance	Year to 30 th June 2018 KShs	Year to 30 th June 2017 KShs	Change KShs	% Change
Total Receipts	1,882,527,355	1,812,812,026	69,715,329	4%
Total Payments	1,875,322,985	1,805,410,695	69,912,290	4%
Surplus/(Deficit) for the Year	7,204,370	7,401,331		

Total receipts decreased due to slowed procurement process towards the end of the financial year.

Receipts

The ODPP's receipts comprises of grants and exchequer releases from the National Treasury.

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II. COMMENTARY BY THE BY THE DIRECTOR OF PUBLIC PROSECUTIONS
 (CONTINUED)

Total Receipts Breakdown

	Year to 30 th June 2018	Year to 30 th June 2017	Change	%
Receipts	KShs	KShs	KShs	Change
Transfers from National Treasury	1,875,851,255	1,811,949,000	63,902,255	4%
Proceeds from Domestic and Foreign Grants	6,676,100	-	6,676,100	100%
Other Receipts	-	863,026	(863,026)	(100%)
Total Receipts	1,882,527,355	1,812,812,026		

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II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS
(CONTINUED)

The table above depicts the share of major categories of receipts for the fiscal year ended 30th June 2018. The major source of funding for the ODPP is exchequer releases

Payments

The ODPP's payments mainly comprise of employee compensation and use of goods and services.

The total payments for FY 2017/2018 stood at Kshs 1,875,322,985, representing a 4% increase from KShs 1,805,410,695 for FY 2016/2017

Total Payment Breakdown

	Year to 30 th June 2018	Year to 30 th June 2017	Change	%
Payment	KShs	KShs	KShs	Change
Compensation of Employees	1,256,083,062	1,166,235,475	89,847,587.00	8%
Use of goods and services	530,738,652	537,461,410	(6,722,758.00)	-1%
Social Security Benefits	6,860,538	860,000	6,000,538.00	698%
Transfer to Other Government Entities	75,000,000	100,000,000	(25,000,000.00)	-25%
Acquisition of Assets	6,640,733	853,810	5,786,923.00	678%
Total Payments	1,875,322,980	1,805,410,695	69,912,285.00	4%

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II. COMMENTARY BY THE BY THE DIRECTOR OF PUBLIC PROSECUTIONS
 (CONTINUED)

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2018

Financial Assets Summary

Financial Assets	As at	As at	Change	%
	30 th June 2018	30 th June 2017		
	KShs	KShs	KShs	Change
Bank Balances	8,182,225	11,292,453	(3,110,228)	-28%
Cash Balances	625,419	0	625,419	100%
Accounts Receivables - Outstanding Imprest & Salary Advances	42,400	39,845	2,555	6%
Total Financial Assets	8,850,044	11,332,298		

Financial Assets Summary

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Cash Flows and Cash Position

The cash and bank balances held by the ODPP as at 30th June 2018 was Kshs 8,807,644 compared to Kshs 11,292,453 held as at 30th June 2017. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30th June 2018	As at 30th June 2017	Change	%
	KShs	KShs	KShs	Change
Bank Balances	8,182,225	11,292,453	(3,110,288)	-28%
Cash Balances	625,419	0	625,419	100%
Total	8,807,644	11,292,453	(2,484,809)	-22%

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II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS
 (CONTINUED)

Cash Flow Activities

The table below summarizes cash flows generated and used from various activities.

Cash Flow Activities	Year to 30 th June 2018	Year to 30 th June 2017	Change	%
	KShs	KShs	KShs	Change
Net Cash Flows generated from Operating activities	4,155,924	4,715,303	(599,379)	-12%
Net Cash Flows used in Investing activities	-6,640,733	-853,810	(5,786,923)	678%
Net Cash Flows generated in Financing activities		0	-	0
Net increase in Cash and Cash Equivalents	-2,484,809	3,861,493	(1,375,684)	-37%
Cash and Cash Equivalents at 1 July	11,292,453	7,430,960	3,861,493.00	52%
Cash and Cash Equivalents at 30 June	8,807,644	11,292,453	(2,483,809)	-21%

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II. COMMENTARY BY THE BY THE DIRECTOR OF PUBLIC PROSECUTIONS
(CONTINUED)

Key Achievements of the ODPP in the FY 2017/18

The Office of the DPP accomplished the following during FY 2017/18:

(i) Prosecution Performance

The matters handled by ODPP during the F/Y can be broadly classified into seven categories as illustrated in table below;

A. CASES HANDLED AT COURT OF APPEAL

CASE TYPE	Cases Registered	Cases B/ Fwd. From Previous Period	Cases Concluded			Cases Pending
			Disallowed	Acquittal/Allowed	Withdrawal	
Appeals & Applications	15	660	39	24	6	606

B. CASES HANDLED AT HIGH COURT

CASE TYPE	Cases Registered	Cases B/ Fwd. From Previous Period	CASES CONCLUDED				Cases Pending
			C		Acquittal/Allowed	Withdrawal	
			Plea of guilty entered	Plea of not guilty entered			
Murder	633	2,964	36	158	141	48	3,215

Appeals & Applications

Case Type	Cases Registered	Cases B/ Fwd. From Previous Period	Cases Concluded			Cases Pending
			Disallowed	Acquittal/Allowed	Withdrawal	
Appeals & Applications	3,393	7,013	879	1,680	189	7,658

C. CASES HANDLED ATMAGISTRATES' COURT

CATEGORIES OF	Cases	Cases	CASES CONCLUDED			Cases
			C	Acquittal/Allo	Withdra	

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CRIMES	Registered	B/ Fwd. From Previous Period	Plea of guilty entered	Plea of not guilty entered	Withdrawn	Dismissed	Pending
Offences Against The Person (Homicide)	1,002	862	57	231	81	90	1,405
Offences Against Morality (Sexual And Gender Based Violence Cases)	3,699	3,664	165	621	288	402	5,887
Offences Under Part Iv Of The Female Genital Mutilation Act (FGM)	78	63	-	48	12	9	72
Offences Under Part Xxv Of The Penal Code	54	72	-	24	6	6	90
Assaults	8,973	7,679	1,419	2,211	690	1,671	10,661
Robbery And Extortions	1,356	1,889	30	267	123	135	2,690
Offences Relating To Property And Breakings	2,475	2,135	180	735	273	435	2,987
Theft and Stealing	7,653	4,677	480	1,392	510	1,071	8,877
Forgery and False Pretenses And Various Forms Of Fraud	438	473	24	72	27	54	734
Offences Relation To Coin, Bank And Currency Notes	42	20	-	3	-	6	53
Offences Relating To Drugs	2,343	2,059	447	828	165	246	2,716
Offence relating to Alcoholism	18,192	622	10,365	3,777	177	333	4,162
Traffic Offences	13,875	2,749	6,780	2,562	777	918	5,587
Malicious Injuries to Property/Offences Causing Injury to Property	2,031	1,432	198	423	123	369	2,350
Economic Crimes	1,572	1,181	69	129	63	225	2,267
Corruption	36	38	3	-	6	3	62
Offences Involving Tourist	-	3	-	-	-	-	3
Wildlife Crimes	174	228	78	33	6	12	273
Cyber Crime Offences Under The Kenya Information And Communication Act In Part VIA, VIC And VII as well as the Penal Code i.e. section 247(e), 349, 354, 355, and 357.	51	68	9	12	-	3	95
Human Trafficking Under Human Offences	54	65	30	6	-	3	80

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CATEGORIES OF CRIMES	Cases Registered	Cases B/ Fwd. From Previous Period	CASES CONCLUDED				Cases Pending
			C		Acquittal/Allowed	Withdrawal	
			Plea of guilty entered	Plea of not guilty entered			
- Counter Trafficking In Persons Act in Part II of the Act							
Money Laundering Under Crime And Anti-Money Laundering Act	3	3	-	-	-	-	6
Incitement To Violence and Hate Speech Crimes Under Penal Code And National Cohesion And Integration Act	66	35	3	9	6	-	83
Terrorism Offences Under the Prevention of Terrorism Act 2012 Part III of the Act	30	40	-	-	-	3	67
Land Cases	30	40	-	-	-	3	67
Environmental Cases	102	59	12	33	15	24	77
Other Unclassified Cases	57	35	18	3	9	6	56
Total Magistrate	64,386	30,191	20,367	13,419	3,357	6,027	51,407
Total	65,019	33,155	20,403	13,577	3,498	6,075	54,622

C. SUMMARY OF CASES HANDLED BY ODPP OVER THE YEARS

DESCRIPTION	2013-14		2014-15		2015-16		2016-17		2017-18	
	MH	Prop	MH	Prop	MH	Prop	MH	Prop	MH	Prop
Appeals (In Supreme Court, CoA & HC)	4,574	4.1%	11,071	6.4%	11,692	4.6%	12,549	3.8%	8,696	2.8%
Criminal Trial (HC&MC)	89,332	80.1%	142,516	82.3%	212,926	84.4%	290,129	88.8%	300,327	94.8%
Revisions	916	0.8%	3,061	1.8%	3,729	1.5%	4,113	1.3%	1,319	0.4%
Applications	3,974	3.6%	8,035	4.6%	16,580	6.6%	14,386	4.4%	2,094	0.7%
Extradition & MLA Requests	91	0.1%	55	0.03%	78	0.03%	57	0.02%	-	-
Advice Files	7,627	6.8%	5,179	3.0%	4,423	1.8%	3,164	0.97%	2,719	0.9%
Complaints	5,052	4.5%	3,244	1.9%	2,930	1.2%	2,187	0.7%	1,616	0.5%
Total	111,566		173,161		252,358		326,585		316,771	

Note:

1. Prop- proportion

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2. MH – Matters Handled

(ii) Fight against corruption

The ODDP remains conscious of its role in the fight against corruption. During the year under review, the Office actively engaged in various activities including:

(a) Operationalized the Anti-corruption Specialized Division

To deal with the complex nature of corruption and economic crimes, the ODPP operationalized the Anti-Corruption Division. This made strides towards enhancing efficiency and effectiveness in the prosecution of corruption cases.

(b) Collaborated with other relevant agencies in the fight against corruption

Inter-agency collaboration has been acknowledged for a long time as one of the main ways of achieving success in the investigation and prosecution of corruption cases. Some of the key players in the fight against corruption include; EACC, DCI, KRA, FRC, ARA, and NIS. The collaboration ensured synergy in the stakeholders move to fight corruption.

(iii) Fight Against Electoral Injustices

In readiness for the August 8th, 2017 Polls, the Office set up the Election Preparedness Rapid Response Team comprising of members drawn from all the county offices which was unveiled by the DPP during the 3rd ODPP Annual Conference. The Team handled election related offences committed during the electioneering period. It collaborated with other stakeholders in Government, media, development partners, private sectors, religious organizations and the civil society with a view of ensuring free, fair and credible elections.

(iv) Capacity development and professionalization of services

In order to combat and counter the mutating nature of crime, prosecutors continued to receive specialized training in various thematic areas. Capacity building attracted a lot of support from ODPP partners and the National Government which increased the training vote funds. The funds were aimed at enhancing the capacity of the Office to effectively and efficiently prosecute corruption cases.

Newly recruited prosecution counsel underwent trial advocacy training which equipped them with relevant practical skills that are key in the performance of their duties. The facilitators were drawn from the ODPP, Judiciary, Witness Protection Agency, DCI, IPOA, NIS, Government Chemist and Pathologist. Deputy heads of stations underwent a four day training on the Public Procurement and Asset Disposal Act 2015 that was aimed at familiarizing them with the Act and be able to identify offences that are bound to arise during the course of procurement.

Further, the ODPP staff were trained on digital evidence as a result of partnership with Strathmore University.

In an endeavour to equip its staff with relevant skills in the fight against corruption, the ODPP held a practical forum on Anti-Money Laundering Laws and Asset Forfeiture in Naivasha which was sponsored by GIZ.

(v) Enhanced Inter-Agency Cooperation:

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ODPP enhanced its cooperation with investigative agencies, judiciary, civil Society, other national prosecution authorities, development partners, media and direct engagement with citizens. The following were the key cooperation focus areas:-

Multi-Agency Team on the investigation and prosecution of corruption and economic crime involving players such as ODPP, DCI, EACC, ARA and KRA has served to undertake capacity building across the investigative and prosecution anti-corruption chain. It has also led to increase in the number of corruption cases investigated and prosecuted.

ODPP has supported Judiciary's case backlog rapid results initiatives through the Judicial Service Week and the Juvenile Justice Week.

ODPP has initiated and contributed to the development of standard operating procedures (SOPs) on various crimes, thus increasing system-wide efficiency. For instance ODPP initiated the SOPs and Rapid Reference Guidelines on Investigation and prosecution of wildlife crimes

(vi) Improve public confidence and enhance public awareness of the ODPP

The ODPP made presentation and exhibition at the Nairobi International Trade Fair (NITF), in October 2017 where more than 2000 exhibitors participated. Staff from all the departments coordinated and manned the stand at the Jamhuri showground in a week long exhibition. The Office registered for two class categories in the promotion of national cohesion and integration.

There was active response to public concerns on social media, TV and Radio Talk shows. During the period under review, through talk shows, the public was sensitized on the electoral process and anti-corruption.

The ODPP rooted for inter-agency collaboration to fight corruption during sensitization programmes for prosecutors and journalists that were held across the county. The anti-corruption media workshops were aimed at creating good working relations between the ODPP and the media.

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II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS
(CONTINUED)

Challenges and Emerging Issues

i. Low Case Resolution Rate

Trial conclusion rate dropped to 30% in 2017/18 from 37 % in 2016/17 primarily due to a 68% increase in registered cases in 2017/18 further worsening the backlog of cases. While this is a systemic problem, it is important to support efforts to reduce case backlog, including provision of necessary resources. The ODPP has initiated various measures to reduce the backlog including:

- i. Implementation of Plea bargaining, bail bond policy and guidelines.
- ii. Championing implementation of Laws and policies aimed at quick disposal of cases.
- iii. Undertake a review of case files and auditing of pending cases for remandees with a view of speeding up conclusion of the cases.
- iv. Device ways of handling traffic cases considering that they form bulk of the cases handled. (Approx. 60%), the office.

1.1 Numerous Obstructive Interlocutory Applications in Complex Cases

Complex cases such as, high profile corruption, money-laundering, transnational and organized crime cases obviously pose unique and ever evolving challenges. A top concern is the increased trend of delaying critical cases through obstructive interlocutory applications, judicial review and constitutional petitions even on matters where the law is very well settled. This calls for legislative intervention from the National Assembly. The effect of interlocutory application is the delay of cases, invoking several jurisdictions of the court on the same matter and time limit for criminal cases to be concluded. This calls for legislative intervention for National Assembly to deal with:

- Fixing the time limit for which criminal cases should be concluded; and
- Avoid invocation of several jurisdictions on the same matter.

ii. Unresponsive and Archaic Legal Frameworks

The current criminal laws are not sufficiently applicable to new and emerging crimes and technological advancements. The existing substantive and procedural criminal laws are archaic and have not had the benefit of substantial law review. There is need for continuous review and revision of key procedural, evidential and substantive criminal laws in order to respond to the complex and ever mutating forms of criminality. For instance, full implementation of a functional plea-bargaining framework necessarily requires legislative changes.

iii. Personnel Capacity Constraints

The authorized staff establishment is One Thousand Two Hundred and Ninety-Seven (1297) while the current establishment is Nine Hundred and Seventy One (971). There is therefore a shortage of Two Hundred and Seventy-Eight (331) which is 25.5% of the authorized establishment. Moreover, the staffing norm is being reviewed upwards in preparation of implementation of the 2018-2023 Strategic Plan. To implement centralized case-in-take, a central

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feature of the new case management process, it is necessary that funds be availed to fill up the current staff deficit.

iv. Inadequate Capacity to Handle Emerging Crimes

The ODPP is faced with inadequate specialized skills and knowledge in handling new, emerging and complex forms of crime such as money laundering, cybercrime and other transnational crimes. The need for adequate financial allocation towards programmatic specialized training to Prosecution Counsel cannot be over-emphasized. There is need for an additional budgetary allocation to setup a specialized Prosecutor's training institute. The institute will be key in enhancing professionalism in the prosecution service as well as enhance capacity on the prosecution of emerging crimes.

v. Inadequate Witness and Victim Facilitation

The ODPP faces challenges in conducting pre-trial sessions due to limited resources for pre-trial facilitation of witnesses and victims. This results in poor witness preparation, witness fatigue and eventual collapse of otherwise meritorious cases.

vi. Acute Office Space Shortages

While the ODPP has a presence in all counties in Kenya, there is an acute infrastructural deficit in terms of, legal resources, furniture, equipment and office space, at the Headquarters, County and Sub-County offices. In some Counties, officers are forced to operate from police stations or worse, from their homes.

vii. Uncompetitive Terms & Conditions of Service

The staff establishment for ODPP is 1297, comprising of 927 legal and 370 non-legal staff. Currently the in post is 576 legal and 395 non legal staff. Therefore, there is a deficit of 326 staff in total. The Office has been recruiting staff since 2012 upon delinking from the State Law Office however, to date we have not reached the optimal staffing levels due to high staff turnover which is mainly due to uncompetitive terms and conditions of service.

The staff turnover profile keeps increasing in the ODPP and this has greatly affected work performance and staff morale. The office has lost two hundred and twenty two (222) employees to date to other organizations and agencies which have better terms and conditions of service. This has put the office on a constant recruitment mode, not to mention the vulnerability to which the organization is exposed. The ODPP's terms and conditions of service remain uncompetitive in the job market and there is need for harmonization of the terms and conditions of service with the wider justice sector and independent commissions to boost ODPP's retention capacity.

The ODPP's numerous efforts to engage with the Salaries and Remuneration Commission have largely been unfruitful. This is clearly reflected in the Job Evaluation results for ODPP staff which indicates that there is no harmonization.

Summary of Staff Turnover by Years

S/No.	Financial Year	Legal	Non Legal	Total
1.	2011/2012	0	3	3
2.	2012/2013	7	7	14
3.	2013/2014	8	9	17

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4.	2014/2015	25	15	40
5.	2015/2016	20	12	32
6.	2016/2017	32	28	60
7.	2017/2018	51	5	56
	TOTAL	143	79	222

viii. Capacity Constraints within Other Criminal Justice Agencies

A number of key agencies within the criminal justice system such as; the National Police Service, and the Government Chemist, suffer acute capacity constraints which inevitably affect the efficient delivery of services by the entire system. For instance, insufficient use of modern investigation techniques due to the lack of a modern National Forensic Crime Laboratory and inadequate forensic investigation skills have greatly hampered the ability of the investigative agencies to investigate complex and emerging crimes. This greatly reduces on the ability of the ODPP to offer effective and efficient prosecution services. There is need to modernize and enhance capacity of investigative agencies so as to improve quality of investigations, and in turn impact positively on the effectiveness of prosecution.


DIRECTOR OF PUBLIC PROSECUTIONS

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III. STATEMENT OF ODPP MANAGEMENT RESPONSIBILITIES

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


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

The Accounting Officer in charge of the Office of the Director of Public Prosecutions 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 charge of the Office of the Director of Public Prosecutions 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 Office of the Director of Public Prosecutions 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...^{28th} September 2018.



Director of Public Prosecutions
Name: **Mr. Noordin Haji, OGW**



Senior Accountant
Name: Kioko Maundu

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE OFFICE OF DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Office of Director of Public Prosecutions set out on pages 39 to 71, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined 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 Office of Director of Public Prosecutions as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Office of the Director of Public Prosecutions Act No.2 of 2013, and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Office of Director of Public Prosecutions in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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 of the Auditor-General on the Financial Statements of the Office of Director of Public Prosecutions for the year ended 30 June 2018

Other Matters

Budget and Budgetary Performance

1. Receipts

The Office of the Director of Public Prosecutions had budgeted for Kshs.1,999,002,962 but actual receipts realized amounted to Kshs.1,882,527,355 which is a shortfall of Kshs.116,475,607 or 6%.

Item	Budget Kshs.	Actual Kshs.	Excess/ (Shortfall) Kshs.	Variance %
Transfers from National Treasury	1,999,002,962	1,875,851,255	(123,151,707)	(6)
Proceeds from Domestic and Foreign Grants		6,676,100	6,676,100	100
Total	1,999,002,962	1,882,527,355	(116,475,607)	6

2. Payments

The Office had budget for expenditure totalling Kshs.1,999,002,962 but total payments amounted to Kshs.1,875,322,980 resulting to an under expenditure of Kshs.123,679,982 or 6% as follows:

Item	Budget Kshs.	Actual Kshs.	(Excess)/ Shortfall Kshs.	Variance %
Compensation of employees	1,297,280,000	1,256,083,062	41,196,938	3%
Use of goods and services	579,625,958	530,738,652	48,887,306	8%
Transfers to other Government Entities	100,000,000	75,000,000	25,000,000	25%
Social Security Benefits	6,860,538	6,860,538	0	-
Acquisition of assets	15,236,466	6,640,733	8,595,733	56%
Total	1,999,002,962	1,875,322,985	123,679,977	6%

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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

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 1315 and ISSAI 1330. 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the Office of the Director of Public Prosecutions ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the National Government either intends to liquidate the Office of the Director of Public Prosecutions or to cease operations, or have no realistic alternative but to do so. 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 set 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 going concern 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 Office ability to continue as a going concern or 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 Office 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 Office 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

28 December 2018

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	2016-2017 KShs
RECEIPTS			
Transfers from National Treasury	1	1,875,851,255	1,811,949,000
Proceeds from Domestic and Foreign Grants	2	6,676,100	-
Other Receipts	3		863,026
TOTAL RECEIPTS		1,882,527,355	1,812,812,026
PAYMENTS			
Compensation of Employees	4	1,256,083,062	1,166,235,475
Use of Goods and Services	5	530,738,652	537,461,410
Social Security Benefits	6	6,860,538	860,000
Transfer to Other Government Entities	7	75,000,000	100,000,000
Acquisition of Assets	8	6,640,733	853,810
TOTAL PAYMENTS		1,875,322,985	1,805,410,695
SURPLUS/DEFICIT		7,204,370	7,401,331

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 20th September 2018 and signed by:

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Director of Public Prosecutions		Senior Accountant	
Name: Mr. Noordin Haji, OGW		Name: Kioko Maundu	

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 Kshs	2016-2017 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	8,182,225	11,292,453
Cash Balances	9B	625,419	-
Total Cash And Cash Equivalents		8,807,644	11,292,453
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	42,400	39,845
TOTAL FINANCIAL ASSETS		8,850,044	11,332,298
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	11	(1,179,744)	(1,348,429)
NET FINANCIAL ASSETS		7,670,300	9,983,869
REPRESENTED BY			
Fund balance b/fwd	12	9,983,869	5,561,126
Prior year adjustments	13	(9,517,939)	(2,978,589)
Surplus/Deficit for the year			7,401,331

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

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For the year ended June 30, 2018

	<u>7,204,370</u>
NET FINANCIAL POSITION	<u>7,670,300</u>
	<u>9,983,869</u>

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 September 2018 and signed by:



Director of Public Prosecutions
Name: Mr. Noordin Haji, OGW



Senior Accountant
Name: Kioko Maundu

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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VII. STATEMENT OF CASHFLOWS

	Note	2017-2018 KShs	2016-2017 KShs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	1,875,851,255	1,811,949,000
Proceeds from Domestic and Foreign Grants	2	6,676,100	-
Other Receipts	3	-	863,026
		1,882,527,355	1,812,812,026
Payments for operating expenses			
Compensation of Employees	4	(1,256,083,062)	(1,166,235,475)
Use of goods and services	5	(530,738,652)	(537,461,410)
Social Security Benefits	6	(6,860,538)	(860,000)
Transfer to Other Government Entities	7	(75,000,000)	(100,000,000)
		1,868,682,252	1,804,556,885
Adjusted for:			
Changes in receivables		(2,555)	(39,845)
Changes in payables		(168,685)	(521,405)
Adjustments during the year		(9,517,939)	(2,978,589)
Net cash flow from operating activities		4,155,924	4,715,303
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	8	(6,640,733)	(853,810)
Net cash flows from Investing Activities		(6,640,733)	(853,810)
ACTIVITIES			
Net cash flow from financing activities		-	-


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NET INCREASE IN CASH AND CASH EQUIVALENT	(2,484,809)	3,861,493
Cash and cash equivalent at BEGINNING of the year	9A	7,430,960
Cash and cash equivalent at the END of the year	9A+9B	11,292,453

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 22nd September 2018 and signed by:



Director of Public Prosecutions
Name: Mr. Noordin Haji, OGW




Senior Accountant
Name: Kioko Maundu

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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants				6,676,100	(6,676,100)	0
Exchequer releases	2,332,630,000	(333,627,038)	1,999,002,962	1,875,851,255	123,151,707	94%
Returns of Equity Holdings						
PAYMENTS						
Compensation of Employees	1,297,280,000	0	1,297,280,000	1,256,083,062	41,196,943	97%
Use of goods and services	806,404,134	(226,778,176)	579,625,958	530,738,652	48,887,309	92%
Social Security Benefits	0	6,860,538	6,860,538	6,860,538	0	100%
Transfer to Other Government Entities	100,000,000	0	100,000,000	75,000,000	25,000,000	75%
Acquisition of Assets	128,945,866	(113,709,400)	15,236,466	6,640,733	8,595,733	44%
Total Payments	2,332,630,000	(333,627,038)	1,999,002,962	1,875,322,980	123,679,982	94%
Surplus/ Deficit	0	0	0	7,204,375	(7,204,375)	

The entity financial statements were approved of.....September 2018 and signed by:


 Director of Public Prosecutions
 Name: Mr. Noordin Haji, OGW


 Senior Accountant
 Name: Kioko Maundu

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS


Reports and Financial Statements


For the year ended June 30, 2018

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipts/Expense Item	Original Budget a	Adjustments b	Final Budget c-a+b	Actual on Comparable Basis d	Budget Utilization Difference e-c-d	% of Utilization f-d/c %
RECEIPTS						
Exchequer releases	2,250,080,000	(255,637,538)	1,994,442,462	1,875,851,255	118,591,207	94%
Total Receipts	2,250,080,000	(255,637,538)	1,994,442,462	1,875,851,255	118,591,207	94%
PAYMENTS						
Compensation of Employees	1,297,280,000	0.00	1,297,280,000	1,256,083,057	41,196,943	97%
Use of goods and services	803,854,134	(228,788,676)	575,065,458	524,062,552	51,002,906	91%
Social Security Benefits	0	6,860,538	6,860,538	6,860,538	0	100%
Transfer to Other Government Entities	100,000,000	0	100,000,000	75,000,000	25,000,000	75%
Acquisition of Assets	48,945,866	(33,709,400)	15,236,466	6,640,733	8,595,733	44%
Totals	2,250,080,000	(255,637,538)	1,994,442,462	1,868,946,880	125,795,282	94%
Surplus/Deficit	0	0	0	7,204,375	(7,204,375)	

The entity financial statements were approved on 27th September 2018 and signed by:


 Director of Public Prosecutions
 Name: Mr. Noordin Haji, OGW


 Senior Accountant
 Name: Kioko Maundu

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2018

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c = a + b	Actual on Comparable Basis d	Budget Utilization Difference e = c - d	% of Utilization f = d/c %
RECEIPTS						
Grants	-	-	-	6,676,100	(6,676,100)	
Exchequer releases	82,550,000	(77,989,500)	4,560,500	-	4,560,500	0%
Total Receipts	82,550,000	(77,989,500)	4,560,500	6,676,100	4,560,500	146%
PAYMENTS						
Use of goods and services	2,550,000	2,010,500	4,560,500	6,676,100	(2,115,600)	146%
Acquisition of Assets	80,000,000	(80,000,000)	0		0	-
Totals	82,550,000	(77,989,500)	4,560,500	6,676,100	(2,115,600)	146%
Surplus/Deficit	0		0	0	0	

Notes

- In Year 2017/18 the ODPP entered into an agreement with United Nations Populations Fund (UNFPA), where UNFPA was to fund a capacity building programme for prosecutors dealing with Female Genital Mutilation (FGM) cases through a grant revenue amounting to KShs 6,676,100. The Approved Budget estimates initially reflected the grant revenue as KShs 2,550,000 therefore the ODPP requested the National Treasury to make adjustment in the budget to capture the difference in the Supplementary Estimates II for the Year. The National Treasury however captured an adjustment of KShs. 2,010,500 instead of KShs 4,126,400.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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2. The over utilization of 146% under the use of goods was as a result of budget cuts in the supplementary budget that were effected after we had incurred the expenditure.

The entity financial statements were approved on September 2018 and signed by:



Director of Public Prosecutions
Name: Mr. Noordin Haji, OGW



Senior Accountant
Name: Kioko Maundu

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable	Budget
	2017/18		2017/18	basis	utilization
	KShs	KShs	KShs	KShs	KShs
Public prosecution services	2,332,630,000	333,627,038	1,999,002,962	1,875,322,985	123,679,977
Prosecution of criminal offences	1,753,408,535	218,465,765	1,534,942,770	1,474,480,530	60,462,240
General Administration planning and support services	579,221,465	115,161,273	464,060,192	400,842,455	63,217,734
TOTAL	2,332,630,000	333,627,038	1,999,002,962	1,805,410,695	123,679,977

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Other receipts

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

b) Recognition of payments

The entity recognises all 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.

XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

4. 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.

5. 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

6. 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.

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XIII NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM NATIONAL TREASURY

The following are the amounts transferred from the exchequer to the ODPP on a quarterly basis:

Description	2017-2018 Kshs	2016-2017 Kshs
Total Exchequer Releases for quarter 1	523,552,255	350,900,000
Total Exchequer Releases for quarter 2	389,320,000	402,849,000
Total Exchequer Releases for quarter 3	401,265,000	382,400,000
Total Exchequer Releases for quarter 4	561,714,000	675,800,000
Total	1,875,851,255	1,811,949,000

2 Proceeds from Domestic and Foreign Grants

Description	2017-2018 Kshs	2016-2017 Kshs
Proceeds from Domestic and Foreign Grants		-
First receipt	6,010,500	-
Second receipt	665,600	-
Total	6,676,100	-

The above grant was used in training and sensitization on UNFPA 8TH County programme on FGM. The grant was deposited directly to the development bank account by the development partners (UNFPA)

3 OTHER RECEIPTS

Description	2017-2018 Kshs	2016-2017 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA		3,000
Other Receipts Not Classified Elsewhere	-	860,026
Total	-	863,026

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The AIA relates to sale of tenders and other receipts not classified elsewhere i.e. Security performance bond liquidated in the financial year 2016-17. There were no such collection in the current year.

4 COMPENSATION OF EMPLOYEES

Compensation of employees comprise of remuneration paid to employees in return for the work done. It includes sound contributions made by the ODPP on behalf of its employees.

Description	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	507,967,200	512,538,403
Basic wages of temporary employees	1,168,849	728,543
Personal allowances paid as part of salary	746,947,012	652,968,529
Total	1,256,083,062	1,166,235,475

There was an overall increase in compensation of employees in the current year as compared to the previous year due to promotions of staff. No of staff

5 USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

Description	2017-2018	2016-2018
	Kshs	Kshs
Utilities, supplies and services	4,368,309	4,198,603
Communication, supplies and services	38,620,774	36,740,525
Domestic travel and subsistence	85,531,008	106,128,556
Foreign travel and subsistence	5,835,032	9,809,482
Printing, advertising and information supplies & services	4,124,337	7,640,990
Rentals of produced assets	140,461,921	126,610,486
Training expenses	40,822,606	73,582,701
Hospitality supplies and services	23,429,781	57,449,683
Insurance costs	122,854,668	36,119,601
Specialized materials and services	3,990,891	652,000
Office and general supplies and services	19,785,295	28,755,447
Other operating expenses	9,241,265	16,766,950
Routine maintenance -vehicles and other transport equipment	14,449,509	12,844,447
Routine maintenance – other assets	3,638,512	6,285,413
Fuel oil and lubricants	13,584,744	13,876,528
Total	530,738,652	537,461,410

There was an increase in Insurance cost for the year 2017/18, KShs 122,854,668 compared to year 2016/17, KShs. 36,199,601. This was due to the fact that the procurement process for the

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Financial Year 2017/18 Group Medical Insurance Cover for ODPP staff which was to be finalized in the Financial Year 2016/17 was not concluded. The process was concluded in the subsequent Year 2017/18 and hence payment was made in the same year.

The budgetary allocation for the items was reduced in the austerity measures enforced by The National Treasury in the I Supplementary Estimates for Year.

6 SOCIAL SECURITY BENEFITS

Description	2017-2018 Kshs	2016-2017 KShs
Government pension and retirement benefits	6,860,538	860,000
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
TOTAL	6,860,538	860,000

Social Security benefits relates to payment of 75% of outstanding medical bill (Ex-Gratia payment) to cover medical expenses. The payment was made to Nairobi Hospital.

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018 Kshs	2016-2017 KShs
Car Loan and Mortgage Scheme	75,000,000	100,000,000
TOTAL	75,000,000	100,000,000

The transfer to other government entities relate to Staff mortgage and car loan scheme. The car loan accounts for ksh 22,500,000 of the total and the Mortgage scheme accounts for ksh 52,500,000.

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8 ACQUISITION OF ASSETS

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

<u>Non-Financial Assets</u>	2017-2018	2016-2017
	KShs	KShs
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Office Furniture and General Equipment	4,218,984	853,810
Purchase of Specialized Plant, Equipment and Machinery	2,421,749	-
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-
	6,640,733	853,810

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency Kshs	Indicate whether recurrent, Development, deposit e.t.c	2017-2018	2016-2017
			Kshs	Kshs
Central Bank of Kenya, 1000181605,KShs	5,462,953	Recurrent	5,462,953	8,571,764
District Banks (see Annex)	1,539,528	District banks	1,539,528	1,365,019
Central Bank of Kenya, 1000182075,KShs	-	Development	-	7,241
Central Bank of Kenya, 1000181796,KShs	1,179,744	Deposits	1,179,744	1,348,429
Total	8,182,225		8,182,225	11,292,453

9 B: CASH IN HAND

	2017-2018 Kshs	2016-2017 Kshs
Cash in Hand – Held in domestic currency	625,419	-
Total	625,419	-

Cash in hand should also be analysed as follows:

	2017-2018 Kshs	2016-2017 Kshs
Headquarters, National Treasury Building, Cash office	-	-
Total	-	-

Cash count certificates for the above amount has been provided as an attachments to the financial statement.

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017-2018 Kshs	2016-2017 Kshs
Government Imprests	16,000	39,845
Salary Advance	26,400	-
Total	42,400	39,845

Name of officer or institution	Date of imprest Taken	Amount Taken	Amount Surrendered	Balance
Andrew Omutelema	06/09/2017	56,000	42,000	14,000
Stephen Asaape	10/10/2017	2,000	0	2,000
TOTAL		16,000	42,000	16,000

11. ACCOUNTS PAYABLE

Description	2017-2018 Kshs	2016-2017 Kshs
Deposits	1,179,744	1,348,429
Total	1,179,744	1,348,429

These are retention money that is 10% retained by the ODPP on behalf of third parties that offer services. This includes a balance of 288,100 that remained after spending 6,000,000 received from Ministry of interior coordination of national government meant for Prison decongestion program. Their breakdown is shown in Annex I

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. FUND BALANCE BROUGHT FORWARD

Description	2017-2018 Kshs	2016-2017 Kshs
Bank accounts	11,292,453	7,430,559
Cash in hand	-	401
Accounts Receivables	39,845	
Accounts Payables	(1,348,429)	(1,869,834)
Total	9,983,869	5,561,126

13. PRIOR YEAR ADJUSTMENTS

Adjustments on bank account balances	2017 – 2018 Kshs	2016 – 2017 Kshs
Adjustments on bank account balances	8,579,005	(2,978,188)
Adjustments on cash in hand		(401)
Adjustment on Receivables	938,934	-
	9,517,939	(2,978,589)

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017- 2018	2016 - 2017
	Kshs	Kshs
Construction of buildings	1,174,744	1,348,429
Construction of civil works		
Supply of goods		
Supply of services		
Total	1,179,744	1,348,429

See analysis of the accounts payable provided in Annex I

14.2: OTHER PENDING PAYABLES (See Annex 2)

	2017 - 2018	2016 - 2017
	Kshs	Kshs
Amounts due to National Government entities		
Amounts due to Entity entities		
Amounts due to third parties	7,892,035.80	14,350,607
Others		
Total	7,892,035.80	14,350,607

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REF:DPIP/2017/18(1)	Un-supported Motor vehicle repairs kshs.3,084,327	This was because Toyota Kenya being the dealer requires that payment be processed before the vehicle is collected and later issue invoices which is kept in transport division file. This anomalies has been noted and in future all vouchers will be accompanied by the invoices.	SAO - Bonface Muhanji	Rsesolved	
	Long outstanding un-cleared balances in the Recurrent Bank Reconciliation Statement of Kshs. 450,132.75	It is true that there were long outstanding un-cleared balances in the Recurrent Bank reconciliation amounting to Kshs. 450,132.75. This was as a result of the	HAU-Rose Baraza	Resolved	


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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		payees taking too long in providing the office with IFMIS details and some Saccos changing names. The details were latter provided and payment effected by July 2017			
	Non-inclusion of Regional Banks Accounts Details Criteria	This has now been adjusted and the balances included under the cash and cash equivalents. Annex 4 shows the analysis of headquarter and field bank balances of Kshs 11,292,453.	HAU-Rose Baraza	Resolved	
	Lack of a Disaster Recovery Plan	The office currently is in the process of developing and implementing a DRP with the assistance of the ICT authority and shall be completed in the course of this financial year.	ICT-Nahashon Gitahi		
	Lack of a Risk Management Policy	The office is currently putting in place measures to ensure that funds have factored in the current financial	Audit Division-Paul Mbugua	The National treasury has appointed Deloitte and Touche to carry the exercise in	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		year budget and that the internal audit together with the audit committee are in the process of conducting the risk assessment so as to develop the risk management policy.		all the ministries and departments.	


 Director of Public Prosecutions
 Name: Mr. Noordin Haji, OGW


 Senior Accountant
 Name: Kioko Maundu

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2,017	Comments
	A	B	c	d=a-c	d=a-c	
Construction of buildings						
Bullsons	4,584,528			458,452.80	458,452.80	
Start general Contractors	5,214,055	29.11.2013	4,692,650		-	
Quick Engineering	494,885	29.11.2013	445,396	49,488.50	49,489	
Push Agencies	951,188	29.11.2013	856,069	95,118.80	95,119	
Prisca Engineering	1,611,753	03.12.2013	1,450,578	161,175.30	161,175	
Faim K Construction	1,130,084	15.06.2015	1,017,076	113,008.35	113,008	
Havilla Investments Ltd	2,355,925.70		2,120,333.15		235,592.55	
Havillah Investments Ltd	2,355,925.70		2,120,333.15		235,592.55	
Dignity Traders	14,400		-	14,400	-	
Ministry of Interior	288,100		-	288,100		
TOTAL	18,698,344		12,702,435	1,179,743.75	1,348,428.90	

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ANNEX 2 - ANALYSIS OF OTHER PENDING BILLS - RECURRENT

Name	Brief Transaction Description	Outstanding balance 2016/2017	Amount paid to Date	Outstanding Balance 2017/2018	Outstanding Balance	Comments
Amounts due to Third parties						
Mombasa Beach	Sensitization on bribery act	41,500	41,500		nil	Paid
KIBT	Refresher course for divers	201,869	201,869		nil	Paid
KSG EMBU	Senior management course	116,400	116,400		nil	Paid
Citoco General Supplies	newspapers	128,089	128,089		nil	Paid
Citoco General Supplies	Newspapers	15,576	15,576		nil	Paid
Citoco	Supply of newspapers	9,912	9,912		nil	Paid
Kisumu Hotel-Maseno University	Bribery Sensitization	556,530	556,530		nil	Paid
Airtel Kenya	Supply of airtime	268,000	268,000		nil	Paid
Airtel Kenya	Supply of airtime	119,000	119,000		nil	Paid
Airtel Kenya	Supply of airtime	59,500	59,500		nil	Paid
Sai Rock	Strategic Plan	245,598.30	245,598.3		nil	Paid
Epipician Ltd	Supply of tyres	203,000	203,000		nil	Paid
KSG -Lower Kabete	Colloquium Conference	9,633,798.16	9,633,798.16		nil	Paid
Boma Travels Ltd	return airticket	107,760	107,760		nil	Paid

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Name	Brief Transaction Description	Outstanding balance 2016/2017	Amount paid to Date	Outstanding Balance 2017/2018	Outstanding Balance	Comments
Egerton University -Arch Hotel	HIV/AIDS Conference	147,600	147,600		nil	Paid
Citoco General Supplies	Supply of newspapers	28,320	28,320		nil	Paid
Pago Airways Travels Services	Tickets	42,575	42,575		nil	Paid
Egerton University	Conference facilities	37,500	37,500		nil	Paid
Machakos University	conference facility	592,500	592,500		nil	Paid
Toyota Kenya	service of GKB 184E	41,700	41,700		nil	Paid
Feed back Ventures Ltd	supply of banners NITF	50,000	50,000		nil	Paid
NSSF	Parking	1,673,880	1,673,880		nil	Paid
KENYA SCHOOL OF GOVERNMENT -EMBU	CONFERENCE BOOKING FOR JOB EVALUATION AND SALARY STRUCTURE FOR PUBLIC OFFICERS IN ODPP FROM 23RD-26TH MAY 2018 FOR 10 OFFICERS			230,300	230,300	No funds
KENYA SCHOOL OF GOVERNMENT - BARINGO	FULL BOARD ACCOMMODATION AND CONFERENCE FACILITIES FOR 2 OFFICERS ATTENDING SLDP FROM 2ND APRIL TO 11TH MAY 2018			304,000	304,000	No funds
CITOCO GENERAL SUPPLIERS	PAYMENT OF NEWS PEPARS FOR THE MONTH OF JULY & AUGUST 2017			103,320	103,320	No funds

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Name	Brief Transaction Description	Outstanding balance 2016/2017	Amount paid to Date	Outstanding Balance 2017/2018	Outstanding Balance	Comments
KENYA POSTAL CORPORATION OF KENYA	PAYMENT OF EMS FOR THE MONTHS OF FEBRUARY AND MARCH 2018			282,290	282,290	No funds
Kenya Institute of Highway and Building Technology	TRAINING ON REFRESHER DEFENSIVE & FIRST AID COURSE FROM 2ND TO 13TH APRIL 2018 AND 30TH APRIL TO 11TH MAY 2018 FOR 12 OFFICERS			611,520	611,520	No funds
Kenya School of Monetary Studies-Nairobi	PARTICIPATION FEE IN AFRICA ACADEMY PROGRAMME ON CONDUCTING FINANCIAL INVESTIGATIONS FOR PERIS B. OGEKA			83,000	83,000	The invoice was issued late
FAST CHOICE LIMITED	SUPPLY AND DELIVERY OF OFFICE FURNITURE			67,000	67,000	System closure
JUJAN BROTHERHOODS SUPPLI ES	SUPPLY AND DELIVERY PHOTOCOPIER TONER TK 8305K			61,500	61,500	The invoice was issued late
ADRENROB INVESTMENTS	SUPPLY AND DELIVERY OF HP TONER 90A			129,000	129,000	The invoice issued late
DOUBLE K ENTERPRISES	REPAIR OF PHOTOCOPIERS			720,128	720,128	System closure
KENYA PRISONS INDUSTRIES FUND	FIXING SECURITY GRILLS FOR ACQUIRED SPACE AT NSSF ANNEX			318,198	318,198	Invoice was not submitted on time
.Amalga Commercials Agencies	SUPPLY AND DELIVERY OF VELO BINDER INC.			259,300	259,300	Delay in clearance with KRA

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Name	Brief Transaction Description	Outstanding balance 2016/2017	Amount paid to Date	Outstanding Balance 2017/2018	Outstanding Balance	Comments
Amalga Commercials Agencies	SUPPLY AND DELIVERY OF CONFERENCE TABLES			1,194,000	1,194,000	Delay in clearance with KRA
TELCOM KENYA	SUPPLY AND DELIVERY OF AIRTIME FOR THE MONTH OF DECEMBER 2017-MAY 2018			36,000	36,000	System closure
.KENYA SCHOOL OF GOVERNMENT -EMBU	TRAINING SERVICES AND CONFERENCE FACILITIES OFFERED VARIOUS DATES			3,492,481	3,492,481	Invoices was not submitted on time
	Total	14,350,607.46		7,892,035	7,892,035	

ANNEX 3 - SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Land	-			
Buildings and structures	88,196,192	-	-	88,196,192
Transport equipment	133,558,035	-	-	133,558,035
Office equipment, furniture and fittings	260,910,359	4,218,984	-	265,129,343
ICT Equipment, Software and Other ICT Assets	28,828,791	-	-	28,828,791
Other Machinery and Equipment	111,030,634	2,421,749	-	113,452,383

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Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Heritage and cultural assets	-	-	-	
Intangible assets	-	-	-	
Total	622,524,011	6,640,733		629,164,744

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ANNEX 4 – Bank balances as at 30th June 2018

RETURN TEMPLATE FOR THE REGISTER AND RECORDS OF GOVERNMENT BANK ACCOUNTS AS AT 30TH JUNE 2018								
Ref	Name of Public Entity	Bank Name and Branch	Account Number	Nature of Account	BALANCE BROUGHT FORWARD	FY 2017-2018	CUMMULATIVE BALANCE	RETENTION
1	ODPP	Central Bank -NRB	1000181605	Recurrent				
2	ODPP	Central Bank -NRB	1000181796	Deposit				
3	ODPP	Central Bank -NRB	1000182075	Development				
4	ODPP	Central Bank -NRB	1000182757	Direct Deposit				
5	ODPP	Co-op - Mbale	1141472635600	Recurrent	1,635.00	50,371.00	52,006.00	
6	ODPP	Co-op - Siaya	1141257537300	Recurrent	581.45	2,587.00	3,168.45	
7	ODPP	Co-op - Makueni	1141539448100	Recurrent	-	213.00	213.00	
8	ODPP	KCB - Migori	1155018745	Recurrent	-	18,190.00	18,190.00	
9	ODPP	KCB - Nyamira	1154742032	Recurrent	-	4,175.00	4,175.00	
10	ODPP	KCB - Kapsabet	1154790134	Recurrent	3,779.00	709.00	4,488.00	
11	ODPP	KCB - Kwale	1155816943	Recurrent	-	3,481.00	3,481.00	
12	ODPP	KCB - Iten	1154800725	Recurrent	-	32,973.00	32,973.00	
13	ODPP	KCB - Kitui	1154837289	Recurrent	-	1,325.00	1,325.00	
14	ODPP	KCB - Chuka	1151101222	Recurrent	2,668.00	7,767.00	10,435.00	
15	ODPP	KCB - Maralal	1155812905	Recurrent	-	3,657.00	3,657.00	
16	ODPP	KCB - Kabarnet	1156041147	Recurrent	-	12.90	12.90	
17	ODPP	KCB - Isiolo	1157999972	Recurrent	63.00	0	63.00	
18	ODPP	KCB - Mandera	1157715516	Recurrent	16,841.00	1,063.00	17,904.00	
19	ODPP	KCB - Lamu	1157979157	Recurrent	50.00	191.00	241.00	
20	ODPP	KCB - Kapenguria	1157940080	Recurrent	5,918.00	1,022.00	6,940.00	
21	ODPP	KCB - Garsen	1158173741	Recurrent	-	18.00	18.00	
22	ODPP	CO-OP - Engineer	1141605249900	Recurrent	5057.00	33.00	5,090.00	

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RETURN TEMPLATE FOR THE REGISTER AND RECORDS OF GOVERNMENT BANK ACCOUNTS AS AT 30TH JUNE 2018

Ref	Name of Public Entity	Bank Name and Branch	Account Number	Nature of Account	BALANCE BROUGHT FORWARD	FY 2017-2018	CUMMULATIVE BALANCE	RETENTION
23	ODPP	KCB - Kisii	1130021653	Recurrent	-	4,466.00	4,466.00	
24	ODPP	CO-OP - Kagundo	1141343317500	Recurrent	-	246.00	246.00	
25	ODPP	CO-OP - Kilgoris	1141480136600	Recurrent	1,846.00	0	1,846.00	
26	ODPP	KCB - Kilifi	1159011915	Recurrent	568.00	4,222.00	4,790.00	
27	ODPP	KCB - Naivasha	1159015759	Recurrent	598.00	1,676.00	2,274.00	
28	ODPP	KCB - Mwingi	1158878850	Recurrent	347.00	0	347.00	
29	ODPP	KCB - Meru	1130056767	Recurrent	5	13,753.00	13,758.00	
30	ODPP	KCB - Embu	1130139573	Recurrent	-	394.00	394.00	
31	ODPP	KCB - Thika	1144248817	Recurrent	27,531.00	41,501.00	69,032.00	
32	ODPP	KCB - Machakos	1129915751	Recurrent	-	17,642.00	17,642.00	
33	ODPP	CO-OP - Kisii East	1141477387200	Recurrent	-	949.00	949.00	
34	ODPP	CO-OP- Kericho	01141336879400	Recurrent	2,065.00	854.00	2,919.00	
35	ODPP	CO-OP- Narok	01141339453900	Recurrent	-	7.00	7.00	
36	ODPP	CO-OP- Nakuru	01141351042800	Recurrent	-	153,179.55	153,179.55	
37	ODPP	CO-OP- Kakamega	01141166860300	Recurrent	82,838.25	252.50	83,090.75	
38	ODPP	KCB-Homa Bay	1139885138	Recurrent	10,420.00	683.00	11,103.00	
39	ODPP	CBK- Kisumu	1000191139	Recurrent	-	1,413.00	1,413.00	
40	ODPP	KCB - Busia	1129884112	Recurrent	-	42,512.00	42,512.00	
41	ODPP	KCB - Garissa	1132893054	Recurrent	20,560.00	4,876.00	25,436.00	
42	ODPP	KCB - Kajado	1143946863	Recurrent	-	568.50	568.50	
43	ODPP	KCB-Kerugoya	1139757784	Recurrent	1,631.00	16,991.00	18,622.00	
44	ODPP	CO-OP -Athi River	01141563660800	Recurrent	50.00	1.00	51.00	
45	ODPP	CBK- Mombasa	1000186321	Recurrent	-	6,420.00	6,420.00	
46	ODPP	KCB-VOI	1143611519	Recurrent	198.60	423,498.80	423,697.40	
47	ODPP	CO-OP - KITALE	01141269214500	Recurrent	297,162.85	11,400.00	308,562.85	

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2018

RETURN TEMPLATE FOR THE REGISTER AND RECORDS OF GOVERNMENT BANK ACCOUNTS AS AT 30TH JUNE 2018

Ref	Name of Public Entity	Bank Name and Branch	Account Number	Nature of Account	BALANCE BROUGHT FORWARD	FY 2017-2018	CUMMULATIVE BALANCE	RETENTION
48	ODPP	CBK- Eldoret	1000185724	Reccurent	-	55,092.00	55,092.00	
49	ODPP	KCB- Lodwar	1144399041	Reccurent	2,812.00	5,479.00	8,291.00	
50	ODPP	KCB-Bungoma	1130189805	Reccurent	3.00	0	3.00	
51	ODPP	KCB- Hola	1164879952	Reccurent	6,096.00	721.50	6,817.50	
52	ODPP	KCB- Marsabit	1144092876	Reccurent	304.00	5,556.00	5,860.00	
53	ODPP	KCB- Nyeri	1155812905	Reccurent	-	318	318.00	
54	ODPP	KCB- Muranga	1139727575	Reccurent	-	7,158.00	7,158.00	
55	ODPP	CO-OP - Nyahururu	01141501491500	Reccurent	2,127.00	0	2,127.00	
56	ODPP	KCB- Wajir	1143775384	Reccurent	41,248.30	2,700.00	43,948.30	
57	ODPP	CO-OP- Bomet	01141357279900	Reccurent		49,654.00	49,654.00	
58	ODPP	KCB-Malindi	1130200345	Reccurent		224.25	224.25	
59	ODPP	KCB-Loitokitok	1159146659	Reccurent		0	-	
60	ODPP					2,329.00	2,329.00	
			TOTAL		535,003.45	1,004,525.00	1,539,528.45	

ANNEX 5- REPORTS GENERATED FROM IFMIS

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

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2018

- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes



Trial Balance

Entity: 1291-Directorate of Public Prosecutions

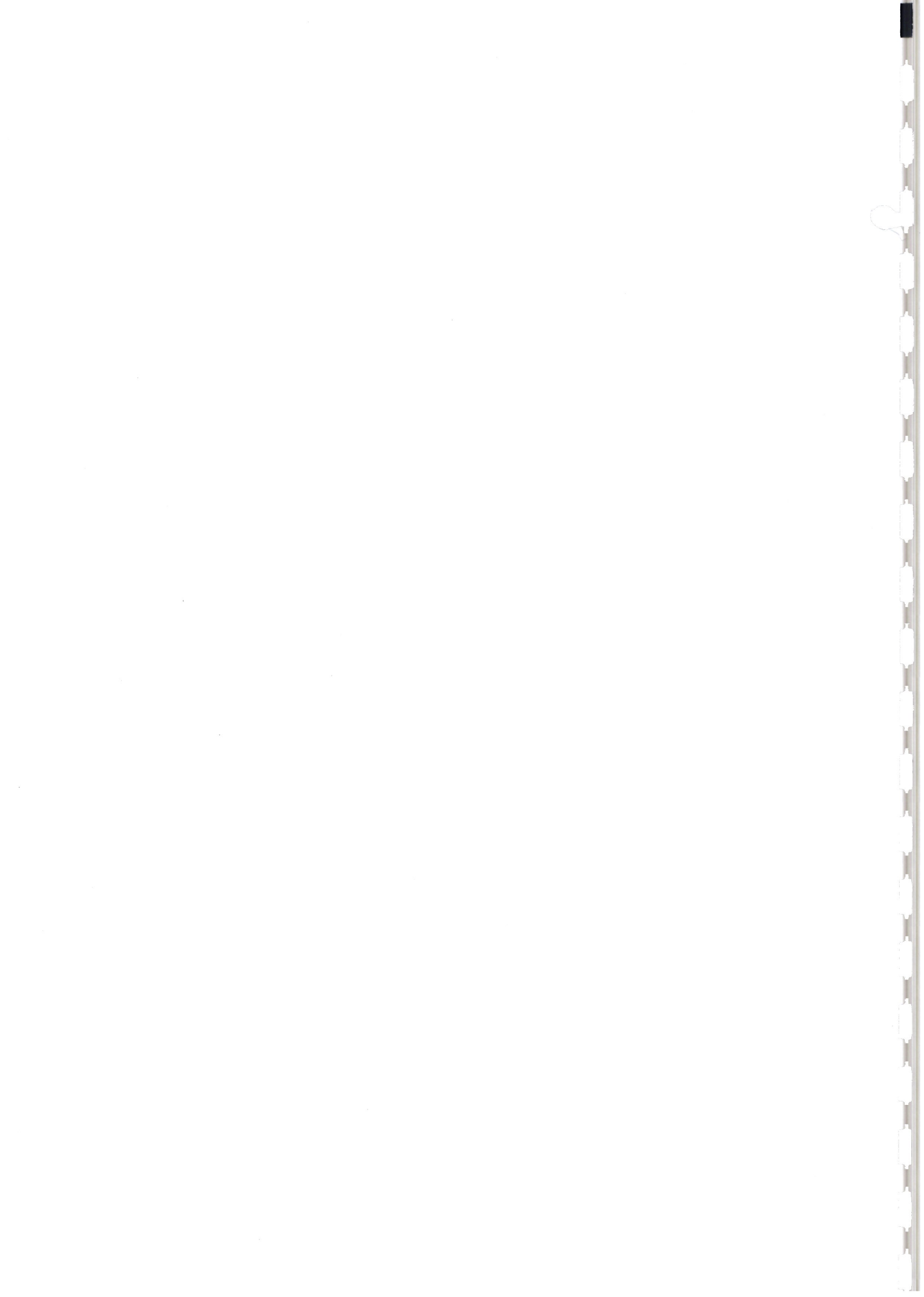
Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

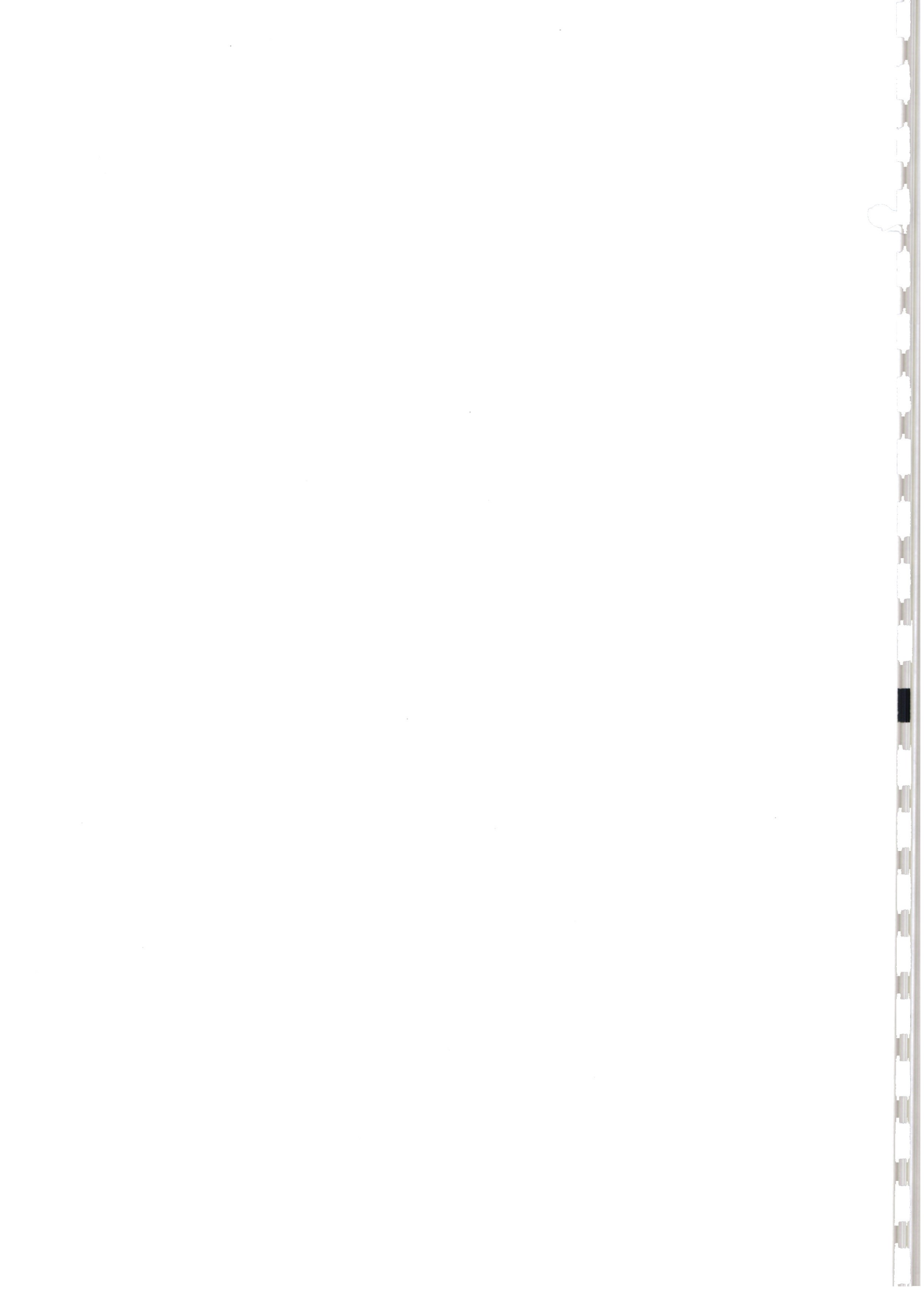
Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420601 Sale of Tender Documents	0.00	0.00	0.00	3,000.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	3,000.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	3,000.00
1450211 Refund of over Payments	0.00	0.00	0.00	860,026.00
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	860,026.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	860,026.00
2110101 Basic Salaries - Civil Service	507,967,200.35	0.00	512,538,402.70	0.00
2110100 Basic Salaries - Permanent Employees	507,967,200.35	0.00	512,538,402.70	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110202 Casual Labour - Others	1,168,849.35	0.00	728,542.95	0.00
2110200 Basic Wages - Temporary Employees	1,168,849.35	0.00	728,542.95	0.00
2110301 House Allowance	205,930,558.40	0.00	204,644,313.60	0.00
2110305 Prosecutorial and State Counsel Allowance	267,385,300.00	0.00	163,074,368.20	0.00
2110307 Hardship Allowance	10,020,550.00	0.00	9,593,756.00	0.00
2110309 Special Duty Allowance	7,055,524.40	0.00	9,560,770.50	0.00
2110311 Transfer Allowance	3,428,253.00	0.00	9,019,097.00	0.00
2110312 Responsibility Allowance	37,448,612.85	0.00	38,726,940.75	0.00
2110313 Entertainment Allowance	14,897,147.00	0.00	15,716,794.50	0.00
2110314 Transport Allowance	97,814,985.60	0.00	99,233,608.75	0.00
2110315 Extreneous Allowance	22,946,900.00	0.00	22,631,564.60	0.00
2110317 Domestic Servant Allowance	187,200.00	0.00	121,016.25	0.00
2110318 n Practising Allowance	73,877,981.00	0.00	73,283,620.00	0.00
2110320 Leave Allowance	5,954,000.00	0.00	7,362,678.90	0.00
2110300 Personal Allowances paid as part of Salary	746,947,012.25	0.00	652,968,529.05	0.00
2110000 Wages and Salary Contributions	1,256,083,061.95	0.00	1,166,235,474.70	0.00
2210101 Electricity	3,303,002.70	0.00	2,981,600.80	0.00
2210102 Water and Sewarage Charges	1,065,306.50	0.00	1,217,002.25	0.00
2210100 Utilities, Supplies and Services	4,368,309.20	0.00	4,198,603.05	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	32,778,003.75	0.00	25,589,792.75	0.00
2210202 Internet Connections	3,321,135.30	0.00	4,493,371.50	0.00
2210203 Courier & Postal Services	2,521,635.00	0.00	6,657,361.00	0.00
2210200 Communication, Supplies and Services	38,620,774.05	0.00	36,740,525.25	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	17,061,192.00	0.00	23,812,893.00	0.00
2210302 Accommodation - Domestic Travel	47,905,957.75	0.00	61,246,620.00	0.00
2210303 Daily Subsistence Allowance	20,300,368.70	0.00	20,981,313.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	263,490.00	0.00	87,730.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	85,531,008.45	0.00	106,128,556.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,640,300.00	0.00	5,466,826.00	0.00
2210402 Accommodation	3,241,607.90	0.00	2,425,457.75	0.00
2210403 Daily Subsistence Allowance	925,342.00	0.00	1,880,961.75	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	27,782.00	0.00	36,236.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	5,835,031.90	0.00	9,809,481.50	0.00
2210502 Publishing & Printing Services	2,790,050.50	0.00	2,812,099.50	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	979,886.00	0.00	3,854,690.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	354,400.00	0.00	974,200.00	0.00
2210500 Printing , Advertising and	4,124,336.50	0.00	7,640,989.50	0.00



Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Information Supplies and Services				
2210603 Rents and Rates - Non-Residential	140,461,920.80	0.00	126,610,485.60	0.00
2210600 Rentals of Produced Assets	140,461,920.80	0.00	126,610,485.60	0.00
2210701 Travel Allowance	13,376,396.00	0.00	14,852,010.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	510,000.00	0.00	1,560,120.00	0.00
2210704 Hire of Training Facilities and Equipment	7,308,510.00	0.00	24,910,808.30	0.00
2210705 Field Training Attachments	0.00	0.00	2,254,579.50	0.00
2210706 Book Allowance	410,195.00	0.00	287,750.00	0.00
2210710 Accommodation Allowance	3,059,009.10	0.00	12,136,221.00	0.00
2210711 Tuition Fees Allowance	9,660,090.65	0.00	17,581,212.00	0.00
2210712 Trainee Allowance	6,498,404.85	0.00	0.00	0.00
2210700 Training Expenses	40,822,605.60	0.00	73,582,700.80	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,916,318.50	0.00	18,961,056.75	0.00
2210802 Boards, Committees, Conferences and Seminars	18,513,462.00	0.00	38,458,626.00	0.00
2210808 Purchase of Coffins	0.00	0.00	30,000.00	0.00
2210800 Hospitality Supplies and Servi	23,429,780.50	0.00	57,449,682.75	0.00
2210901 Group Personal Insurance	3,715,205.75	0.00	0.00	0.00
2210910 Medical Insurance	119,139,462.00	0.00	36,119,601.00	0.00
2210900 Insurance Costs	122,854,667.75	0.00	36,119,601.00	0.00
2211009 Education and Library Supplies	2,295,361.00	0.00	0.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,695,530.00	0.00	652,000.00	0.00
2211000 Specialised Materials and Supp	3,990,891.00	0.00	652,000.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	7,401,812.00	0.00	13,160,180.95	0.00
2211102 Supplies and Accessories for Computers and Printers	10,248,664.00	0.00	9,331,437.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,134,819.40	0.00	6,263,829.00	0.00
2211100 Office and General Supplies and Services	19,785,295.40	0.00	28,755,446.95	0.00
2211201 Refined Fuels and Lubricants for Transport	13,584,744.45	0.00	13,876,527.50	0.00
2211200 Fuel Oil and Lubricants	13,584,744.45	0.00	13,876,527.50	0.00
2211301 Bank Service Commission and Charges	195,844.00	0.00	615,497.00	0.00
2211305 Contracted Guards and Cleaning Services	2,836,372.00	0.00	1,568,340.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	258,323.00	0.00	632,766.00	0.00
2211310 Contracted Professional Services	96,400.00	0.00	1,222,400.00	0.00
2211311 Contracted Technical Services	432,800.00	0.00	8,000.00	0.00
2211318 Witness Expenses	1,704,950.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	0.00	0.00	12,719,947.00	0.00
2211399 Other Operating Expenses - Oth	3,716,576.00	0.00	0.00	0.00
2211300 Other Operating Expenses	9,241,265.00	0.00	16,766,950.00	0.00
2210000 Goods and Services	512,650,630.60	0.00	518,331,549.90	0.00
2220101 Maintenance Expenses - Motor Vehicles	14,449,508.90	0.00	12,844,447.35	0.00
2220100 Routine Maintenance - Vehicles	14,449,508.90	0.00	12,844,447.35	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	62,050.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	2,107,368.30	0.00	2,003,009.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,469,094.00	0.00	4,278,304.00	0.00
2220210 Maintenance of Computers, Software, and Networks	0.00	0.00	4,100.00	0.00
2220200 Routine Maintenance - Other Assets	3,638,512.30	0.00	6,285,413.00	0.00
2220000 Routine Maintenance	18,088,021.20	0.00	19,129,860.35	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	859,999.60	0.00
2710115 Refund Exgratia and Other Service Gratuities	6,860,538.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	6,860,538.00	0.00	859,999.60	0.00
2710000 Social Security Benefits	6,860,538.00	0.00	859,999.60	0.00
3110202 Non-Residential Buildings	0.00	0.00	0.00	0.00



Account No and Description (offices, schools, hospitals, etc.)	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	182,700.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	360,450.00	0.00	28,000.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	3,675,834.00	0.00	825,810.25	0.00
3111000 Purchase of Office Furniture and General Equipment	4,218,984.00	0.00	853,810.25	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,550,139.00	0.00	0.00	0.00
3111112 Purchase of Software	871,610.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	2,421,749.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	6,640,733.00	0.00	853,810.25	0.00
4110403 Housing loans to public servants	52,500,000.00	0.00	70,000,000.00	0.00
4110405 Car loans to Public Servants	22,500,000.00	0.00	30,000,000.00	0.00
4110400 Domestic Loans to Individuals and Households	75,000,000.00	0.00	100,000,000.00	0.00
4110000 Domestic Lending and On-lending	75,000,000.00	0.00	100,000,000.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	133,394,628.10	638,753.95	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	133,394,628.10	638,753.95	0.00
6530000 Recurrent Bank Accounts	0.00	133,394,628.10	638,753.95	0.00
6540101 Ministry HQ Development Bank A	0.00	2,116,536.20	0.00	0.00
6540111 District - Development Bank Ac	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	0.00	2,116,536.20	0.00	0.00
6540000 Development Bank Accounts	0.00	2,116,536.20	0.00	0.00
6550101 Ministry HQ Deposit Bank A/C	2,889,943.90	0.00	1,348,429.00	0.00
6550100 Deposit Bank Accounts	2,889,943.90	0.00	1,348,429.00	0.00
6550000 Deposit Bank Account	2,889,943.90	0.00	1,348,429.00	0.00
6580101 Cash	134,802,458.00	0.00	0.00	0.00
6580104 Cash in Transit	115,801,121.20	0.00	0.00	0.00
6580100 Cash in Hand	250,603,579.20	0.00	0.00	0.00
6580000 Cash in Hand	250,603,579.20	0.00	0.00	0.00
6710103 Salary advance	26,400.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	26,400.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	26,400.00	0.00	0.00	0.00
6730101 Advances - Overseas Government	0.00	0.00	0.00	0.00
6730100 Debtors & Advances - O'Seas Go	0.00	0.00	0.00	0.00
6730000 Foreign Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	89,800.00	0.00	0.00
6760102 Special Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	458,601.00	0.00	0.00
6760100 Imprests	0.00	548,401.00	0.00	0.00
6760000 Government Imprests	0.00	548,401.00	0.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	149,675.45	0.00	0.00	0.00
6780100 Suspense & Clearance Account	149,675.45	0.00	0.00	0.00
6780000 Suspense & Clearance Account	149,675.45	0.00	0.00	0.00
6790101 Materials A/C	37,500.00	0.00	37,500.00	0.00
6790102 Receiving Inventory A/C	165,390.00	0.00	0.00	37,500.00
6790100 Other Current System A/cs	202,890.00	0.00	37,500.00	37,500.00
6790000 Other Current Assets (System r	202,890.00	0.00	37,500.00	37,500.00
7310101 General Deposits	0.00	424,300.00	0.00	0.00
7310100 General Deposits Items	0.00	424,300.00	0.00	0.00
7310000 Deposits	0.00	424,300.00	0.00	0.00
7320101 PAYE	0.00	0.05	0.00	0.05
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00



Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.10	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.60	0.00	0.60
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	392,366.40	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	392,365.75	0.00	0.05	0.00
7320100 Salary Deductions	392,365.85	392,367.05	0.05	0.65
7320201 Contractors Retention Money	0.00	877,243.90	0.00	1,348,429.00
7320200 Other General Liabilities	0.00	877,243.90	0.00	1,348,429.00
7320000 Other Liabilities	392,365.85	1,269,610.95	0.05	1,348,429.65
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	4,059,238.35	0.00	0.00	0.00
7390100 System Required Liabilities	4,059,238.35	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	119,939,100.95	0.00	0.05
7399900	0.00	119,939,100.95	0.00	0.05
7390000 System Required Liabilities A/cs	4,059,238.35	119,939,100.95	0.00	0.05
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	7,245,760,255.00	0.00	5,369,909,000.00
9910200 Exchequer Provisions	0.00	7,245,760,255.00	0.00	5,369,909,000.00
9910000 Provisions	0.00	7,245,760,255.00	0.00	5,369,909,000.00
9990101 Opening Balance Bank	0.00	11,158,631.95	0.00	11,158,631.95
9990100 Opening Balance Bank	0.00	11,158,631.95	0.00	11,158,631.95
9990201 Opening Balance Cash	0.00	755,877.00	0.00	755,877.00
9990200 Opening Balance Cash	0.00	755,877.00	0.00	755,877.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	256,830.00	0.00	256,830.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	256,830.00	0.00	256,830.00
9990401 Opening Balance - Deposits	2,405,814.00	0.00	2,405,814.00	0.00
9990400 Opening Balance - Deposits	2,405,814.00	0.00	2,405,814.00	0.00
9999999 Consolidated Fund	5,379,571,279.65	0.00	3,574,488,102.85	0.00
9999900	5,379,571,279.65	0.00	3,574,488,102.85	0.00
9990000 Opening Balance Reserves	5,381,977,093.65	12,171,338.95	3,576,893,916.85	12,171,338.95
Total	7,515,624,171.15	7,515,624,171.15	5,384,329,294.65	5,384,329,294.65

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

Prepared By: _____

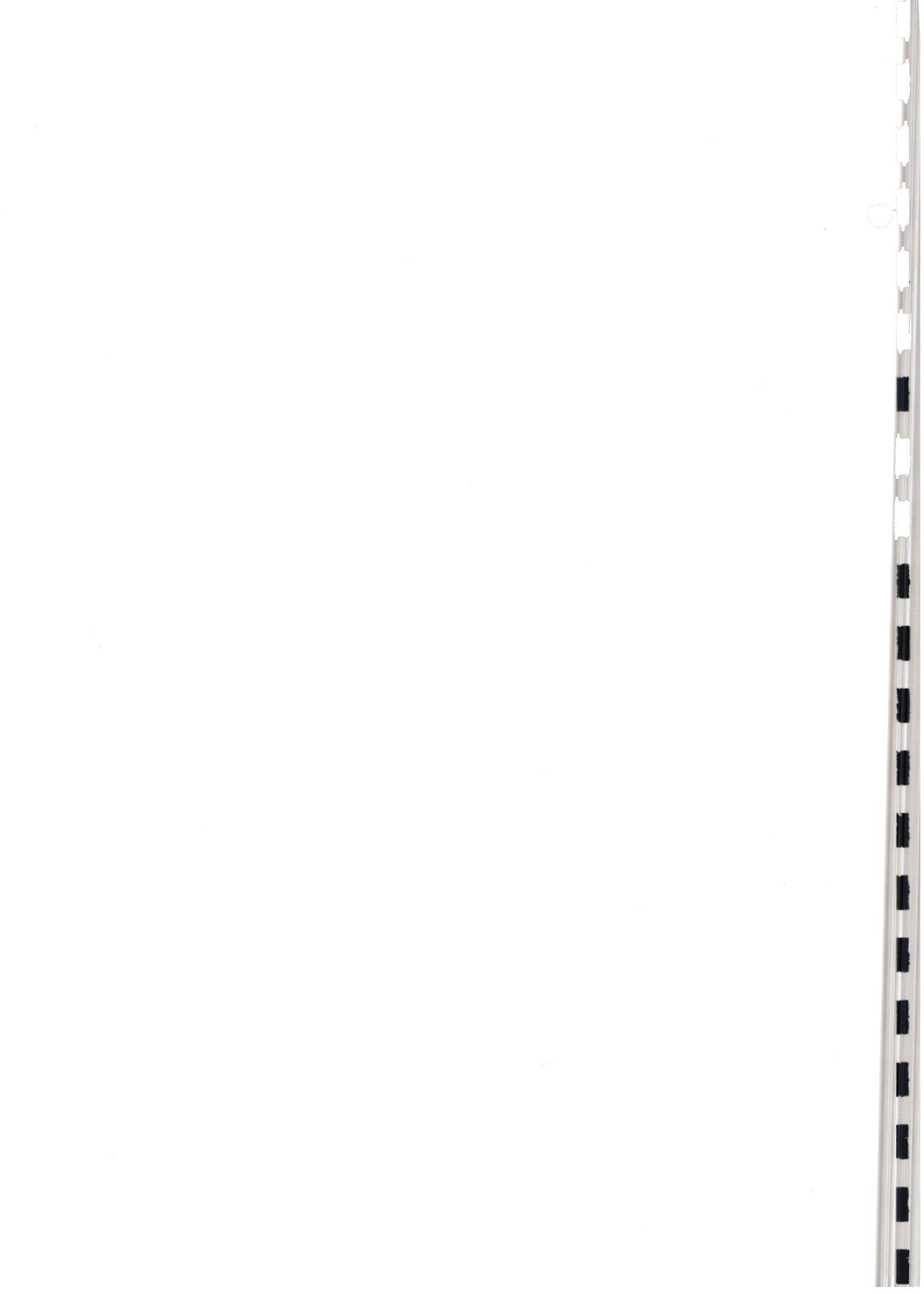
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-17 To : 31-JUL-18

REC-DIRECTORATE OF PUB. PROSECUTION

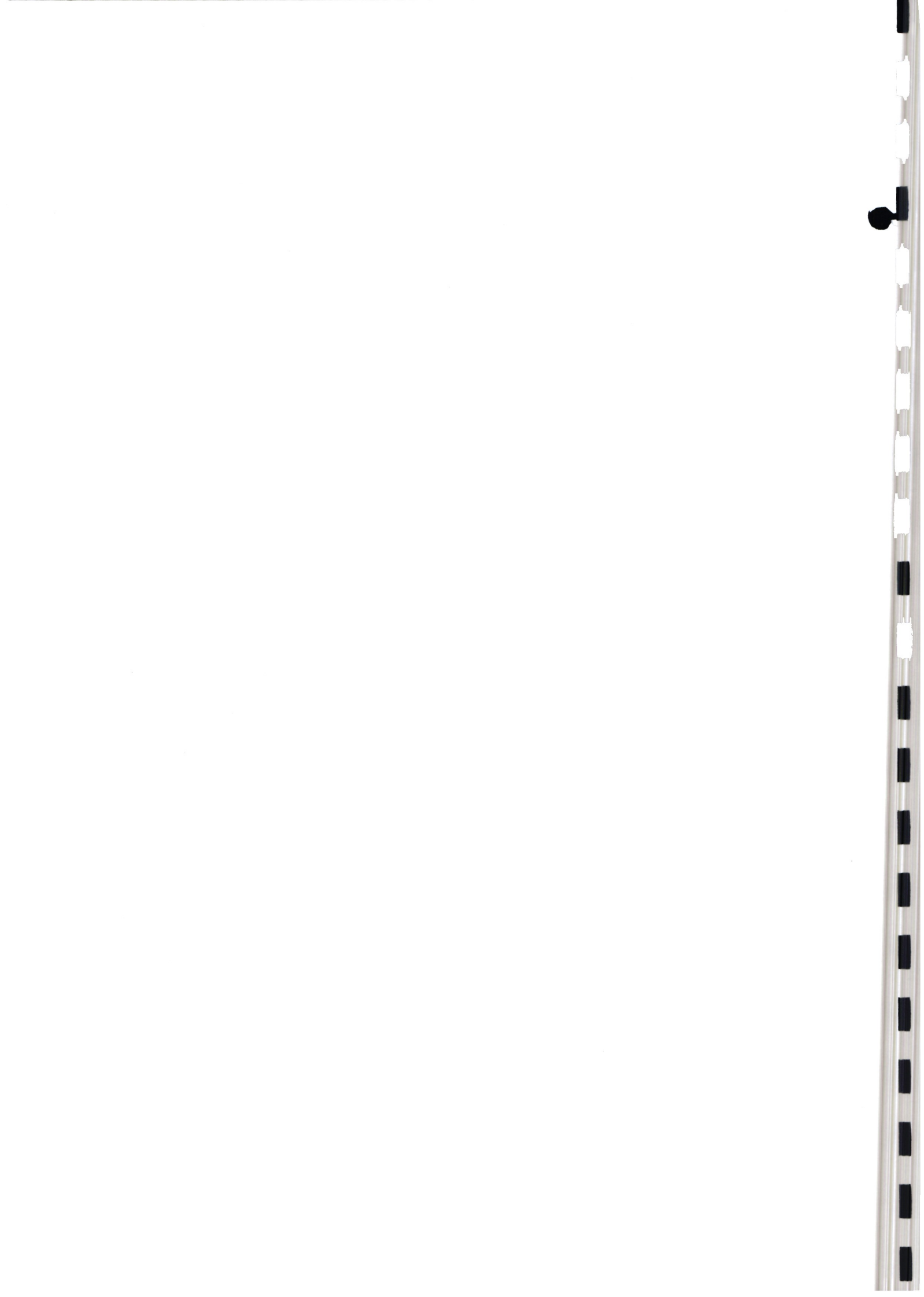
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181605

Balance as per bank certificate	127,546,841.65
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	13,390.00
Bank Balance as per Cash Book	127,560,231.65

Reconciled by: FRANKHARD DINDIRO Signature: [Signature] Date: 04/07/2018

Reviewed by: HEZELIAH OYIYI Signature: [Signature] Date: 8/7/18

Approved by: [Signature] Signature: [Signature] Date: 10/7/2018



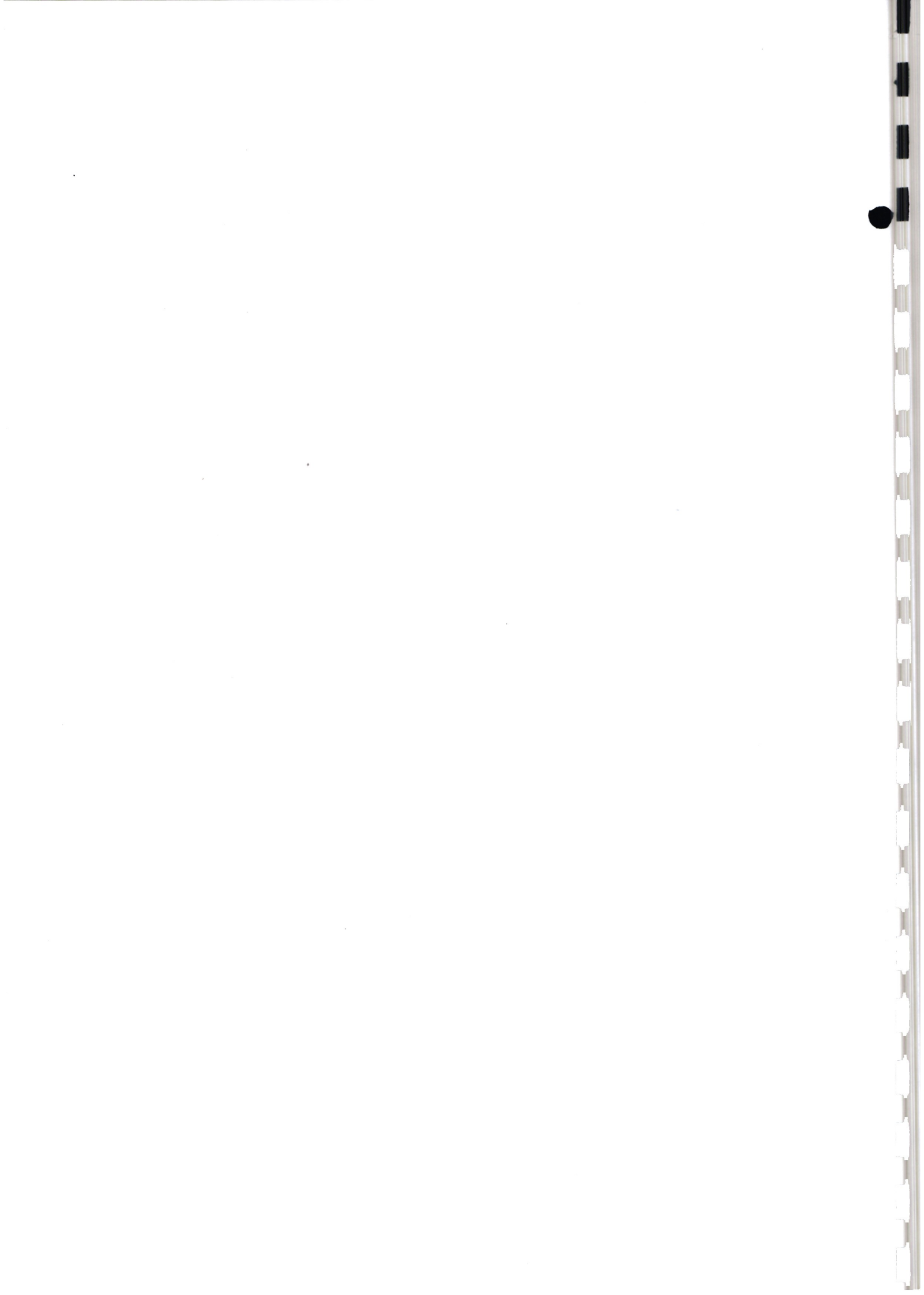
REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 31-JUL-18

REC-DIRECTORATE OF PUB. PROSECUTION

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181605

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
FT18190XDL4P	09-JUL-18		13,390.00
Total :			13,390.00



REPUBLIC OF KENYA

BANK RECONCILIATION- RECURRENT

as at: 30TH JUNE 2018

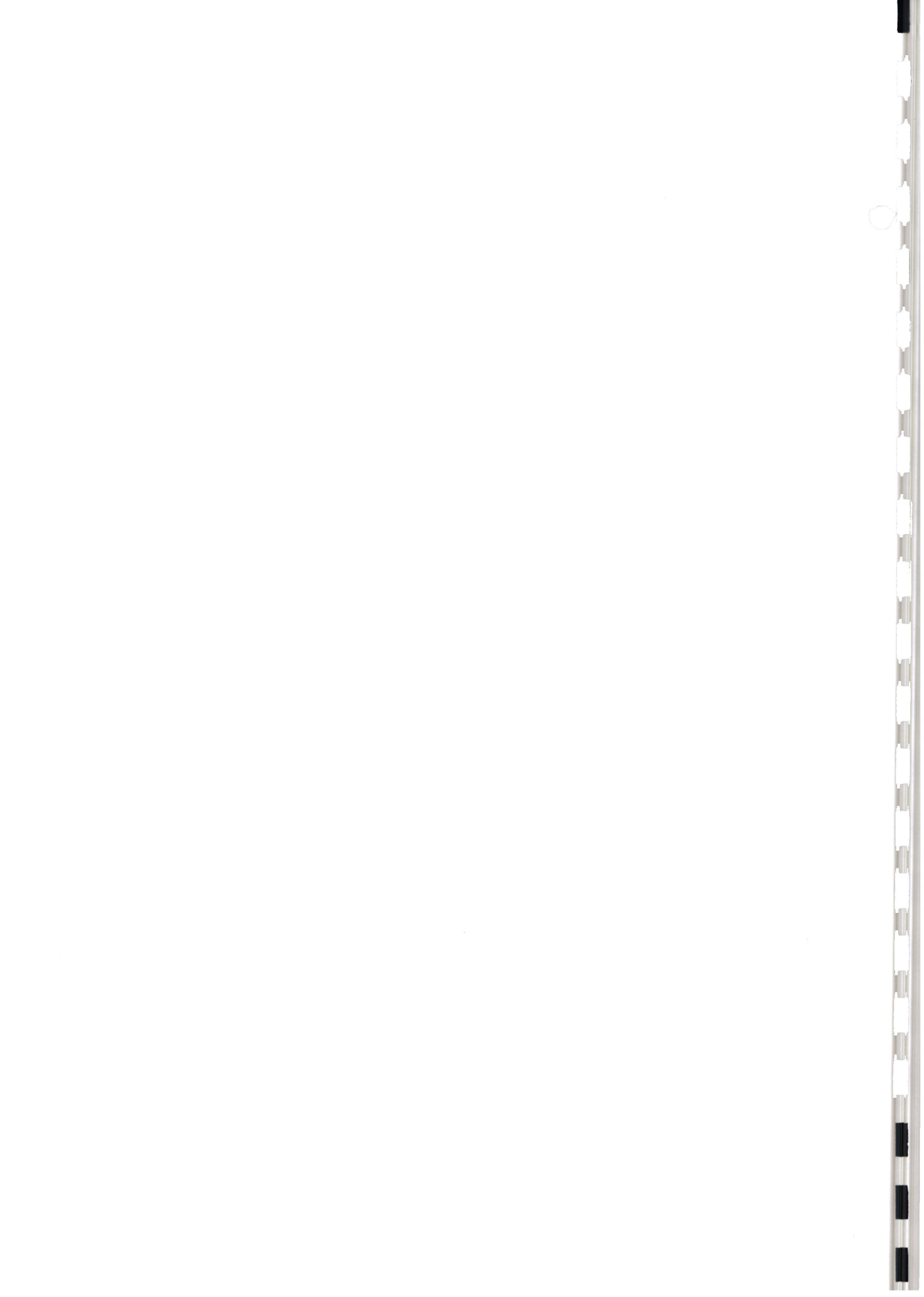
Station ...DPP-R-024.....
Account Number : 1000181605

Balance as per Bank Certificate ..			71,810,703.65
Less			
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	68,350,239.15		
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-		68,350,239.15
Add			
3. Payments in Bank Statement not yet recorded in Cash Book ..	-		
4. Receipts in Cash Book not yet recorded in Bank Statements	2,002,488.15		2,002,488.15
Bank Balance as per Cash Book			5,462,952.65

I Certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is Correct.

Reconciled by: FRANKLIN OCHIAI Signature: [Signature] Date: 01/07/2018

Reviewed by: HEZEKIAH OCHIAI Signature: [Signature] Date: 4/7/18



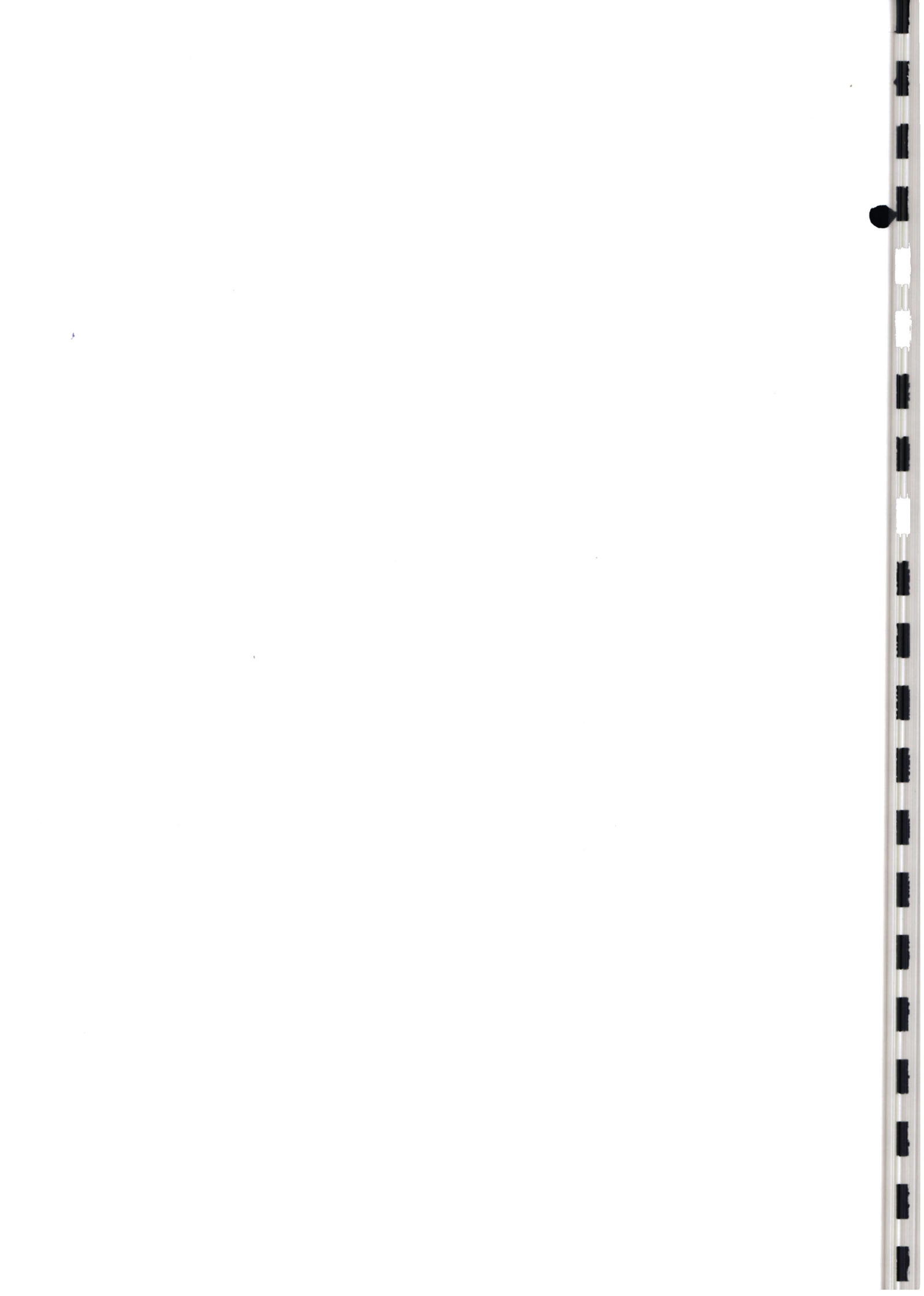
PAYMENTS IN CASHBOOK NOT IN BANK AS AT 30 JUNE 2018			
29.05.2018		WNIFRED MAGOHA PV1666	14,772.85
25.06.2018		DEPARTMENT OF HOUSING	149,700.00
17.06.2018		DANSON KAGWE PV 1799	11,250.00
28.06.2018		UKULIMA SACCO	313,016.05
28.06.2018		NEWFORTIS SACCO	38,271.05
28.06.2018		PLATINUM CREDIT	294,762.50
28.06.2018		CONSOLIDATED BANK(MG)	371,664.00
28.06.2018		TRANSCOM WELFARE	4,875.00
28.06.2018		MARY WAMUTHI	46,571.00
28.06.2018		MAGARE &CO LTD	60,968.00
28.06.2018		PRISCILLA VIDE PV 1892	15,400.00
28.06.2018		PORTMAN TRAVELS VIDE PV 1930	31,630.00
28.06.2018		ALI ZEITUNA PV 1913	6,000.00
28.06.2018		MARY KINYUA PV 1913	6,000.00
28.06.2018		TERRESIA THIACA PV 1913	9,000.00
29.06.2018		POLICE PROSECUTION PV 1949	126,000.00
29.06.2018		SOLOMON NAULIKHA PV 1950	1,604,743.00
29.06.2018		ODPP FACILITATION PV 1952	190,500.00
29.06.2018		FLORENCE OGUTU PV 1953	41,602.00
29.06.2018		PAUL ABUGA PV 1954	10,500.00
29.06.2018		CLAIRE KOSGEI PV 1955	24,000.00
29.06.2018		STEPHEN MUNWOKI PV 1956	26,500.00
29.06.2018		LEONARD KILINYET PV 1957	6,000.00
29.06.2018		DANSON KAGWE PV 1958	50,000.00
29.06.2018		ODPP FACILITATION PV 1959	130,000.00
29.06.2018		EDWIN OKELLO PV 1960	9,000.00
29.06.2018		LAFAME PRODUCTION LTD PV 1961	258,405.15
29.06.2018		TELKOM KENYA PV 1962	24,290.30
29.06.2018		MUNPARIK PV 1963	170,820.00
29.06.2018		CITOCO PV 1964	119,970.00
29.06.2018		NATIONAL OIL PV 1965	500,000.00
29.06.2018		PUPILS AND INTERNS PV 1966	868,893.60
29.06.2018		CAROLINE KIRIMI PV 1968	14,292.00
29.06.2018		VICTOR MULE PV 1969	57,844.00
29.06.2018		HILDER KAARIA PV 1970	198,768.00
29.06.2018		ESTHER MUTERO PV 1972	12,422.70
29.06.2018		PAYE PV 1972	1,380.30
29.06.2018		PUPILS AND INTERNS PV 1973	842,052.45
29.06.2018		PAYE PV 1973	12,947.55
29.06.2018		PAUL MBUGUA PV 1974	18,700.00
29.06.2018		CLEMENT KAGIRI PV 1975	18,000.00
29.06.2018		HEZEKIAH ONGERI PV 1976	25,000.00
29.06.2018		IDRIS MAALIM PV 1977	21,100.00



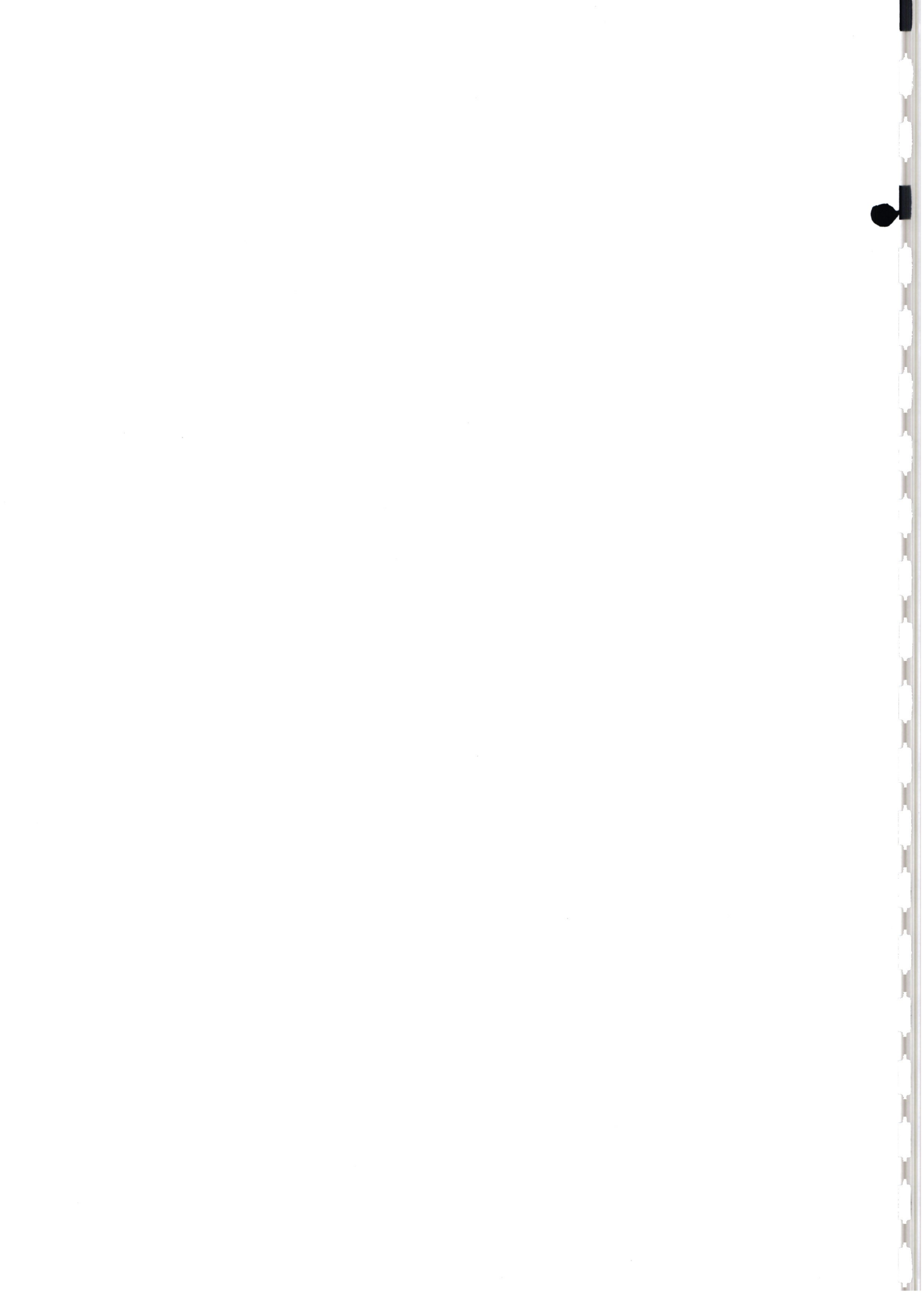
29.06.2018		EUNICE OLOO PV 1978	58,291.00
29.06.2018		ALEXANDER MUTETI PV 1979	62,570.00
29.06.2018		JACOB ONDARI PV 1980	5,500.00
29.06.2018		AYODO BRIAN PV 1981	82,170.00
29.06.2018		GLADYS KARIUKI PV 1982	25,200.00
29.06.2018		JUDITH KARWITHA PV 1983	19,667.00
29.06.2018		MARY KORIR PV 1984	50,000.00
29.06.2018		ODPP FACILITATION PV 1985	696,000.00
29.06.2018		BEZ VALLEY AGENCIES PV 1986	502,112.05
29.06.2018		VAT PV 1986	27,387.95
29.06.2018		KENYA PIPELINE CO. LTD PV 1987	192,310.35
29.06.2018		VAT PV 1987	10,489.65
29.06.2018		SAROVA STANLEY PV 1988	91,034.50
29.06.2018		VAT PV 1988	4,965.50
29.06.2018		KSG PV 1989	111,422.40
29.06.2018		VAT PV 1989	6,077.60
29.06.2018		TOYOTA KENYA PV 1990	36,224.15
29.06.2018		VAT PV 1990	1,975.85
29.06.2018		TEQLON VENTURES PV 1991	51,206.90
29.06.2018		VAT PV 1991	2,793.10
29.06.2018		KSG PV 1992	798,600.00
29.06.2018		VAT PV 1992	43,560.00
29.06.2018		TOYOTA KENYA PV 1993	251,381.30
29.06.2018		VAT PV 1993	13,711.70
29.06.2018		TOYOTA KENYA PV 1994	38,784.50
29.06.2018		VAT PV 1994	2,115.50
29.06.2018		TOYOTA KENYA PV 1995	53,562.40
29.06.2018		VAT PV 1995	2,921.60
29.06.2018		TOYOTA KENYA PV 1996	82,200.35
29.06.2018		VAT PV 1996	4,483.65
29.06.2018		SAFARICOM LTD PV 1997	146,000.00
29.06.2018		KSG PV 1998	208,560.00
29.06.2018		VAT PV 1998	11,376.00
29.06.2018		AIRTEL PV 1999	1,788,000.00
29.06.2018		AFRICAN TOUCH PV 2000	97,540.00
29.06.2018		EMMA AKINYI PV 2001	273,271.90
29.06.2018		NSSF RENT PV 2002	1,723,064.65
29.06.2018		VAT PV 2002	93,985.35
29.06.2018		NSSF RENT PV 2003	7,396,650.35
29.06.2018		VAT PV 2003	403,453.65
29.06.2018		POSTAL CORPORATION PV 2004	154,853.45
29.06.2018		VAT PV 2004	8,446.55
29.06.2018		KENYA PIPELINE CO. LTD PV 2005	67,706.90
29.06.2018		VAT PV 2005	3,693.10



29.06.2018		KSG PV 2006	431,200.00
29.06.2018		VAT PV 2006	23,520.00
29.06.2018		TOYOTA KENYA PV 2007	40,078.90
29.06.2018		VAT PV 2007	2,186.10
29.06.2018		KSMS PV 2008	86,577.60
29.06.2018		VAT PV 2008	4,722.40
29.06.2018		SAMOSAI MOTORS LTD PV 2009	394,672.40
29.06.2018		VAT PV 2009	21,527.60
29.06.2018		SAFARICOM LTD PV 2010	16,816,000.00
29.06.2018		KSG PV 2011	953,700.00
29.06.2018		VAT PV 2011	52,020.00
29.06.2018		PORTMAN TRAVELS VIDE PV 2012	4,155.00
29.06.2018		KSL PV 2013	1,989,097.75
29.06.2018		VAT PV 2013	108,496.25
29.06.2018		TOYOTA KENYA PV 2014	14,224.15
29.06.2018		VAT PV 2014	775.85
29.06.2018		SWEETLAKE RESORT PV 2015	102,887.95
29.06.2018		VAT PV 2015	5,612.05
29.06.2018		TOYOTA KENYA PV 2016	190,504.85
29.06.2018		VAT PV 2016	10,391.15
29.06.2018		NAIVAS LTD PV 2017	20,365.00
29.06.2018		TUSKETR MATTRESS PV 2018	21,708.00
29.06.2018		TUSKETR MATTRESS PV 2019	22,950.00
29.06.2018		NAIVAS LTD PV 2020	9,950.00
29.06.2018		NAIVAS LTD PV 2021	25,827.00
29.06.2018		TELKOM KENYA PV 2022	9,140.00
29.06.2018		PENRON ENTERPRISE PV 2023	573,517.25
29.06.2018		VAT PV 2023	31,282.75
29.06.2018		MARVIN ENTERPRISE PV 2024	1,529,407.75
29.06.2018		VAT PV 2024	83,422.25
29.06.2018		RIMEA PV 2025	59,790.00
29.06.2018		VIABLE SOLUTIONS PV 2026	71,800.00
29.06.2018		SAFARICOM PV 2027	162,000.00
29.06.2018		FRESUTECH SYSTEMS PV 2028	20,000.00
29.06.2018		ODPP FACILITATIONS PV 2029	41,300.00
29.06.2018		WALTER WANYONYI PV 2030	19,981.10
29.06.2018		PAYE PV 2030	2,802.70
29.06.2018		HILDWER MUTWIRI PV 2031	15,993.00
29.06.2018		PAYE PV 2031	1,777.00
29.06.2018		ODPP FACILITATION PV 2032	511,700.00
29.06.2018		ODPP FACILITATION PV 2033	2,632,000.00
29.06.2018		TOYOTA KENYA PV 2034	9,482.75
29.06.2018		VAT PV 2034	517.25
29.06.2018		TOYOTA KENYA PV 2035	9,482.75



29.06.2018	VAT PV 2035	517.25
29.06.2018	ELSIM ENTERPRISE PV 2036	494,051.70
29.06.2018	VAT PV 2036	26,948.30
29.06.2018	KSG PV 2037	178,200.00
29.06.2018	VAT PV 2037	9,720.00
29.06.2018	UNIVERSITY BOOK STORE PV 2038	1,754,216.45
29.06.2018	VAT PV 2038	95,684.55
29.06.2018	BECHICAN ENTERPRISE PV 2039	697,172.40
29.06.2018	VAT PV 2039	38,027.60
29.06.2018	LILIAN OGWORA PV 2040	40,000.00
29.06.2018	BOMA TRAVEL PV 2041	377,500.00
29.06.2018	PATRICK GUMO PV 2042	98,000.00
29.06.2018	VERA ABONGO PV 2043	84,000.00
29.06.2018	YVONNE NDANU PV 2044	7,462.00
29.06.2018	NATIONAL OIL PV 2045	600,000.00
29.06.2018	NATIONAL OIL PV 2046	580,000.00
29.06.2018	ODPP FACILITATION PV 2047	675,000.00
29.06.2018	CAROLINE NJERU PV 2050	312,000.00
29.06.2018	ODPP FACILITATION PV 2076	228,000.00
29.06.2018	EDWIN OKELLO PV 2077	28,000.00
29.06.2018	KENYA POWER PV 2080	34,628.20
29.06.2018	SATGURU PV 2081	123,075.00
29.06.2018	PORTMAN TRAVEL PV 2082	250,550.00
29.06.2018	AFRICAN TOUCH PV 2083	799,470.00
29.06.2018	PREMIER SAFARIS PV 2084	1,176,015.00
29.06.2018	TELKOM KENYA PV 2085	1,000,000.00
29.06.2018	ODPP FACILITATION PV 2086	129,500.00
29.06.2018	ODPP FACILITATION PV 2087	41,000.00
29.06.2018	SAROVA STANLEY PV 2088	254,896.55
29.06.2018	VAT PV 2088	13,903.45
29.06.2018	STELLA KANYIRI PV 2090	19,152.20
29.06.2018	PAYE PV 2090	2,656.40
29.06.2018	EDWIN MULOCHI PV 2091	45,475.10
29.06.2018	PAYE PV 2091	19,489.30
29.06.2018	WYCLEFF MUREFU PV 2092	9,800.00
29.06.2018	COSMAS KILAMBYO PV 2093	16,800.00
29.06.2018	MWANGANGI WAMBUA PV 2094	10,500.00
29.06.2018	MACHAKOS UNIVERSITY PV 2099	85,344.85
29.06.2018	VAT PV 2099	4,655.15
29.06.2018	TOYOTA KENYA PV 2100	93,441.20
29.06.2018	VAT PV 2100	5,096.80
29.06.2018	FLOGIN E.A PV 2101	200,924.50
29.06.2018	VAT PV 2101	10,959.50
29.06.2018	KSG PV 2102	317,198.30



29.06.2018		VAT PV 2102	17,301.70
29.06.2018		KSG PV 2103	381,808.10
29.06.2018		VAT PV 2103	20,825.90
29.06.2018		GREENPARK PV 2104	1,219,956.90
29.06.2018		VAT PV 2104	66,543.10
29.06.2018		DIGNTY TRADERS PV 2105	1,365,649.05
29.06.2018		VAT PV 2105	74,489.95
29.06.2018		TOYOTA KENYA PV 2106	14,224.15
29.06.2018		VAT PV 2106	775.85
29.06.2018		ISAAC OMBAKI PV 2107	13,390.40
29.06.2018		PAAYE PV 2107	1,639.60
29.06.2018		FAST CHOICE PV 2108	1,877,586.20
29.06.2018		VAT PV 2108	102,413.80
29.06.2018		TOYOTA KENYA PV 2109	54,360.85
29.06.2018		VAT PV 2109	2,965.15
29.06.2018		ODPP FACILITATION PV 2110	368,000.00
29.06.2018		ODPP FACILITATION PV 2111	128,100.00
29.06.2018		KSL PV 2112	1,989,097.75
29.06.2018		AFRICAN ASS OF HRM PV 2116	60,600.00
			68,350,239.15

RECEIPTS IN BANK NOT IN CASHBOOK

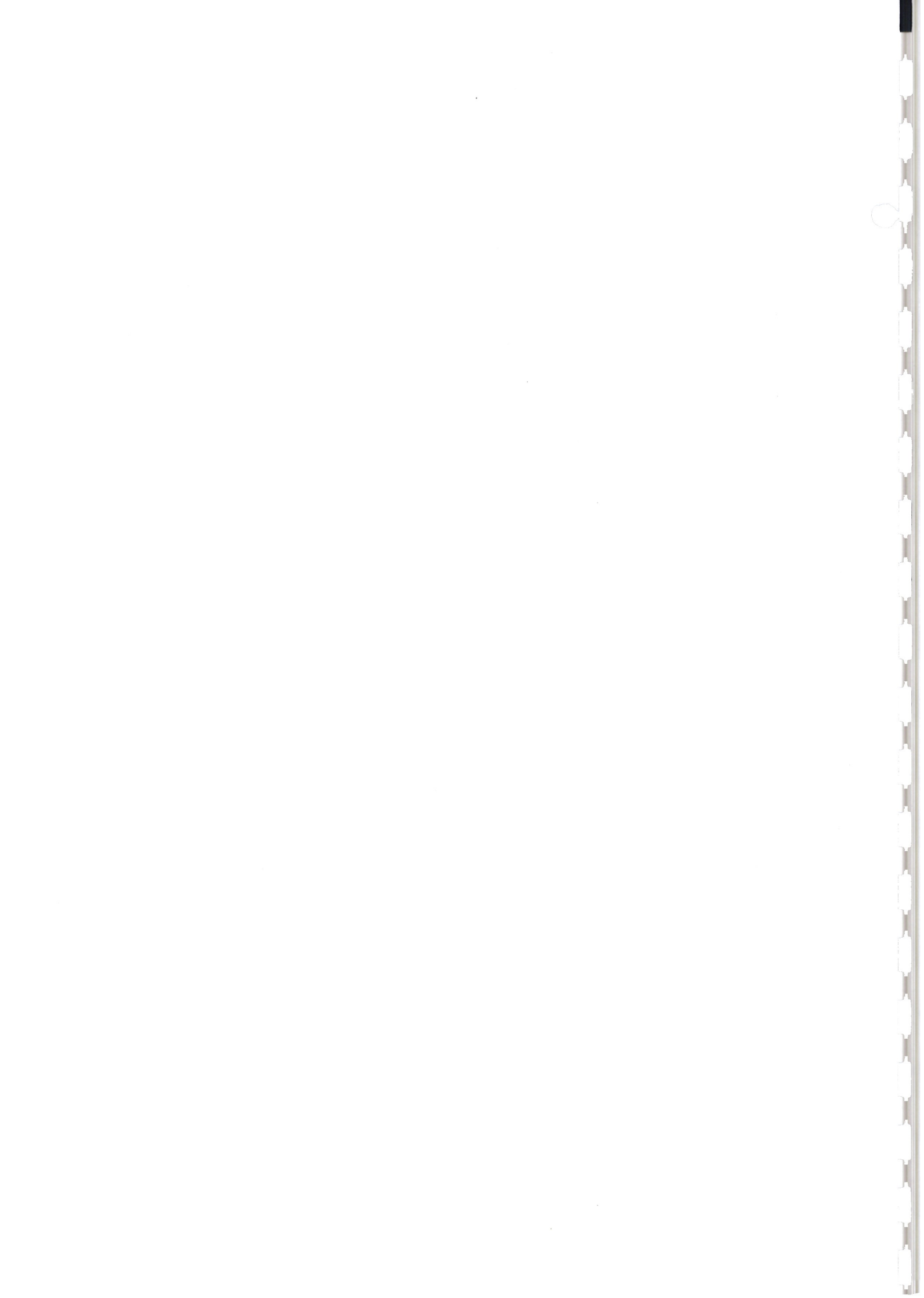
DATE	CHQ.NO.	PAYEE	AMOUNT
			-
			-
			-

PAYMENTS IN BANK NOT IN CASH BOOK

DATE	CHQ.NO.	PAYEE	AMOUNT
			-
			-
			-

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE			AMOUNT
29.06.2018		ISAAC NGOE OMBAKI	13,390.40
29.06.2018		KENYA SCHOOL OF LAW	1,989,097.75
			2,002,488.15
		BANK STATEMENT BALANCE	71,810,703.65
		CASHBOOK BANK BALANCE	5,462,952.65



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

5th July, 2018

CERTIFICATE OF BALANCES

Customer : 120354

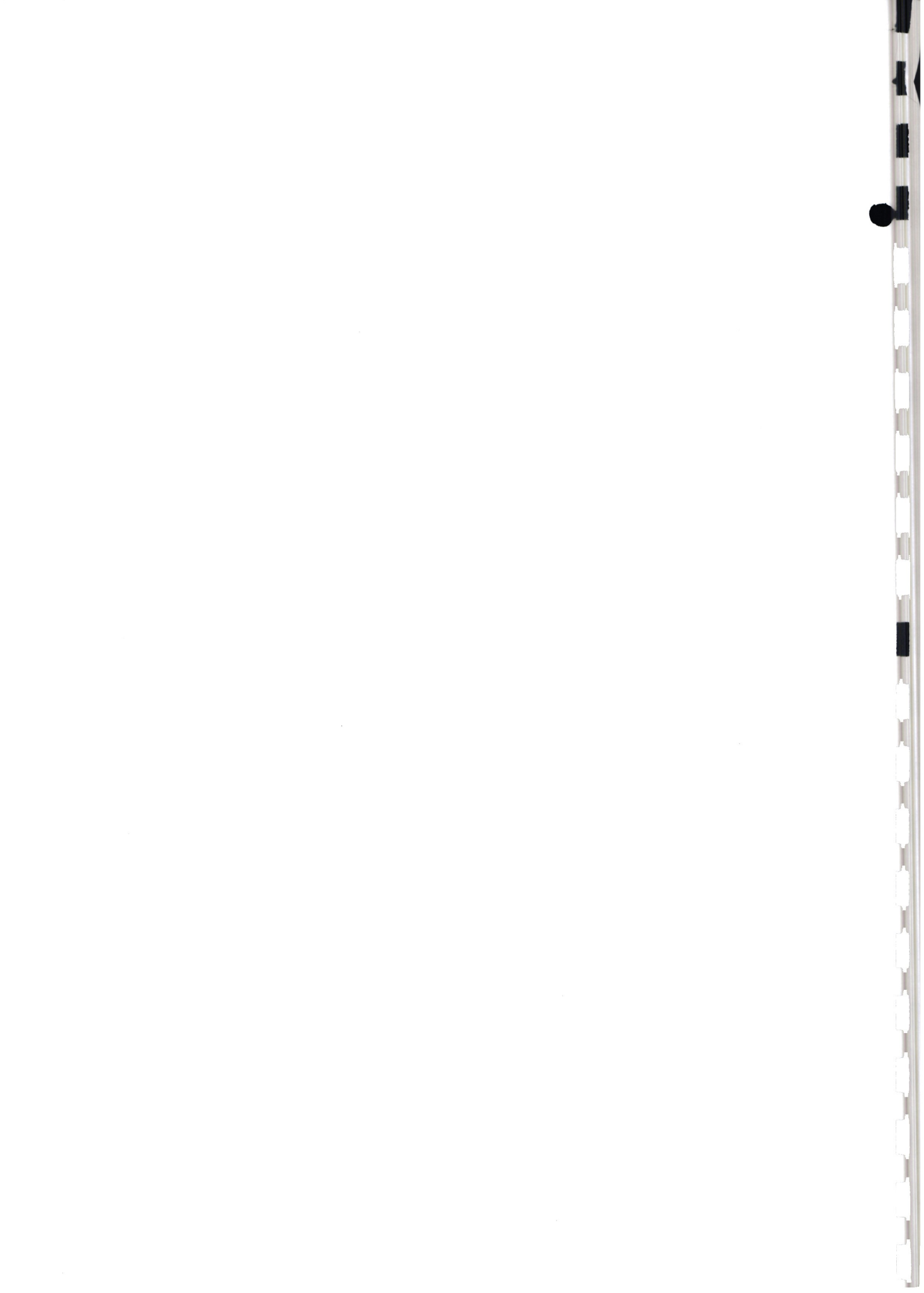
DIRECTORATE OF PUBLIC PROSECUTION

Balance Date: 29-Jun-18

Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	71,810,703.65
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	1,179,743.75
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	215,732.75
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES



REPUBLIC OF KENYA

Date 19 th July 2018

Report of the Board of Survey on the Cash and Bank Balances of
ACCOUNT.....

ODPP- RECURRENT

at the close of business on.....30th June,2018.....

The Board, consisting of – (Names and official titles)

- Chairperson- Mary.W. Mwenje
- Member- Paul Mbugua
- Member- Kennedy Ndwiga
- Member- Shadrack Rutto
- Member- Mediatrix Rapando

assembled at the office of...Cash office..... at.....10.00am..... (time)

on the19th July , 2018..... and the following cash was produced:

Notes	...	..	..	..	..	..	Sh.	625,400.00
Silver	..	..	..	..	..	..	Sh.	19.00
Copper	..	..	..	..	..	..	cts	.10
Cheques (as per details on reverse)..	..	..	..	..	..	..	Sh.	NIL
								625,419.10

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

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

The Cash Book reflected the following balances as at the close of business on the ...30th June, 2018.....

Cash on Hand	...	..	..	..	..	..	Sh.	625,419.10
Bank Balance	...	..	..	..	..	..	Sh.	<u>5,462,952.65</u>
								6,088,371.75

The Bank Certificate of Balance showed a sum of (Sh71, 810,703.65) (Seventy One million Eight Hundred and Ten Thousand Seven Hundred and Three cts Sixty Five only) standing to the credit of the account on...30th June,2018.....

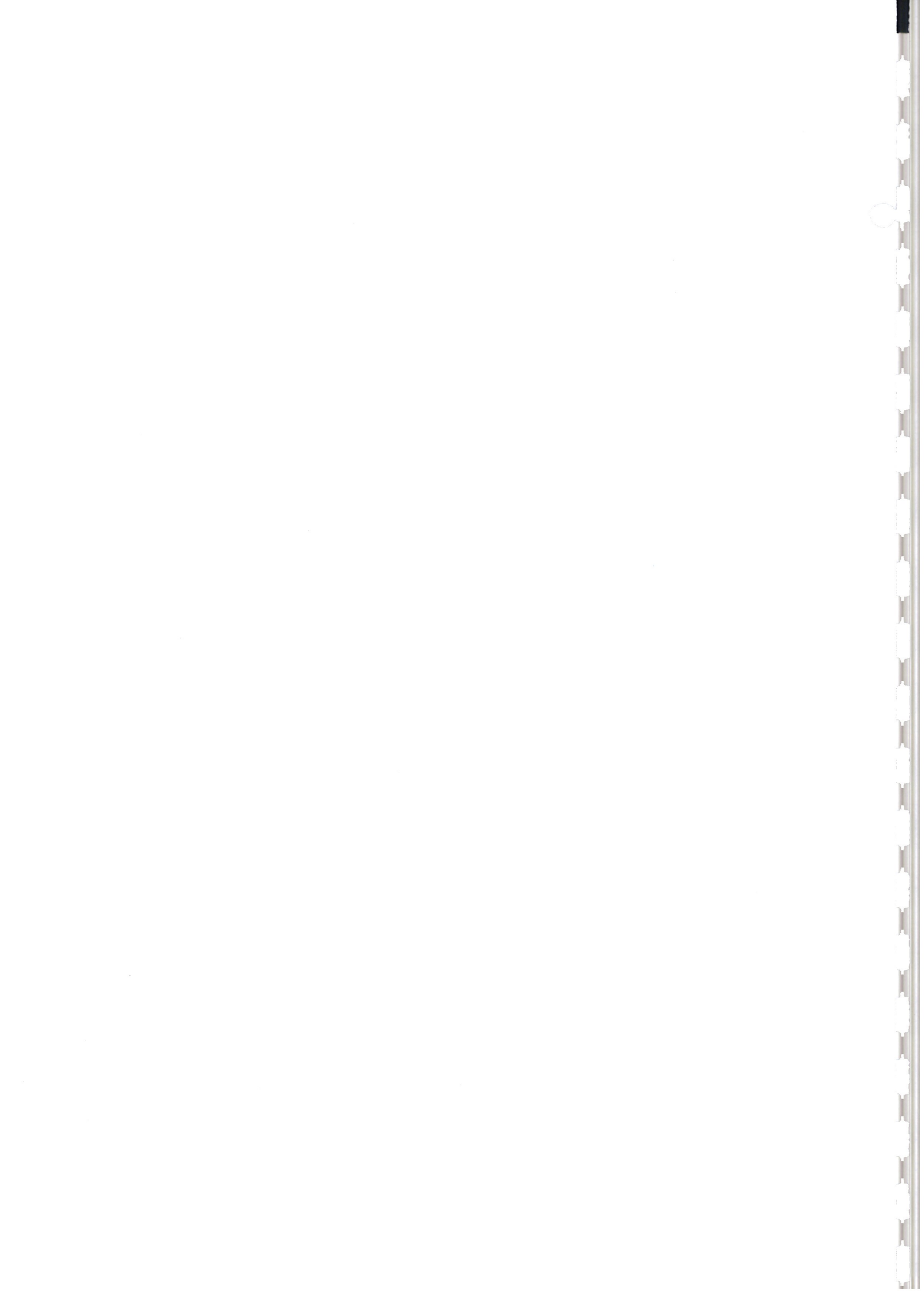
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank

Reconciliation Statement (F.O.30) attached.

~~Mari W. Mwenje~~ - Mari W. Mwenje
Chairman 19/7/18

Date...19th July, 2018

Members of the Board
 MEDIATRIX RAPANDO - Mediatrix 19/7/18
 Kennedy Ndwiga - Kennedy 19/7/18
 Shadrack Rutto - Shadrack 19/7/18
 Paul Mbugua - Paul 19.7.18



REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 31-JUL-18

DEV-DIRECTORATE OF PUBLIC PROSECUT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182075

Balance as per bank certificate 0.00

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 0.00

Reconciled by: FRANK MBS DEWETS Signature: [Signature] Date: 04/07/2018

Reviewed by: ALIKHAI DINGDI Signature: [Signature] Date: 5/7/18

Approved by: [Signature] Signature: [Signature] Date: 15/7/18

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 31-JUL-18

DEV-DIRECTORATE OF PUBLIC PROSECUT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182075

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA

BANK RECONCILIATION-DEVELOPMENT

as at: 30TH JUNE 2018

Station ...DPP-R-024.....

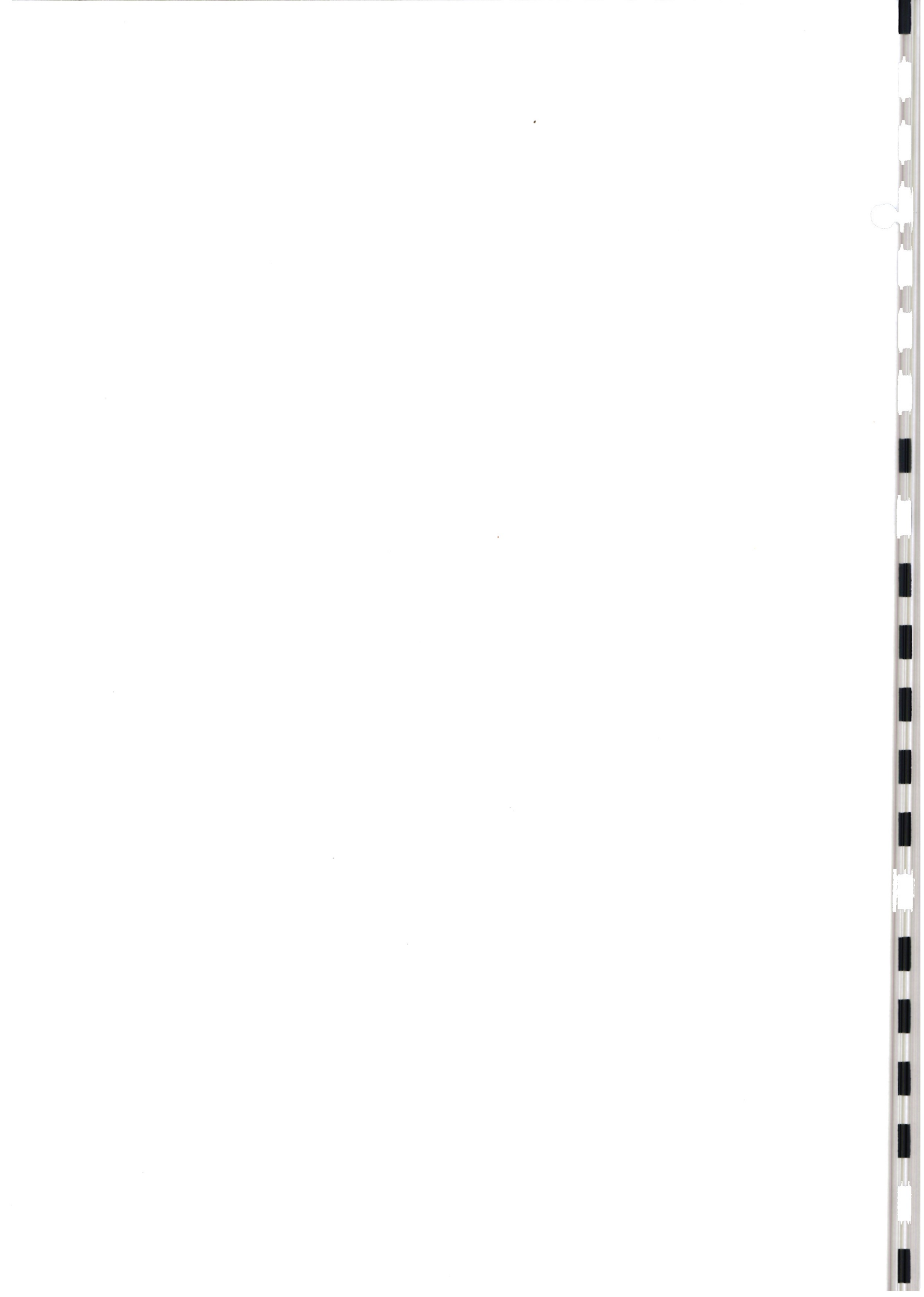
Account Number: 1000182075

Balance as per Bank Certificate ..			215,732.75
Less			
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	215,732.75		
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-		215,732.75
Add			
3. Payments in Bank Statement not yet recorded in Cash Book ..	-		
4. Receipts in Cash Book not yet recorded in Bank Statements	-		-
Bank Balance as per Cash Book			-

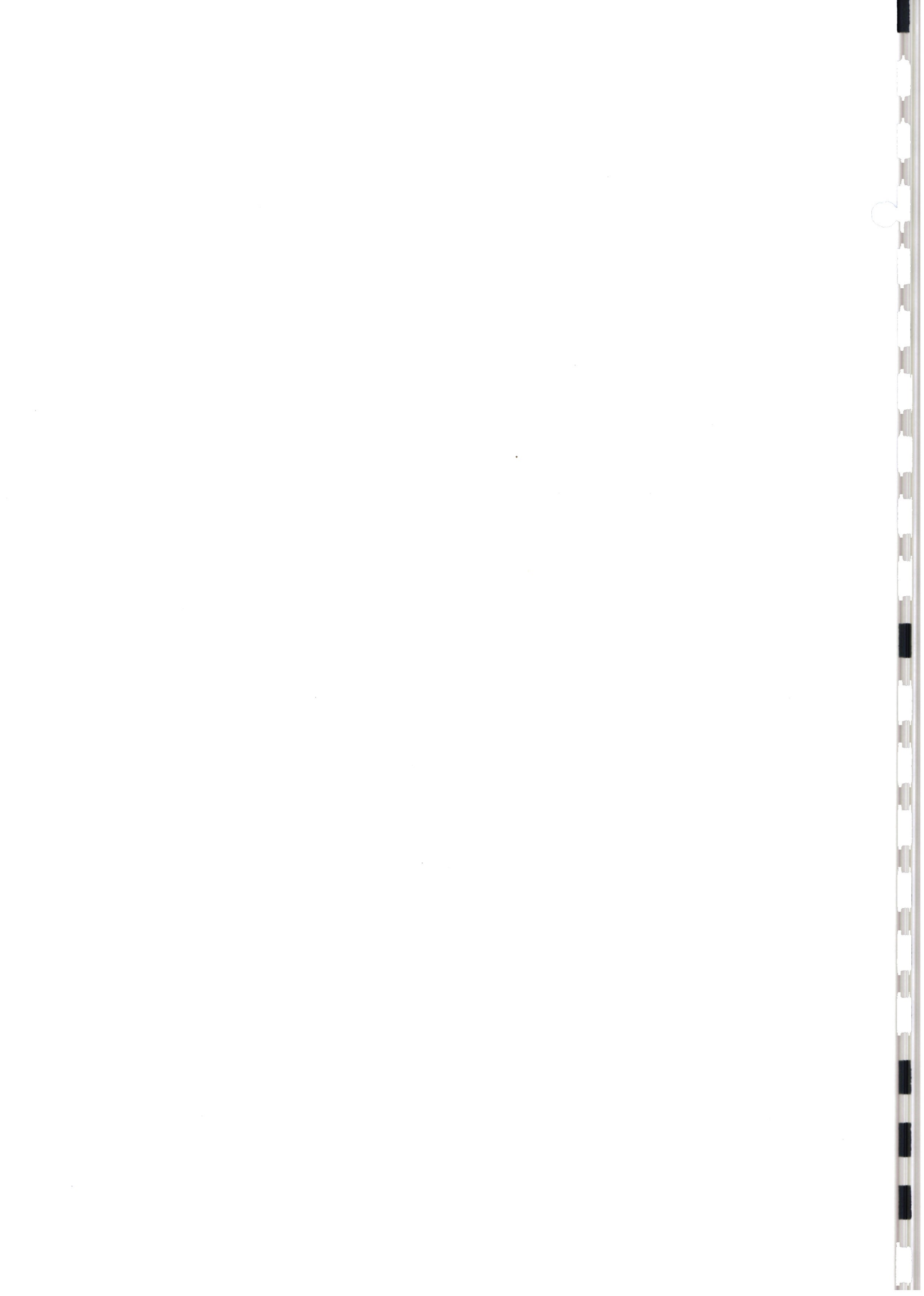
I Certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is Correct.

Reconciled by: FRANKWARI W. DDAIDDO Signature:  Date: 02/07/2018

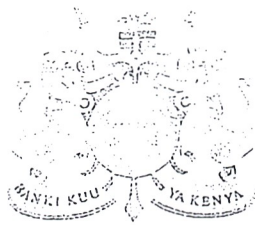
Reviewed by: HEZEKIAH O. ONGERI Signature:  Date: 4/7/18



PAYMENTS IN CASHBOOK NOT IN BANK AS AT 30TH JUNE 2018			
27.06.2018		MOMBASA BEACH HOTEL PV 0084	215,732.75
			-
			215,732.75
RECEIPTS IN BANK NOT IN CASHBOOK			
DATE	CHQ.NO.	PAYEE	AMOUNT
PAYMENTS IN BANK NOT IN CASH BOOK			
DATE		NOT IN CASHBOOK	
	CHQ.NO.	PAYEE	AMOUNT
18.05.18		UNITED NATIONS DEVELOPMENT PROG	-
			-
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT			AMOUNT
DATE			
	CHQ.NO.		
		PAYEE	-
			-
		BANK STATEMENT BALANCE	215,732.75
		CASHBOOK BANK BALANCE	-



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

5th July, 2018

4

CERTIFICATE OF BALANCES

Customer : 120354

DIRECTORATE OF PUBLIC PROSECUTION

Balance Date: 29-Jun-18

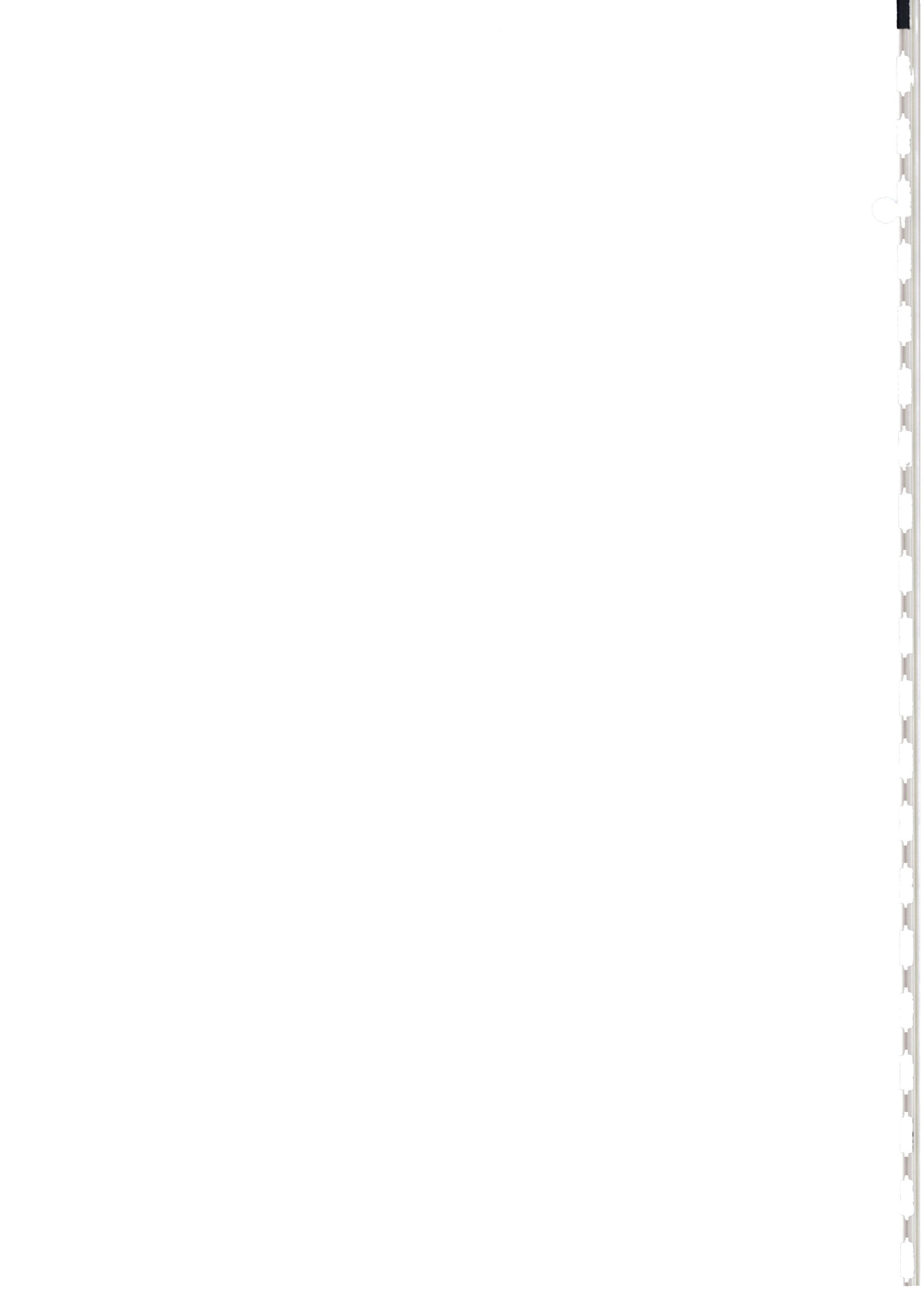
Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	71,810,703.65
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	1,179,743.75
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	215,732.75
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00

Handwritten signature of L. K. RWERIA in black ink.

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

Handwritten signature of P. S. LENKLIME in black ink.

P. S. LENKLIME
AUTHORISED SIGNATORY
BANKING SERVICES



REPUBLIC OF KENYA

Date 19 th July 2018

Report of the Board of Survey on the Cash and Bank Balances of
ACCOUNT.....

ODPP- DEVELOPMENT

at the close of business on.....30th June,2018.....

The Board, consisting of – (Names and official titles)

- Chairperson- Mary.W. Mwenje
- Member- Paul Mbugua
- Member- Kennedy Ndwiga
- Member- Shadrack Rutto
- Member- Mediatrix Rapando

assembled at the office of...Cash office..... at.....10.00am..... (time)

on the19th July , 2018..... and the following cash was produced:

Notes	...	..	..	..	..	..	Sh.	NIL
Silver	..	..	..	..	..	..	Sh.	NIL
Copper	..	..	..	..	..	..	cts	NIL
Cheques (as per details on reverse)..	..	..	..	..	..	..	Sh.	NIL
								NIL

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

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

The Cash Book reflected the following balances as at the close of business on the ...30th June, 2018.....

Cash on Hand	...	..	..	..	..	..	Sh.	NIL
Bank Balance	...	..	..	..	..	..	Sh.	<u>NIL</u>
								NIL

The Bank Certificate of Balance showed a sum of (Sh215, 732.75) (Two hundred and Fifteen Thousand Seven Hundred and Thirty Two cts Seventy Five Only) standing to the credit of the account on...30th June, 2018.....

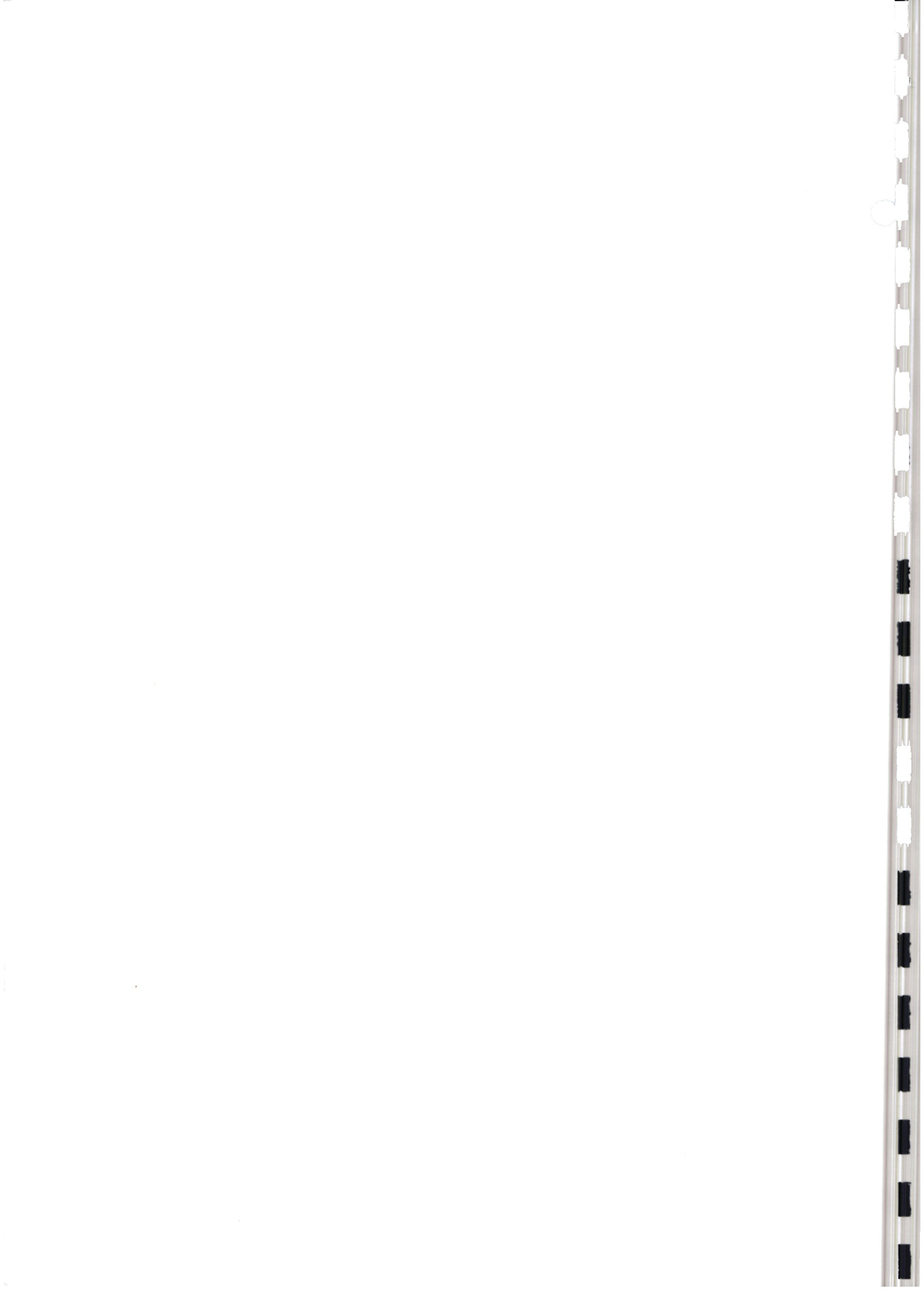
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank

Reconciliation Statement (F.O.30) attached.

~~Signature~~ - Mary W. Mwenje
Chairman
19/7/18

Date...19th July, 2018

Members of the Board
 MEDIATRIX RAPANDO - Mediatrix Rapando
 Kennedy Ndwiga - Kennedy Ndwiga 19/7/18
 Shadrack Rutto - Shadrack Rutto 19/7/18
 Paul Mbugua - Paul Mbugua 19/7/18



F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-17 To : 31-JUL-18

DEP-DIRECTORATE OF PUB. PROSECUTION

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181796

Balance as per bank certificate 1,179,743.75

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

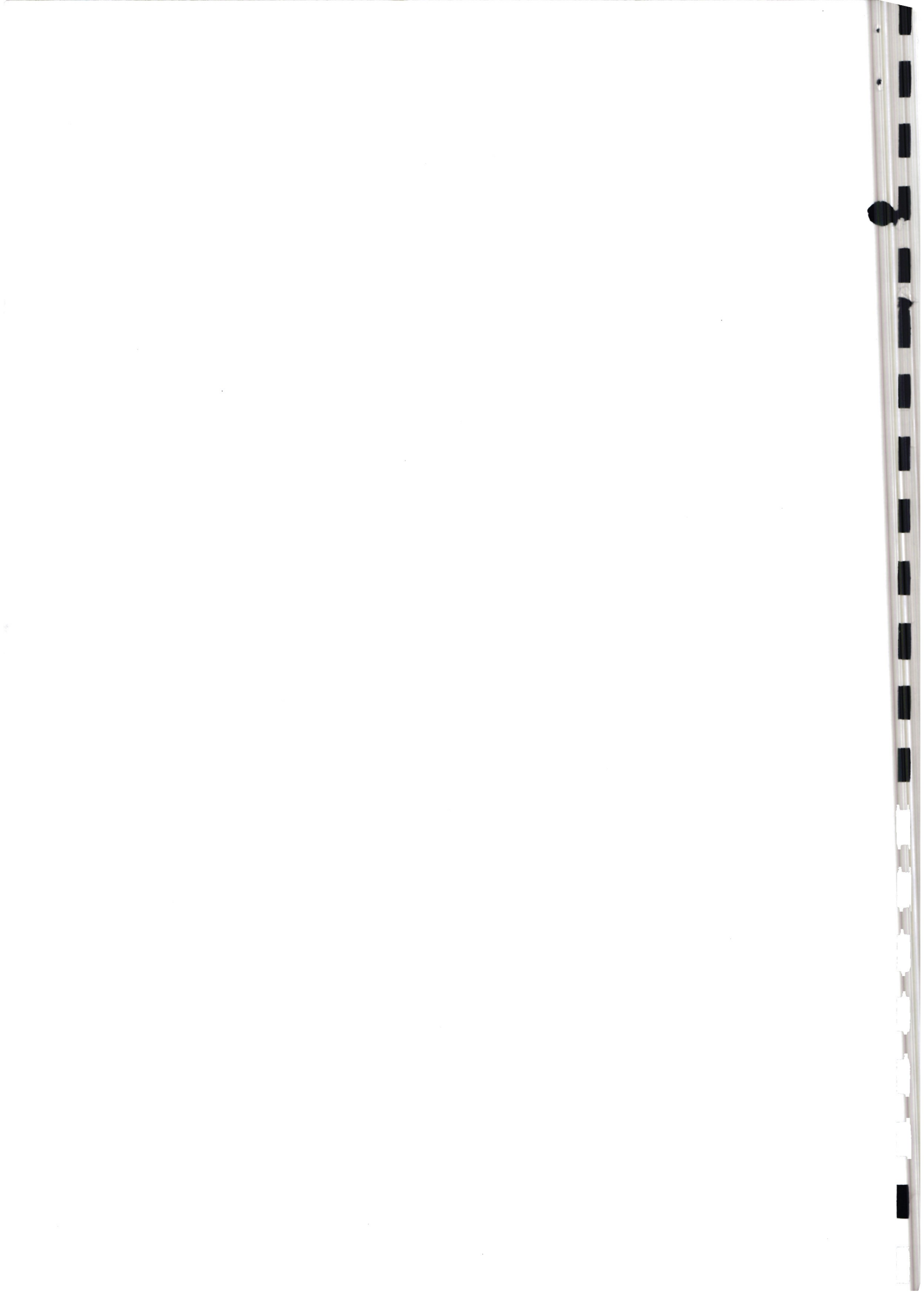
4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 1,179,743.75

Reconciled by: FRANKWAS ODADISO Signature: [Signature] Date: 04/07/2018

Reviewed by: HELEN KIANI OGIRO Signature: [Signature] Date: 05/07/18

Approved by: [Signature] Signature: [Signature] Date: 05/07/2018



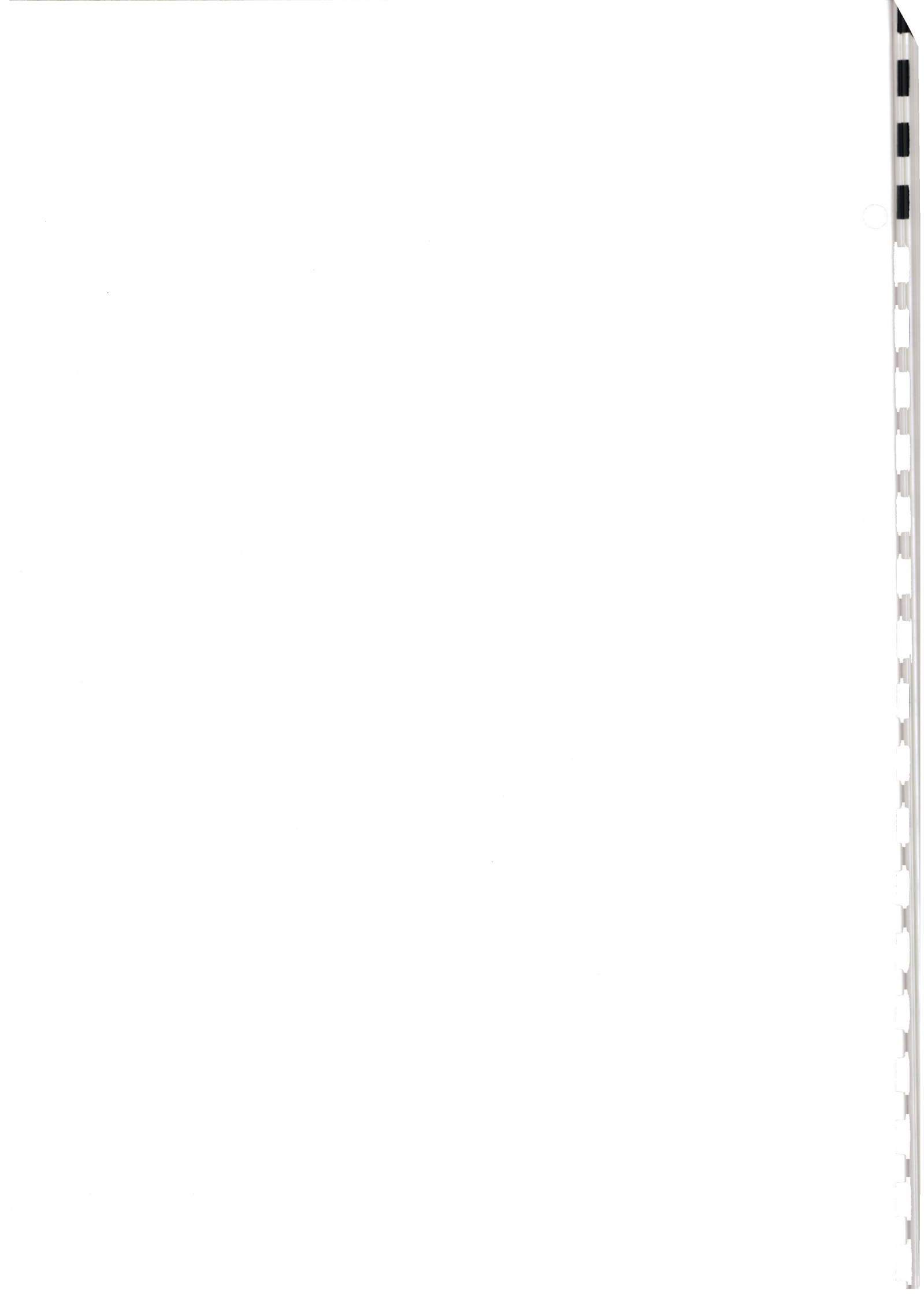
REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 31-JUL-18

DEP-DIRECTORATE OF PUB. PROSECUTION

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181796

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			



REPUBLIC OF KENYA

BANK RECONCILIATION-DEPOSIT

as at 30TH JUNE 2018

Station ...DPP-R-024.....

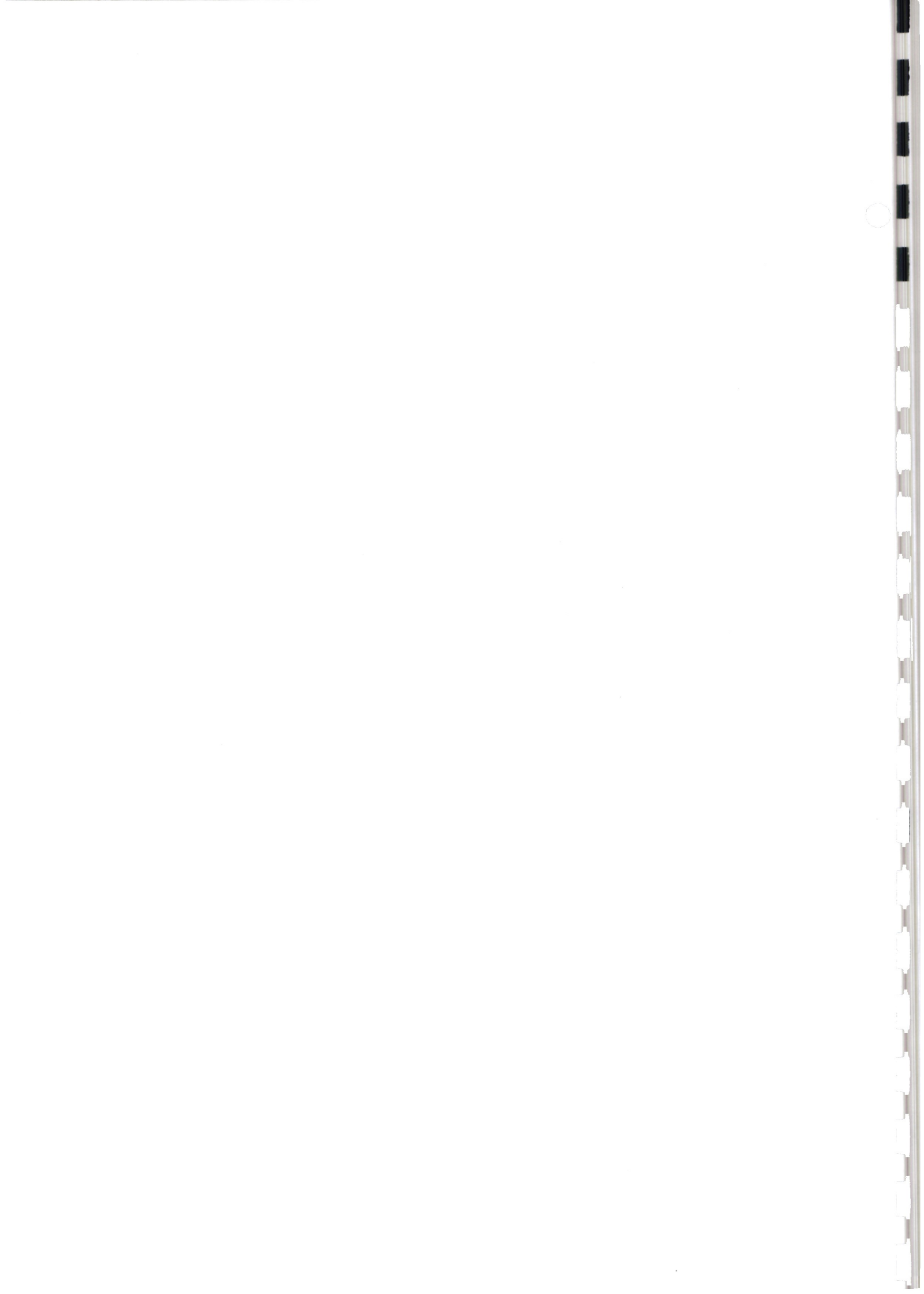
Account Number: 1000181796

Balance as per Bank Certificate ..				1,179,743.75
Less				
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	-			
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-			
Add				
3. Payments in Bank Statement not yet recorded in Cash Book ..	-			
4. Receipts in Cash Book not yet recorded in Bank Statements	-			
Bank Balance as per Cash Book				1,179,743.75

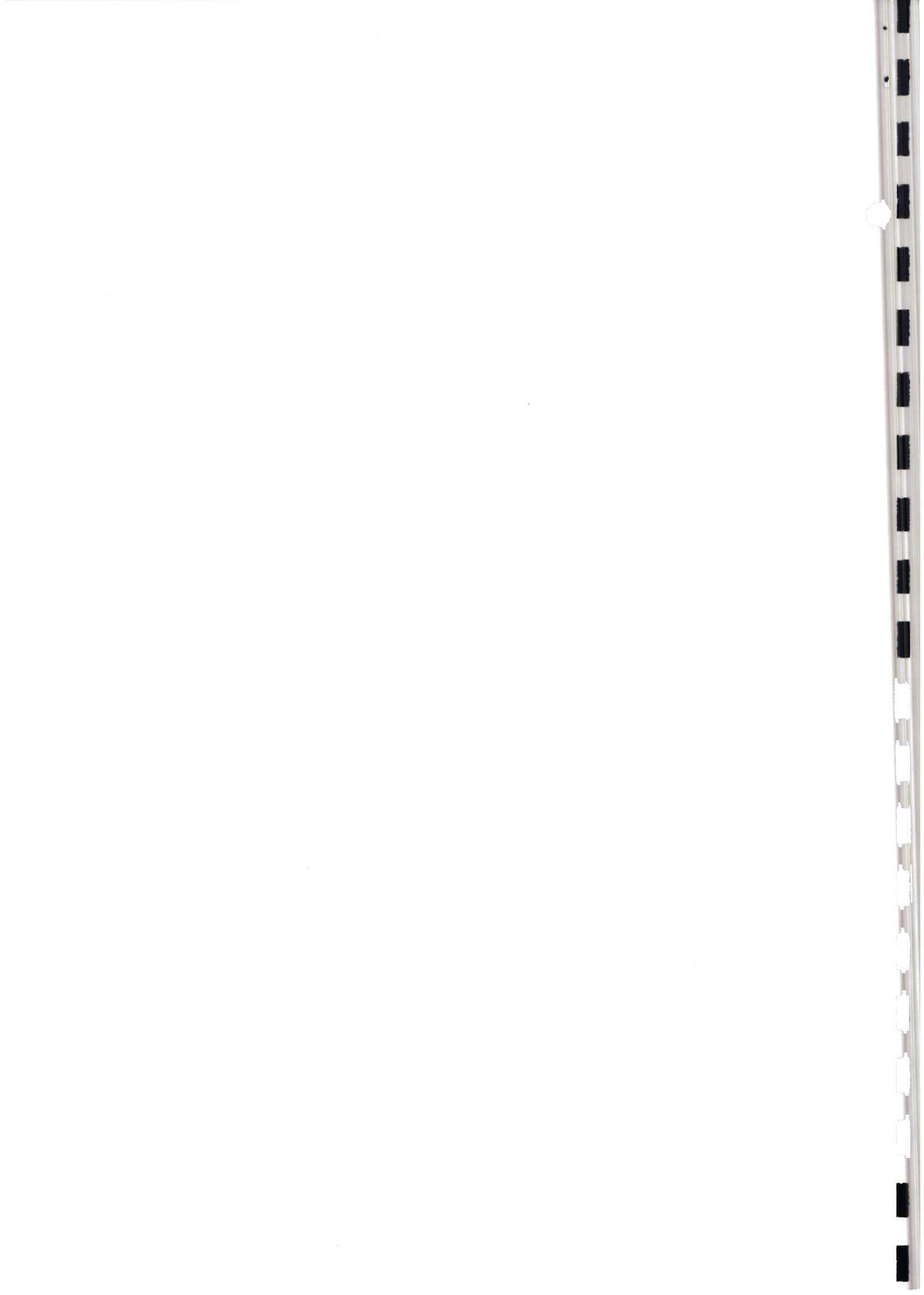
I Certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is Correct.

Reconciled by: FRANKWARD W. D. D. D. D. Signature:  Date: 02/07/2018

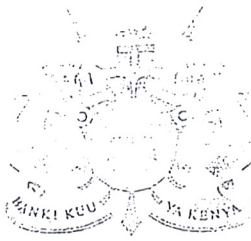
Reviewed by: HEZEKIAH O. ONGER Signature:  Date: 4/7/18



PAYMENTS IN CASHBOOK NOT IN BANK AS AT 30TH JUNE 2018			
			-
			-
RECEIPTS IN BANK NOT IN CASHBOOK			
DATE	CHQ.NO.	PAYEE	AMOUNT
			-
			-
			-
PAYMENTS IN BANK NOT IN CASH BOOK			
DATE		NOT IN CASHBOOK	
	CHQ.NO.	PAYEE	AMOUNT
			-
			-
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT			AMOUNT
DATE			
	CHQ.NO.	PAYEE	
			-
			-
		BANK STATEMENT BALANCE	1,179,743.75
		CASHBOOK BANK BALANCE	1,179,743.75



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

5th July, 2018

4

CERTIFICATE OF BALANCES

Customer : 120354

DIRECTORATE OF PUBLIC PROSECUTION

Balance Date: 29-Jun-18

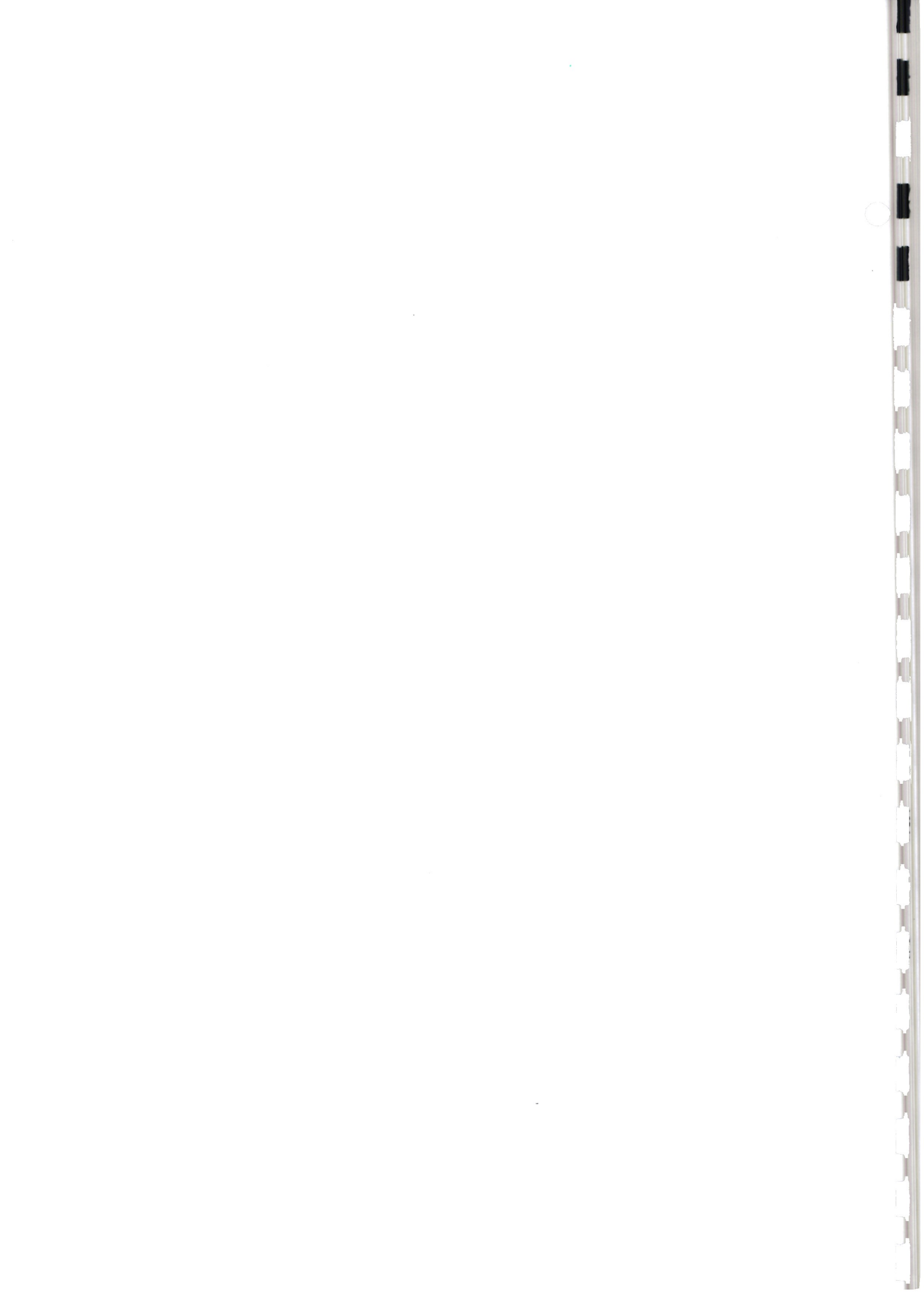
Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	71,810,703.65
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	1,179,743.75
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	215,732.75
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00

Handwritten signature of L. K. Rweria.

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

Handwritten signature of P. S. Lenkume.

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES



REPUBLIC OF KENYA

Date 19 th July 2018

Report of the Board of Survey on the Cash and Bank Balances of **ODPP- DEPOSIT ACCOUNT**.....

at the close of business on.....30th June,2018.....

The Board, consisting of – (Names and official titles)

- Chairperson- Mary.W. Mwenje
- Member- Paul Mbugua
- Member- Kennedy Ndwiga
- Member- Shadrack Rutto
- Member- Mediatrix Rapando

assembled at the office of...Cash office..... at.....10.00am..... (time)

on the19th July , 2018..... and the following cash was produced:

Notes	...	..	..	..	..	..	Sh.	NIL
Silver	..	..	..	..	..	..	Sh.	NIL
Copper	..	..	..	..	..	..	cts	NIL
Cheques (as per details on reverse)..	..	..	..	..	..	..	Sh.	NIL
								NIL

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

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

The Cash Book reflected the following balances as at the close of business on the ...30th June, 2018.....

Cash on Hand	...	..	..	..	..	..	Sh.	NIL
Bank Balance	...	..	..	..	..	..	Sh.	<u>1,179,743.75</u>
								1,179,743.75

The Bank Certificate of Balance showed a sum of (Sh1, 179, 743.75) (One Million One Hundred and Seventy Nine Thousand Seven Hundred and Forty Three cts Seventy Five only) standing to the credit of the account on...30th June, 2018.....

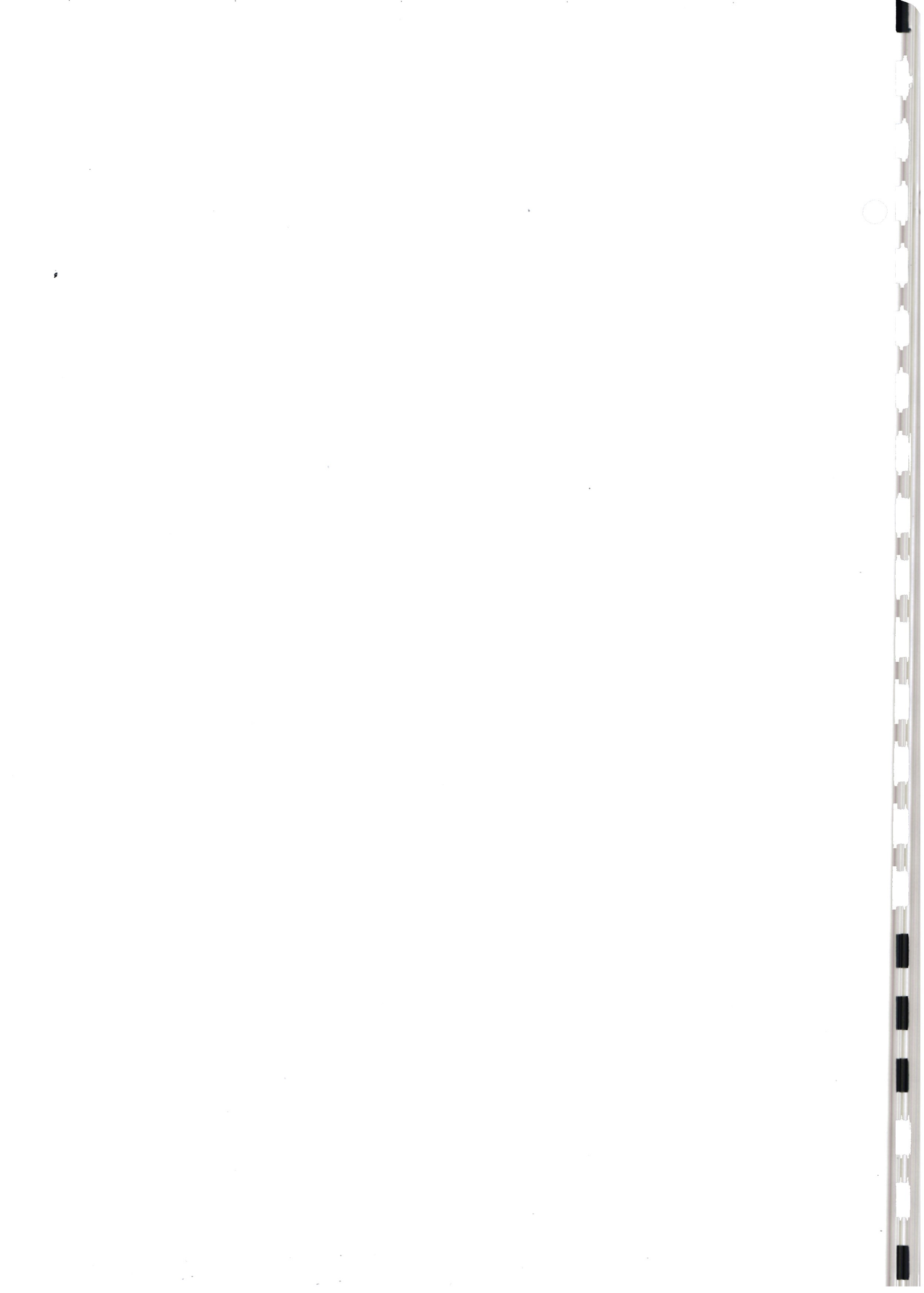
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank

Reconciliation Statement (F.O.30) attached.

~~Mary.W. Mwenje~~ - Mary.W. Mwenje
Chairman 19/7/18

Date...19th July, 2018

Members of the Board
 MEDIATRIX RAPANDO - Mediatrix 19/7/18
 Kennedy Ndwiga - Kenya 19/7/18
 Shadrack Rutto - Kenya 19/7/18
 Paul Mbugua - Kenya 19/7/18



REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 31-JUL-18

CBK 165-DIRECT. OF PUB PROSECUTION

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182757

Balance as per bank certificate 0.00

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book 700,000.00

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

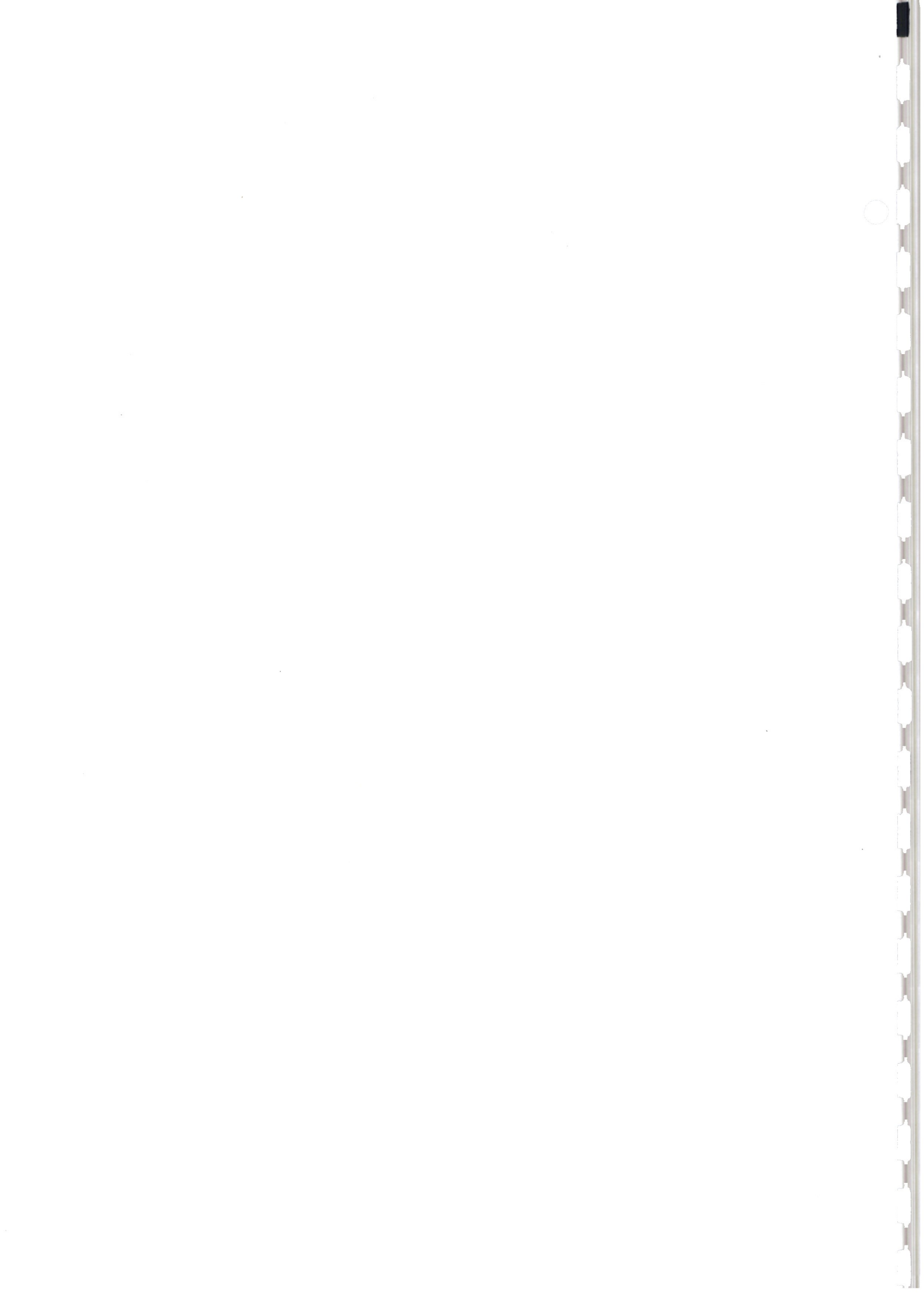
4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book -700,000.00

Reconciled by: FRANKHARD IDAIDI Signature: [Signature] Date: 04/07/2018

Reviewed by: HELEN KIAH CHWEDI Signature: [Signature] Date: 5/7/18

Approved by: [Signature] Signature: [Signature] Date: 05/07/2018



REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 31-JUL-18

CBK 165-DIRECT. OF PUB PROSECUTION

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182757

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
NONREF	29-SEP-17	TRFS Payments /BENM/ STD05092017/6	700,000.00
Total :			700,000.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
Total :			

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
Total :			





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,875,851,255.00	1,811,949,000.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	863,026.00
TOTAL RECEIPTS		1,875,851,255.00	1,812,812,026.00
PAYMENTS			
Compensation of Employees	12	1,256,083,061.95	1,166,235,474.70
Use of goods and Services	13	530,738,651.80	537,461,410.25
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	6,860,538.00	859,999.60
Acquisition of Assets	18	81,640,733.00	100,853,810.25
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		1,875,322,984.75	1,805,410,694.80
SURPLUS/DEFICIT		528,270.25	7,401,331.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

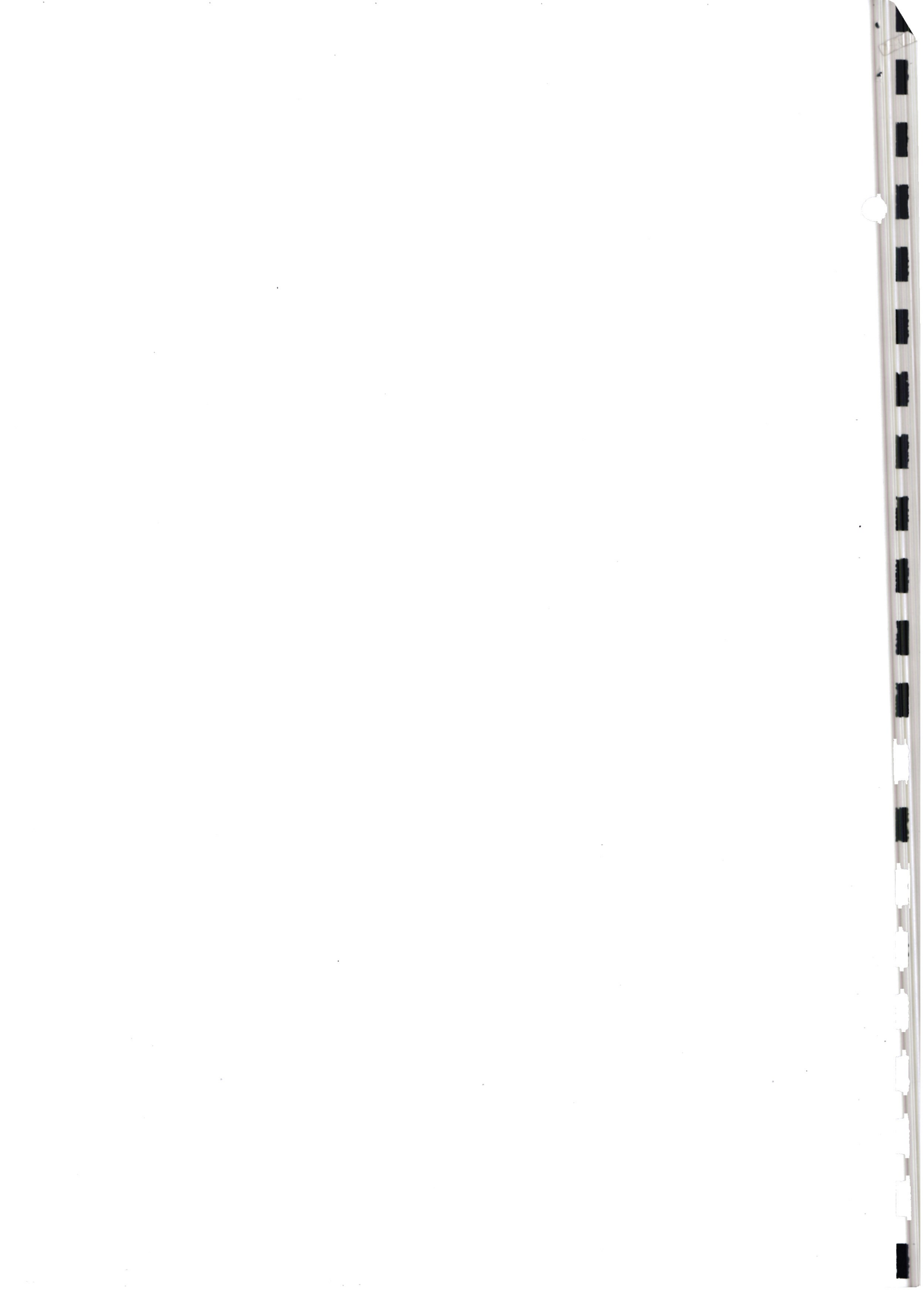
Date: _____





Statement of Budget Execution
 Entity: 1291-Directorate of Public Prosecutions
 Current Period: JUL-17 To JUN-18

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) D=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
Tax Receipts	1	0.00						
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00				0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	1,875,851,255.00	(1,875,851,255.00)	0.00%
Proceeds from Domestic Borrowings	6				0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	1,875,851,255.00	(1,875,851,255.00)	0.00%
PAYMENTS								
Compensation of Employees	12	648,640,000.00	0.00	648,640,000.00	1,297,280,000.00	1,256,083,061.95	41,196,938.05	96.82%
Use of goods and Services	13	524,046,181.00	0.00	55,579,777.00	579,625,958.00	530,738,651.80	48,887,306.20	91.57%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00	0.00	6,860,538.00	6,860,538.00	6,860,538.00	0.00	0.00%
Finance Costs, including Loan Interest	19	121,589,536.25	0.00	(6,353,070.25)	115,236,466.00	81,640,733.00	33,595,733.00	70.85%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,294,275,717.25	0.00	704,727,244.75	1,999,002,962.00	1,875,322,984.75	(581,047,267.50)	144.89%





Statement of Budget Execution

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-17 To JUN-18

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

Prepared By: _____

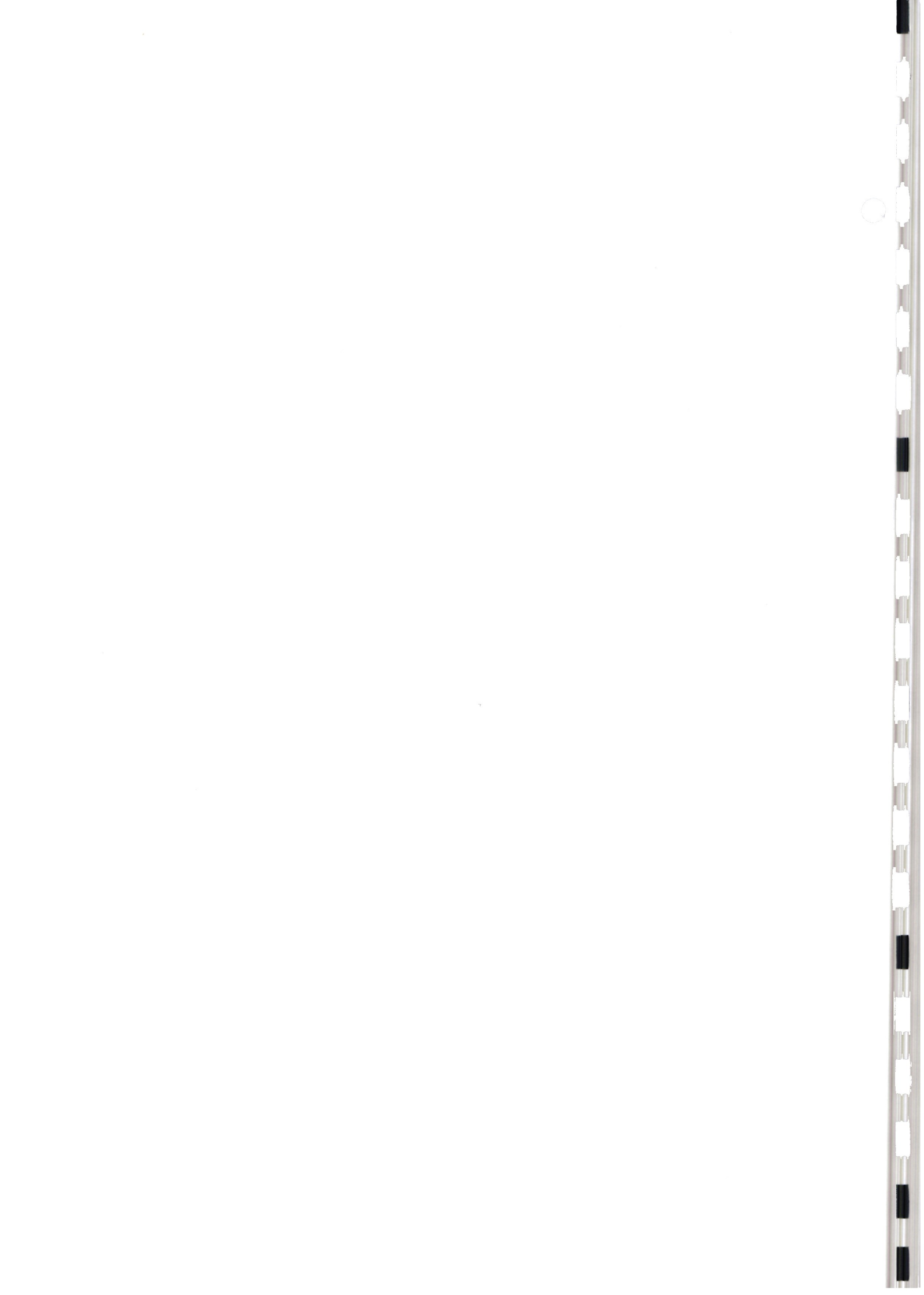
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



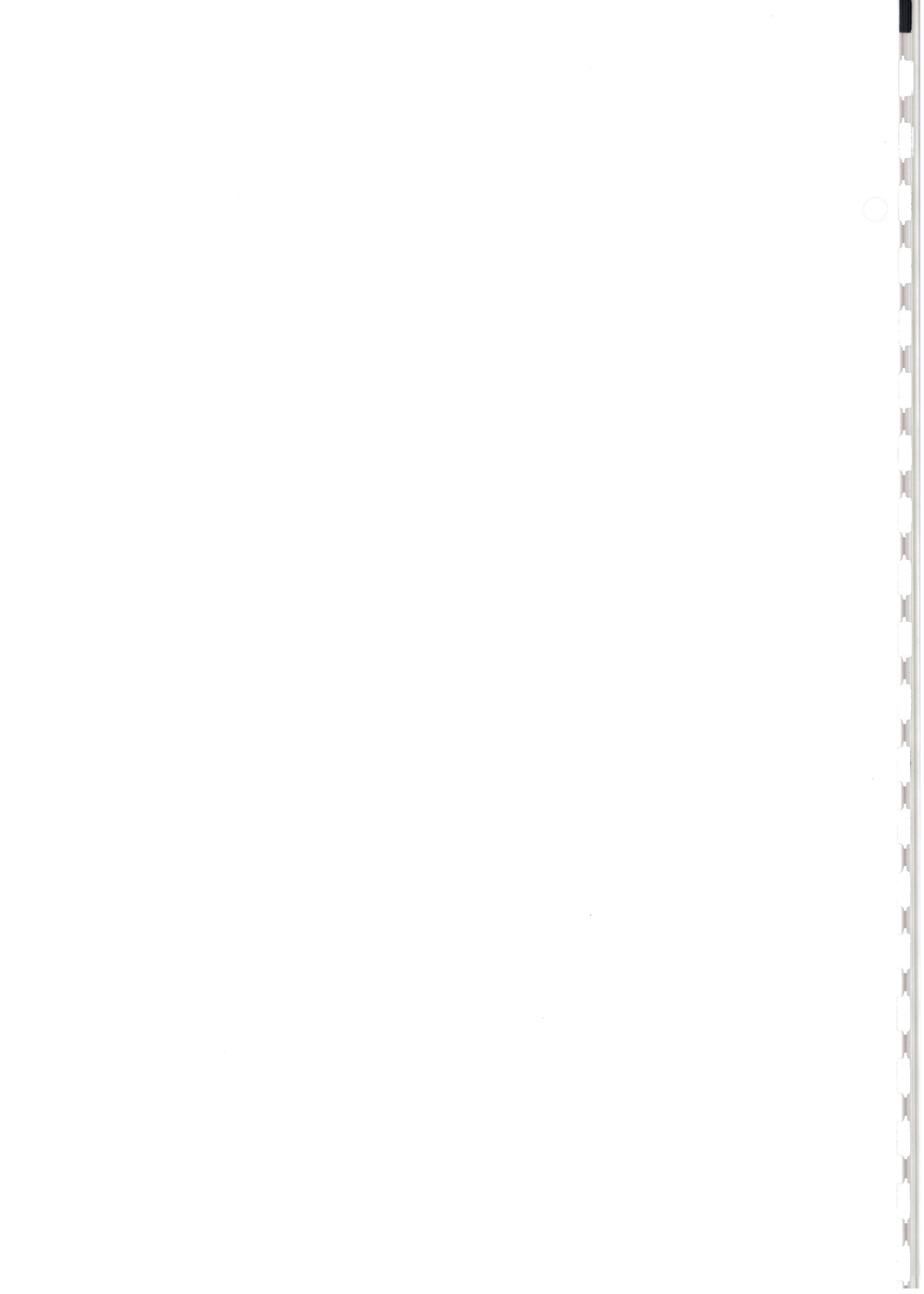


Statement of Budget Execution - Recurrent Expenditure

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,875,851,255.00	(1,875,851,255.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	1,875,851,255.00	(1,875,851,255.00)	0.00%
PAYMENTS								
Compensation of Employees	12	648,640,000.00	0.00	648,640,000.00	1,297,280,000.00	1,256,083,061.95	41,196,938.05	96.82%
Use of goods and Services	13	522,133,681.00	0.00	52,931,777.00	575,065,458.00	524,062,551.80	51,002,906.20	91.13%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	6,860,538.00	6,860,538.00	6,860,538.00	0.00	100.00%
Acquisition of Assets	18	81,589,536.25	0.00	33,646,929.75	115,236,466.00	81,640,733.00	33,595,733.00	70.85%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,252,363,217.25	0.00	742,079,244.75	1,994,442,462.00	1,868,646,884.75	(616,283,667.50)	149.21%





Statement of Budget Execution - Recurrent Expenditure

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-17 To JUN-18

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

Prepared By:

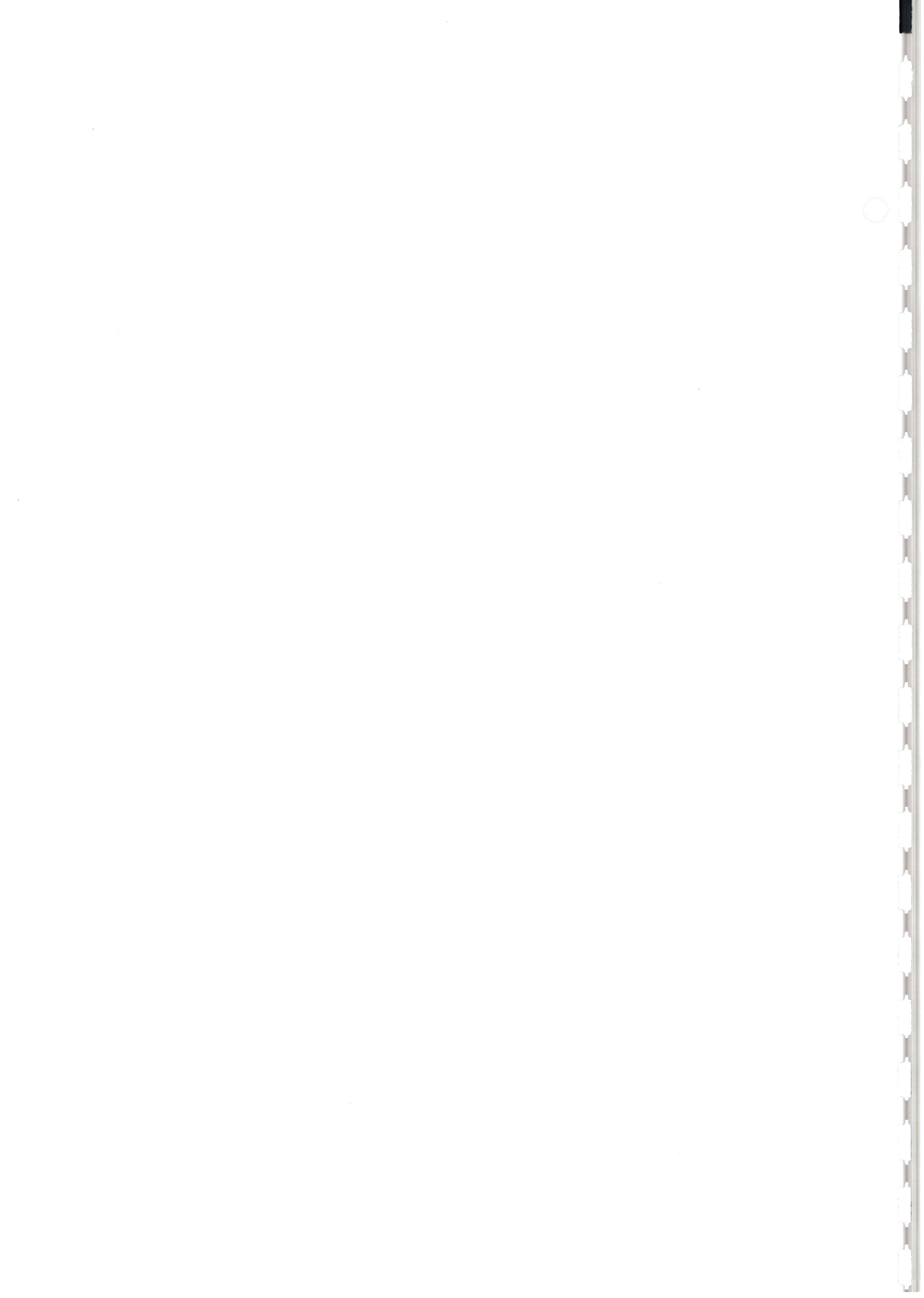
Date:

Reviewed By:

Date:

Approved By:

Date:



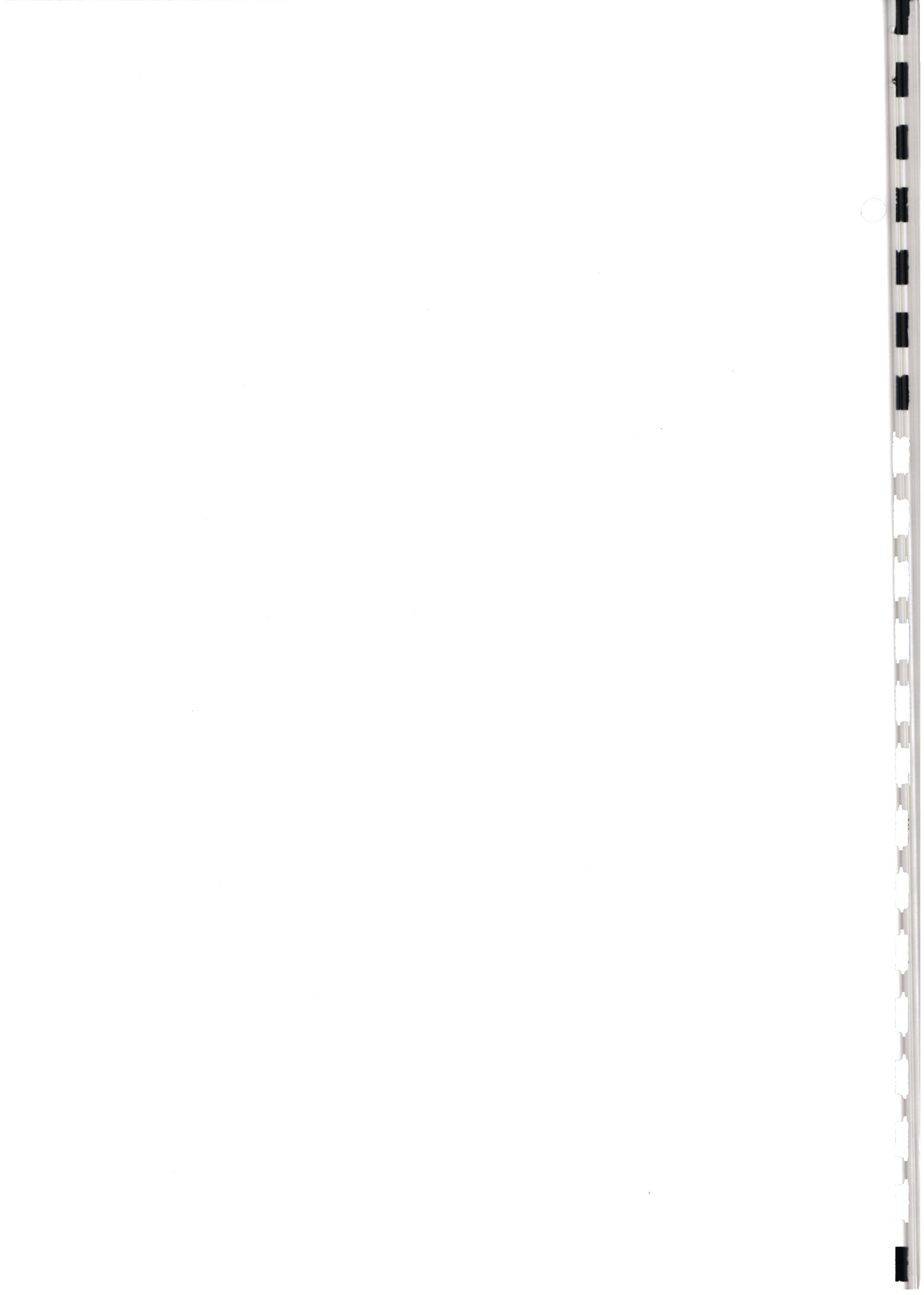


Statement of Budget Execution - Development Expenditure

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00			0.00	0.00		0.00%
Social Security Contribution	2	0.00			0.00	0.00		0.00%
Proceeds from Domestic and Foreign Grants	3	0.00			0.00	0.00		0.00%
Exchequer releases	4	0.00			0.00	0.00		0.00%
Transfers from Other Government Entities	5	0.00			0.00	0.00		0.00%
Proceeds from Domestic Borrowings	6	0.00			0.00	0.00		0.00%
Proceeds from Foreign Borrowings	7	0.00			0.00	0.00		0.00%
Proceeds from Sales of Assets	8	0.00			0.00	0.00		0.00%
Reimbursements and Refunds	9	0.00			0.00	0.00		0.00%
Returns of Equity Holdings	10	0.00			0.00	0.00		0.00%
Other Receipts	11	0.00			0.00	0.00		0.00%
Total		0.00			0.00	0.00		0.00%
PAYMENTS								
Compensation of Employees	12	0.00			0.00	0.00		0.00%
Use of goods and Services	13	1,912,500.00		2,648,000.00	4,560,500.00	6,676,100.00	(2,115,600.00)	146.39%
Subsidies	14	0.00			0.00	0.00		0.00%
Transfers to Other Government Units	15	0.00			0.00	0.00		0.00%
Other Grants and Transfers	16	0.00			0.00	0.00		0.00%
Social Security Benefits	17	0.00			0.00	0.00		0.00%
Acquisition of Assets	18	40,000,000.00		(40,000,000.00)	0.00	0.00		0.00%
Finance Costs, including Loan Interest	19	0.00			0.00	0.00		0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00			0.00	0.00		0.00%
Other payments	21	0.00			0.00	0.00		0.00%
Total		41,912,500.00	0.00	(37,352,000.00)	4,560,500.00	6,676,100.00	35,236,400.00	15.93%





Statement of Budget Execution - Development Expenditure

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-17 To JUN-18

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

Prepared By:

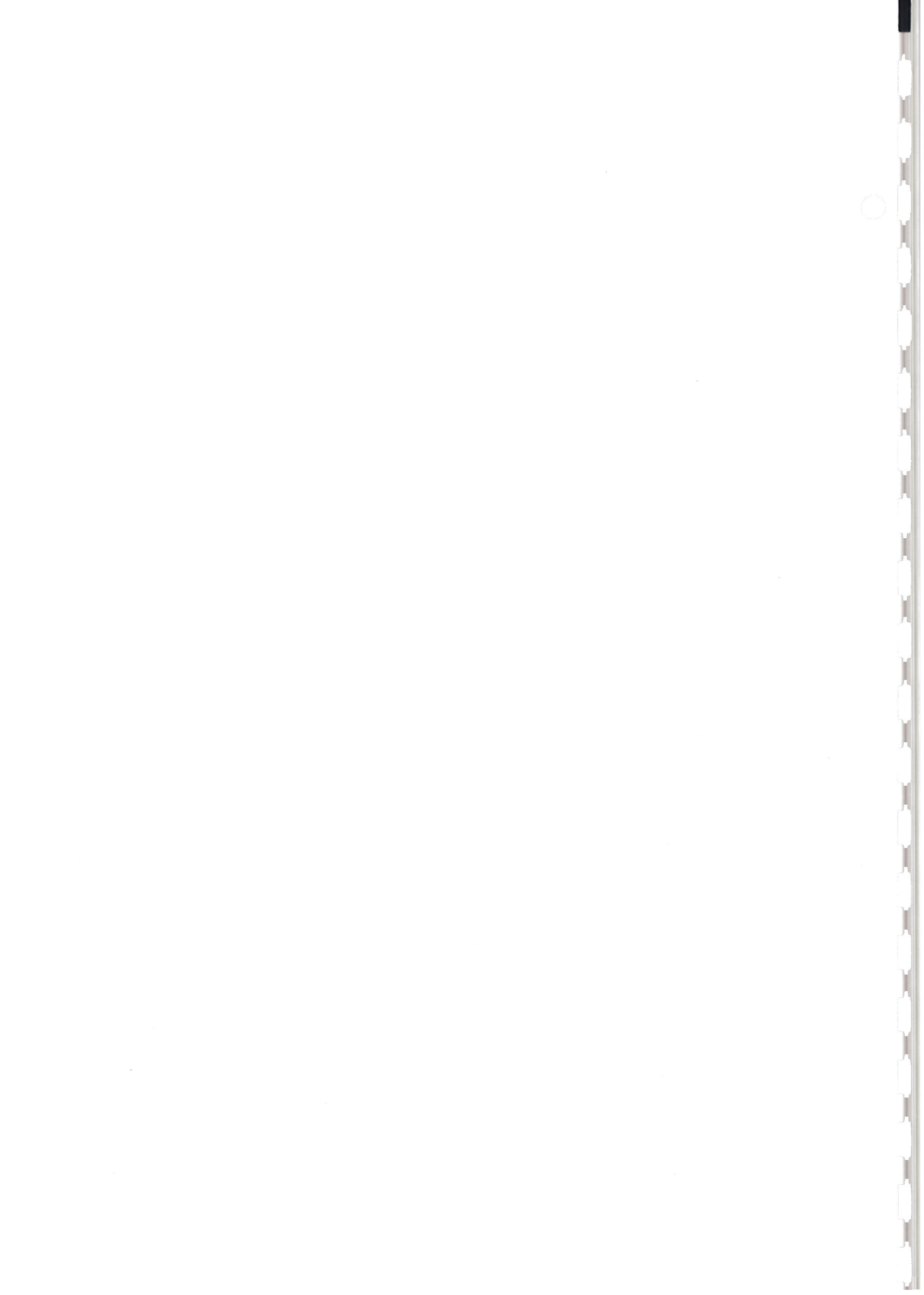
Date:

Reviewed By:

Date:

Approved By:

Date:





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	1,875,851,255.00	1,811,949,000.00
TOTAL		1,875,851,255.00	1,811,949,000.00

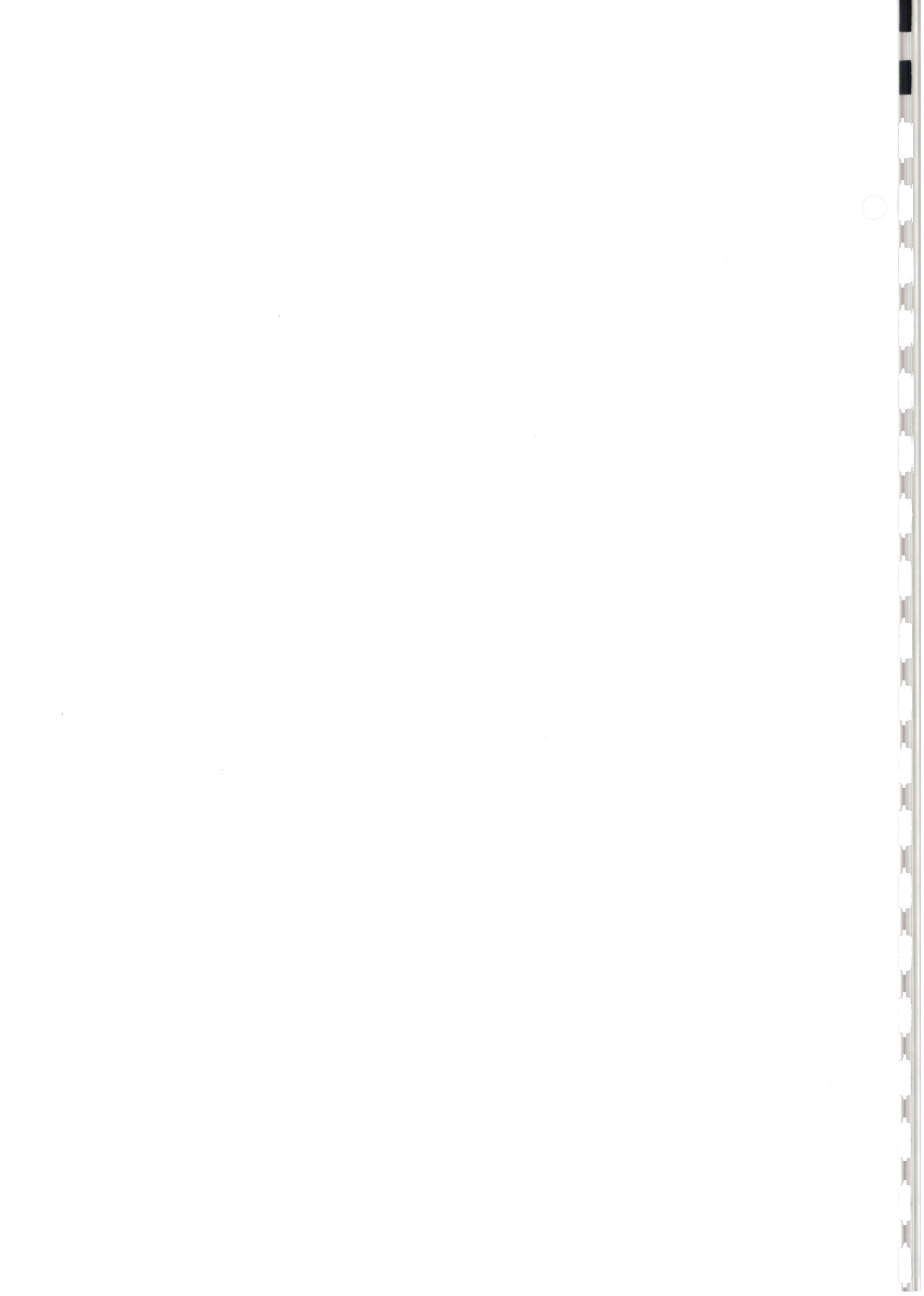
5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings



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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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



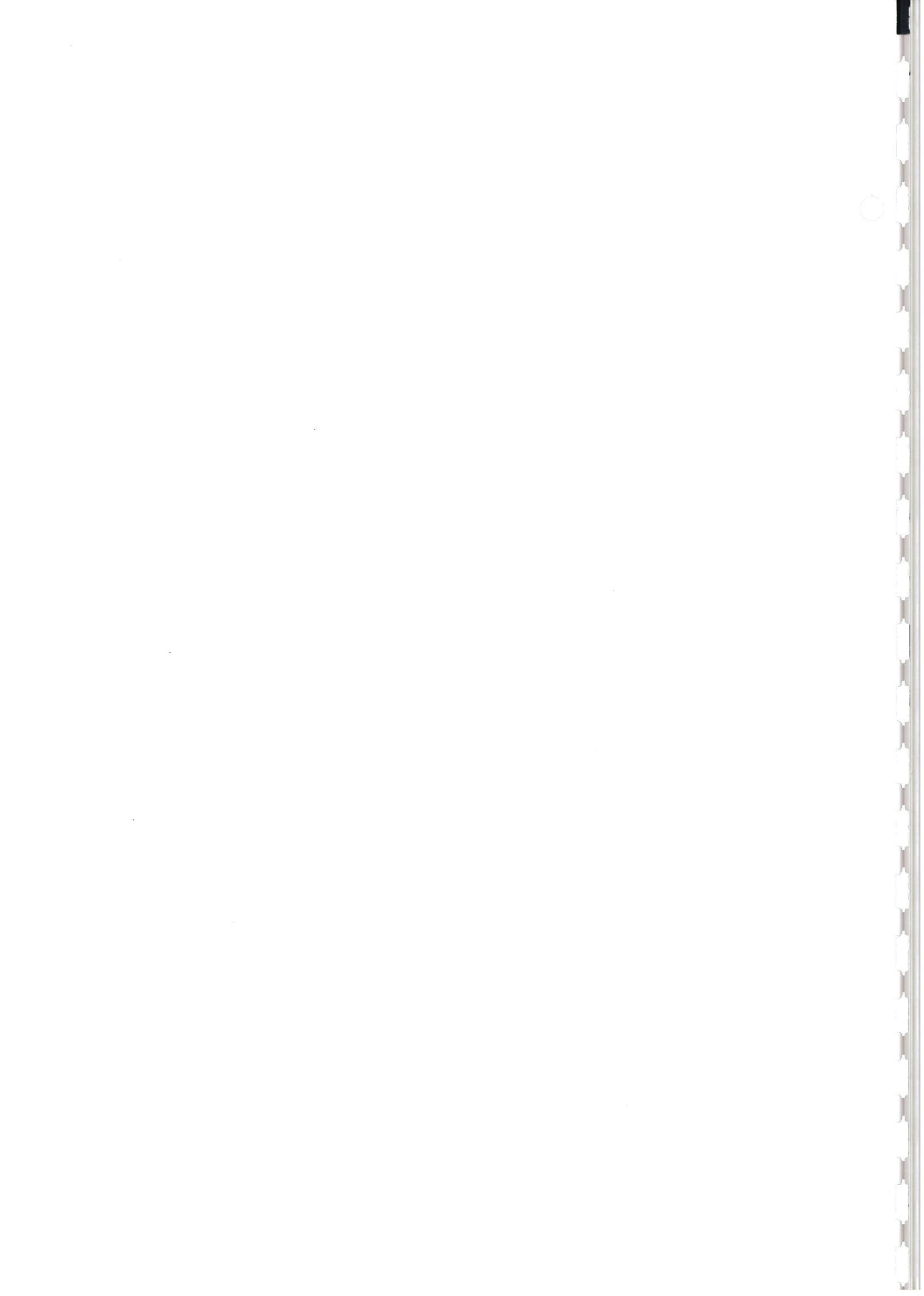
Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	3,000.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	860,026.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	863,026.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	507,967,200.35	512,538,402.70
Basic Wages - Temporary Employees	2110200	1,168,849.35	728,542.95
Personal Allowances paid as part of Salary	2110300	746,947,012.25	652,968,529.05
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		1,256,083,061.95	1,166,235,474.70

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	4,368,309.20	4,198,603.05
Communication, Supplies and Services	2210200	38,620,774.05	36,740,525.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	85,531,008.45	106,128,556.00
Foreign Travel and Subsistence, and other transportation costs	2210400	5,835,031.90	9,809,481.50
Printing, Advertising and Information Supplies and Services	2210500	4,124,336.50	7,640,989.50
Rentals of Produced Assets	2210600	140,461,920.80	126,610,485.60
Training Expenses	2210700	40,822,605.60	73,582,700.80
Hospitality Supplies and Servi	2210800	23,429,780.50	57,449,682.75
Insurance Costs	2210900	122,854,667.75	36,119,601.00
Specialised Materials and Supp	2211000	3,990,891.00	652,000.00
Office and General Supplies and Services	2211100	19,785,295.40	28,755,446.95
Fuel Oil and Lubricants	2211200	13,584,744.45	13,876,527.50
Other Operating Expenses	2211300	9,241,265.00	16,766,950.00
Routine Maintenance - Vehicles	2220100	14,449,508.90	12,844,447.35
Routine Maintenance - Other Assets	2220200	3,638,512.30	6,285,413.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		530,738,651.80	537,461,410.25

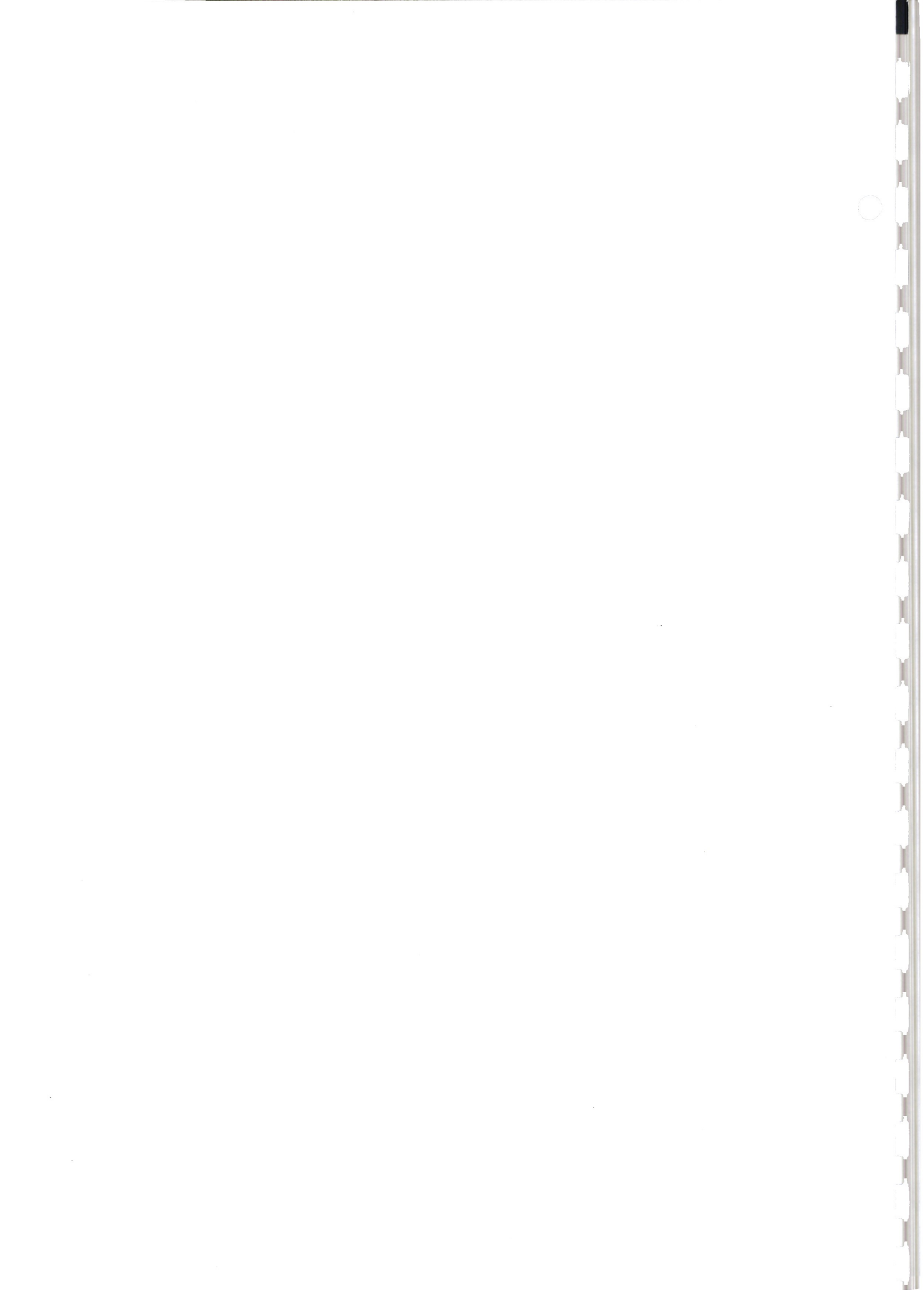
14 Subsidies

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

15 Transfers to Other Government Units

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

16 Other Grants and Transfers



Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	6,860,538.00	859,999.60
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		6,860,538.00	859,999.60

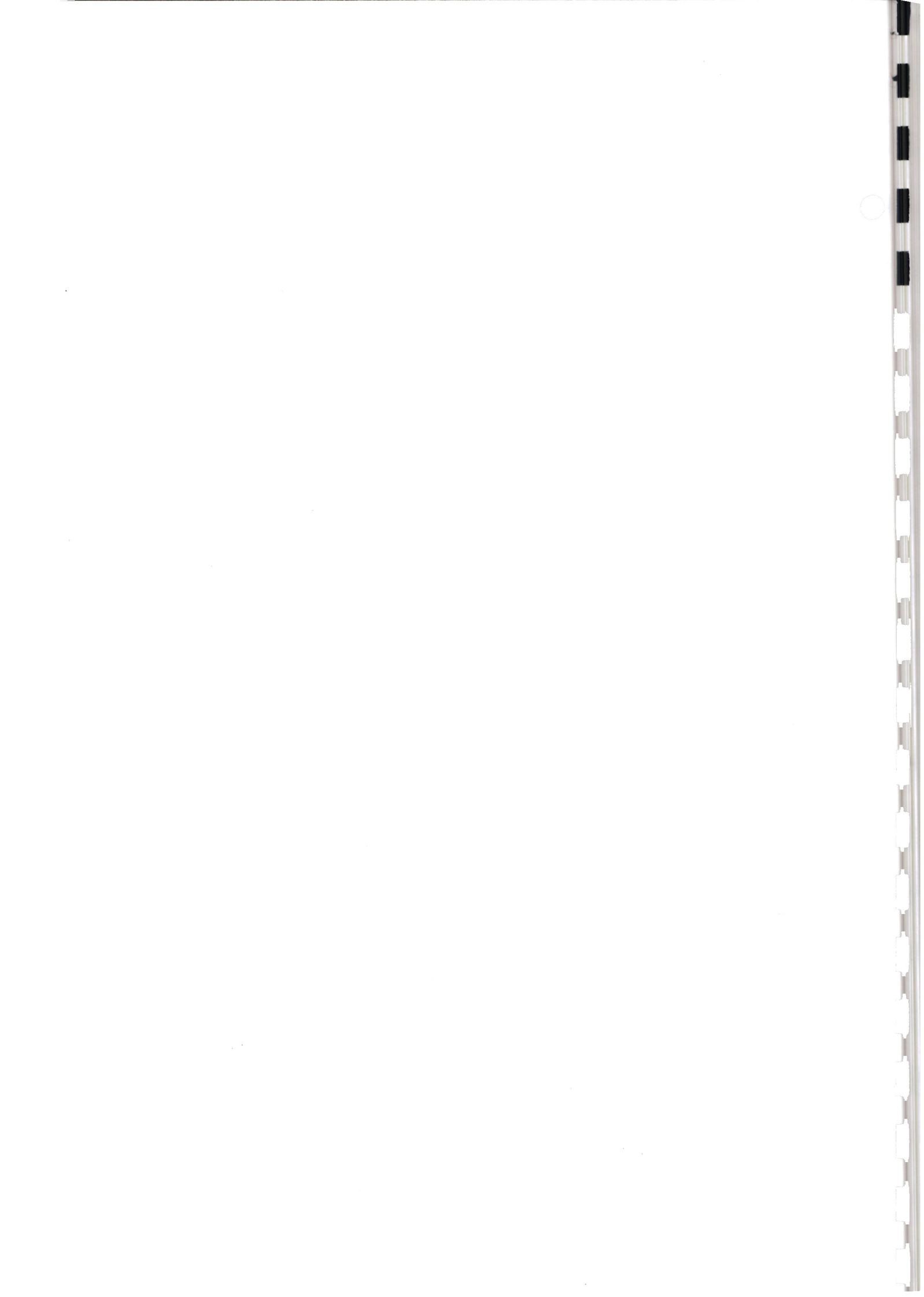
18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	4,218,984.00	853,810.25
Purchase of Specialised Plant, Equipment and Machinery	3111100	2,421,749.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	75,000,000.00	100,000,000.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		81,640,733.00	100,853,810.25

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing



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

21 Other payments

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

22A Bank Balances

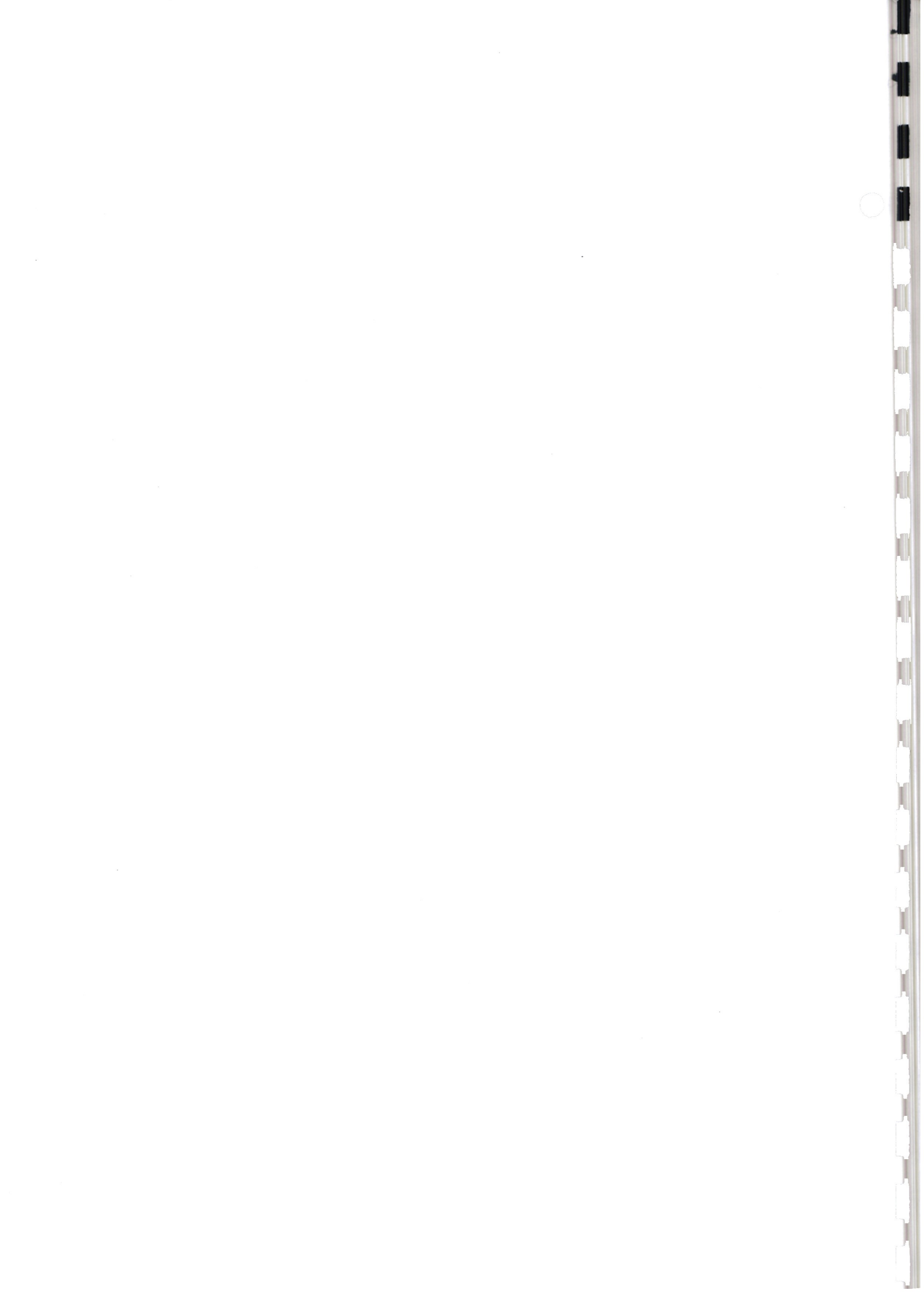
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	7,002,481.10	535,003.45
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	1,179,743.75	1,348,429.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		8,182,224.85	1,883,432.45

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	625,419.10	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		625,419.10	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	26,400.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	16,000.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00



Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		42,400.00	0.00

24. ACCOUNTS PAYABLE

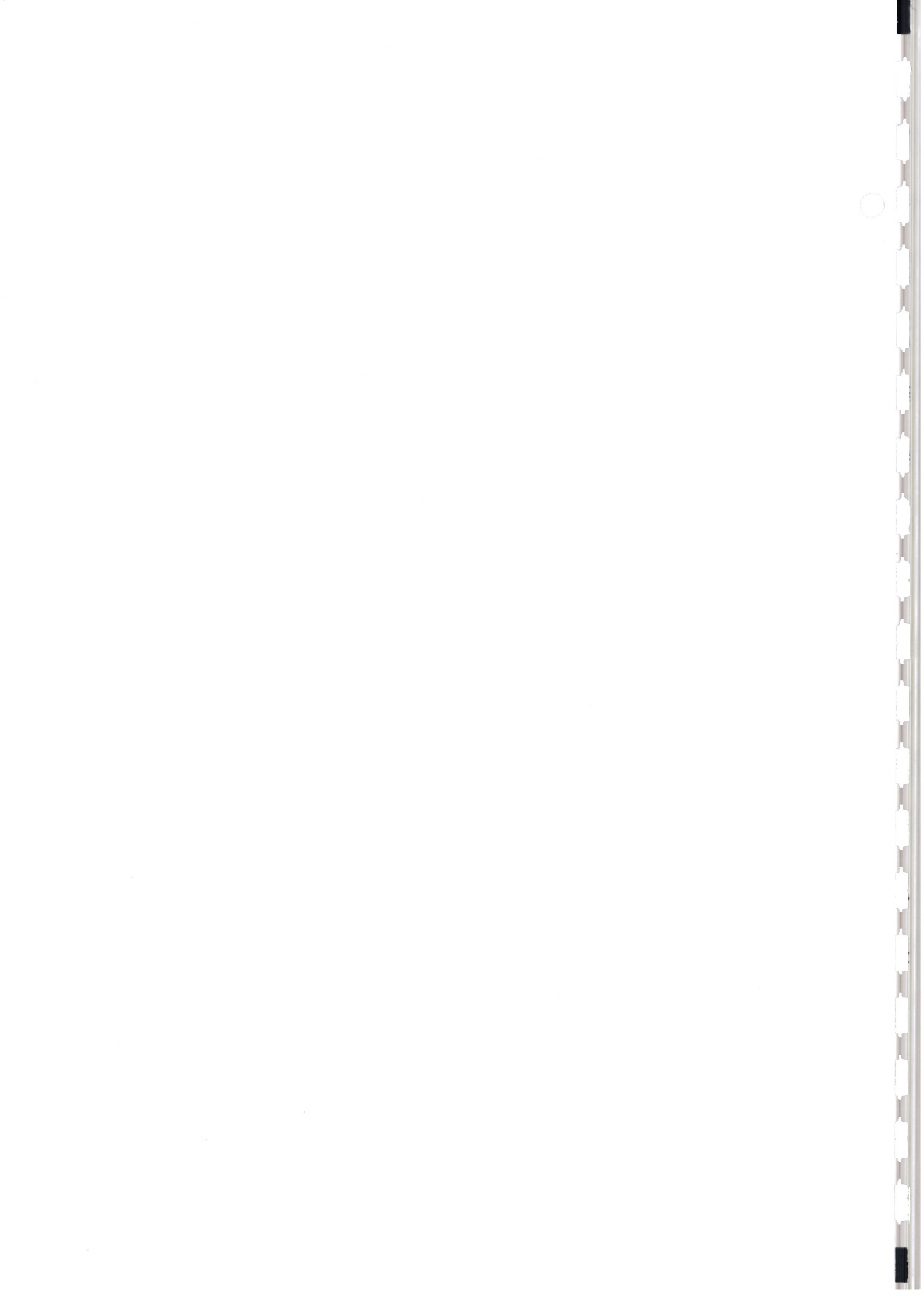
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	877,243.75	1,348,429.00
Deposits	7310000	302,500.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		1,179,743.75	1,348,429.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	1,883,432.45	4,451,970.00
Opening Balance Cash	22B	0.00	401.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	(28,000.00)
Opening Balance - Deposits	24	(1,348,429.00)	(1,869,834.00)
TOTAL		535,003.45	2,554,537.00

26. PRIOR YEAR ADJUSTMENTS

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





Budget Execution by Programme and Economic Classification

Entity: 1291-Directorate of Public Prosecutions

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0612000000		Public Prosecution Services	1,999,002,962.00	1,875,322,984.75	123,679,977.25
	2110000	Wages and Salary Contributions	1,297,280,000.00	1,256,083,061.95	41,196,938.05
	2210000	Goods and Services	555,582,375.00	512,650,630.60	42,931,744.40
	2220000	Routine Maintenance	24,043,583.00	18,088,021.20	5,955,561.80
	2710000	Social Security Benefits	6,860,538.00	6,860,538.00	0.00
	3110000	Acquisition of Fixed Capital Assets	15,236,466.00	6,640,733.00	8,595,733.00
	4110000	Domestic Lending and On-lending	100,000,000.00	75,000,000.00	25,000,000.00
		Grand Total	1,999,002,962.00	1,875,322,984.75	123,679,977.25

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

Prepared By: _____

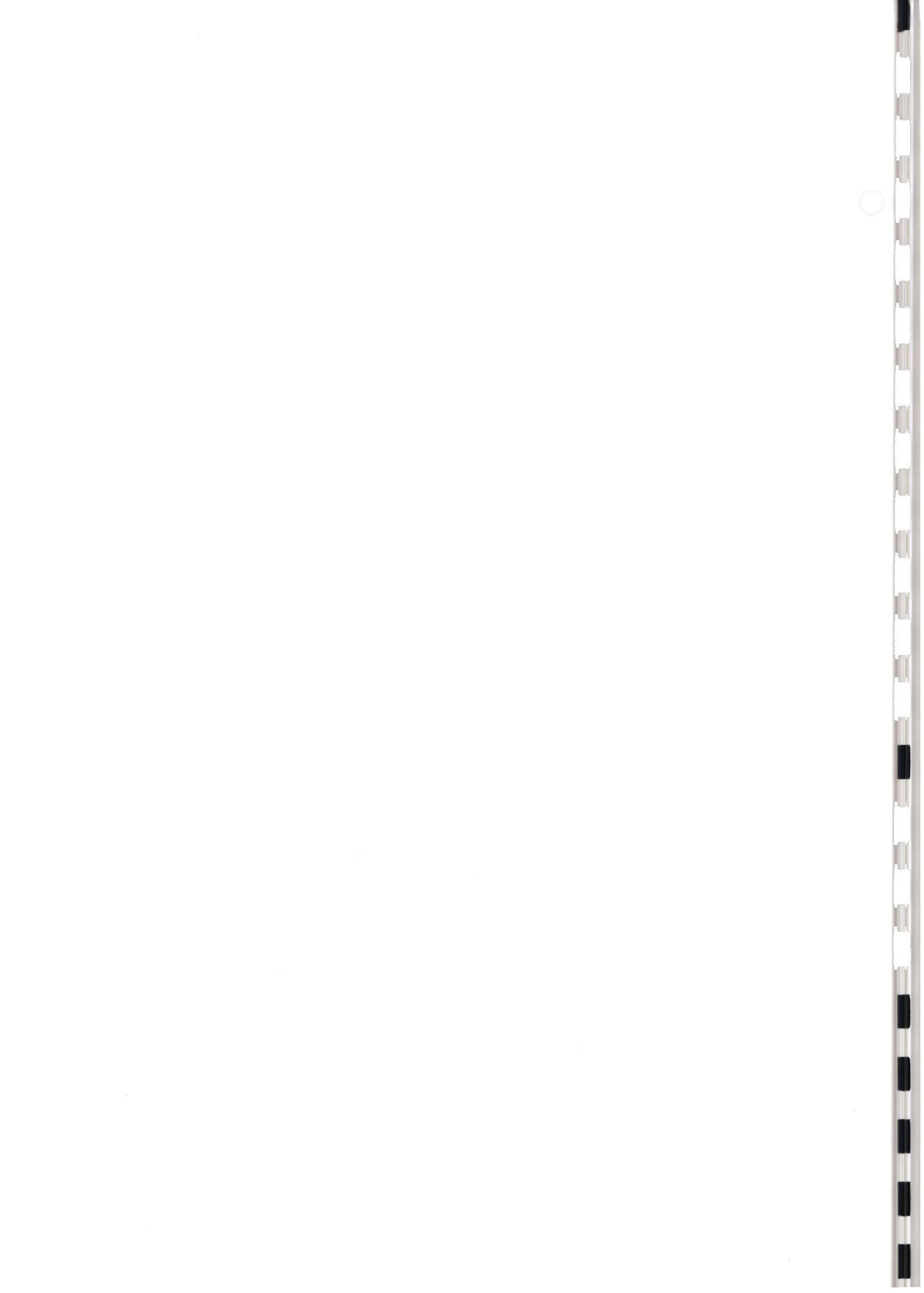
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes

Entity: 1291-Directorate of Public Prosecutions

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291000200		Public prosecutions - Field Services	928,077,628.00	908,108,632.10	19,968,995.90
	0612000000	Public Prosecution Services	928,077,628.00	908,108,632.10	19,968,995.90
1291000300		Offences Against the Persons Department	174,940,446.00	161,094,665.90	13,845,780.10
	0612000000	Public Prosecution Services	174,940,446.00	161,094,665.90	13,845,780.10
1291000400		Economic	116,321,187.00	106,743,060.90	9,578,126.10
	0612000000	Public Prosecution Services	116,321,187.00	106,743,060.90	9,578,126.10
1291000500		County Affairs and Regulatory Prosecutions Department	311,043,009.00	291,858,070.70	19,184,938.30
	0612000000	Public Prosecution Services	311,043,009.00	291,858,070.70	19,184,938.30
1291000600		Central Facilitation Services Department	464,060,192.00	400,842,455.15	63,217,736.85
	0612000000	Public Prosecution Services	464,060,192.00	400,842,455.15	63,217,736.85
1291000700			0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100100			0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100200		Busia ODPP Office	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100400		Wajir ODPP Office	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100500		Mandera ODPP Office	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100600		Turkana ODPP Office	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100700		Containerized Offices	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100800			0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291101000			4,560,500.00	6,676,100.00	(2,115,600.00)
	0612000000	Public Prosecution Services	4,560,500.00	6,676,100.00	(2,115,600.00)
1291101200			0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
		Grand Total	1,999,002,962.00	1,875,322,984.75	123,679,977.25

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Prepared By: _____

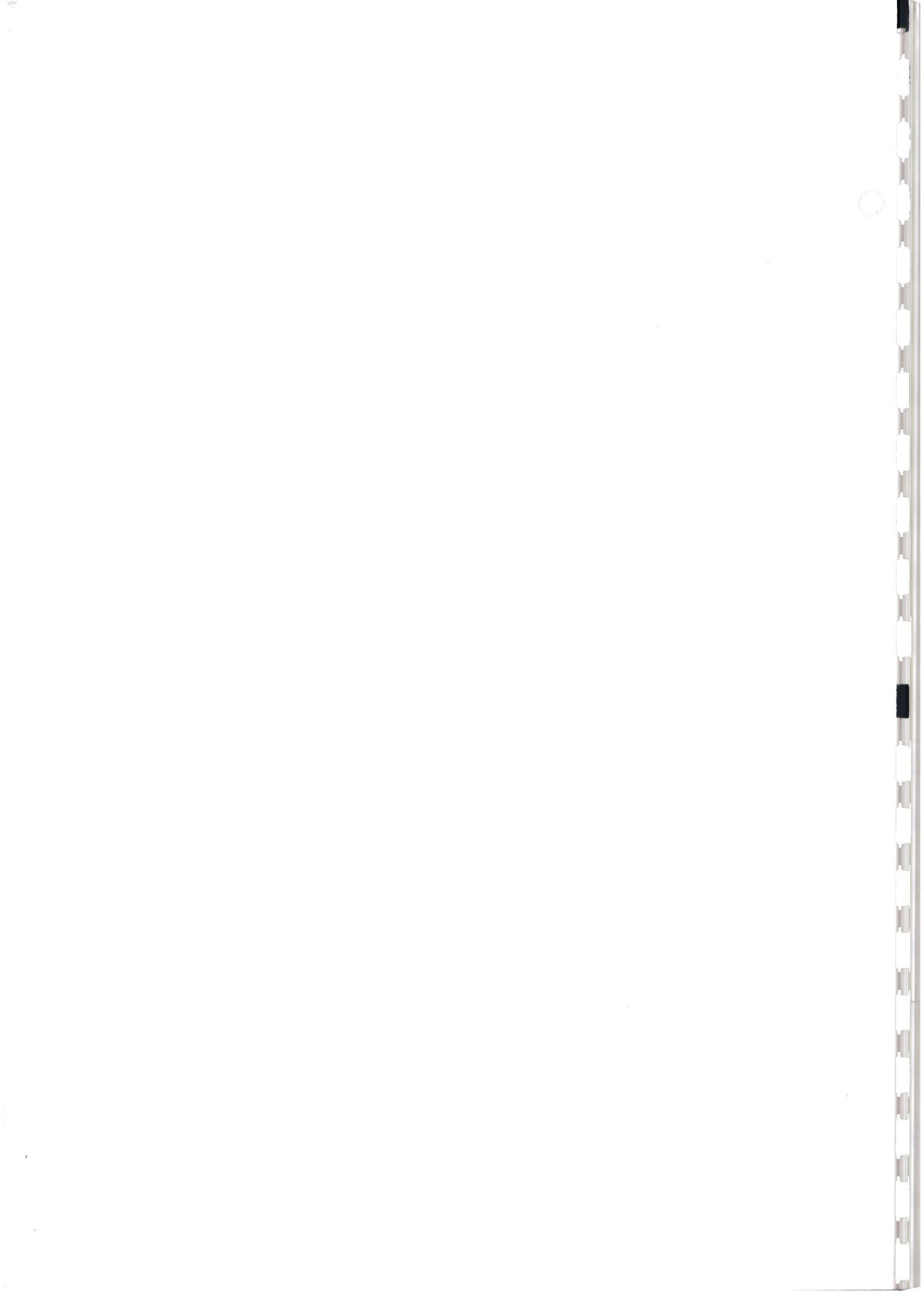
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes

Entity: 1291-Directorate of Public Prosecutions

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0612000000		Public Prosecution Services	1,999,002,962.00	1,875,322,984.75	123,679,977.25
	0612010000	Prosecution of criminal offences	1,534,942,770.00	1,474,480,529.60	60,462,240.40
	0612020000	Witnesses and victims of crime services	0.00	0.00	0.00
	0612030000	Penal and criminal law reform	0.00	0.00	0.00
	0612040000	Inter-agency cooperation	0.00	0.00	0.00
	0612050000	General Administration Planning and Support Services	464,060,192.00	400,842,455.15	63,217,736.85
		Grand Total	1,999,002,962.00	1,875,322,984.75	123,679,977.25

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

