

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
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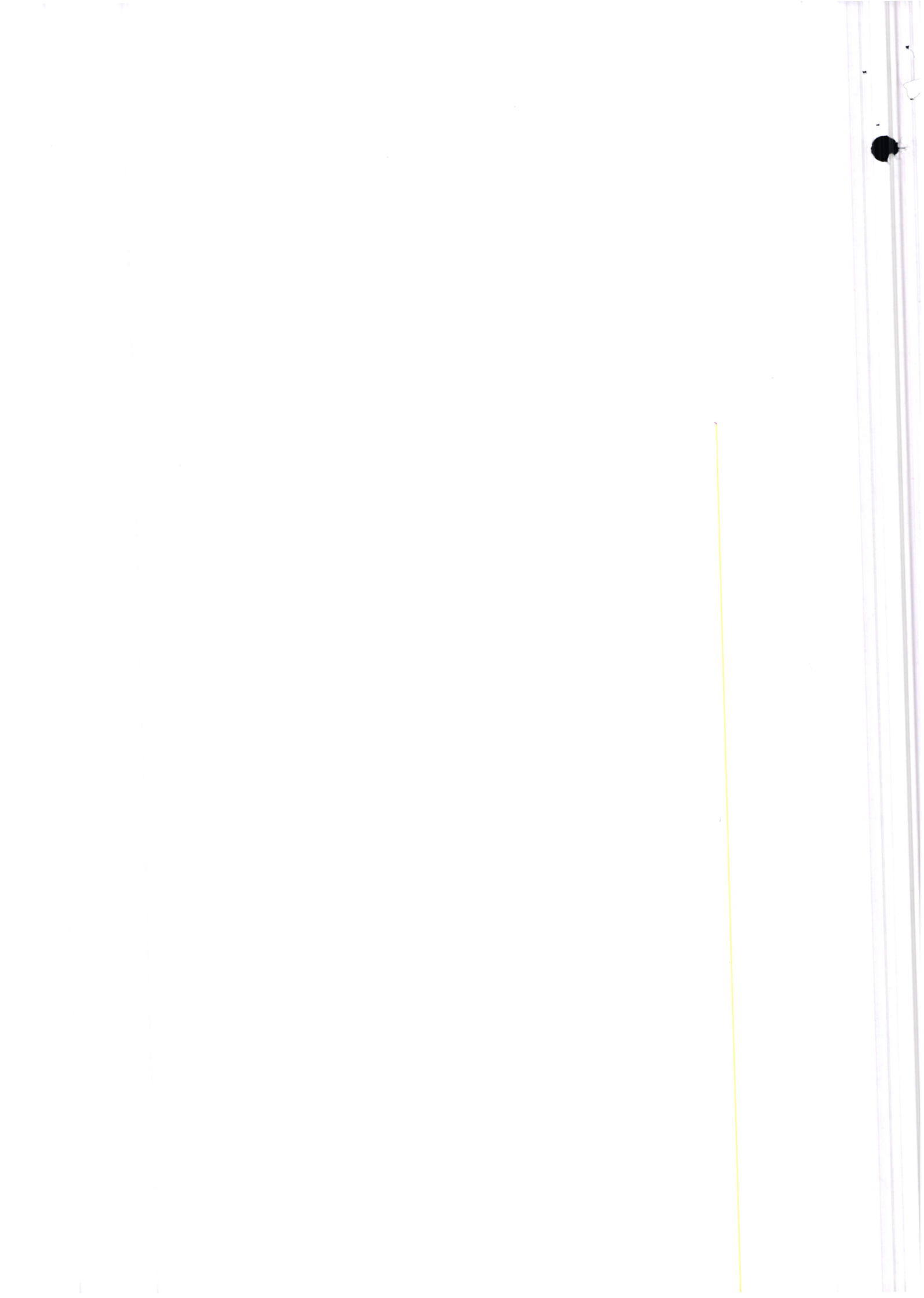
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THE AUDITOR-GENERAL

ON

**OFFICE OF THE DIRECTOR OF
PUBLIC PROSECUTIONS**

**FOR THE YEAR ENDED
30 JUNE, 2023**





OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

ODPP	Office of the Director of Public Prosecutions
DPP	Director of Public Prosecutions
SPP	Secretary, Public Prosecutions
PFM Act	Public Finance Management Act
PAC/PIC	Public Accounts Committee
PIC	Public Investments Committee
IPPD	Integrated Payroll and Personnel Database
MLA	Mutual Legal Assistance
OCM	Office of Change Management
HR	Human Resource
MOU	Memorandum of Understanding
CMS	Case Management System
ICT	Information Communication Technology
GoK	Government of Kenya
AIA	Annual Investment Allowance
LSK	The Law Society of Kenya
IPOA	Independent Policing Oversight Authority
CPA	Certified Public Accountant
CBS	Chief of the Order of the Burning Spear
EBS	Elder of the Order of the Burning Spear
OGW	Order of the Grand Warrior
PTI	Prosecution Training Institute
KPI	Key Performance Indicator
GHRIS	Government Human Resource Information System
IFMIS	Integrated Financial Management Information System
LAN	Local Area Network
UNFPA	United Nations Population Fund

2. Key Entity Information and Management

(a) Background information

The Office of the Director of Public Prosecutions (ODPP) is established under Article 157 of the Constitution of Kenya. The Office is mandated to exercise State powers of prosecution. It is empowered to institute and undertake criminal proceedings against any person before any court, other than a court martial, in respect of any offence alleged to have been committed.

The ODPP is an independent office and the DPP does not require consent from any person or authority in exercising his powers or functions as stipulated in Article 157 (10) of the Constitution. The ODPP strives to provide quality, impartial, effective and efficient prosecution services in Kenya. In this regard, the Office has established Offices in all the 47 counties and presence in all the 125 court stations in Kenya with its headquarters in Nairobi City. The ODPP has set-up nine regional offices to provide oversight and co-ordinate prosecution services in the counties.

Mandate and Functions of the ODPP

The mandate of the ODPP, as provided under Article 157 of the constitution of Kenya 2010, is to exercise State powers of prosecution and may:

- Institute and undertake criminal proceedings against any person before any court of law other than the court martial in respect to any offence alleged to have been committed by any person;
- Take over and continue with any criminal proceedings commenced in any court by any person or authority with the permission of the person or authority; and
- Discontinue, at any stage before judgment is delivered, any criminal proceedings with the permission of the court.

Further, the ODPP under Article 157 (6) has powers to direct the Inspector General of the National Police Service to investigate any information or allegation of criminal conduct and the Inspector General shall comply with any such direction.

Functions and powers of the DPP include (Section 5(4) of the ODPP Act):

- To promote appropriate standards of practice by public prosecutors, assistant prosecutors, and any other person exercising prosecutorial authority under this Act;
- To implement an effective prosecution mechanism so as to maintain the rule of law and contribute to fair and equitable criminal justice and the effective protection of citizens against crime;

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- To cooperate with the National Police Service, investigative agencies, the courts, the legal profession and other Government agencies or institutions so as to ensure the fairness and effectiveness of public prosecutions;
- To set the qualification for the appointment of prosecutors;
- To review a decision to prosecute, or not to prosecute, any criminal offence;
- To advise the State on all matters relating to the administration of criminal justice; and
- To do all such other things as are necessary or incidental to the performance of its functions under the Constitution, this Act or any other written law.

In ensuring that the Office delivers on its mandate, the DPP has regard to the public interest, the interest of the administration of justice and the need to prevent and avoid abuse of the legal process as enshrined under Article 157 (11) of the Constitution.

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 responsive prosecution service

1.2 Mission

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

1.3 Clarion Call

Mashtaka Yenye Haki na Usawa.

1.4 Core Values of the ODPP

The ODPP is guided by the national values of patriotism, national unity, sharing and devolution of power, the rule of law, democracy and participation of the people, human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized, good governance, integrity, transparency and accountability, sustainable development and the fundamental principles provided under the Constitution.

(b) Key Management

The office of the Director of Public Prosecutions Day –to-day management and operation is under the following key organs:

- i) Director of Public Prosecutions

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- ii) Secretary Public Prosecutions
- iii) Heads of Departments;

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Director of Public Prosecutions -Appointed on 25th September, 2023	Mr. Renson M.Ingonga
2	Director of Public Prosecutions - Exited on 14th June, 2023	Mr. Noordin Haji, CBS, OGW
3	Secretary, Public Prosecutions	Mrs. Dorcas Oduor, EBS, OGW
4	Deputy Director, Department Conventional and Related Crimes	Ms. Jacinta Nyamosi, OGW
5	Deputy Director, Department of Economic, International & Organized Crimes	MS. Grace Murungi, OGW
6	Deputy Director, Department of County Affairs and Prosecutions Services	Mr. Victor Mule OGW
7	Deputy Director, Inspectorate and Quality Assurance	Ms. Emily Kamau, OGW
8	Deputy Director, Prosecutions Training Institute	Mr. Alloys Kemo, OGW
9	Deputy Director, Department of Central Facilitation Services	Mr. Rashid Khator, OGW
10	Senior Principal Accountant, Head of Accounting Division	CPA. Zuwena Zainabu
11	Ag. Chief Finance Officer, Head of Finance Division	CPA. Kennedy Ndwiga

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(d) Fiduciary Oversight Arrangements

Provide a high-level description of the key fiduciary oversight arrangements covering;

- i) Advisory Board activities
- ii) Audit Committee activities
- iii) Budget Implementation Committee activities
- iv) Other Oversight Activities

(e) Entity Headquarters

i) Office of the Director of Public Prosecutions Headquarters

ODPP Building Ragati Road Upper Hill
P.O. Box 30701 00100
NAIROBI, KENYA
Telephone: Nairobi 2732090/2732240
Mobile: 0723202888/ 0787880580
Fax: 2243524/2251808
E-mail: info@odpp.go.ke
Website: www.odpp.go.ke

ii) Regional Offices

Region	Counties	Contact
Coast	Mombasa, Kwale, Kilifi, Tana River, Lamu and Taita Taveta	041-2222011
North Eastern	Garissa, Wajir, Mandera and Marsabit	046-2102362
Lower Eastern	Isiolo, Meru, Tharaka Nithi, Embu and Kitui	068-2231227
Central	Nyeri, Kirinyaga, Murang'a and Laikipia	061-2030698
Rift Valley	Nakuru, Nyandarua, Baringo, Narok, Kericho and Bomet	053-8008373
	Uasin Gishu, Samburu, Turkana, West Pokot, TransNzoia, ElgeyoMaraket and Nandi	053-2031781/053-2060110
Nyanza	Kisumu, Siaya, Homa Bay, Migori, Kisii and Nyamira	057-2024620
Western	Kakamega, Vihiga, Bungoma and Busia	056-31049
Nairobi	Nairobi, Machakos, Makueni, Kiambu and Kajiado	020-2732090

(f) Entity Bankers (all banks)

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Consolidated Bank of Kenya
Kenyatta Avenue Branch
Koinange Street
NAIROBI, KENYA

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. Statement of Governance

i) Key leadership structure

a) Advisory Board

The Advisory Board is established under section 16 and 17 of the Office of the Director Public Prosecutions' Act 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

b) ODPP Management Structure

Senior Management – Office of the Director of Public Prosecutions

Leadership Qualification and Profile

	<p>Mr. Renson M. Ingonga, OGW was appointed as the Director of Public Prosecutions (DPP) on the 25th September, 2023.</p> <p>As the Director of Public Prosecutions Mr. Ingonga, oversees all Prosecution functions which include: to institute, take over and continue or discontinue, with the leave of court, criminal proceedings against any person, before any court, other than a court martial, in respect to any offence alleged to have been committed.</p> <p>The Director of Public Prosecutions also has powers to direct the Inspector General of the National Police Service to investigate any information or allegation of criminal conduct.</p> <p>Education:</p> <p>Masters of Law (LLM), Governance and Democracy from University of Nairobi.</p> <p>Higher Diploma in Kenyan Law from School of Law.</p> <p>Bachelor of Laws (LLB) from University of Nairobi.</p>
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Mr. Renson M. Ingonga, OGW
Director of Public Prosecutions

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Mr. Noordin M. Haji, CBS, OGW
 Director of Public Prosecutions

Mr. Noordin M. Haji, CBS, OGW was appointed as the Director of Public Prosecutions (DPP) on the 28th March, 2018 and exited on 14th June, 2023.

As the Director of Public Prosecutions Mr. Haji, oversees all Prosecution functions which include: to institute, take over and continue or discontinue, with the leave of court, criminal proceedings against any person, before any court, other than a court martial, in respect to any offence alleged to have been committed.

The Director of Public Prosecutions also has powers to direct the Inspector General of the National Police Service to investigate any information or allegation of criminal conduct.

Education:

Masters of National Security Policy with Merit-
 Australian National University
 Post graduate Diploma in Law-Kenya School of Law





Mrs. Dorcas Oduor, EBS, OGW, SC
 Secretary, Public Prosecutions

Mrs. Dorcas Oduor, EBS, OGW, SC is the Secretary, Public Prosecutions appointed by the ODPP Advisory Board.

She is the Secretary to the Advisory Board and supports the DPP in the day to day running of the Office.

Education:

Master Degree in International Conflict Management
 Bachelor of Law LLB
 Postgraduate Diploma in Law- Kenya School of Law.

	<p>Mrs. Grace Murungi OGW Oversees the functions of the Department of Economic, Organized and International Crimes at the Office of the Director of Public Prosecutions</p> <p>Education: Bachelor of Law LL. B Postgraduate Diploma in Law- Kenya School of Law</p>
<p>Ms. Grace Murungi, OGW Deputy Director, Department of Economic, International & Organized crimes</p>	<p>Ms. Emily Kamau, OGW Oversees the functions of the department of Inspectorate and Quality Assurance (I&QA) in ODPP. She oversees implementation of best practices and undertakes monitoring and evaluation of prosecution services. She is also responsible for handling public complaints as well as developing/review of policies relating to quality assurance, best practices and public complaints.</p> <p>Education: Bachelor of Law LL. B Postgraduate Diploma in Law- Kenya School of Law</p>
 <p>Ms. Emily Kamau, OGW Deputy Director, Inspectorate and Quality Assurance (I&QA)</p>	

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Mr. Alloys Kemo OGW
Deputy Director, Prosecutions Training Institute

Mr. Alloys Kemo, OGW is the Deputy Director in charge of the Prosecution Training Institute. He oversees the administrative functions of the Institute for Continuous Training and capacity building of ODPP staff as well as key stakeholders.

Education

Bachelor of Law LL. B

Postgraduate Diploma in Law- Kenya School of Law



Ms Jacinta Nyamosi, OGW
Deputy Director, Conventional & Related Crimes

Ms Jacinta Nyamosi, OGW is the Deputy Director in charge of the Conventional and Related Offences. She oversees implementation of programmes and activities in the department efficient and effective delivery of the ODPP mandate.

Education

Bachelor of Law LL. B


Postgraduate Diploma in Law- Kenya School of Law



Mr. Victor Mule OGW is in charge of the department, Regions as well as ODPP County offices for implementation of programmes and offices. He oversees activities in the department, Regions as well as ODPP County offices for efficient and effective delivery of the ODPP mandate.

Education

Bachelor of Law LL. B

<p>Mr. Victor Mule OGW Deputy Director, County Affairs and Regional Prosecution Services</p>	<p>Postgraduate Diploma in Law- Kenya School of Law</p>
 <p>Mr. Rashid Khator, OGW Deputy Director Central Facilitation Services</p>	<p>Mr. Rashid Khator, OGW Deputy Director, Department of Central Facilitation Services. He oversees the administrative functions of the ODPP for efficient and effective delivery of the ODPP mandate.</p> <p>The administrative functions include Human Resource Management, Procurement, ICT infrastructure, Planning, Record Management and prudent utilization of financial resources.</p> <p>Education: Masters of Arts (Political Science) Bachelor of Arts (Political Science)</p>

ii) Management Committees established and their roles

There are various committees constituted in ODPP where members are drawn from selected operational areas of the office and have a wide range of skills and experience and each oversight on diverse activities.

The committees facilitate efficient decision making to the DPP in discharge of the mandate, duties and responsibilities.

a) High Level Management

The High-level management (HLM) committee is composed of Heads of department and selected key members appointed by the Director of Public Prosecutions (DPP) from various departments and divisions within ODPP.

The High-Level Management is responsible for overseeing and monitoring status of implementation of the ODPPs programmes and activities.

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b) Budget Implementation Committee

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

S/NO	NAME	DESIG.	POSITION	DEPARTMENT/DIV.
1.	Dorcas Oduor	SPP	Chair	SPPs Office
2.	Grace Murungi	DDPP	Ag. Chair	IE&OC
3.	Emily Kamau	DDPP	Member	IQA
4.	Jacinta Nyamosi	DDPP	Member	C&RC
5.	Harun Khator	DDCFS	Secretary	CFS
6.	Victor Mule	DDPP	Member	CA& RS
7.	Alloys Kemo	DDPP	Member	PTI
8.	Hesbon Otinga	PE	Member	Planning
9.	Lillian Obuo	Ag. DDPP	Member	ES
10.	Mediatrix Rapando	Ag. Head HR	Member	HRM
11.	Kennedy Ndwiga	DCFO	Secretariat	Finance
12.	Zuwena Zainabu	SPA	Secretariat	Accounts
13.	Reuben Ebei	ADSCM	Secretariat	Procurement

Budget Implementation Committee Activities

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

- Reviewing and consideration of the cash flow plans
- Reviewing the utilization of the cash limits and consideration of any changes as may be required;
- Reviewing the utilization of the donor funds voted for the Office.
- Advising the Director of Public Prosecutions on the challenges related to the budget implementation
- Reviewing and recommending reallocation of payments
- Reviewing and approval of submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the office and recommend actions to be taken
- Participation in sector working groups

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- Reviewing 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 30 th June 2023	Budget Implementation committee meetings				Total Attendance
	Qtr 1: 2022	Qtr 2 :2022	Qtr 3: 2023	Qtr 4: 2023	
Dorcas Oduor	x	√		√	2
Grace Murungi	√	√		√	3
Emily Kamau	√	√		√	3
Jacinta Nyamosi	√	√		√	3
Harun Khator	√	√		√	3
Victor Mule	x	√		√	2
Alloys Kemo	√	√		√	3
Hesbon Otinga	√	x		√	2
Lillian Obuo	√	x		x	1
Mediatrix Rapando	√	√		√	3
Kennedy Ndwiga	√	√		√	3
Zuwena Zainabu	√	√		√	3
Reuben Ebei	√	√		√	3

c) ODPP Human Resources Management Advisory Committee (ODPPHRAC)

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

S/No.	Name	Designation	Department/ Division	Role
1.	Dorcas Oduor, SC, EBS, OGW	Secretary Public Prosecutions	SPP	Chairperson

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S/No.	Name	Designation	Department/ Division	Role
2.	Mediatrix Rapando	Ag. Senior Assistant Director HRM	HRM Division	Secretary
3.	Rashid Khator, OGW	Deputy Director, Corporate Services	CFS	Alt. Chairperson
4.	Emily Kamau, OGW	Deputy Director of Public Prosecutions	IQA	Member
5.	Alloys Kemo, OGW	Deputy Director of Public Prosecutions	PTI	Member
6.	Grace Murungi, OGW	Deputy Director of Public Prosecutions	EIEC	Member
7.	Jacinta Nyamosi, OGW	Deputy Director of Public Prosecutions	OAP	Member
8.	Victor Mule, OGW	Deputy Director of Public Prosecutions	CARP	Member
9.	Mary Kathungu	Senior Assistant Director HRD	HRD Division	Member
10.	Lilian Obuo, OGW	Ag. Deputy Director of Public Prosecutions	ES	Member

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

The functions entail making recommendation to the DPP regarding: -

- Recruitment, selection and appointment
- Performance Management
- Promotions
- Confirmation in appointment
- Training and development
- Training impact assessment
- Management of skills inventory
- Establishment and complement control
- Payroll management
- Deployment
- Promotion of values and principles of public service
- Re-designation
- Disciplinary control
- Pension administration.

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 2023	Human Resource Management Advisory committee meetings				Total Attendance
	Qtr 1: 2022	Qtr 2 :2022	Qtr 3: 2023	Qtr 4: 2023	
Full attendance	4	3	3	2	12

d) ODPP Training Committee

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

1. Dorcas Oduor,EBS,OGW,SC - Chairperson
2. Rashid Khator, OGW - Alternate Chairperson
3. Alloys Kemo, OGW - Member
4. Mary Kathungu - Secretary
5. Emily Kamau, OGW - Member
6. Grace Murungi, OGW - DDPP
7. Jacinta Nyamosi, OGW - Member
8. Victor Mule, OGW - Member
9. Lilian Obuo, OGW - Member
10. Mediatrix Rapando - Member
11. Kennedy Ndwiga - Member
12. Solomon Kiawa - Alternate 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.

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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

Attendance for the FY ended 30 th June 2023	ODPP Training committee meetings										Total Attendance
	Qtr 1:2022		Qtr 2:2022		Qtr 3:2023				Qtr 4:2023		
	14/9	14/9	17/11	29/11	09/1	10/1	22/3	22/3	04/4	03/5	
Dorcas Oduor			√		√	√	√	√	√		6
Rashid Khator	√	√	√	√	√	√	√		√	√	9
Alloys Kemo	√	√	√	√	√	√	√	√	√		9
Mary Kathungu	√	√	√	√	√	√	√	√	√	√	10
Emily Kamau	√	√	√	√	√	√	√	√	√	√	10
Grace Murungi	√	√	√	√						√	5
Jacinta Nyamosi	√	√	√	√		√	√	√	√		8
Victor Mule	√	√	√			√					4
Lilian Obuo			√	√	√						3
Mediatrix Rapando			√	√	√	√	√	√	√		7
Kennedy Ndwiga	√	√	√	√	√						5

iii) Audit Committee

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

- i. The audit committee drives the assessment of the performance of the head of internal audit.
- ii. Oversight internal and external audit reports and recommendations after management response to ensure action is taken.
- iii. Puts 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

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- iv. The audit committee is responsible for communicating with the internal and external auditors.
- v. In its overseeing role, the committee should focus on: -
- The changing business environment;
 - Changing financial reporting requirement;
 - Audit findings, including comments on controls;
 - Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas;
 - Management response to specific audit recommendations.

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

S/no.	Name	Position	Organisation
1.	Mr. Abdirahman Abdillahi	Chair	
2.	Ms. Mercy Wambua	Member	LSK
3.	Mr. Maina Njoroge	Member	IPOA
4.	Edwina Magoha	Member	National Treasury Rep
5.	Irungu Houghton	Member	Amnesty International
6.	Mr. Paul Mbugua	Secretariat	ODPP

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 2023	Audit committee meetings				Total Attendance
	Qtr1: 2022	Qtr2: 2022	Qtr3: 2023	Qtr4: 2023	
1. Mr. Abdirahman Abdillahi				06.04.2023 11.05.2023	2
2. Ms. Mercy Wambua					0
3. Mr. Maina Njoroge				11.05.2023	1
4. Edwina Magoha				06.04.2023 11.05.2023	2
5. Irungu Houghton				06.04.2023 11.05.2023	2

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6. Mr. Paul Mbugua				06.04.2023 11.05.2023	2
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iv) Risk management, compliance, conflict of interest etc.

Risk management -Internal controls

The internal controls involve discussion and consideration of the following;

- Financial and budgetary reports on expenditure
- Budget implementation committee reports (BIC) on budget
- Annual Procurement plans, workplans and budgets
- Advisory board committees on HRM related issues
- Audit committee annual reports
- Management internal controls
- Donor control systems on funded projects
- E-filing and Uadilifu case management system

ODPP also follows and fully complies with circulars and regulations that include but not limited to;

- PPDA Act 2016 and PPDA regulations
- PFM Act 2015 and PFM regulations
- ODPP HR manual, April 2022 and PSC HR Manual, may 2016
- Internal audit reports and recommendations
- Internal Quality assurance (IQA) reports and recommendations
- Treasury, PSC and DPM circulars
- Controller of budget on expenditure returns
- Office of the Auditor General reports and recommendations
- Professional bodies e.g., KISM, ICPAK, LSK, IHRM
- Standard Tender Documents (STD) for procurement of work, goods and services
- Templates on financial and budget reporting
- Internal Manuals and policy documents e.g., transport, ICT, Organization structures, career progression.

In order to reduce Conflict of interest the office has in place the following;

- Inspectorate and Quality Assurance department
- Complaints and compliments division
- Malalamishi case review and complaints system

- HRAC advisory committee on disciplinary issues
- ODPP Code of Conduct and Ethics
- Declaration of conflict interest register

v) Training and development in governance for those in key leadership

To speed up progress towards attaining change initiatives through the incorporation a change management strategy and change agent network, ODPP established and operationalized the Office of Change Management (OCM). In partnership with the United Nations Office on Drugs and Crime (UNODC), the ODPP carried out various trainings targeting the ODPP leadership and the change committees. The trainings were aimed at sensitizing top management on the benefits of Servant Leadership and responsiveness to staff needs.

vi) Public Participation activities

To complement its mandate the ODPP carries out public outreach programmes and activities aimed at sensitizing the public on its mandate and as such increasing reach to the vulnerable communities as delivering justice to the people. During the year under review the office undertook various public outreach activities which include;

- Collaborating with the community for justice the ODPP held a community dialogue in Garissa, reviewing files and cases from local residents to ensure fair and just administration of justice for all.
- Sensitization of members of the Isiolo County Assembly
- Mombasa County outreach program in the fight against corruption.
- Validation workshops for various policies and guidelines developed by the ODPP. These validation workshops bring together various stakeholders to comment and give input to the policies before approval and implementation.
- MTEF budget public hearings. The ODPP participates in the MTEF budget public hearings which are key in informing the formulation of the National Budget.
- All for justice

The ODPP in collaboration with the Judiciary and the Kenya Prisons Services is implementing a project dubbed the ‘All for Justice’ initiative. The goal of the initiative was to decongest the prisons through expeditious disposal of cases by reducing the number of

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petty offenders in remand. Further, the initiative is aimed at informing policy and legal reforms within the criminal justice system

vii) Compliance with laws and regulations among others.

The ODPP has continued to comply with all applicable laws and statutory requirements. However due to the nature of the operation of the ODPP there are ongoing court cases being handled by Office of the Attorney General which might amount to contingent liabilities.

4. Statement by the Cabinet Secretary/Chairman Statement

The Office of the Director of Public Prosecutions is headed by the DPP

5. Statement by the Director of Public Prosecutions

The Office of the Director of Public Prosecutions (ODPP) is the constitutionally mandated prosecution authority in Kenya established under Article 157 of the Constitution and mandated to exercise State powers of prosecution and imbued with powers to, among other things, institute and undertake criminal proceedings against any person before any court (other than a court martial) in respect of any offence alleged to have been committed.

In undertaking criminal prosecution, the Office;

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

To execute its mandates, ODPP is guided by the Constitution of Kenya, various Prosecution Policies and the Code of Conduct and Ethics for Public Prosecutors among other rules that govern the exercise of prosecutorial discretion and conduct.

The ODPP has presence in all the 47 counties and 129 court stations in Kenya, with its headquarters in Nairobi. To ease administration, the office is further decentralized into nine (8) regional offices each headed by a Regional Head who is responsible for working with the courts and the investigative agencies to provide high quality prosecution services in their jurisdiction.

Nationally, the ODPP prosecutors deal with a wide range of cases spanning from the Magistrates to the Superior Courts.

The matters handled by the Office on a day to day revolves around five broad thematic areas: criminal trials litigation, appeals & applications proceedings, extraditions & MLA processing, advice files briefing, and complaints processing.

The performance of the Office is assessed on following parameters among them: caseload, conviction rates, success rate for criminal appeals and applications, conclusion rates and jurisprudential development.

1) Budget Performance

The ODPP has one programme namely; **“Public 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 impartial, effective and efficient prosecution service to all which are a critical element in the administration of justice

The programme is supported by one (1) sub-programme namely;

Sub Programme 1: Prosecution of criminal offences

The objective of the sub-programme is to 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.

During the period under the Office of the Director of Public Prosecutions was allocated a budget of KShs.**3,326,950,000** which was revised to KShs.**3,682,485,429** in the supplementary estimates to cater for the programme and the two sub-programmes. The Budget was made up of KShs.**3,670,350,000** for recurrent and KShs.**7,135,429** for development and Kshs.**5,000,000** Capital grants from International Organisation under development.

Utilization of the budgetary allocation over the review period was focused on discharging the ODPP mandate and deepening the ongoing transformation of the office into a Prosecution Service that is more responsive to the needs of Mwananchi.

Budget allocation and absorption

a) Recurrent Vs Development

S/No.	Sub-programme	APPROVED BUDGET	ACTUAL EXPENDITURE	Absorption rate
		(Kshs)	(Kshs)	
1	Recurrent	3,670,350,000	3,520,302,749	96%
2	Development	12,135,429	7,135,429	59%
	Total	3,682,485,429	3,527,438,178	96%

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b) Sub-programmes

S/No.	Sub-programme	APPROVED BUDGET (Kshs)	ACTUAL EXPENDITURE (Kshs)	Absorption rate
1.	Prosecution of Criminal offences	3,682,485,429	3,527,438,178	96%
	Total	3,682,485,429	3,527,438,178	96%

c) Delivery units

Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs		
Central Facilitation Services	742,141,170	650,385,908	91,755,262
Conventional Crimes	21,848,000	17,182,890	4,665,110
County Affairs	7,060,000	6,981,192	78,808
Economic & Organized Crimes	16,200,000	12,370,493	3,829,507
Executives Secretariat	216,135,360	199,372,504	16,762,856
Field Services	206,746,000	205,656,123	1,089,877
Inspectorate Services	5,778,000	3,494,894	2,283,106
PTI	76,535,010	58,202,930	18,332,080
Development	12,135,429	7,135,429	5,000,000
Personal emoluments	2,377,906,460	2,366,655,815	11,250,645
Total	3,682,485,429	3,527,438,178	155,047,251

a) Economic classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION		
	APPROVED BUDGET	ACTUAL EXPENDITURE
Economic Classification	2022/2023	2022/2023
Current Expenditure		
Compensation of Employees	2,377,906,460	2,366,655,815
Use of Goods and Services	1,237,163,540	1,113,370,844
Total Current exp.	3,615,070,000	3,480,026,659
Capital Expenditure		
Acquisition of Non-Financial Assets	17,415,429	17,411,519

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ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION		
	APPROVED BUDGET	ACTUAL EXPENDITURE
Economic Classification	2022/2023	2022/2023
Other Capital-Lending & on lending	50,000,000	30,000,000
Total Capital Exp.	67,415,429	47,411,519
Total Programme	3,682,485,429	3,527,438,178
Total Vote	3,682,485,429	3,527,438,178

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2023

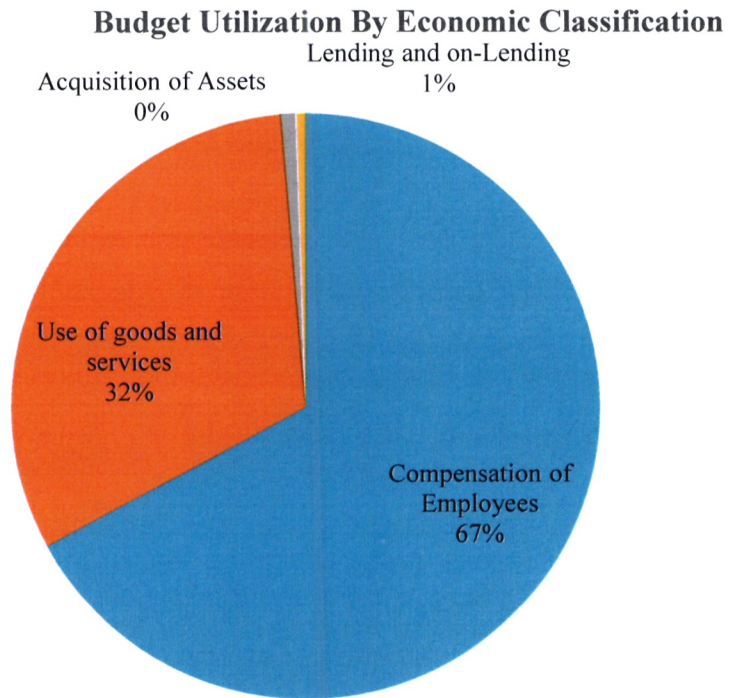
Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	3,682,485,429	3,527,831,915	154,653,514	96%
Total Payments	3,682,485,429	3,527,438,178	155,047,251	96%
Surplus for the Year	-	393,737		

Budget Utilisation

The ODPP spent **Kshs.3,527,438,178** against an approved budget of **Kshs: 3,682,485,429** representing an absorption of **96%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the table below:

	Approved Budget Allocation	Actual Payments	Variance	
Compensation of Employees	2,377,906,460	2,366,655,815	11,250,645	100%
Use of goods and services	1,237,163,540	1,113,370,844	123,792,696	90%
Lending and on-Lending	50,000,000	30,000,000	20,000,000	60%
Acquisition of Assets	17,415,429	17,411,519	266,090	100%
Total Payments	3,682,485,429	3,527,438,178	155,309,431	96%

Figure 1



Key achievements

During the reporting period the office was able to achieve a number of milestones that facilitated the office in improvement of operations and service delivery. The milestones include;

A. Policy Development and Implementation

(i) Implementation of Decision to Charge and Central Intake Policy

The Office is in the process of implementing the Decision to Charge and Central Intake Policy Guidelines, which has enhanced decision making by prosecutors across the country. This has enabled prosecutors to have a standard procedure on the application of the evidential and public interest tests and ensure uniformity on charges brought before court.

As a result, the guidelines have improved access to justice, strengthened the analysis of evidence, safeguarded the judicial system from abuse, reduced frivolous cases and chances of miscarriage of justice, and mitigated perceived unfair prosecutions.

(ii) Alternatives to Trials (Plea bargaining and Diversion)

In accordance with the Constitution, the Office is pursuing mechanisms of alternative dispute resolution. Towards this end, the Office adopted diversion policy and plea bargain as alternatives to trials.

These mechanisms have seen the speedy conclusion of cases and reduction of case backlog. In addition, the policies have enhanced the accountability of corporate bodies and encouraged cooperating witnesses to facilitate prosecution of organized crimes, corruption and terrorism cases.

(iii) Enhancement of the ODPP policy framework

The Office developed and implemented the following policies and frameworks geared towards equipping prosecutors with the requisite tools to strengthen service delivery and enhance access to justice:

- The ODPP Compendium on Electoral Justice;
- Inter-Agency Guidelines on Cooperation and Collaboration in the Investigation and Prosecution of Terrorism and Terrorism Financing;
- Rapid Reference Guide for the Prosecution of Sexual and Gender Based Violence;
- Rapid Reference Guide for the Prosecution of Offences under the Prevention of Torture Act;
- Police Accountability Case Digest; and
- Thought and Servant Leadership Framework.
- Code of conduct and ethics

B. Effective Election Preparedness

The ODPP developed strategies and policies in preparation for the 2022 General Elections.

These included:

1. Capacity building of the Hate Speech and Electoral Justice Division;
2. Establishment of the Election Preparedness Committee;
3. Review of ODPP's Election Policy Framework to best reflect jurisprudential developments in Electoral Justice;
4. Adoption of the use of an online, real-time data monitoring and crime mapping tool; and
5. The use of a 24-hour Call Centre to receive complaints and monitor elections countrywide.

The ODPP embraced the use of digital crime mapping tool on complaints received and offences committed during the 2022 General Election period. This enhanced real time data relay of election-related offences which allowed the Office to respond to complaints and election offences in a timely manner.

C. Fostering Organizational Effectiveness

i. Operationalization of the Office of Change Management

The Office established the Office of Change Management to implement change within the ODPP's professional culture. To operationalize OCM, the Office appointed Change Agents from all ODPP stations countrywide to facilitate the implementation of the ODPP's Change strategy. This strategy has deepened the ODPP's professional culture, transforming the Office into a 21st century, modern, prosecution service.

ii. Performance Management System

The Office automated its Performance Management and results measurement, which is intended to be integrated into the Uadilifu case management system thereby enhancing efficiency within the HR processes of the Office.

D. Staff Welfare and Well Being

During the reporting period, the Office operationalized the ODPP wellness centre, which enhanced staff access to medical care through physical and virtual consultations. The ODPP wellness centre also conducted mental health awareness clinics across the country.

E. Inter-agency collaboration and Cooperation.

The Office was involved in various international engagements such as hosting of the 4th Africa and Indian Ocean Regional Conference of the International Association of Prosecutors and the Extra- Ordinary General Meeting of the East African Association of Prosecutors; and participating in Heads of Prosecution Authorities’ Conference in London. Additionally, the Office signed a Memorandum of Understanding (MoU) with the Office of the Attorney

General of the Kingdom of Saudi Arabia to facilitate extensive cooperation in various areas including research and development, information sharing and periodic benchmark visits. The Office also entered into an MoU with the Office of the Attorney General of the Republic of Mozambique, which focused on enhancing efforts towards regional cooperation in counter-terrorism and money laundering.

The ODPP engages with criminal justice agencies through the National Council on the Administration of Justice, the Court Users Committees, Multi-Agency Task Teams and Regional and International Associations. Through these engagements, the Office entered into agreements with criminal justice practitioners to deepen inter-agency cooperation. These include:

- A Memorandum of Understanding with the Tri-Partite Task Force for the Investigation and Prosecution of Serious Human Rights Violations Committed by Police Officers;
- Memorandum of Understanding with the Independent Electoral and Boundaries Commission to enhance the Election Preparedness Strategies; and
- Memorandum of Understanding with the Witness Protection Agency for the Facilitation of Vulnerable Witnesses and Victims.

In 2022, the ODPP hosted the 4th Regional Conference of the International Association of Prosecutors for the African and Indian Ocean Region. The Conference, themed “Effective Mechanisms to Respond to Emerging Crimes and Transnational Organised Crime in Africa: Country Experiences and Challenges” sought to identify effective redress for the rapidly evolving and increasingly complex criminal landscape as a result of increased globalisation and digitisation.

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In 2023, the ODPP hosted the 16th Annual General Meeting and Conference of the APA. The Conference was themed, ‘Strengthening Coordination and Collaboration towards Effective Cross Border Prosecution of Transnational Organised Crime.’

F. Use of Technology to Enhance Prosecution Services

The Office enhanced its technological capacity through upgrading ICT network infrastructure in all the regional offices. Internet connectivity has also been deployed country wide using various technologies including Fiber, Microwave and LTE technologies. This enabled the rolling out the Uadilifu Case Management System to 21 county and sub county offices. This has enhanced efficiency in office processes hence timely delivery of prosecution services. There is need to equip and roll out the Uadilifu CMS to the remaining 104 ODPP offices to enhance uniformity in service delivery.

G. Prosecution Summary of Matters

The mandate of ODPP is to exercise state powers of prosecution and matters incidental thereto. The matters handled by the Office on a day to day revolve around five broad thematic areas: criminal trials, appeals & applications, handling of extraditions & Mutual Legal Assistance, advise on files and handling of complaints.

The Office performance is based on the following parameters: caseload, conviction rates, success rates, conclusion rates, jurisprudential development as well as prosecution of high impact cases. During the financial year under review, performance of the office is as indicated in the tables below;

i) Matters handled in 2022/2023

Description	2022/2023
Criminal Trials	274,810
Criminal Appeals	5,667
Criminal Applications	4,792
Extradition & MLA	33
Advice Files	5,844

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Description	2022/2023
Complaints	1,371
Total	292,512

ii) Number of Anti-Corruption and Economic Cases Filed in court from July 2022 to June 2023.

Year	Cases Files Registered in Court
2022/2023	6,713
Total Number of Cases	6,713

iii) Outcome and Conviction Rate of Concluded Anti-Corruption and Economic Cases during the period July 2022 to June 2023

Description	Total Number of Cases
Total Number of Cases Concluded	2,086
Conviction	998
Acquittal	308
Withdrawal	725
Consolidated	-
Conviction Rate	76%

iv) Number of appeals and applications handled during the 2022/2023 period

Case Type	New	Matters Handled
Appeals	5,358	7,321
Petitions	29	12
Constitutional Appeals	552	849
Judicial Reviews	909	960
Revisions	2,392	3412
Advisory Opinions	13	-
Miscellaneous Applications	4,304	5330
Total	13,557	17,884

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v) Outcome of the concluded appeals and applications

Outcome of Concluded Cases			
Case Type	Dismissed	Allowed	Withdrawn
Appeals	835	433	233
Petitions	6	7	17
Constitutional Petitions	93	53	49
Judicial Reviews	112	71	62
Revisions	345	547	116
Advisory Opinions	0	0	0
Miscellaneous Applications	576	737	245
Total	1967	1848	722

vi) Election related offences;

S/No.	Status	Number of cases
1.	Pending before court	55
2.	Acquittal	1
3.	Convictions	2
4.	Discharged	1
5.	Withdrawn	1
6.	Files Closed	9
7.	Pending Investigations	53
	Grand Total	122

2) Emerging Issues

There is need for a robust financial system to improve on efficiency in terms of Budget Commitment, payment processing and Reporting and monitoring due to increased volume of transactions and activities as the office grows.

3) Highlight of key risk management strategies

The Risk Management Policy, 2021 has been developed in the spirit of the implementation of the ODPP Strategic Plan 2016-2021 and the Excellence Charter 2020 – 2023, the latter envisaging the ODPP's strategic approach of Re-Casting, Re-Tooling and Re-Learning.

The Risk Management Policy 2021 outlines the objectives of the ODPP risk management strategy as well as the;

- Principles of risk management that will be adopted,
- Strategic framework for risk management,
- ODPP's approaches to risk management,
- Risk management process,
- Risk mitigation strategies,
- Risk reporting strategy,
- Risk monitoring and;
- Roles and responsibilities of the ODPP in the risk management process.

4) Implementation Challenges and recommended way forward

During the reporting period ODPP encountered a number of challenges and made an effort to mitigate them by putting in place the following strategies;

a. Inadequate ICT infrastructure and operational capacity

Following a needs assessment conducted by the Office, it was found that some ODPP stations did not have sufficient equipment and infrastructure necessary for the full digitisation of the Office's processes.

There is need for the Office to make timely ICT procurement that is based on a needs assessment of the different ODPP stations.

b. Inadequate human resource capacity

The current ODPP staff complement is 1,300 members which is far below the optimum staff establishment of 2,428. Additionally, the Office's current terms and conditions of service remain unattractive and less competitive in spite of the significant improvements over the last few years. Furthermore, the Office needs to improve on its succession management and career progression plan.

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There are critical external factors that call for enhancement of the human resource capacity. The Judiciary has in the recent past created new courts across the county. This requires the ODPP to deploy proportionate staff to those courts. Other than the new courts there are human resource capacity challenges in handling prosecutions in the existing courts where sometimes a prosecutor is forced to serve more than one court.

c. Inadequate funding

Inadequate funding has significantly hampered the operations of the Office. This has made it difficult for the Office to effectively facilitate and strengthen its operations across the country. The Office will continue to engage the National Treasury to enhance the budgetary allocation that would ensure adequate funds for efficient and effective service delivery.

d. Intimidation of witnesses and Victims

The Office is often confronted with instances of witness and victim intimidation and threats, especially in high profile cases. This frustrates case progression and impedes the delivery of justice.

The Office needs to continue sensitizing the public on the availability of witness and victim protection mechanisms.

e. Inaccessibility of mobile court Stations

ODPP staff have to regularly travel to remote areas as part of their duty to provide services to Mwananchi. The Office does not have resources to facilitate attendance of mobile courts. However, facilities and resources required include access to all-terrain motor vehicles; assigned security personnel during transit and attendance to mobile court stations in areas with insecurity, and inadequate subsistence allowances for staff during the mobile court sessions.

The Office will endeavour to engage the National Treasury to allocate funds to enable the Office to sufficiently facilitate staff to attend mobile courts. Additionally, the Office will engage the National Police Service to provide security for staff when travelling especially to areas with insecurity.



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DIRECTOR OF PUBLIC PROSECUTIONS / ACCOUNTING OFFICER
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

6. Statement of Performance Against Predetermined Objectives for the FY2022/23

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Ag. Director of Public Prosecutions when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The ODPP strives to maintain accountability, transparency, public confidence and quality control in all its operations with the overall aim of transforming the ODPP into a service which is more responsive to the citizen's needs.

During the period under review the ODPP transitioned from the old Strategic plan 2016 -2021 to a current plan referred to as the Excellence Charter 2020-23. The Charter is premised on six strategic commitments as outlined below;

1. Independence and Integrity
2. Lifelong Learning
3. Reshaping Prosecutions
4. Leadership
5. Organizational Effectiveness
6. Inter-Agency Networks

In seeking to achieve these commitments, the Office adopted three thematic approaches aimed at creating synergies that will seamlessly bring about an efficient, effective and accountable institution. These are:

- Re-casting: the Office envisaged a three Cs approach of Collaboration, Cooperation and Coordination to reshape how the ODPP operates.
- The Re-Tooling strategy focuses on strengthening and growing the existing ODPP infrastructure.
- The Re-Learning strategy focuses on equipping staff with requisite skills and capabilities necessary to deliver the ODPP mandate.

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i) Commitment 1: Independence and Integrity

The commitment is inherent in the exercise of the office constitutional and statutory powers, duties and responsibilities. To enhance independence and integrity, the Office has established an Inspectorate and Quality Assurance Department, MoUs with Investigative Agencies to clarify operational relationships, Guidelines on independent prosecutorial decision making and the exercise of discretion and development of Ethical Behaviour Guidelines. The commitment, is also entrenched among the seven core values and the foundation stone of the ODPP

ii) Commitment 2: Lifelong Learning

The 21st Century prosecution service depends on highly trained and adaptable workforce. It is therefore important to re-engineer ODPP operations by equipping staff with the requisite skills and capabilities for delivery of our mandate within a global context. To enhance the capacity of the ODPP to deliver on its mandate, the Office established a Prosecutions Training Institute whose functions will include;

- Developing and implementing policy on equitable access to learning and development opportunities for all ODPP staff
- Training of prosecutors exercising delegated prosecutorial authority
- Professional exchange programs
- Enhancement of regional initiatives in collaboration with established educational and training partners
- Training other criminal justice agencies
- Talent management strategy

iii) Commitment 3: Reshaping Prosecutions

The ODPP recognizes the need to change prosecutions from the traditional approach. To achieve this the office intends to proactively take up the challenge to modernize the prosecution service so that it is responsive to the needs of the community and meets international best practices, carry out its duties without fear or favour and all decisions guided by professionalism and integrity. In order to realize this commitment, the office intend to carry out the following initiatives among others;

- Institutionalization of prosecution guided investigations
- Institutionalization of case preparation
- Embracing community dialogue

- Proposing criminal law reforms
- Entrenching the use of alternatives to prosecution

iv) Commitment 4: Leadership

The ODPP is a progressive organization and needs leadership skills at all levels. The Office attracts staff with diverse skills, levels of experience and talents which if identified and well managed will supplement and develop leadership at every level in the organization. The Office has and continuously identifies leaders, who will encourage innovation and inspire others to perform and acquire new levels of understanding and leadership skills through leadership mentoring initiatives.

v) Commitment 5: Organizational Effectiveness

A 21st century prosecution service requires adherence to critical components of understanding organizational effectiveness. The Office has adopted an effective communication, a flexible and responsive organizational structure, robust processes & procedures, focus on the delivery of quality prosecution service, effective performance management and monitoring and evaluation. The Office therefore commits to strengthen and enhance the existing infrastructure.

vi) Commitment 6: Inter-Agency Networks

The ODPP will reshape its operations to create synergies through cooperation, coordination and collaboration; strengthen multi-disciplinary working relationship and develop relationships with our stakeholders. Further, work seamlessly to bring about an efficient, effective and accountable institution that is critical within the criminal justice system. The Office has so far developed a stakeholder management strategy, donor coordination strategy and enhanced linkages with professional and leadership networks. The office continues to cooperate and collaborate with development partners and collaboration networks in its quest to foster delivery of prosecution services.

A three-pronged approach of Recasting, Retooling and Relearning has been adopted in the implementation of the Charter. Under the Re-Casting strategy, the ODPP embraces a 3C approach of Collaboration, Cooperation and Coordination with both internal and external IAs in the criminal justice sector. The Re-Tooling strategy focuses on strengthening and growing the existing ODPP

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infrastructure. The Re-Learning strategy focuses on equipping staff with requisite skills and capabilities necessary to deliver the ODPP mandate.

Progress on the attainment of Strategic Objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement

To effectively execute its mandate, the Office has organized its prosecutorial functions into five broad thematic areas: criminal litigation, appeals & applications proceedings, extraditions & MLA processing, advice files briefing, and complaints processing. Interagency co-operation, collaboration and co-ordination are a key consideration while undertaking the above role. The performance of the Office is assessed on six major parameters: caseload¹, conviction rate, success rate, conclusion rate, jurisprudential development and prosecution of high impact cases.

Below we provide the progress on attaining the stated objectives:

Sub programme I: Prosecutions of Criminal offences

Strategic Objective	Outcome	Indicator	Performance in 2022/23	Comments
1. To deliver quality prosecution services	Maintenance of high prosecution standards to achieve independent, fair and effective prosecutions	% of investigative files reviewed and decision to charge made	100	Target achieved
		% rate of prosecutable cases filed in court	100	Target achieved
		No. of criminal cases litigated	292,512	Target not achieved because of heavy workload on the prosecutors
		No. of corruption and major economic cases litigated	6,266	

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Strategic Objective	Outcome	Indicator	Performance in 2022/23	Comments
		Overall Conviction rate	91	Target achieved
		Corruption cases Conviction rate	85	
		Success rate on applications and appeals	52	
	Legal advisory services	% of investigative files advised within set timelines	100	Target achieved
		No. of investigative files advised	3,962	Target achieved
		% of public complaints processed within 14 days	100	Target achieved
		No. of public complaints processed	1371	The number of complainants dropped due to the implementation of the decision to charge
	Witness and victim facilitation	% of qualified witnesses facilitated to attend court	100	Target achieved
2. To enhance the capacity of ODPP to deliver on its mandate	Professionalized prosecutions service	No. of Agencies gazetted to exercise delegated prosecutions powers.	2	
		No. of policies and guidelines reviewed and developed.	9	Target achieved with support from external partners
		No. of inter-agency fora convened.	5	

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Strategic Objective	Outcome	Indicator	Performance in 2022/23	Comments
	Prosecution training services	No. of staff trained in various skills and competencies	331	Underachieved due to budgetary constraints
		% completion of PTI Moot Court	90	Target achieved
	Prosecution Quality Assurance	% of prosecution related complaints on misconduct addressed within set timeline	100	Target achieved
		No. of Inspection and Quality assurance reports	4	Target achieved

Strategic Objective	Outcome	Indicator	Performance in 2022/23	Comments
3. To modernize ODPP Processes and Procedures	Improved delivery of prosecution services	% of Automation of ODPP processes	80	Roll – out of Uadilifu case management system
		Number of staff recruited	-	
		% achievement of optimal staffing levels	54	Optimal 2428 In-post: 1300
		% Completion of ODPP Headquarters refurbished	100	Target achieved
	Database on FGM cases established	% of database on FGM cases updated	100	Target achieved

7. Management Discussion and Analysis

Operational and financial performance for the last three-year period

Program me	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Programme Name: Public Prosecution Services									
Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions									
	Public prosecution service	% of investigative files reviewed and decision to charge made	100	100	100	100	100	100	Target achieved
		% of prosecutable cases filed in court	100	100	100	100	100	100	Target achieved
		No. of criminal cases litigated	350,000	375,000	350,000	448,762	293,404	292,512	Target not achieved because of heavy workload on the prosecutors
		Overall conviction rate	93	93	90	93.31	91.17	92.02	Target achieved
		Success rate in appeals and applications	60	60	60	50.9	58.14	52	
		Database on FGM cases	% of database on	100	100	100	100	100	100

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Program me	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Programme Name: Public Prosecution Services									
Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions									
		FGM cases updated							
	Prosecution quality assurance	% of prosecution related complaints on misconduct addressed within 14 days	-	100	100	-	100	100	Target achieved
		No. of investigations on professional misconduct by ODPP staff	-	4		-	4		Target achieved
	Legal advisory service	% of investigative files advised within 14 days	100	100	100	90	100	100	Target achieved
		No. of investigative files advised	4,000	5,000	5,500	7,843	7,587	5,844	Target achieved
		% of public complaints processed within 14 days	100	100	100	100	100	100	Target achieved

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Program me	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Programme Name: Public Prosecution Services									
Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions									
		No. of public complaints processed	3,500	3,500	2,000	3,546	2,407	1,371	The number of complainants dropped due to the implementation of the decision to charge
	Delegated prosecutions powers	No. of Agencies gazetted to exercise delegated prosecutions powers.	10	3	2	1	1	2	
		No. of Officers gazetted	10	15		7	7		All agencies had been degazetted
	Witness facilitation services	% of eligible witnesses facilitated to attend court	100	100	100	100	100	100	Target achieved
	Legal framework and policy	No. of policies, guidelines, SOPs and MOUs	4	4	10	6	5	9	Target achieved with support from

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Program me	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Programme Name: Public Prosecution Services									
Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions									
		reviewed and developed							external partners
	Statutory Reports	No. of statutory reports submitted	-	-	4	-	-	2	Target not achieved due to transition of the DPP
	Specialized prosecution services.	No. of specialized thematic units established	5	3	3	2	3	1	Target achieved (Anti-Money Laundering and Asset Forfeiture)
	Roll out of Uadilifu Case Management system	No. of ODPF offices with Uadilifu Case Management system in place	-	-	125	-	-	21	Inadequate budgetary allocation
	Prosecution training services	No. of staff trained in various skills and competencies	500	500	500	993	331	173	Underachieved due to budgetary constraints

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Program me	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Programme Name: Public Prosecution Services									
Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions									
		% completion of PTI (moot court) construction	30	40	100	19	85	90	Target Achieved
	Admin Block & lecture halls Refurbished	% Completion rate	-	-	40	-	-	100	Target achieved
Sub Programme II: General Administration Planning and support services	Corporate services	% budget utilization	100	100	100	96	99	96	An improvement from the previous year
		% implementation of procurement plan	100	100	100	92	95	95	Delay in Release of funds
		% automation of ODPP Processes	60	60	60	52	58	20	Uadilifu case management system
		% Achievement of optimal staffing levels	-	50		-	54		Target achieved

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Program me	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Programme Name: Public Prosecution Services									
Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions									
	ODPP offices refurbished	% completion of refurbishment of ODPP offices	-	30		-	30		Target achieved

Analysis of Financial performance

i) Recurrent Expenditure (Kshs Millions)

Vote and Vote Details	Economic Classification	Approved Budget Allocation			Actual Expenditure		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
1291 - ODPP		3,281	3,325.9	3,670.35	3,138	3,306	3,520.70
	Gross	3,281	3,325.9	3,670.35	3,138	3,306	3,520.70
	AIA	-	-	-	-	-	-
	NET	3,281	3,325.9	3,670.35	3,138	3,306	3,520.70
	Compensation to Employees	1,846	2,333	2,377.91	1,827	2,280	2,366.66
	Transfers	-	-	-	-	-	-
	Other Recurrent	1,435	993	1,292.44	1,311	1,026	1,154.04
	Insurance	234.3	278.3	346.7	230.1	250	333.38
	Utilities	9.50	9.50	12.8	8.30	9.20	11.94
	Rent	237.30	237.30	228	228	232	200.98
	Contracted Professional (Guards & Cleaners)	48.90	48.90	17.6	43.70	67.00	5.36
	Others	905.00	419.00	687.34	800.90	467.80	602.38

ii) Development Expenditure (Kshs. Millions)

Vote and Details		Approved Budget Allocation			Actual Expenditure		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
1291 - ODPP		49	150	12.135	22.9	117	7.135
	Gross	49	150	12.135	22.9	117	7.135
	GOK	45	146.5	7.135	18.9	114.9	7.135

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	Loans	0	0	0	0	0	-
	Grants	4	3.5	5	3	2.3	-
	Local AIA	-	-	-	-	-	-

iii) Programme Expenditure by Economic Classification

Analysis of Programme/Sub-Programme Expenditure Analysis (Kshs. Millions)

ANALYSIS OF PROGRAMME EXPENDITURE						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Programme: Public Prosecutions Services						
Sub-Programme: 1. Prosecutions of Criminal offences	2,359	2,633.6	3,682.5	2,227	2,582	3,527.44
Sub-Programme: 2 General Administration Planning and support services	971	842.4	-	933	841	-
Total Programme	3,330	3,476	3,682.5	3,160	3,423	3,527.44
Total Vote	3,330	3,476	3,682.5	3,160	3,423	3,527.44

Programme Expenditure Analysis by Economic Classification (Kshs. Millions)

	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Programme I: Public Prosecutions Services						
Current Expenditure	3,281	3,326	3,670.35	3,138	3,306	3,520.30
Compensation of Employees	1,846	2,333	2,377.91	1,827	2,317	2,366.66
Use of Goods and Services	1,021	651	1,245	975.5	649	1,113.37
Grants and other Transfers	-	-	-	-	-	-

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Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Other Recurrent	414.5	342	47.44	353.5	340	40.27
Capital Expenditure	49	150	12.135	22.9	117	7.135
Acquisition of Non-Financial Assets	45	146.5	7.135	18.9	114.9	7.135
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	4	3	5	4	2.3	-
Total Programme	3,330	3,476	3,682	3,161	3,423	3,527.44
Total Vote	3,330	3,476	3,682.48	3,161	3,423	3,527.44

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i) Analysis of Performance of Projects.

Project code & project title	Est Cost of project(financing)		Timeline		FY 2020/21			FY 2021/22			FY 2022/23						
	Total Est Cost of Project (a)	GO K Financed	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign budget	Cumulative Expenditure at 30 th June 2021	Completion stage as at 30 th June 2021 (%)	Approved GOK Budget	Approved Foreign budget	Cumulative Expenditure as at 30 th June 2022	Completion stage as at 30 th June 2022 (%)	Approved GOK Budget	Approved Foreign budget	Cumulative Expenditure as at 30 th June 2023	Completion stage as at 30 th June 2023(%)
Million			Kshs.														
129110	300	300		1/7/19	30/6/27	45	0	19	-	20.5	0	20.8	20	0	0	0	75%
0800																	
Refurbishment of ODPP County Office.																	

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	` Est Cost of project(financing)		Timeline		FY 2020/21		FY 2021/22		FY 2022/23							
	300	300	7/1/19	30/6/27	45	-	18.9	20.5	20.8	20	0	0	0	0	0	
129110 0801 Refurbishment of ODPP County office-HQ	23.5	0	23.5	1/7/19	30/6/26	4	4	4	0	3.5	2.3	-	0	5	0	100%
129110 1001 UNFP A 8 th County Program	23.5	-	23.5	1/7/19	30/6/26	4	4	4	-	3.5	2.3	-	-	5	0	100%

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on FGM	Est Cost of project(financing)		Timeline		FY 2020/21		FY 2021/22		FY 2022/23							
129110	1,500	1,500	-	1/7/20	30/6/20	0	0	-	126.3	0	96.4	7	7.135	0	7.135	90%
1500	0	0			6											
Constr																
uction																
of PTI																
Moot																
Court																
129110	1,500	1,500	-	1/7/20	30/6/20	0	0	0	126.3	0	96.4	7	7.135	0	7.135	90%
1501	0	0			6											
Constr																
uction																
of PTI																
Moot																
Court																
TOTAL	1,820	1,800	23.5	-	-	45	4	23	146.8	3.5	119	-	7.135	5	7.135	-
FOR																
VOTE																
D1291																
Office																
of the																
Direct																
or of																
Public																

ii) Future Developments

- Construction and refurbishment of Prosecution Training Institute at Loresho
- Completion of the Moot Court and equipping
- Construction of ODPP Model Office in identified stations: The Office aims to establish ODPP model prosecution offices in various county offices.
- Refurbishment of ODPP Offices

8. Environmental and Sustainability Reporting

The Office of the Director of Public Prosecutions exists to transform lives. This is our purpose; the driving force behind everything we do by putting the customer/Citizen first, delivering relevant goods and services and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year.

a) Sustainability strategy and profile

The ODPP is an entity that espouses the tenets of corporate citizenship that live beyond its statutory mandate. This is attained through adoption of elaborate strategic outlook with appropriate strategic planning, policy and strategy interventions the Office has put in place.

In addition, the Office in its structures has put in place sustainable institutional measures. These sustainable efforts are embedded in the governance, operational and administrative processes. The efforts include;

ICT developments and secured systems' and solutions:- Some of the gains in place are the development and roll out of Uadilifu Case Management System; Installation of LAN in all offices; Enhancement of Security features for heightened security of all digital processes and sensitive data; functional website and authenticated official social media platforms; human resources management systems, and adoption and full utilization of relevant modules in the government human resource information system (GHRIS) and Integrated Financial Management Information System (IFMIS).

Every effort has also been put to conserve the environment on which ODPP operates or impacts. In the period under review, the office continued to adopt soft copy in the creation, and dissemination of documents to minimize use of paper, printers and related accessories thus efficiently handling the business at hand with reduced cost was adhered to.

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Staff members are encouraged to conserve water and electricity while at their workstations. The Office has shared utilities such as kitchenettes, washrooms, and waste disposal areas to conserve water and energy. In its procurement of various goods, particular interest is put to ensure eco-friendly products and assets are procured.

Stakeholder engagement remained cardinal practice within ODPP in its processes. The engagement is not only for external stakeholders but also regularly endeavoured with the internal public in varied policy and administrative measures that spur the running of the Office.

It is worth noting that the ODPP does not operate in isolation of the prevailing political and macroeconomic environment currently shadowed by global economic pressures and down turn. Several economic shocks have affected the country which is already suffering from the negative effects of the Covid 19 pandemic. This has led to limited resources generated under the circumstances. To sum mound this the ODPP ensured that prioritization of programmes/goals that support attainment of its mandate are accommodated within the resources available.

Some of the hurdles to the sustainable efforts of ODPP pertain to; dynamic technological advancements; the threat of cybercrime; inadequate infrastructural capacity; and inadequate staff in some functional areas and specializations.

In the foregoing initiatives, ODPP attests and commits to operate and server to optimally deliver on its mandate with due regard and responsiveness to its environment with the precincts of sustainable development.

b) Environmental performance /climate change/ mitigation of natural disasters

Incidences of environmental crimes are increasing, and therefore increasingly endangering our ecosystems. This is a threat to sustainable livelihoods, governance and revenue streams. Environmental crimes have an impact beyond those posed by regular offences. They are often part of larger global networks of transnational organized crimes which in turn fund corruption, trafficking of drugs, hazardous dumping and terrorism.

In a bid to build consistency and capacity in the implementation of Kenya's environmental laws and tackle its increasing complexity, the ODPP is in the process of publishing a Handbook on the Prosecution of Environmental Crimes. The Handbook will provide prosecutors with in-depth information required for effective prosecution of environmental crimes.

The Office also intends to carry our training and increase collaboration between relevant agencies concerned with this category of crimes.

At the PTI, the Office has been carrying out continuous tree planting sessions in collaboration with various stakeholders. The PTI is envisioned to be a completely green institute with measures in place for recycling of waste, limited plastic use and use of solar as a source of energy.

c) Employee welfare

The Office of the Director of Public Prosecutions Policy guiding the hiring process is as per provided in the Human Resource Policies and Procedure Manual, April, 2022.

Section 3.4.1 provides that the ODPP is an equal opportunity employer and does not practice, or tolerate, any form of discrimination. The ODPP will seek to recruit the most suitably qualified person according to job-related qualifications and general legal requirements for recruitment to public offices. In the course of recruitment and employment, the ODPP shall not discriminate against anyone on the basis of race, ethnicity, age, gender, marital status, disability, and religion or health status.

Recruitment may from time to time take into account the need for diversity and balance in the workplace, provided this does not compromise the competence of the employee.

The ODPP therefore has:

- i. Achieved a standard approach in the good practices adopted by all parties involved in the recruitment and selection process;
- ii. Provided a means for attracting, developing and retaining staff of the quality, and in the numbers required to meet the ODPP's objectives and citizen service delivery expectations;
- iii. Created and maintained a professional image and positive branding as an employer, both internally and externally.
- iv. Encouraged growth, promotions and transfers from within to provide the opportunity for all staff with the required skills, knowledge and experience, to be considered for career progression.
- v. Recruited personnel to fill the established positions at ODPP on the basis of meritocracy and equity. Everyone involved in the recruitment and selection of staff has a responsibility to ensure that candidates are treated fairly and decisions are made objectively and in line with the ODPP's commitment to equal opportunities.
- vi. Further the Constitution of Kenya 2010 principles in appointments or promotions require that: -

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- No applicant or candidate is discriminated on any ground
- No one gender constitutes more than two thirds of those appointed
- At least 5% of the appointments constitute persons with disabilities
- There is proportionate representation of all ethnic communities and
- The youth are appointed.

Efforts made in improving skills and managing careers, appraisal and reward systems.

i) Improving skills and managing careers

The Government policy on training is to ensure continuous upgrading of Public Servants' core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them create and seize opportunities for social advancement, economic growth and individual fulfilment.

The ODPP recognizes the role of training as a management tool in improved productivity, efficiency and employee career development. Training as an improvement tool is a basic requirement for any formal organization. The ODPP places high premium on training in its efforts to become highly productive and will continue to complement its professional and technical employees in all areas of operation. The ODPP operations are of a highly specialized nature, characterized by high precision skills and technical knowledge among the professional, technical and supportive employees.

The ODPP has made the following efforts in improving Skills and Managing Careers: -

1. Established the Prosecutions Training Institute
2. Internal Staff training and development through sponsoring staff for promotional courses as well as development courses.
3. Through Staff Promotions, Re-designations, and Transfers, Job rotations and mentorship

ii) Appraisal and reward system

The ODPP Human Resource Policies and Procedures Manual, April 2022 states that Performance management is an essential process for the ODPP. It seeks to provide a working environment that acknowledges employees' contributions and build capacity to ensure ODPP meets its objectives.

The performance management process is both formal and informal. It is intended that it will align ODPP employees, resources, and systems to meet the strategic objectives.

Section 8.5. provides that in order to attain high productivity and provide immediate feedback to employees on their performance, the ODPP shall encourage an open appraisal system conducted on a regular basis with the objective of achieving effective performance levels.

i) Occupational safety and health of staff

The ODPP Excellence Charter for the period 2020-2023, under Commitment number 5, Organizational Effectiveness, the ODPP projected to put in place safety measures towards realization of the provisions of the Occupational Safety and health Act. The main focus of this is prevention and control of work-related accidents and diseases.

In compliance with the OSHA Act guidelines the ODPP undertaken the following;

- a) Constituted a committee to develop a policy that will provide guidance in matters Occupational Health and Safety.
- b) Has a number of staff trained as Fire Marshalls
- c) Set up a fully operational clinic within the office
- d) Has a designated place for fire/emergency assembly
- e) Has clearly labelled emergency exit areas
- f) Has First Aid and Safety kits within the office
- g) Provided staff with Personal Protective Equipment (PPE) even post Covid-19
- h) Organized for staff full inoculation against Covid-19

d) Operational practices/Market place practices

- i. Responsible Supply chain and supplier relations

The ODPP is committed to supporting government by ensuring a fair and equitable rotation of opportunities amongst suppliers on the registered list of suppliers maintained by the ODPP under sections 57, 71 and 106 of the PPD Act and the Regulations. Payment to suppliers is done promptly for goods delivered and services rendered thus no delays on payment.

e) Community Engagements-

The Office is committed to continuously engaging with the public through community dialogues and ODPP Social Media forums on various issues in the criminal justice sector. This has enabled effective and timely information sharing and sensitisation. The ODPP has initiated community outreach programmes in several counties including Isiolo, Garissa, Eldoret among other counties. The objective of these programmes is to take the ODPP to “wanjiku” as this will ensure it brings its services closer to the citizens. Through community outreach the Office has witnessed enhanced reporting, investigations and prosecution of cases on extrajudicial killings and also enhanced public participation in matters involving the criminal justice system.

The Office further engages with the public through the ODPP Café on Facebook and YouTube, radio talk shows and TV interviews.

9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Director of Public Prosecutions 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 Director of Public Prosecutions 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, 2023. 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 Director of Public Prosecutions 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 Director of Public Prosecutions 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, 2023, and of the entity's financial position as at that date. The Director of Public Prosecutions in 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.

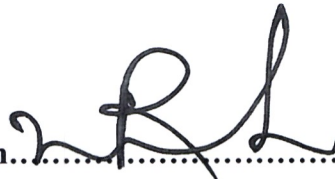
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The Director of Public Prosecutions in charge of the *Office of the director of Public Prosecutions*) confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), 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 Director of Public Prosecutions 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

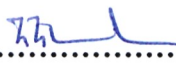
The Office of the director of Public Prosecutions financial statements were approved and signed by the Director of Public Prosecutions on 18th December 2023.

Mr. Renson Mulele Ingonga, OGW

Sign.....

Director of Public Prosecutions

CPA. Zuwena Zainabu

Sign.....

Head of Accounting Unit

ICPAK M/No.5395

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purposes.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Office of the Director of Public Prosecutions as set out on pages 1 to 43, which comprise of the statement of

financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the basis for qualified opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Office of the Director of Public Prosecutions as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Office of the Director of Public Prosecutions Act, 2013.

Basis for Qualified Opinion

1. Discrepancies Between the Trial Balance and Financial Statements

The financial statements presented for audit reflects balances which were at variance with those reflected in the Integrated Financial Management Information System (IFMIS) ledger and trial balance as detailed below:

Category	IFMIS Trial Balance Amount (Kshs.)	Financial Statements Amount (Kshs.)	Variance (Kshs.)
Total Expenditure	3,527,890,017	3,527,438,178	451,839
Bank Balances	4,949,389	4,906,144	43,245
Cash Balances	263,170,762	688,322	262,482,440
Imprest and Advances and Districts Suspense	12,948,657	4,659,366	8,289,291
Third Party Deposits and Retentions	5,648,532	4,530,927	1,117,605

In the circumstances, the accuracy and completeness of the above balances reflected in the financial statements for the year ended 30 June, 2023 could not be confirmed.

2. Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustment balance of negative Kshs.15,027,621 (2022 - negative Kshs.33,202,199). As previously reported the 2021/2022 prior year adjustments includes balance brought forward of Kshs.5,053,546 on receivables which was adjusted with Kshs.2,093,718 resulting to uncleared balance of Kshs.2,959,850. Similarly, the 2021/2022 prior year adjustments includes district suspense account balance brought forward of Kshs.2,887,383 but only Kshs.1,587,175

was adjusted resulting to uncleared balance of Kshs.1,300,208. No explanations or reconciliations were provided for these uncleared balances.

In the circumstances, the accuracy and completeness of the prior year adjustment balance of negative Kshs.15,027,621 could not be confirmed.

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

Emphasis of Matter

Pending Bills

Note 15 and Annex 3 to the financial statements reflects pending accounts payables balance of Kshs.115,275,255 which was attributed to inadequate funding in the year under review but were carried forward to 2023/2024 financial year.

Failure to settle bills during the year in which they relate adversely affects the provisions of the subsequent year to which they are charged.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved all the issues or given any explanation for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

1. Non-Compliance with the One-Third of Basic Salary Rule

As reported previously, analysis of monthly payrolls for the year under review revealed that at least seventy-five (75) employees earned a net salary of less than a third (1/3) of the basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 and Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016. Management has not explained failure to comply with the policy.

In the circumstances, Management was in breach of the law and the Public Service Commission (PSC) Human Resource Policies.

2. Underpayment of House and Commuter Allowances

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,366,655,815 as disclosed in Note 3 to the financial statements. However, a review of house and commuter allowances paid to the employees in job groups M and Q revealed that they were not in accordance with the revised rates of the Salaries and Remuneration Commission Circular Ref: MPSYG.DPSM.2/6/4A VOL XI (32) dated 02 July, 2019. Further, the commuter allowances was not being paid to all officers as per the circular.

In the circumstances, Management was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Inadequate Audit Committee Meetings

During the year under review, the audit committee met only twice in the fourth quarter. This was contrary to Regulation 179(1) of the Public Finance Management (National

Government) Regulations, 2015 which states the audit committee shall meet at least once in every three months.

In the circumstances, the effectiveness of the audit committee oversight role could not be confirmed.

2. Incomplete Fixed Assets Register

The statement of receipts and payments reflects acquisition of assets amount of Kshs.17,411,519 as disclosed in Note 6 and Annex 3 to the financial statements. However, review of the Office's assets register revealed that it did not include information on the acquisition dates, responsible personnel, values of assets after depreciation and the assets unique identification numbers. In addition, the assets register includes three (3) monitors which Management reported as stolen but there was no evidence of police abstract or report on action taken on the loss.

In the circumstances, the effectiveness of internal controls on the maintenance of the fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal controls, 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 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 controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

Nairobi

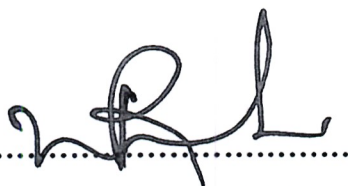
22 January, 2024

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

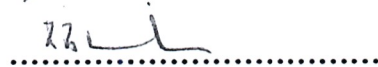
11. Statement of Receipts and Payments for the Year ended 30th June 2023

Description	Note	Period ended	Period ended
		30 th June 2023	30 th June 2022
		Kshs	Kshs
Receipts			
Exchequer Releases	1	3,527,831,915	3,435,184,845
Proceeds from Domestic and Foreign Grants	2	-	2,807,204
Total Receipts		3,527,831,915	3,437,992,049
Payments			
Compensation of Employees	3	2,366,655,815	2,103,170,166
Use of Goods and Services	4	1,113,370,844	1,124,600,383
Grants and Transfers to Other Government Entities	5	30,000,000	40,000,000
Acquisition of Assets	6	17,411,519	158,161,048
Total Payments		3,527,438,178	3,425,931,597
Surplus/(Deficit)		393,737	12,060,452

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 18th December 2023 and signed by:



Name: Mr. Renson Mulele Ingonga, OGW
 Director of Public Prosecutions



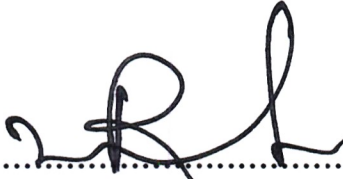
Name: CPA Zuwena Zainabu
 Head of Accounting Unit
 ICPAK M/No. 5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

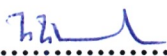
12. Statement of Financial Assets and Financial Liabilities As At 30th June 2023

Description	Note	Period as at 30 th June 2023	Prior Year Audited June 2022
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	7A	4,906,144	17,576,228
Cash balances	7B	688,322	653,144
Total cash and cash equivalents		5,594,466	18,229,372
Imprest and Advances	8	4,659,366	7,076,807
Total financial assets		10,253,832	25,306,178
Financial liabilities			
Third party deposits and retention	9	4,530,927	4,949,389
Net financial assets		5,722,905	20,356,789
Represented by			
Fund balance b/fwd.	10	20,356,789	41,498,535
Prior year adjustment	11	(15,027,621)	(33,202,199)
Surplus/ (Deficit) for the year		393,737	12,060,453
Net financial position		5,722,905	20,356,789

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 18th December 2023 and signed by:



Mr. Renson Mulele Ingonga, OGW
Director of Public Prosecutions



CPA Zuwena Zainabu
Head of Accounting Unit
ICPAK M/No.5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

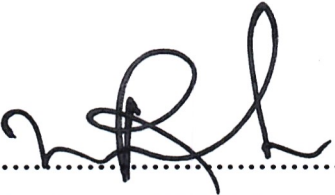
13. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Notes	Period ended 30 th June 2023	Prior Period Audited June 2022
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	3,527,831,915	3,435,184,845
Proceeds from domestic and foreign grants	2	-	2,807,204
Total Receipts		3,527,831,915	3,437,992,049
Payments			
Compensation of employees	3	2,366,655,815	2,103,170,166
Use of goods and services	4	1,113,370,844	1,124,600,383
Transfers to other government units	5	30,000,000	40,000,000
Total Payment		3,510,026,659	3,267,770,549
Net receipts/(payments)		17,805,256	170,221,500
Adjusted For:			
Adjustments during the year			
Prior year adjustments	11	(15,027,621)	(33,202,199)
Decrease/(Increase) in accounts receivable	12	2,417,441	864,122
Increase/(Decrease) in deposits and retention	13	(418,462)	2,223,539
Net Cash Flow from Operating Activities		4,776,614	140,106,963
Cash flow From Investing Activities			
Acquisition of assets	6	(17,411,519)	(158,161,048)
Net Cash Flows from Investing Activities		(17,411,519)	(158,161,048)

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

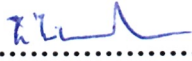
Description	Notes	Period ended 30 th June 2023	Prior Period Audited June 2022
		Kshs	Kshs
Cash flow From Financing Activities			
Net increase in cash and cash equivalents		(12,634,905)	(18,054,085)
Cash & Cash Equivalent at Start of The Year		18,229,371	36,283,456
Cash & Cash Equivalent at End of The Year		5,594,466	18,229,371

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 18th December 2023 and signed by:



Mr. Renson Mulele Ingonga, OGW

Director of Public Prosecutions



CPA Zuwenza Zainabu

Head of Accounting Unit
ICPAK M/No.5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

14. Statement of Comparison of Budget and Actual Amounts for FY2022/23-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 %
Exchequer releases	3,326,950,000	355,535,429	3,682,485,429	3,527,831,915	154,653,514	96%
Total Receipts	3,326,950,000	355,535,429	3,682,485,429	3,527,831,915	154,653,514	96%
Payments						
Compensation of employees	2,280,328,500	97,577,960	2,377,906,460	2,366,655,815	11,250,645	100%
Use of goods and services	951,421,500	285,742,040	1,237,163,540	1,113,370,844	123,792,696	90%
Transfers to other government entities	50,000,000		50,000,000	30,000,000	20,000,000	60%
Acquisition of assets	45,200,000	(27,784,571)	17,415,429	17,411,519	3,910	100%
Total Payments	3,326,950,000	355,535,429	3,682,485,429	3,527,438,178	155,047,251	96%
Surplus/ Deficit				393,737		

Variance analysis:

Transfers to other government entities 60%

The underutilisation was due to inadequate exchequer received.

The entity financial statements were approved on 18th December, 2023 and signed by:


.....

Mr. Renson Mulele Ingonga, OGW

Director of Public Prosecutions


.....

CPA Zuwena Zainabu

**Head of Accounting Unit
ICPAK M/No.5395**

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

13 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=d-c	% of Utilization Difference to Final Budget f=d/c %
Exchequer releases	3,281,950,000	388,400,000	3,670,350,000	3,520,696,486	149,653,514	96%
Total Receipts	3,281,950,000	388,400,000	3,670,350,000	3,520,696,486	149,653,514	96%
PAYMENTS						
Compensation for Employees	2,280,328,500	97,577,960	2,377,906,460	2,366,655,815	11,250,645	100%
Use of goods and services	946,421,500	285,742,040	1,232,163,540	1,113,370,844	118,792,696	90%
Acquisition of Assets	5,200,000	5,080,000	10,280,000	10,276,090	3,910	100%
Transfers to other government entities	50,000,000	-	50,000,000	30,000,000	20,000,000	60%
Grand Total	3,281,950,000	388,400,000	3,670,350,000	3,520,302,749	150,047,251	96%
Surplus/Deficit	-	-	-	393,737		

Variance analysis:

- a) Transfers to other government entities 60%
 The underutilisation was due to inadequate exchequer received.
 The entity financial statements were approved on 12th December 2023 and signed by:



Mr. Renson Mulele Ingonga, OGW
Director of Public Prosecutions



CPA Zuwena Zainabu
Head of Accounting Unit
ICPAK M/No.5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

3 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/23

Revenue/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 %
Proceeds from Domestic and Foreign Grants	5,000,000	-	5,000,000	-	5,000,000	0
Exchequer releases	40,000,000	(32,864,571)	7,135,429	7,135,429	0	100%
Total Receipts	45,000,000	(32,864,571)	12,135,429	7,135,429	5,000,000	59%
Use of goods and services	5,000,000	0	5,000,000	0	5,000,000	0%
Acquisition of Assets	40,000,000	(32,864,571)	7,135,429	7,135,429	0	100%
Grand Total	45,000,000		12,135,429	7,135,429	5,000,000	59%
Surplus/Deficit	-		-	-	-	

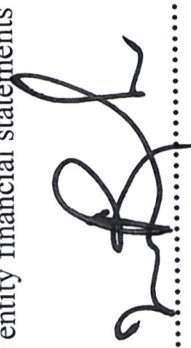
(a) Variance analysis:

Exchequer releases 59%
 The underutilisation was due to inadequate exchequer received.

(a) Reallocations within the year:

For the Development Budget, the difference in the final budget (Kshs.12,135,429) from the original budget (Kshs.45,000,000) was as a result of budget cut of Kshs 32,864,571 in 2022/23 Supplementary II.

The entity financial statements were approved on 18th December 2023 and signed by:



 Mr. Renson Mulele Ingonga, OGW

Director of Public Prosecutions



CPA Zuwena Zainabu
Head of Accounting Unit
ICPAK M/No.5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

13 (c) Budget Execution by Programmes and Sub-Programmes for FY2023

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2022			2023	
	Kshs			Kshs	Kshs
Prosecution of Criminal offences	3,326,950,000	355,535,429	3,682,485,429	3,527,438,17	155,047,251
Total	3,326,950,000	355,535,429	3,682,485,429	3,527,438,17	155,047,251

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

The financial statements are for the Office of the director of public prosecutions. 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:

i. Project Funded by UNFPA

3. Reporting Currency

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

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by Office of the director of public prosecutions for all the years presented.

a) Recognition of Receipts

The Office of the director of public prosecutions recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criterion is applied for loans received in the form of a direct payment.

During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Miscellaneous 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 receive.

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Office of the director of public prosecutions.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. 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 and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 3 to the financial statements*

vi) In-kind contributions

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

vii) Third Party Payments

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

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure xx to the financial statements.*

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 and retentions. As of 30th June 2023, this amounted to Ksh. **4,530,927** compared to Ksh. **4,949,389** in prior period as indicated on note 9. There were no other restrictions on cash during the year.

d) Imprests and advances

For the purposes of these financial statements, imprests and advances to 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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition

of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 7th April 2022 for the period 1st July 2023 to 30th June 2023 as required by Law and there were two supplementary adjustments to the original budget during the period. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

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

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Office of the director of public prosecutions does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Notes to the Financial Statements

1 Exchequer releases

Description	Period ended 30th June 2023	30th June 2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	508,227,406	559,582,955
Total Exchequer Releases for quarter 2	1,034,173,668	835,150,424
Total Exchequer Releases for quarter 3	846,067,858	726,535,567
Total Exchequer Releases for quarter 4	1,139,362,983	1,313,915,899
Total	3,527,831,915	3,435,184,845

2 Proceed from Domestic and Foreign Grants

Description	Period ended 30th June 2023	30th June 2022
	Kshs	Kshs
Receipt from UNPFA	-	2,807,204
Total	-	2,807,204

3 Compensation to Employees

Description	Period ended 30th June 2023	30th June 2022
	Kshs	Kshs
Basic salaries of permanent employees	1,352,455,876	1,205,103,225
Basic wages of temporary employees		
Personal allowances paid as part of salary	1,014,199,939	898,066,941
Total	2,366,655,815	2,103,170,166

The staff recruited additional staff who reported in the month of March 2022. August 2022 and December 2022

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Notes to the Financial Statements (Continued)

4 Use of Goods and Services

Description	Period ended 30th June 2023	30th June 2022
	Kshs	Kshs
Utilities, supplies and services	11,935,036	8,805,656
Communication, supplies and services	40,110,650	54,413,789
Domestic travel and subsistence	136,942,154	172,970,073
Foreign travel and subsistence	54,056,425	17,251,188
Printing, advertising and information supplies & services	5,969,583	5,239,514
Rentals of produced assets	200,975,436	231,452,790
Training expenses	57,140,547	62,795,344
Hospitality supplies and services	59,816,847	83,656,968
Insurance costs	333,795,110	250,428,712
Specialized materials and services	295,290	3,720,090
Office and general supplies and services	46,665,494	46,424,548
Fuel Oil and Lubricants	40,737,244	32,344,915
Other operating expenses	90,994,039	121,047,373
Routine maintenance – vehicles and other transport equipment	27,449,438	25,156,088
Routine maintenance – other assets	6,487,551	8,893,335
Total	1,113,370,844	1,124,600,383

Notes to the Financial Statements (Continued)

5 Transfer to other Government entities

Description	Period ended 30th June 2023	30th June 2022
	Kshs	Kshs
Car Loan & Mortgage Scheme	30,000,000	40,000,000
TOTAL	30,000,000	40,000,000

6 Acquisition of Assets

Description	Period ended 30th June 2023	30th June 2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	7,135,429	93,232,378
Refurbishment of Buildings	-	15,480,092
Purchase of Office Furniture and General Equipment	9,227,590	1,800,000
Purchase of Specialized Plant, Equipment and Machinery	1,048,500	47,648,578
Purchase of ICT Equipment, Software and other ICT Assets	-	-
Sub-total	17,411,519	158,161,048
Total	17,411,519	158,161,048

7 Cash and Bank Accounts

Description	Period ended June 2023	Prior Year audited
	Kshs	Kshs
Bank Accounts (Note 7 A)	4,906,144	17,576,227
Cash on hand (Note 7 B)	688,322	653,144
Total	5,594,466	18,229,371

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Notes to the Financial Statements (Continued)

7A: Bank Accounts

Name of the Bank, Account No. & currency	Amount in bank account curren cy	Indicate whether recurrent, Developmen t, deposit etc.	Exc. rate (if in foreign currency)	Period ended June 2023	Prior Year audited
				Kshs	Kshs
Central Bank of Kenya,1000181605, Recurrent Kshs. - ODPP		Recurrent		48,813	12,300,432
Central Bank of Kenya,1000182075, Development Kshs. -ODPP		Development		-	2
Central Bank of Kenya,1000181796, Deposit Kshs. - ODPP		Deposit		4,530,927	4,949,389
Central Bank of Kenya,1000429259, UNFPA Kshs. - ODPP		Project		326,404	326,404
Total				4,906,144	17,576,227

7B: Cash on hand

Description	Period ended June 2023	Prior Year audited
	Kshs	Kshs
Cash in hand – Held in domestic currency	688,322	653,144
Total	688,322	653,144

Cash In hand should also be analyzed as follows:

	Period ended June 2023	Prior Year audited
	Kshs	Kshs
Cash in Hand – Held in domestic currency	688,322	653,144
Total	688,322	653,144

Notes to the Financial Statements (continued)

8. Imprests and Advances

Description	Period ended June 2023	Prior Year audited
	Kshs	Kshs
Government Imprests	4,025,068	5,599,720
Unspent Imprest	413,671	
Salary advances	-	941,738
District suspense	220,627	57,690
Clearance accounts	-	477,659
Total	4,659,366	4,949,389

Imprests and advances Aging analysis.

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
1-2 years	4,029,184	100	5,599,720	100
2-3 years	0	0	0	0
Over 3 years	0	0	0	0
Total	4,029,184		5,599,720	

9. Third party deposits and retention

Description	Period ended 30 th June 2023	30 th June 2022
	Kshs	Kshs
Deposit	4,530,927	4,949,389
Retention		
Total	4,530,927	4,949,389

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

10. Fund Balance Brought Forward

Description	Period ended 30 th June 2023	30 th June 2022
	Kshs	Kshs
Bank accounts	17,576,227	36,087,942
Cash in hand	653,144	195,514
Accounts Receivables	7,076,807	7,940,929
Accounts Payables	(4,949,389)	(2,725,850)
Total	20,356,789	41,498,535

11. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per audited financial statements	Adjustments during the quarter relating to prior periods	Adjusted Balance b/f
Description of the error	Kshs	Kshs	Kshs
Bank account balances	17,576,227.00	(12,283,263.05)	5,292,963.95
Cash in hand	653,144.00	(653,144.00)	-
Imprest and advances	6,599,148.00	(1,253,428)	5,345,720
Others-District suspense	477,359	(419,324.25)	58,034.75
Payables-deposits	(4,949,389)	(418,462)	(4,530,927)
TOTAL	20,356,789	(15,027,621)	6,165,792

12. Decrease/ (Increase) in imprests and advances

Description	Period ended 30 th June 2023	30 th June 2022
	Kshs.	Kshs.
Opening Receivables as at 1 st July 2022	(7,076,807)	7,940,929
Closing account receivables as at 30 th June 2023	4,659,366	(7,076,929)
Change in Receivables	2,417,441	864,122

Notes to the Financial Statements (Continued)

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

Description	Period ended 30 th June 2023	30 th June 2022
	Kshs	Kshs
Accounts payable as at 1 st July 2022	4,949,389	2,725,850
Closing accounts payables as at June 2023	4,530,927	4,949,389
Change in payables	418,462	2,223,569

14. Related Party Transactions:

Description	Period ended 30 th June 2023	30 th June 2022
	Kshs	Kshs
Transfers to related parties	3,527,831,915	3,435,184,845
Total Transfers to related parties	3,527,831,915	3,435,184,845

15. Pending Accounts Payable

Description	Balance b/f Previous FY	Addition for the Period	Paid During the Year	Balance C/f Current Year
	Kshs			Kshs
Transfers from the Exchequer	-	115,275,255	0.00	115,275,255
Total Transfers from the Exchequer	-	115,275,255		115,275,255

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Notes to the Financial Statements (Continued)

Other Important Disclosures

16. Progress on follow up of Prior Years Auditor-General's recommendations

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>1830.</p> <p>The financial statements for the year under review reflect balances which were at variance with those reflected in the Integrated Financial Management Information System (IFMIS) ledger and trial balance as at 30 June, 2022.</p> <p>In the circumstances, the accuracy of the above balances as reflected in the financial statements for the year ended 30 June, 2022 could not be confirmed.</p>	<p>Discrepancies Between the Trial Balance and Financial Statements</p> <p>The ODPP adopted a one-line budget from the itemized budget in financial year 2021/22. The previous system had the respective economic items (nature and functions) e.g., Compensation of employees, use of goods, Acquisition of Assets among others, charged to their specific line budgets.</p>	<p>Partially Resolved</p>	<p>February, 2024</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		However, the balances that were reflected from the trial balance were historical figures which have now been rectified.		
1831.	<p>Unsupported Balances The statement of receipts and payments for the year under review reflect Kshs.3,437,992,049 and Kshs.3,425,931,597 in respect of receipts and expenditure during the year respectively. However, receipts amounting to Kshs.2,807,204 and expenditure amounting to Kshs.14,553,496 were not supported by requisite receipts and expenditure documents.</p>	<p>As at June 30, 2021, the balance under UNFPA Programme- Gender Based Violence and Reproductive Health Rights Project was Kshs. 4,036,300 which rolled over to the FY 2021/2022 because the FY for UNFPA runs from January to December, whereas the GoK FY runs from July to June. Further, unspent imprest amount of Kshs. 33,600</p>	Partially Resolved	February, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>In the circumstances, the accuracy of the financial statements' balances, and the propriety of expenditure not supported by requisite documents could not be confirmed.</p>	<p>was received during the FY 2021/2022 totalling the balance to Kshs. 4,069,900. The balance of Kshs. 2,807, 204 was arrived at after refunding Kshs. 1,262,696 to the UNFPA.</p> <p>During the year under review, the total compensation of employees amounts to Kshs.2,103,170,16.</p> <p>On use of goods and services-training expenses, the supportive schedule of expenditure under the UNFPA OF Kshs.5,205,496 has been provided. Kshs.1,262,696 was part of the other</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe e: (Put a date when you expect the issue to be resolved)
		<p>receipts which was returned to the donor (UNFPA) as unspent balance.</p> <p>On Acquisition of assets-Purchase of office furniture and general expenses- Supportive document has been provided to support the expenditure of kshs.120,000</p> <p>On acquisition of assets-purchase of specialized plant, Equipment and machinery supportive document for the purchase and delivery of desktop computers was supplied by the Derby Techno systems.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		On unspent imprest, a schedule tabulating the balance has been provided.		
1832.	<p>Unsupported Adjustments to the Financial Statements</p> <p>The financial statements for the year ended 30 June, 2022 includes adjustments of Kshs.41,973,353 and Kshs.82,645,890 in respect of use of goods and services and imprest, advances and district suspense respectively. However, the adjustments were not supported by journal vouchers and schedules. In the circumstances, the accuracy and completeness of the account balances for use of goods and services and for imprest, advances and district suspense could not be confirmed.</p>	The difference is because some of the expenditures were not recognized in the financial submitted on 30th September 2022 and the schedules showing expenditure movement between the statements.	Partially Resolved	February, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefram e: (Put a date when you expect the issue to be resolved)
1833.	<p>Prior Year Adjustments</p> <p>The statement of assets and liabilities reflect Kshs.33,202,199 in respect of prior year adjustments. As disclosed in Note 11 to the financial statement the adjustments include Kshs.2,093,718 relating to receivables - Government imprests. However, a balance of Kshs.2,959,850 remained uncleared. Further, district suspense account reflects a balance brought forward of Kshs.2,887,383 but Kshs.1,587,175 was adjusted leaving a balance of Kshs.1,300,208 uncleared. No explanations or reconciliations were provided for the uncleared balances.</p> <p>In the circumstances, the accuracy and validity of the prior year adjustment figure could not be confirmed.</p>	<p>The reconciliation relating to the district suspense and remaining uncleared imprest is in progress.</p>	<p>Partially Resolved</p>	<p>February, 2024</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
<p>1834.</p> <p>Non-Compliance with the One-Third of Basic Salary Rule An analysis of monthly payrolls for the year under review revealed that at least one hundred and sixty-three (163) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section 19(3) of the Employment Act, 2007 and Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016. The Management has not given explanation for failure to comply with the policy. In addition, two (2) employees earned negative net salaries in the months of July, 2021 to May, 2022 while five (5) officers earned a negative salary in the month of June, 2022 contrary to Act. In the circumstances, the Management contravened the law and the Public Service</p>	<p>Before deductions from the third parties for an officer is effected in the payroll, eligibilities are checked in the Payroll System against a third rule. Once recommended by the system, it is assumed to have complied with the rule. To note the ODPP is not the administrator of the system. But going forward, the Office will liaise with the payroll administrators i.e., the State</p>	<p>Partially Resolved</p>	<p>February, 2024</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Commission (PSC) Human Resource Policies which may expose the staff to pecuniary embarrassment.	<p>Department of Public Service (IPPD Section) on such matters.</p> <p>Further:</p> <p>Three of the Officers in all of the months are on disciplinary cases i.e., two on Interdiction; (Wilvester Owino and Edna Sudi) and one on salary stoppage (Benard Nyangute).</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe e: (Put a date when you expect the issue to be resolved)
		<p>(b) It is observed that by June 2022, the cases had reduced as follows:</p> <ul style="list-style-type: none"> i. Three (Serial No. 139,143 & amp; 162) are due to disciplinary cases; ii. Seventeen (Serial No.140-142, 144-146, 148-153, 155-157, 159-161) are due to Imprest Recovery, which was effected in the Month of June. iii. One of them was due to salary overpayment recovery. 		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>In addition to the response, we provided on the above subject, we wish to clarify as follows:</p> <p>During the Covid-19 pandemic period, the Government outlined various tax interventions to cushion the country against economic effects of the pandemic. The interventions among others included 100% tax relief for persons earning gross monthly income of up to KES 24,000 and a reduction of highest PAYE rate from 30% to 25%. It is noted that employees borrowed loans during the tax reprieve period which ended on 30th December,</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>2021 and their salaries became committed beyond the one third.</p> <p>Current Status and Way forward</p> <p>There are employees who are earning a net salary of less than a third of their basic salary. This has been occasioned by the recent statutory deductions when the Finance Act, 2023 was implemented. The Office has also established the ODPP Staff Retirement Benefits Scheme was effected in the Month of September, 2023 where employees are required to contribute 7.5% of their basic salary towards pension contribution. To note,</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>ODPP Staff not been granted a Salary increase since 2019.</p> <p>That notwithstanding, the Office vide a letter Ref. No.ODPP/4/14dated 25th October, 2023 addressed all staff who have committed their salaries beyond the stipulated one third of basic salary informing them to restructure their salary commitments in order to be compliant.</p>		
1835.	<p>Employees Acting Capacity Beyond Stipulated Period</p> <p>Review of the payroll and human resources records revealed that seven (7) employees had been appointed in an acting capacity and paid acting allowances totaling to Kshs.1,665,358 for more than six (6) months which exceeded the statutory duration provided for in the Public</p>	<p>The Office was experiencing staff shortages in the affected cadres before and during the period under review. Qualified officers were therefore appointed to act against some posts for a</p>	Partially Resolved	February, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Service Commission Act, 2017 which states that an officer may be appointed in an acting capacity for a period of at least thirty days but not exceeding a period of six months. In the circumstances, Management was in breach of the law.</p>	<p>period of six (6) months pending recruitment.</p> <p>Current Status and Way forward</p> <ul style="list-style-type: none"> • It is noted that the officers were not paid acting allowance for consecutive six (6) months. • The officers have since been appointed to the posts they acted against through a competitive recruitment process. • The Office has sought approval from the National Treasury to recruit additional staff in order to address staff shortages. Authority was granted by the National Treasury to recruit an 		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>additional 180 staff in the last financial year vide a letter Ref. No RES 1291/22/01 'A' (12) dated 24th April 2023. However, due to the transition period, the recruitment was put on hold and through another letter Ref.No RES 1291/23/01 'A' (4) dated 29thSeptember, 2023 the Office was advised to recruit in the 2023/2024 financial year. The Office therefore continues to suffer serious Staff shortfalls.</p>		
1836.	Non-Compliance with Staff Establishment Ceiling	The audit report for the period under review indicated that employees in four	Partially Resolved	February, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Review of the staff establishment for the Office of Director of Public Prosecutions during the financial year 2021/2022 revealed that employees in four (4) job designations exceeded the recommended number of staff in the staff establishment with a total of seven (7) staff.</p>	<p>(4) job designations exceeded the recommended number of staff in the staff establishment with a total of seven (7) staff.</p> <p>It is observed that the Office was experiencing staff shortages in the said cadres. A request was made to the National Treasury to deploy additional staff to the ODPP in the fields of Finance, Supply chain Management and Accounts.</p> <p>The issue has since been addressed as some officers in the Accounts and Supply</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: e: (Put a date when you expect the issue to be resolved)
		<p>chain Management Division have been re-deployed back to their parent ministries. The office also has a new organizational structure which has expanded the staff establishment thus the in post is within the ceiling.</p>		
1837.	<p>Irregular Expenditure on Overtime Allowances Expenditure on use of goods and services of Kshs.1,124,600,383 disclosed in Note 4 to the financial statements includes hospitality supplies and services expenses of Kshs.83,656,968. The expenditure includes Kshs.1,150,000 paid as overtime allowances to various officers above group J contrary to Public Service Commission Human Resource Policies and Procedures Manual for the Public Service, 2016 Section C.19 (1). In addition, the</p>	<p>Approval was done under delegated authority by heads of department for facilitation for lunches and supper as officers were working during lunch time and late in the evening including weekend. The divisions were under staffed and recruitment for additional staff was ongoing within the financial year.</p>	Partially Resolved	February, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>expenditure was not supported with a work program, supervision report, a schedule of hours worked and the approval of the departmental head or the Accounting Officer.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The activities were scheduled within the work plan and the total AIEs for stations across the 47 counties were processed and funded in the financial year.</p> <p>The work programme, supervision report, approval of the departmental head and schedules of hours worked have been provided</p>		
1838.	<p>Underutilized Leased Office Space</p> <p>Use of goods and services expenditure of Kshs1,124,600,383 reflected at Note 4 to the financial statements also includes Kshs.231,452,790 incurred on rentals of produced assets. The Office of the Director of Public Prosecution leased space at a commercial building in Mombasa located along Moi Avenue/Tewa Road at a total annual rent of Kshs.13, 029,744 effective from 1 April, 2020 for five (5) years with capacity of</p>	<p>In order to efficiently and effectively execute the ODP mandate, the office developed a model office plan that was projected to have provisions for the following offices: Head of station, Deputy head of station, Prosecutors pool, reception, secretarial pool, library, central intake office, children friendly</p>	Partially Resolved	February, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe e: (Put a date when you expect the issue to be resolved)
	<p>thirty-two (32) staff. However, an audit verification revealed that ¾ of the office space was not occupied resulting to an estimated annual loss of public funds of Kshs.9,772,308(Kshs.48,861,540 in five years). Further, a memo dated 8 June, 2022 addressed to the Deputy Director of Public Prosecutions indicated that there was no value for money on rental space had not been acted on by the time of the audit.</p> <p>In addition, review of the Lease of rental space for a building in Machakos Town to accommodate nineteen (19) staff with annual rent of Kshs.6,451,200 effective from 1st April, 2017 for six (6) years revealed that ¾ of the office space was not occupied resulting to an annual loss of public funds of Kshs.4,838,400 annually for six (6).</p>	<p>room, pre-trial room, kitchen, waiting area and registry. Plans are underway to partition and optimize the space as aforementioned.</p> <p>Further, the office is currently reviewing all existing leases to align them with the staffing levels. In reference to the letter from Mombasa on alternative space, it was noted that the space that had been offered at NSSF Mombasa was inadequate to accommodate the existing staff establishment of 32 in Mombasa. In two of the mentioned buildings (Sea</p>		

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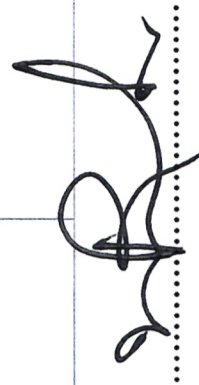
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>In the circumstances, it was not confirmed whether the Management is realizing value for money on leased offices.</p>	<p>view Plaza and Kenya Maritime Authority Building) the current occupants are yet to vacate in spite of an earlier indication that they would vacate by December 2022.</p> <p>The current lease for Mombasa office runs from 1st April, 2020 to 31st March, 2025. The office went into fresh negotiations with the land lord and new terms were agreed on.</p> <p>As per the revised lease agreement, the monthly service charges that was previously charged separately is now</p>		

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefram e: (Put a date when you expect the issue to be resolved)
		<p>inclusive in the monthly rent. This has resulted in the office saving Kshs. 279,945 monthly (Kshs. 3, 359,340 annually).</p> <p>A letter has since been addressed to the Principal Secretary, state department of Housing for preparation of an addendum to the current lease factoring the new terms.</p> <p>In the long term, the office is also exploring the possibility of securing office space within the County</p>		

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Commissioner's Building which would translate to a big saving for the office.</p> <p>The lease agreement for Machakos office expired in April 2023. The office went into fresh negotiations with the Land lord. The leased space was scaled down from 8,400 square ft to 5,000 square ft.</p>		



Mr. Renson Mulele Ingonga, OGW
Director of Public Prosecutions



CPA Zuwena Zainabu
Head of Accounting Unit
ICPAK M/No.5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Annual Report and Financial Statements for the year ended 30th June 2023

16. Annexes

Annex 1- Analysis of Other Pending Accounts Payable-Third Party Deposit and retention

Name	Original Amount	Date Payable	Amount Paid-To-Date	Outstanding Balance at 30th June 2022	Outstanding Balances as at 30th June 2023
	A	B			
1. Constructions of Building					
2.Lexis International	3,170,411			3,170,411	3,170,411
3.Ebony Consolidated	612,497			612,497	612,497
4.Ebony Consolidated	713,542.90				713,542.90
5.Withholding Tax	34,475				34,475
Sub-Total	4,530,926	-	-	3,728,908	4,530,926
	4,530,926	-	-	3,728,908	4,530,926

Annex 2-Summary of Pending Bills

	Original Amount	Date Payable	Amount Paid-To-Date	Outstanding Balance at 30th June 2022	Outstanding Balances as at 30th June 2023
	A	B			
Lexis International Limited	2,112,422				2,112,422
Ebony Consolidated Limited	11,720,752.45				11,720,752.45
Flight Centre Limited	197,250				197,250
Attic Tours & Travel Limited	145,845				145,845
Angani Tours & Travels Limited	466,550				466,550
Travel Lounge Limited	304,325				304,325

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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African Touch Safaris Ltd	8,000				8,000
Primate Tours Limited	45,200				45,200
Travel Lounge Limited	899,080				899,080
Primate Tours Limited	961,350				961,350
Enashipai Hotel Ltd	198,000				198,000
Sarova Whitesands & Spa	417,000				417,000
UmaziJikoni	519,100				519,100
Pride Inn-Machakos	126,000				126,000
Bahari Beach Hotel	90,000				90,000
Lake Naivasha Resort	708,400				708,400
Sawela Lodges	1,768,000				1,768,000
Sarova Stanley	1,579,500				1,579,500
Villa Rosa Kempiski	2,768,248				2,768,248
SarovaWhitesands & Spa	2,441,500				2,441,500
English Point Marina	1,015,000			1,015,000	1,015,000
Mackey Imaging Solutions Ltd	766,934				766,934
Shalmac Technologies	974,052				974,052
Prime shift Ltd	1,900,196				1,900,196
Postal Corporation Kenya	348,236				348,236
CFAO Motors Kenya Limited	426,856.4				426,856.40
CMC Motors Group Ltd	922,650.24				922,650.24
Printcore Ltd	707,600				707,600
Vinstar Express Ltd	299,400				299,400
Kenya School Of Government	832,400				832,400

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS*Annual Report and Financial Statements for the year ended 30th June 2023*

Records and Information Management of East Africa	155,400				155,400
Dignity Traders	1,972,000				1,972,000
Safaricom Kenya Ltd	22,272,999				22,272,999
Sopytech Systems Limited	179,800				179,800
Antua Limited	1,090,400				1,090,400
Nishto Enterprises Ltd	1,732,600				1,732,600
Circle Logistics Limited	197,750				197,750
Flight Centre Travel Limited	4,600,549				4,600,549
National Hospital Insurance Fund	2,2293,252				2,293,252
Lizgate Com Limited	4,591,900				4,591,900
Jasuga Merchants and Suppliers	3,446,560				3,446,560
University of Nairobi	406,000				406,000
Standard Group Ltd	464,000				464,000
National Social Security Fund	769,080				769,080
UAP Life Assurance Limited	26,544,808				26,544,808
Banki Kuu Co-operative Savings and Co-operative	8,888,270				8,888,270
TOTAL					115,275,255

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

Annex 3-Summary of Fixed Asset Register

Asset class	Historical Cost b/f 2021/2022	Additions during the period	Disposals during the period	Transfers in/(out) during the period	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)		(Kshs)
	2022/2022				2020/2021
Buildings and structures	210,358,274	7,135,429	-	-	217,493,703
Transport equipment	493,225,067		-	-	493,225,067
Office equipment, furniture and fittings	339,977,957	9,227,590	-	-	349,205,547
ICT Equipment	28,828,791		-	-	28,828,791
Machinery and Equipment	203,350,662	1,048,500	-	-	204,399,162
Total	1,275,740,751	17,411,519	-	-	1,293,152,270

Annex 4A-Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
ABRAHAM KAMZEE CHAMERIARENG	27/08/2021	57,728.00	-	57,728.00
JANE MBOGO WAWIRA	9/9/2021	30,000.00	-	30,000.00
PETERSON KEREMA KIMITI	15/09/2021	16,800.00	-	16,800.00
TERRY WANJIKU KAHORO	30/09/2021	67,200.00	-	67,200.00
EDDIE NDONGA KADDEBE	12/10/2021	22,400.00	-	22,400.00
BAKARI AWISSA MOHAMED	12/10/2021	88,200.00	-	88,200.00
MOSES OLE MATUYIA	25/10/2021	12,600.00	-	12,600.00
HEZBON OUMA OGECHA	25/10/2021	44,800.00	-	44,800.00

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS*Annual Report and Financial Statements for the year ended 30th June 2023*

JUMA SOBAI RAMA	25/10/2021	89,300.00	-	89,300.00
RASHID RAMADHANI HASSAN	25/10/2021	37,800.00	-	37,800.00
WYCLIFFE MUREFU WAFULA	30/10/2021	10,000.00	-	10,000.00
SIMON KIMANI NDUNGU	1/11/2021	25,200.00	-	25,200.00
SILAS LULAVE CHEKATA	2/11/2021	7,500.00	-	7,500.00
LYNN WANJIKU NYAGA	2/11/2021	56,000.00	-	56,000.00
FREDRICK ATILI GERISHOM	2/11/2021	113,400.00	-	113,400.00
MOHAMED MAHADI SHEBWANA	11/11/2021	63,000.00	-	63,000.00
SIMON KIMANI NDUNGU	18/11/2021	51,500.00	-	51,500.00
FRED OTIENO MWANGO	25/11/2021	3,000.00	-	3,000.00
JUMA SOBAI RAMA	30/11/2021	9,800.00	-	9,800.00
MOHAMED ALI MBARUK	30/11/2021	9,800.00	-	9,800.00
FESTUS KIOKO MUSYOKA	30/11/2021	29,800.00	-	29,800.00
SAMMY KIKAMI MUKOSI	1/12/2021	14,700.00	-	14,700.00
RASHID RAMADHANI HASSAN	3/12/2021	9,800.00	-	9,800.00
JACKLINE NYANGANYI GICHANA	7/12/2021	28,000.00	-	28,000.00
DAVID ANTHONY FEDHA	7/12/2021	22,400.00	-	22,400.00
ROBERT A. O. OYIEMBO	7/12/2021	28,000.00	-	28,000.00
THOMAS MUCHIRI MWANGI	7/12/2021	10,500.00	-	10,500.00
THOMAS MUCHIRI MWANGI	7/12/2021	12,600.00	-	12,600.00
THOMAS MUCHIRI MWANGI	7/12/2021	14,700.00	-	14,700.00
EVERLYNE KIMIREI MAIKA	7/12/2021	25,200.00	-	25,200.00

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2023

DANIEL KINGORI GITHINJI	7/12/2021	25,200.00	-	25,200.00
STEPHEN SIMIYU WAFULA	7/12/2021	14,700.00	-	14,700.00
SIMON KIMANI NDUNGU	10/12/2021	41,200.00	-	41,200.00
VENNY MORAA OGETO	17/12/2021	60,000.00	-	60,000.00
MAUREEN ABUKUIT MWENESA	17/12/2021	50,400.00	-	50,400.00
VINCENT SAMMY MONDA	20/12/2021	52,500.00	-	52,500.00
PETER KIMAIYO BIRIR	23/12/2021	25,200.00	-	25,200.00
PETER JUMA OSASO	20/01/2022	98,000.00	-	98,000.00
GLADYS KAMENE MUNYENZI	20/01/2022	78,400.00	-	78,400.00
HEMPSTONE OMBOGA MACHUMA	20/01/2022	78,400.00	-	78,400.00
JAMES NELSON OYARO	20/01/2022	78,400.00	-	78,400.00
SIMON KIMANI NDUNGU	9/2/2022	41,200.00	-	41,200.00
JUMA SOBAI RAMA	16/02/2022	37,800.00	-	37,800.00
JAMES MUNGAI WARUI	2/3/2022	52,500.00	21,000.00	31,500.00
KOMBO KOMBO BWANA	3/3/2022	29,400.00	-	29,400.00
CATHERINE MUTHONI MWANIKI	8/3/2022	155,400.00	-	155,400.00
NATASHA EL-KATHIRI	15/03/2022	50,000.00	-	50,000.00
JOSEPH KIMANTHI	16/03/2022	80,500.00	-	80,500.00
HENRY NYABUTO ACHOCHI	16/03/2022	42,000.00	-	42,000.00
BAKARI AWISSA MOHAMED	28/03/2022	37,800.00	-	37,800.00
WYCLIFFE MUREFU WAFULA	31/03/2022	24,500.00	-	24,500.00
JOHN GIKUNDI KIYUKI	7/4/2022	19,600.00	-	19,600.00

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MICHAEL MUNYAO MUSAU	7/4/2022	86,100.00	-	86,100.00
DANSON MUCHOKI KAGWE	7/4/2022	19,600.00	-	19,600.00
MICHAEL OUMA ONDIEKI	18/04/2022	29,400.00	-	29,400.00
GRACE NTHOKI MUOKA	21/04/2022	11,250.00	-	11,250.00
JOSHUA KISINGA MUTUNGA	22/04/2022	17,500.00	-	17,500.00
JUMA SOBAI RAMA	25/04/2022	27,300.00	-	27,300.00
CAROLINE KANANA KIMIRI	27/04/2022	52,500.00	-	52,500.00
VINCENT MAINA NDATHI	4/5/2022	10,000.00	-	10,000.00
VICTORINE AWUOR KITOTO	4/5/2022	10,000.00	-	10,000.00
EUNICE WAIRIMU GITAU	10/5/2022	33,600.00	-	33,600.00
FREDRICK ATILI GERISHOM	11/5/2022	14,000.00	-	14,000.00
MICHAEL OUMA ONDIEKI	16/05/2022	37,800.00	-	37,800.00
GIKUI WANGUI GICHUHI	26/05/2022	73,500.00	-	73,500.00
PETER KIPROP	3/6/2022	26,235.00		26,235.00
NYANGATE WASHINGTON NYAKUNDI	11/6/2022	50,000.00	-	50,000.00
RASHID RAMADHANI HASSAN	20/06/2022	29,400.00	-	29,400.00
CELESTINE AWUOR OLUOCH	23/06/2022	37,041.00	-	37,041.00
DORCAS CHELANGAT RUGUT	24/06/2022	197,147.50	161,833.50	35,314.00
BAKARI AWISSA MOHAMED	30/06/2022	14,700.00	-	14,700.00
KOMBO KOMBO BWANA	30/6/2022	41,000.00	-	41,000.00
FESTUS KIOKO MUSYOKA	30/06/2022	54,700.00	-	54,700.00
MICHAEL KARIME WANDERI	07/09/2022	70,000.00	-	70,000.00

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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KENNEDY OMONDI PANYAKO	15/09/2022	10,000.00	-	10,000.00
HASSAN BILAL MUNDENYO	21/09/2022	14,700.00	-	14,700.00
BRIAN NZIOKA MUTHEKE	07/10/2022	20,000.00	-	20,000.00
JOSEPHAT SOMONI ONDIEKI	07/10/2022	28,700.00	-	28,700.00
GIKUI WANGUI GICHUHI	01/11/2022	10,000.00	-	10,000.00
JOSEPHAT SOMONI ONDIEKI	01/11/2022	50,000.00	-	50,000.00
ABRAHAM KAMZEE CHAMERIARENG	09/11/2022	24,500.00	-	24,500.00
GIKUI WANGUI GICHUHI	15/11/2022	49,200.00	-	49,200.00
SAMUEL MULINGE KILUNDO	15/12/2022	29,400.00	-	29,400.00
MATHEW MUOKI NZUKI	20/12/2022	31,500.00	-	31,500.00
JOHN AGOSTINO SHEGU SHEGU	31/12/2022	33,600.00	-	33,600.00
WINNIE WAMBUI KABONGA	31/12/2022	33,600.00	-	33,600.00
DANIEL KINGORI GITHINJI	27/01/2023	11,200.00	-	11,200.00
ROSE WAMBUI MUNYI	30/01/2023	37,800.00	-	37,800.00
KUBAI JOSHUA NTOGAI	31/01/2023	50,400.00	-	50,400.00
NYANGATE WASHINGTON NYAKUNDI	31/01/2023	37,800.00	-	37,800.00
JOHN AGOSTINO SHEGU SHEGU	31/01/2023	11,200.00	-	11,200.00
ABDI DIBA GODANA	06/04/2023	250,000.00	-	250,000.00
FRANCIS ODUOR OUMA	29/05/2023	75,600.00	-	75,600.00
JACKLINE ADHIAMBO NYANGWESO	29/05/2023	10,000.00	-	10,000.00
NYANGATE WASHINGTON NYAKUNDI	29/05/2023	29,400.00	-	29,400.00
SAMUEL MULINGE KILUNDO	29/05/2023	34,300.00	-	34,300.00

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Annual Report and Financial Statements for the year ended 30th June 2023

TIMOTHY SAINA MURUNYA	29/05/2023	50,400.00	-	50,400.00
JACQUELINE WANJA NJAGI	29/05/2023	52,500.00	-	52,500.00
BARNABAS MAITHYA KITUKO	14/06/2023	31,500.00	-	31,500.00
SULEIMAN MUSA OSMAN	14/06/2023	31,500.00	-	31,500.00
MOHAMED ALI MBARUK	30/06/2023	31,500.00	-	31,500.00
TOTAL				4,025,068.00

Annex 4B: ODPP - Unspent Imprest For FY 2022-2023

Date	Details	Imprest Ksh.
7/1/2023	Dorcas Oduor	16,800.00
7/1/2023	Alexander Muteti	14,000.00
7/1/2023	Kioko Maundu	100.00
8/25/2023	Amos Muriithi	69,300.00
9/1/2023	Kombo K. Bwana	25,856.00
9/1/2023	Kombo K. Bwana	15,000.00
9/1/2023	Jilo Guyo Waqo	57,715.00
9/8/2023	Allows O. Kemo	42,000.00
9/4/2023	Rashid Khator	50,400.00
9/4/2023	Kombo K. Bwana	3,000.00
9/12/2023	Vacity Chelangat	7,000.00
9/13/2023	Linda Moraa Nyauncho	1,000.00
9/22/2023	Jackline Adhiambo	10,000.00
9/14/2023	Michael Wanderi	70,000.00
9/29/2023	Catherine mwaniki-	31,500.00
		413,671.00

Annex 5-District Suspense

STATION	Balance June for 2023
NYERI	-
ELGEYO MARAKWET -ITEN KEIYO	2,336.00
KITUI	-
BUSIA	100.00

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS*Annual Report and Financial Statements for the year ended 30th June 2023*

ELDORET	8,802.00
LAIKIPIA-NYAHURURU	-
MIGORI	-
NAROK	49.60
KISII	205.00
KISUMU	25.00
BUNGOMA	18,879.00
KANGUNDO	420.00
KIAMBU-THIKA	-
BARINGO-KABARNET	-
MURANGA	1,654.00
GARISSA	-
IMENTI NORTH - MERU	370.00
TRANS NZOIA -KITALE	-
OYUGIS- RACHUONYO	-
KILIFI	2.00
MACHAKOS	-
KERUGUYA-KIRINYAGA	610.00
ISIOLO	-
NAKURU	-
VIHIGA-MAJENGO	40,191.00
NAIVASHA	198.00
LOITOKTOK	34,800.00
KERICHO	6,302.00
MAVOKO	-
MWINGI	1,923.00
KAPSABET	-
MANDERA	0.50
MARSABIT	-
KAJIADO	40,052.00
MAKUENI	-
OGEMBO-GUCHA	-
KAKAMEGA	-
VOI	39,720.00
MOMBASA-MVITA	51.00
TURKANA-LODWAR	-
TANA DELTA-GARSEN	-
SAMBURU-MARALAL	180.00
NYAMIRA	-
W/POKOT- KAPENGURIA	-
WAJIR	-

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS*Annual Report and Financial Statements for the year ended 30th June 2023*

KILGORIS-TRANS-MARA	-
MALINDI	14.00
KWALE-MATUGA	-
EMBU	0.55
LAMU	-
SIAYA	-
T/NITHI - CHUKA	6,355.00
HOLA- GALOLE	633.00
ENGINEER-NYANDARUA	16,247.00
BOMET	330.00
HOMABAY	177.00
	220,626.65

Annex 6- Reports Generated from IFMIS

IFMIS financial reports to be presented on request

UNFPA A/C -1000429259

9TH C. PROGRAMME

F.O. 51

FY 2022-2023

REPUBLIC OF KENYA

Date...24/07/2023.....

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30TH JUNE, 2023....

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

- | | |
|------------------------|----------|
| 1. ALLOYS KEMO | CHAIRMAN |
| 2. CHRISTOPHER MUNGUTI | MEMBER |
| 3. GEOFFREY OBIRI | MEMBER |
| 4. MEDIATRIX RAPANDO | MEMBER |
| 5. KIOKO MAUNDU | MEMBER |
| 6. IRENE MOBAGI | MEMBER |

assembled at the office of.....ODPP - CASH OFFICE... at.....12.00 Noon...(time)

on the.....24TH JULY, 2023..... and the following cash was produced: -

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

It was observed that cheques amounting to Kshs.....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 the30TH JUNE, 2023,

Cash at Hand	Sh.NIL.....
Bank Balance	Sh. 326,404.00
	<u>326,404.00</u>

The Bank Certificate of Balance showed a sum of (Kshs. 326,404.00) (THREE HUNDRED TWENTY SIX THOUSAND FOUR HUNDRED AND FOUR) standing to the credit of the account on.... 30TH JUNE, 2023

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.

MEDIATRIX RAPANDO *M.Rapando* - Member
 IRENE MOBAGI *I.Mobagi* - member
 Date.....24.07.2023.....
 CHRISTOPHER MUNGUTI *C.Munguti* - member
 Geoffrey Obiri *G.Obiri*
 Kioiko Maundu *K.Maundu*

[Signature]
 Chairman

 Members of the Board
 Member





BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 10, 2023

CERTIFICATE OF BALANCES

Customer : 120354
Balance
Date: 30-Jun-23

DIRECTORATE OF PUBLIC PROSECUTION

Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	2,543,734.80
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	8,670,433.65
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00
1000429259	UNFPA 9TH COUNTRY PROGRAMME-ODPP	KES	326,404.00
1000703547	UNFPA/GOK 10TH COUNTRY PROG ODPP	KES	0.00

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



CBK 165 - 1000182757

F.O. 51

FY 2022-2023

REPUBLIC OF KENYA

Date...24/07/2023.....

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30TH JUNE, 2023....

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

- | | |
|------------------------|----------|
| 1. ALLOYS KEMO | CHAIRMAN |
| 2. CHRISTOPHER MUNGUTI | MEMBER |
| 3. GEOFFREY OBIRI | MEMBER |
| 4. MEDIATRIX RAPANDO | MEMBER |
| 5. KIOKO MAUNDU | MEMBER |
| 6. IRENE MOBAGI | MEMBER |

assembled at the office of.....ODPP - CASH OFFICE... at.....12.00 Noon...(time)

on the.....24TH JULY, 2023..... and the following cash was produced: -

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

It was observed that cheques amounting to Kshs.....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 the30TH JUNE, 2023,

Cash at Hand	Sh.-
Bank Balance	Sh. 0.00
	<u>0.00</u>

The Bank Certificate of Balance showed a sum of (Kshs 0.00) (ZERO) standing to the credit of the account on.... 30TH JUNE, 2023

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.

MEDIATRIX RAPANDO *Midiatrix* Member

Chairman

IRENE MOBAGI *Irene* Member

Date.....24.07.2023

Members of the Board

CHRISTOPHER MUNGUTI *Chris* member

Geoffrey Obiri *Geo* member

Kioko Maundu *Kioko* Member

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 10, 2023

CERTIFICATE OF BALANCES

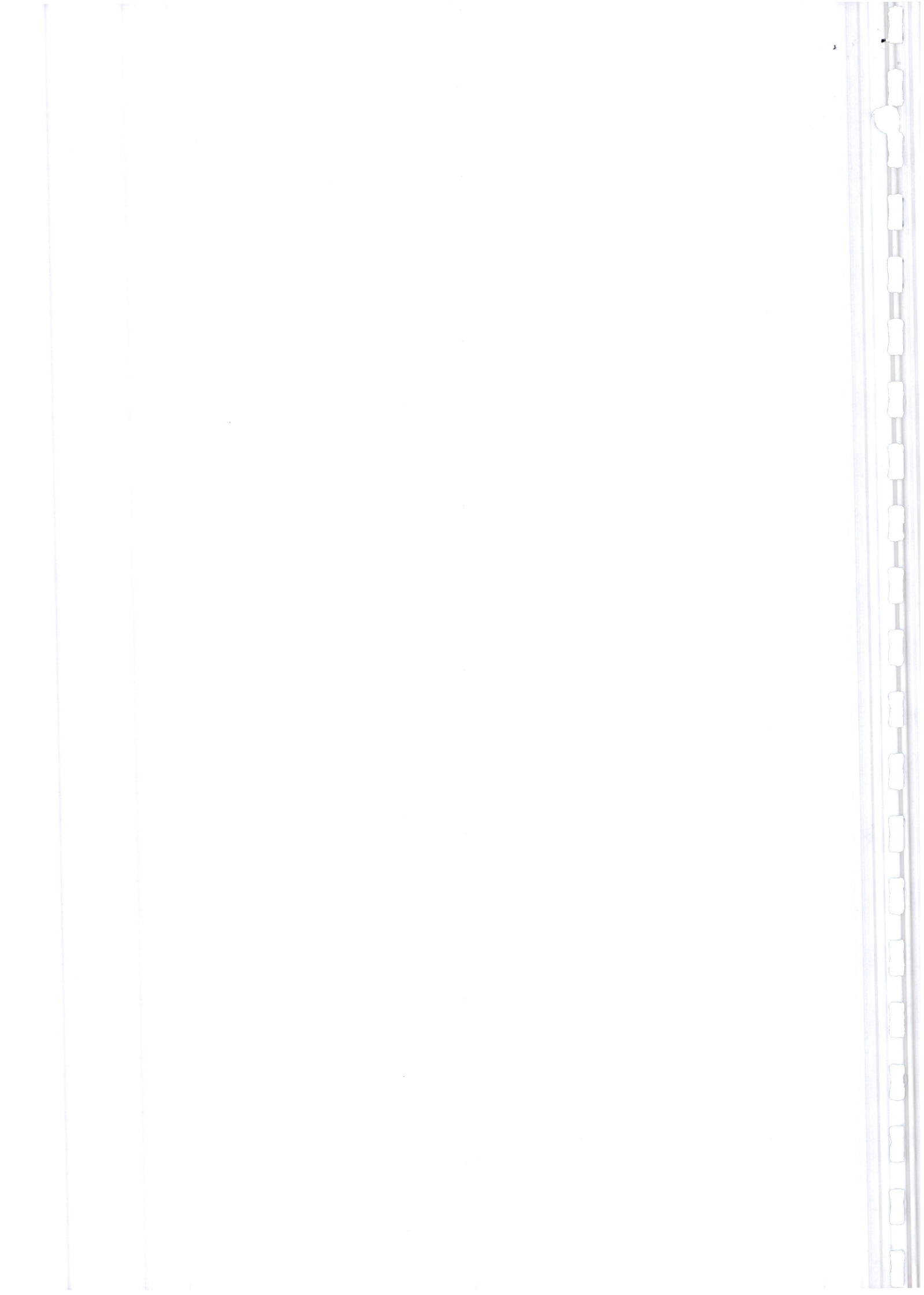
Customer : 120354
Balance
Date: 30-Jun-23

DIRECTORATE OF PUBLIC PROSECUTION

Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	2,543,734.80
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	8,670,433.65
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00
1000429259	UNFPA 9TH COUNTRY PROGRAMME-ODPP	KES	326,404.00
1000703547	UNFPA/GOK 10TH COUNTRY PROG ODPP	KES	0.00

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



DEPOSIT A/c - 1000781746

F.O. 51

FY 2022-2023

REPUBLIC OF KENYA

Date...24/07/2023.....

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30TH JUNE, 2023....

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

- | | |
|------------------------|----------|
| 1. ALLOYS KEMO | CHAIRMAN |
| 2. CHRISTOPHER MUNGUTI | MEMBER |
| 3. GEOFFREY OBIRI | MEMBER |
| 4. MEDIATRIX RAPANDO | MEMBER |
| 5. KIOKO MAUNDU | MEMBER |
| 6. IRENE MOBAGI | MEMBER |

assembled at the office of.....ODPP - CASH OFFICE... at.....12.00 Noon...(time)

on the.....24TH JULY, 2023..... and the following cash was produced: -

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

It was observed that cheques amounting to Kshs.....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 the30TH JUNE, 2023,

Cash at Hand	Sh.NIL.....
Bank Balance	Sh.4,530,926.60
	<u>4,530,926.60</u>

The Bank Certificate of Balance showed a sum of (Kshs 8,670,433.65) (EIGHT MILLION SIX HUNDRED SEVENTY THOUSAND FOUR HUNDRED AND THIRTY THREE CENTS SIXTY FIVE) standing to the credit of the account on.... 30TH JUNE, 2023

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.

MEDIATRIX RAPANDO *Mediatrix* Member
 IRENE MOBAGI *Irene* Member

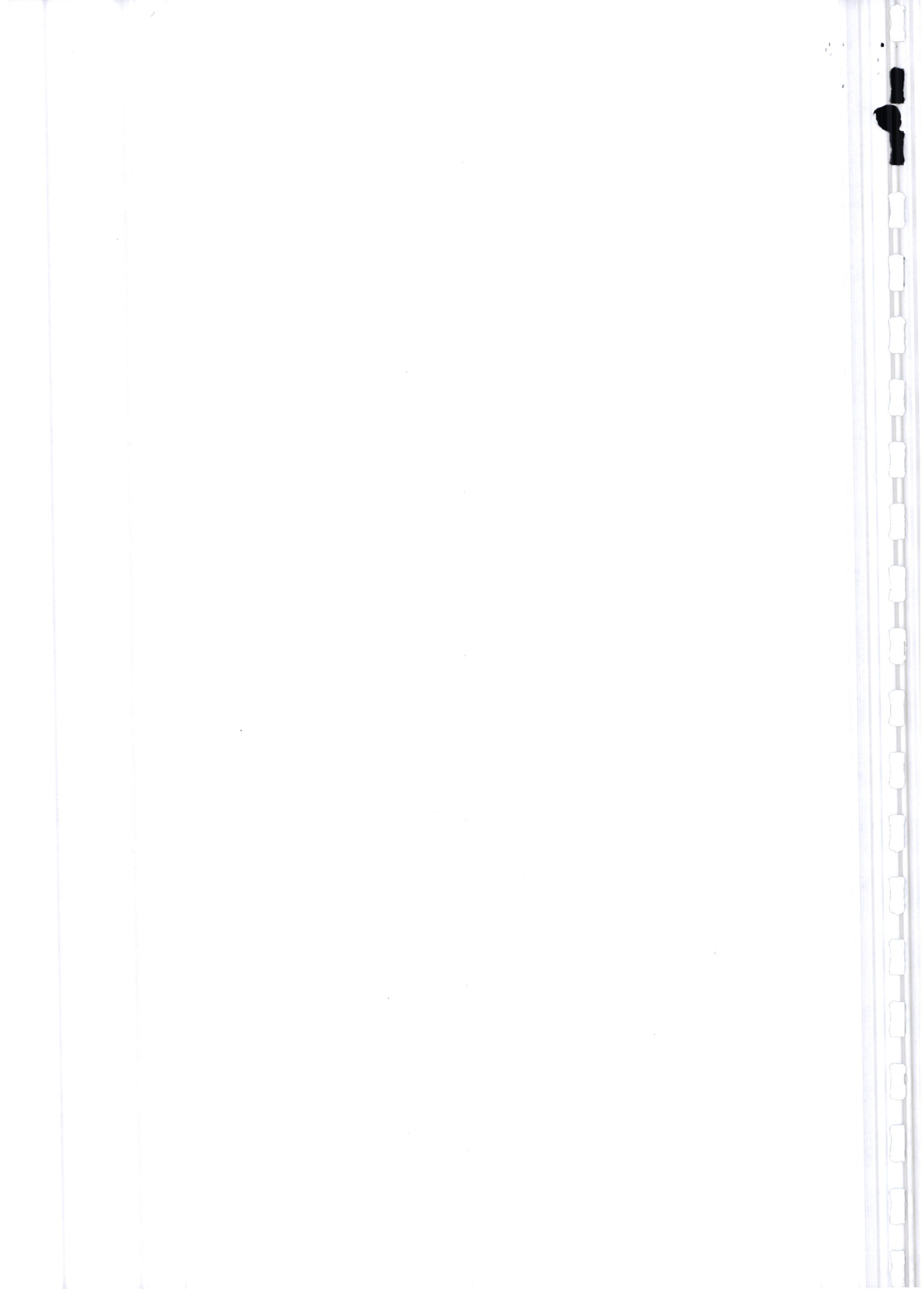
Chairman

Date.....24.07.2023

Members of the Board

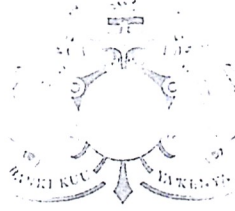
Christopher Munguti member
Geoffrey Obiri member
Kioko Maundu member







BANKI
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CENTRAL
BANK OF
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Telephone: 2860000, Fax: 3340192

July 10, 2023

CERTIFICATE OF BALANCES

Customer : 120354
Balance
Date: 30-Jun-23

DIRECTORATE OF PUBLIC PROSECUTION

Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	2,543,734.80
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	8,670,433.65
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00
1000429259	UNFPA 9TH COUNTRY PROGRAMME-ODPP	KES	326,404.00
1000703547	UNFPA/GOK 10TH COUNTRY PROG ODPP	KES	0.00

Handwritten signature of Priscilla Keitany in black ink.

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Handwritten signature of Joyce Nasiaku in black ink.

Joyce Nasiaku
Authorised Signatory
Banking Services Division



BANKI
KUU YA
KENYA



CENTRAL
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Telephone: 2860000, Fax: 3340192

July 10, 2023

CERTIFICATE OF BALANCES

Customer : 120354

Balance

Date: 30-Jun-23

DIRECTORATE OF PUBLIC PROSECUTION

Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	2,543,734.80
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	8,670,433.65
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00
1000429259	UNFPA 9TH COUNTRY PROGRAMME-ODPP	KES	326,404.00
1000703547	UNFPA/GOK 10TH COUNTRY PROG ODPP	KES	0.00

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



FY 2022

REPUBLIC OF KENYA

Date...24/07/2023.....

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30TH JUNE, 2023....

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

- 1. ALLOYS KEMO CHAIRMAN
- 2. CHRISTOPHER MUNGUTI MEMBER
- 3. GEOFFREY OBIRI MEMBER
- 4. MEDIATRIX RAPANDO MEMBER
- 5. KIOKO MAUNDU MEMBER
- 6. IRENE MOBAGI MEMBER

assembled at the office of.....ODPP - CASH OFFICE... at.....12.00 Noon...(time)

on the.....24TH JULY, 2023..... and the following cash was produced: -

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

It was observed that cheques amounting to Kshs.....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 the30TH JUNE, 2023,

Cash at Hand	Sh.-
Bank Balance	Sh. 0.00
	<u>0.00</u>

The Bank Certificate of Balance showed a sum of (Kshs 0.00) (ZERO) standing to the credit of the account on.... 30TH JUNE, 2023

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.

~~MEDIATRIX RAPANDO~~ *Member*
 IRENE MOBAGI *Member*

Chairman

Date.....24.07.2023

~~CHRISTOPHER MUNGUTI~~ *member*
 Geoffrey Obiri *Member*
 Kioko Maundu *Member*

Members of the Board



AS AT 30TH JUN 2023

BANK RECONCILIATION- DEVELOPMENT

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

Balance as per Bank Certificate ..			0.00
Less			
1. Payments in Cash Book not yet recorded in Ban (Unpresented CI	7,135,429.00		
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	7,135,429.00		
Bank Balance as per Cash Book			7,135,429.00

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 Jacres Mawin Signature [Signature] Date 10/07/2023

Approved by Zuwera Zinabu Signature [Signature] Date 10/07/2023



PAYMENTS IN CASHBOOK NOT IN BANK AS 30TH JUN 2023			
DATE	CHQ.NO.	PAYEE	AMOUNT
30-JUN-2023		EBONY CONSOLIDATED LIMITED PV 02	6,084,798.60
30-JUN-2023		VALUE ADDED TAX PV 02	123,024.65
30-JUN-2023		CONTRACTOR FEES PV 02	214,062.85
30-JUN-2023		RETENTION FEES PV 02	713,542.90
			7,135,429.00
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	CHQ.NO.	PAYEE	AMOUNT
30-JUN-2023		EXCHEQUER RECEIVED	7,135,429.00
			7,135,429.00
		BANK STATEMENT BALANCE	0.00
		CASHBOOK BANK BALANCE	0.00



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 10, 2023

CERTIFICATE OF BALANCES

Customer : 120354

DIRECTORATE OF PUBLIC PROSECUTION

Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	2,543,734.80
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	8,670,433.65
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00
1000429259	UNFPA 9TH COUNTRY PROGRAMME-ODPP	KES	326,404.00
1000703547	UNFPA/GOK 10TH COUNTRY PROG ODPP	KES	0.00

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasioku
Authorised Signatory
Banking Services Division



RECURRENT A/C - 1000181605

F.O. 51

FY 2022-2023

REPUBLIC OF KENYA

Date...24/07/2023.....

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30TH JUNE, 2023....

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

- | | |
|------------------------|----------|
| 1. ALLOYS KEMO | CHAIRMAN |
| 2. CHRISTOPHER MUNGUTI | MEMBER |
| 3. GEOFFREY OBIRI | MEMBER |
| 4. MEDIATRIX RAPANDO | MEMBER |
| 5. KIOKO MAUNDU | MEMBER |
| 6. IRENE MOBAGI | MEMBER |

assembled at the office of.....ODPP - CASH OFFICE... at.....12.00 Noon...(time)

on the.....24TH JULY, 2023..... and the following cash was produced: -

Notes	Sh.	688,300.00.....
Silver	Sh.	22.20.....
Copper.. .. .	Sh.	-----
Cheques (as per details on reverse).. .. .	Sh.	-----
		<u>688,322.20</u>

It was observed that cheques amounting to Kshs.....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 the30TH JUNE, 2023,

Cash at Hand	Sh.	688,322.20.....
Bank Balance	Sh.	48,812.80
		<u>737,135.00</u>

The Bank Certificate of Balance showed a sum of (Kshs 2,543,734.80) (TWO MILLION FIVE HUNDRED FORTY THREE THOUSAND SEVEN HUNDRED AND THIRTY FOUR CENTS EIGHTY) standing to the credit of the account on.... 30TH JUNE, 2023

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.

MEDIATRIX RAPANDO Member

Chairman

IRENE MOBAGI Member

Date.....24.07.2023 -

Members of the Board

Geoffrey Obiri member
 CHRISTOPHER MUNGUTI member
 Kioko Maundu member



AS AT 30TH JUNE 2023

BANK RECONCILIATION- RECURRENT
Station ...DPP-R-024.....

Balance as per Bank Certificate ..			2,543,734.8
Less			
1. Payments in Cash Book not yet recorded in Bank (Unpresented Cheques)	190,216,860.20		
2. Receipts in Bank Statements not yet recorded in Cash Book ..			
Add			
3. Receipts in Cash Book not yet recorded in Bank Statements	187,721,938.20		187,721,938.20
Bank Balance as per Cash Book			48,512,500

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: Idris Maslin Signature: [Signature] Date: 10/07/2023

Approved by: Zuwera Zainab Signature: [Signature] Date: 10/07/2023

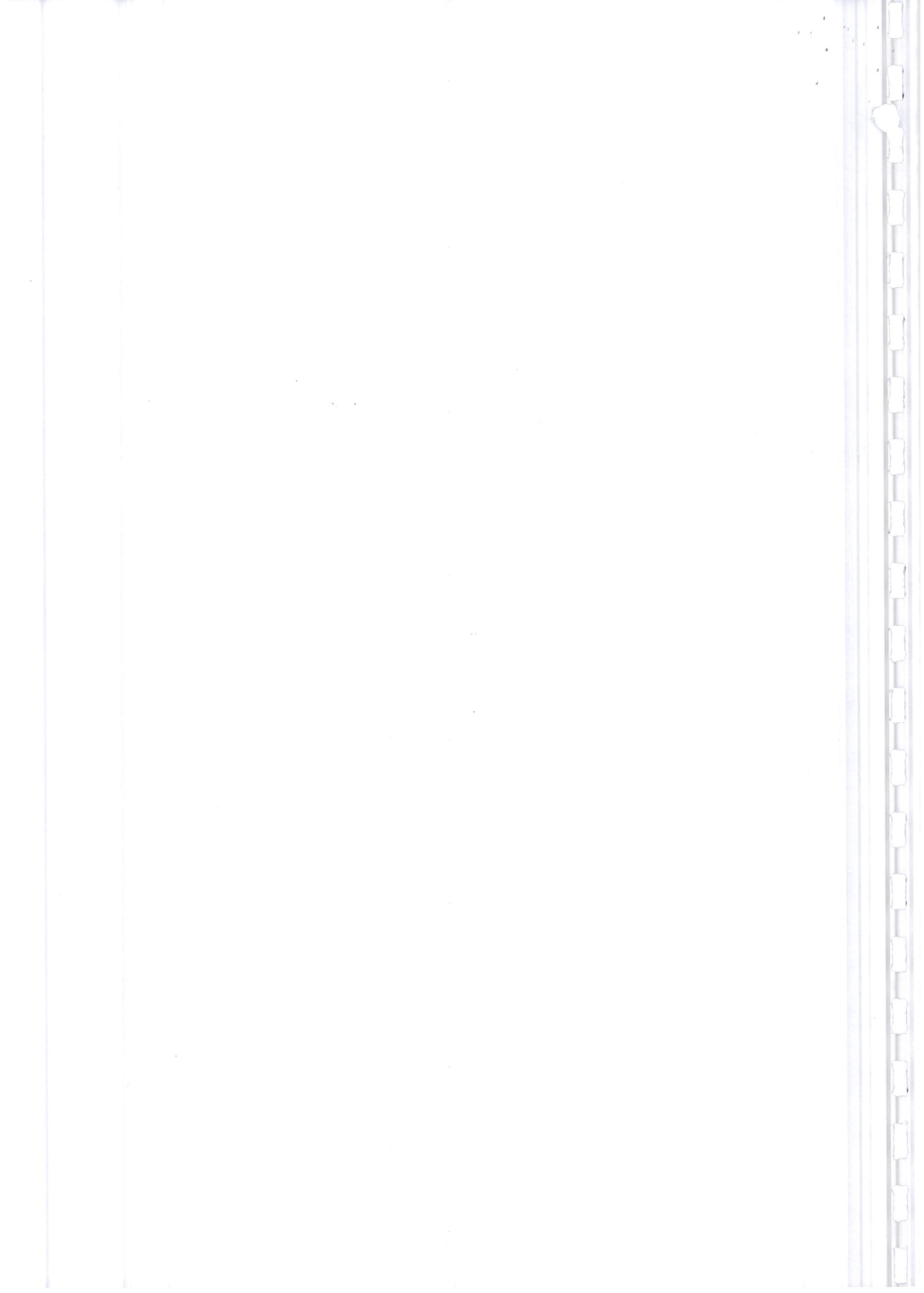


PAYMENTS IN CASHBOOK NOT IN BANK AS 30TH JUNE 2023

DATE	CHQ.NO.	PAYEE	AMOUNT
01-11-2022		TRFS PAYMENTS	
01-11-2022		TRFS PAYMENTS	30,210.60
01-11-2022		TRFS PAYMENTS	18,426.60
01-11-2022		TRFS PAYMENTS	38,971.55
01-11-2022		TRFS PAYMENTS	1,700.00
01-11-2022		TRFS PAYMENTS	1,387.90
02-02-2023		TRFS PAYMENTS	171,887.05
05-05-2023		TRFS PAYMENTS	12,137.35
31-05-2023		ANNE CHEPCHIRCHIR	20,000.00
31-05-2023		KOMBO KOMBO BWANA	13,300.00
26-06-2023		TRFS PAYMENTS	6,914.40
16-06-2023		TRFS PAYMENTS	1,724.15
16-06-2023		GEMINIA INSURANCE COMPANY LIMITED	4,850.00
26-06-2023		TRFS PAYMENTS	184,561.35
26-06-2023		IMARIKA SACCO	48,860.90
26-06-2023		WINAS SACCO LIMITED	145,442.70
26-06-2023		NEWFORTIS SAVINGS AND CREDIT COOPER	89,676.20
26-06-2023		ROSKY CREDIT LIMITED	10,446.00
26-06-2023		OFFICE OF DPP-SOCIAL WELFARE	87,920.00
26-06-2023		TRFS PAYMENTS	87,250.00
27-06-2023		ANNE CHEPCHIRCHIR	20,000.00
30-06-2023		HESBON NANGABO OTINGA	70,000.00
30-06-2023		EVANS MAINA KIAMA	15,000.00
30-06-2023		SOBA ABDIRAHMAN KUTUNA	31,500.00
30-06-2023		NELSON LUFUMBU LUKEYA	16,800.00
30-06-2023		RODAH GESARE ONTITA	16,800.00
30-06-2023		CHRISTINE ALUBALE KHAKAYI	20,205.00
30-06-2023		BERNARD LUZINGA KIVIHYA	3,258,923.35
30-06-2023		TRFS PAYMENTS	1,389,228.25
30-06-2023		4TH QUARTER AIE MOMBASA	4,630,236.00
30-06-2023		4TH QUARTER AIE MANDERA	720,400.00
30-06-2023		4TH QUARTER AIE BUNGOMA	1,455,549.00
30-06-2023		4TH QUARTER AIE ITEN	793,569.00
30-06-2023		4TH QUARTER AIE LAMU	1,318,420.00
30-06-2023		4TH QUARTER AIE KAPENGURIA	1,172,382.00
30-06-2023		4TH QUARTER AIE KERICHO	1,938,980.00
30-06-2023		4TH QUARTER AIE MERU	1,652,820.00
30-06-2023		4TH QUARTER AIE VOI	1,480,517.00
30-06-2023		4TH QUARTER AIE LODWAR	503,410.00
30-06-2023		4TH QUARTER AIE MURANGA	524,445.00
30-06-2023		4TH QUARTER AIE KARBARNET	1,206,929.00
30-06-2023		4TH QUARTER AIE OYUGIS	375,510.00
30-06-2023		4TH QUARTER AIE KAKAMEGA	1,545,214.00
30-06-2023		4TH QUARTER AIE MARSABIT	1,178,045.00
30-06-2023		4TH QUARTER AIE HOMABAY	543,480.00
30-06-2023		4TH QUARTER AIE MAVOKO	869,100.00
30-06-2023		4TH QUARTER AIE KILGORIS	494,700.00
30-06-2023		4TH QUARTER AIE NYAMIRA	922,259.00
30-06-2023		4TH QUARTER AIE OGEMBO	486,405.00
30-06-2023		4TH QUARTER AIE NAIVASHA	309,370.00
30-06-2023		4TH QUARTER AIE SIAYA	921,026.00
30-06-2023		4TH QUARTER AIE MIGORI	861,925.00
30-06-2023		4TH QUARTER AIE ENGINEER	530,740.00
30-06-2023		4TH QUARTER AIE MWINGI	333,065.00
30-06-2023		4TH QUARTER AIE KANGUNDO	304,715.00
30-06-2023		4TH QUARTER AIE GARSEN	684,685.00
30-06-2023		4TH QUARTER AIE NAROK	443,810.00
30-06-2023		4TH QUARTER AIE KITUI	540,559.00
30-06-2023		4TH QUARTER AIE ISIOLO	471,905.00
30-06-2023		4TH QUARTER AIE KAJIADO	1,116,310.00
30-06-2023		4TH QUARTER AIE MARALAL	1,173,422.00
30-06-2023		4TH QUARTER AIE ELDORET	1,443,327.00
30-06-2023		4TH QUARTER AIE KILIFI	705,035.00
30-06-2023		4TH QUARTER AIE THIKA	2,367,867.00
30-06-2023		4TH QUARTER AIE KISII	481,100.00
30-06-2023		4TH QUARTER AIE NAKURU	2,567,960.00
30-06-2023		4TH QUARTER AIE BUSIA	1,213,600.00
30-06-2023		4TH QUARTER AIE BOMET	889,200.00
30-06-2023		4TH QUARTER AIE WAJIR	988,360.00
30-06-2023		4TH QUARTER AIE MALINDI	1,537,960.00
30-06-2023		4TH QUARTER AIE KITALE	1,496,050.00
30-06-2023		4TH QUARTER AIE EMBU	1,217,710.00

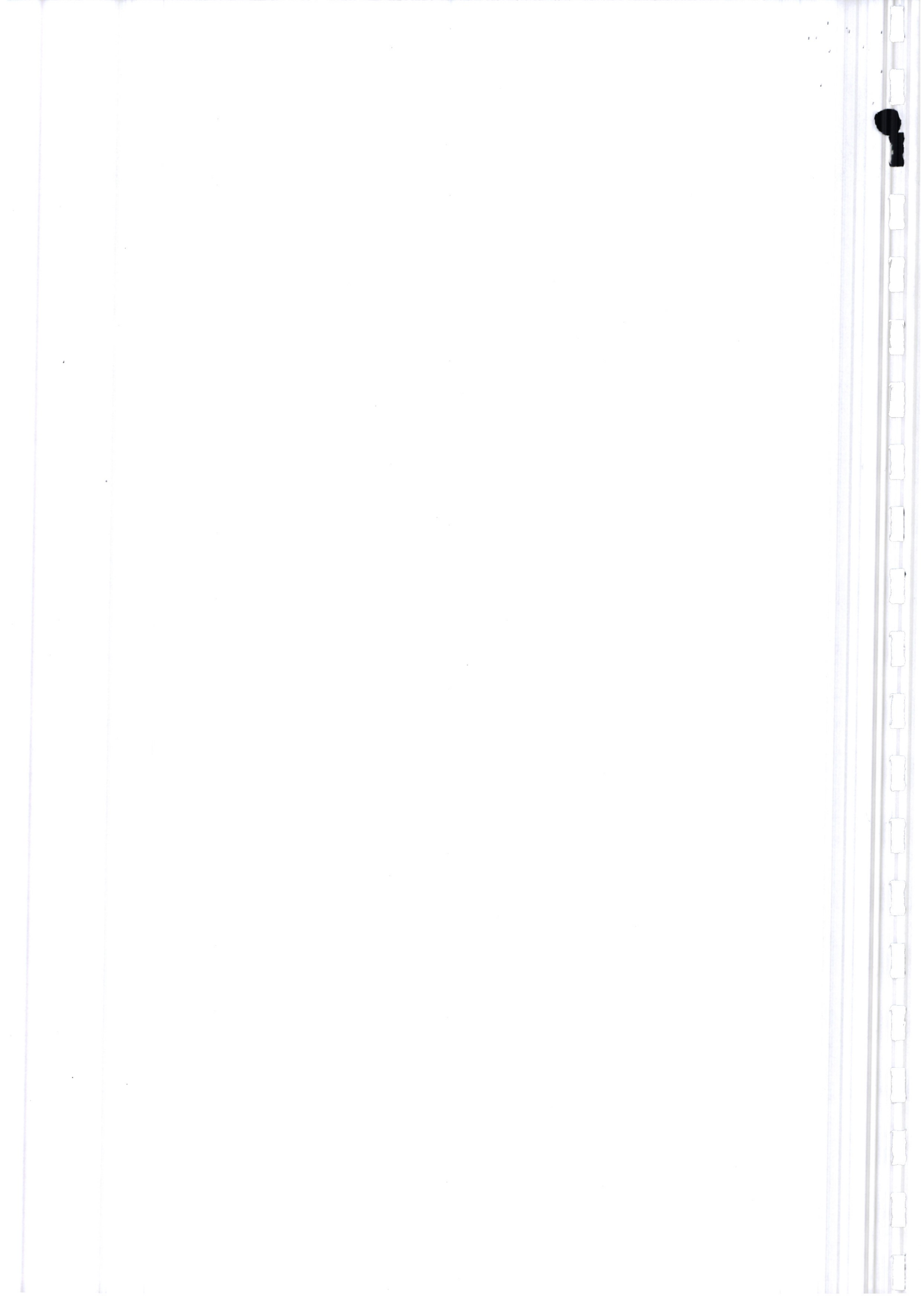


30-06-2023		4TH QUARTER AIE KERUGOYA	
30-06-2023		4TH QUARTER AIE KWALE	632,422.00
30-06-2023		4TH QUARTER AIE MACHAKOS	821,084.00
30-06-2023		4TH QUARTER AIE KISUMU	1,712,430.00
30-06-2023		4TH QUARTER AIE WOTE	1,117,300.00
30-06-2023		4TH QUARTER AIE LOITOKTOK	963,427.00
30-06-2023		4TH QUARTER AIE KAPSABET	483,595.00
30-06-2023		4TH QUARTER AIE MAJENGO	919,380.00
30-06-2023		4TH QUARTER AIE GARISSA	655,544.00
30-06-2023		4TH QUARTER AIE GALOLE	1,761,540.00
30-06-2023		4TH QUARTER AIE CHUKA	630,594.00
30-06-2023		4TH QUARTER AIE NYERI	805,760.00
30-06-2023		4TH QUARTER AIE NYAHARURU	768,550.00
30-06-2023		POSTAL CORPORATION OF KENYA	954,137.00
30-06-2023		TRFS PAYMENTS	312,944.75
30-06-2023		POSTAL CORPORATION OF KENYA	5,490.25
30-06-2023		TRFS PAYMENTS	567,892.00
30-06-2023		WILLIAM KABUGI MUCHINA	9,963.00
30-06-2023		BANKI KUU CO OPERATIVE SAVINGS AND	69,200.00
30-06-2023		TRFS PAYMENTS	572,850.00
30-06-2023		LAKE NAIVASHA RESORT LIMITED	10,050.00
30-06-2023		TRFS PAYMENTS	341,606.90
30-06-2023		OLINE RETREADS LIMITED	5,993.10
30-06-2023		TRFS PAYMENTS	283,034.50
30-06-2023		SERENA HOTEL	4,965.50
30-06-2023		TRFS PAYMENTS	297,775.85
30-06-2023		BOMA INN ELDORET	5,224.15
30-06-2023		TRFS PAYMENTS	90,217.25
30-06-2023		CFAO MOTORS KENYA LIMITED	1,582.75
30-06-2023		TRFS PAYMENTS	45,207.40
30-06-2023		CFAO MOTORS KENYA LIMITED	745.10
30-06-2023		TRFS PAYMENTS	87,850.00
30-06-2023		TRFS PAYMENTS	1,541.40
30-06-2023		COLLEGE OF HUMAN RESOURCE MANAGEMEN	125,181.00
30-06-2023		THE MONARCH INSURANCE COMPANY LIMIT	224,000.00
30-06-2023		EMILY WAKESHO WEGULO	10,000,000.00
30-06-2023		HUMPREY FELIX ODARI CHAZIMA	34,113.00
30-06-2023		CHELANGAT VACITY KENDUIWA	87,900.00
30-06-2023		DAUDI KIPKOSGEI SUTER	19,600.00
30-06-2023		ROSETTE AUMA OCHOO	50,000.00
30-06-2023		STANELY MURIITHI KIREMA	4,000.00
30-06-2023		CECILIA JEROP KABIRER	151,600.00
30-06-2023		JACQUELINE WANJA NJAGI	39,800.00
30-06-2023		REALEDGEAFRICA VENTURES LTD	56,000.00
30-06-2023		PAUL KAGO MBUGUA	87,940.00
30-06-2023		ANJELA NANGEKHE KINYANJUI	94,000.00
30-06-2023		RESILA ATIENO ONYANGO	19,027.00
30-06-2023		FLORENCE NZISA NZWILI MUINDE	21,000.00
30-06-2023		ABRAHAM ONDENG OGAYE	21,000.00
30-06-2023		JEDIDAH WAKONYO WARUHIU	21,000.00
30-06-2023		MICHAEL OUMA ONDIEKI	21,000.00
30-06-2023		GRANITE TRAVEL LIMITED	29,400.00
30-06-2023		CHIKAMAYI MASAYI SAMSON	50,800.00
30-06-2023		VICTOR VINYA MULE	4,900.00
30-06-2023		ANNETTE IMBUHILA WANGIA	67,200.00
30-06-2023		MARYANNE NJERI MWANGI	52,500.00
30-06-2023		VINCENT SAMMY MONDA	52,500.00
30-06-2023		JOASH MOSOMI ATANDI	12,600.00
30-06-2023		ALEXANDER MUASYA MUTETI	44,800.00
30-06-2023		MICHAEL KARIME WANDERI	42,000.00
30-06-2023		LILIAN AKINYI OKUMU	19,600.00
30-06-2023		JACQUELINE WANJA NJAGI	12,600.00
30-06-2023		JOY MUTHONI MUROKI	52,500.00
30-06-2023		CHARLES SANGA SALAASH	33,600.00
30-06-2023		FAITH MWILA NYONGESA	9,800.00
30-06-2023		MICHAEL KARIME WANDERI	25,200.00
30-06-2023		BETH KARIMI NJERU	25,200.00
30-06-2023		ABDALLA OMARI	70,000.00
30-06-2023		EDGAR ALUSIOLA MULAMULA	70,000.00
30-06-2023		ALEX ANYANGU AKULA	63,500.00
30-06-2023		CAROL CHEPNGENO SIGEI	33,600.00
30-06-2023		HEMPSTOKE OMBOGA MACHUMA	33,600.00
30-06-2023		VICTOR OWITI JUMA	33,600.00
			8,400.00

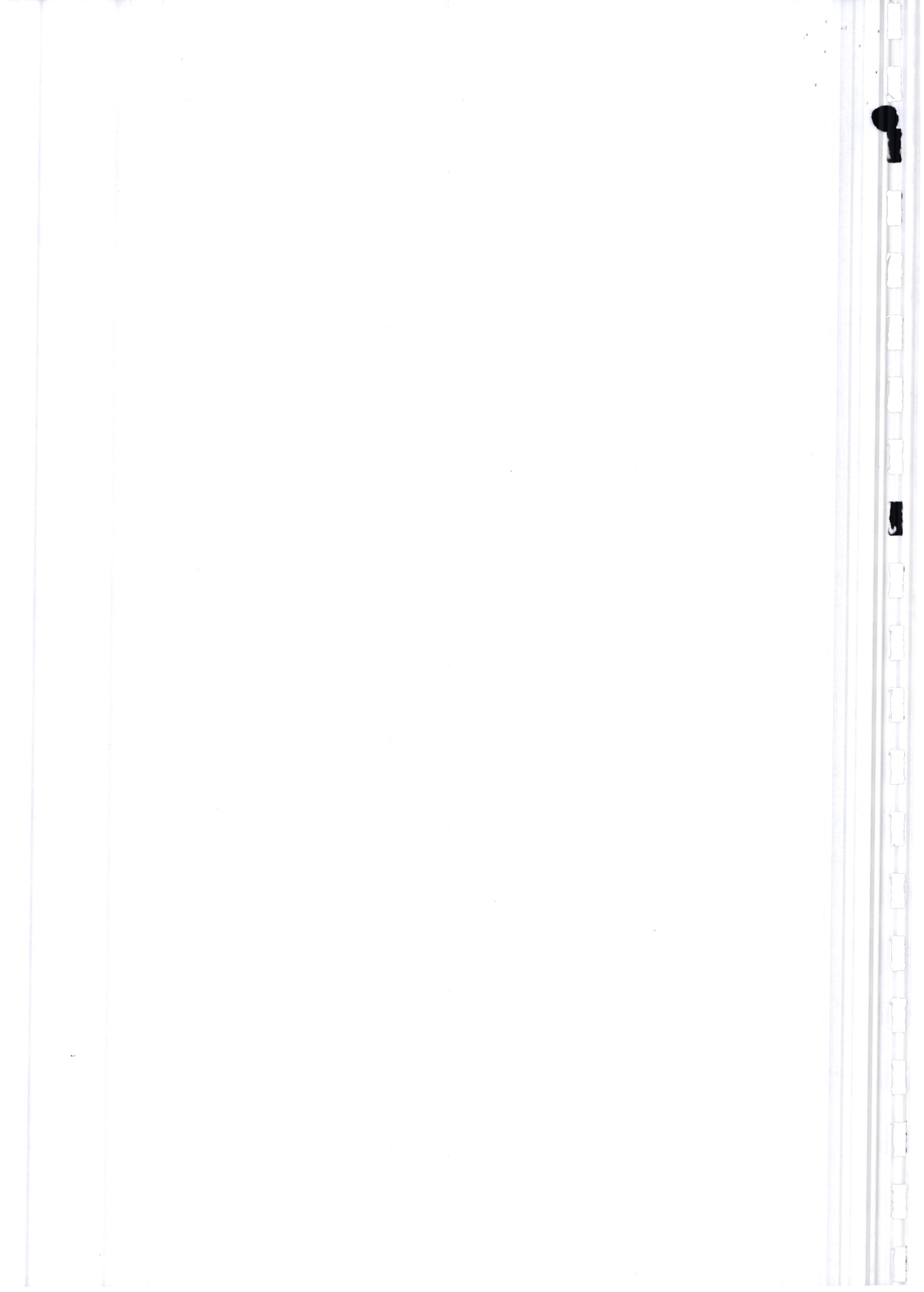


30-06-2023		KOMBO KOMBO BWANA	
30-06-2023		PATRICK MAINA NJUGUNA	30,900.00
30-06-2023		ZACHARIA DAIDO URUJI	16,800.00
30-06-2023		NICHOLAS MAINA NJEMA	16,800.00
30-06-2023		HUSSEIN AMANI AMANI	19,600.00
30-06-2023		ALI OMAR KALE	19,600.00
30-06-2023		LOICE AKINYI ANGIIRA	74,340.00
30-06-2023		CAMILUS KIPSANG KIPKOR	24,900.00
30-06-2023		JOSEPH KIMANTHI	26,460.00
30-06-2023		CAROLYNE NKIROTE MURITHI	18,700.00
30-06-2023		NELLY NDINDA MUTUA	21,600.00
30-06-2023		ALEXANDER MAINA MACHARIA	12,060.00
30-06-2023		AGNES MWANGI NYAWIRA	15,930.00
30-06-2023		NICHOLAS OTIENO HONGO	20,300.00
30-06-2023		SAMUEL MWANGI KIHARA	34,800.00
30-06-2023		ZEITUNA IBRAHIM ALI	34,800.00
30-06-2023		PETER ODHIAMBO OKENDO	47,800.00
30-06-2023		ALI ABDILLAH MOHAMED	29,400.00
30-06-2023		KELVIN KINUTHIA KAMAU	16,800.00
30-06-2023		CHELANGAT VACITY KENDUIWA	16,800.00
30-06-2023		WICKLIF ABIERC OGWANG	9,800.00
30-06-2023		EVANS OTIENO OBUTO	12,600.00
30-06-2023		TABITHA AKOTH-WANYAMA OUYA	25,200.00
30-06-2023		VICTOR VINYA MULE	52,500.00
30-06-2023		IRENE WANJIRU WAIRIMU	33,600.00
30-06-2023		JUDAH HASSAN MULI	16,800.00
30-06-2023		PHILIP MUSYIMI MWAU	39,831.00
30-06-2023		ALEXANDER MUASYA MUTETI	19,600.00
30-06-2023		GIDEON KIBIWOTT KIPRONO	21,000.00
30-06-2023		WINFRED NZULA MBAWA	22,400.00
30-06-2023		JUDY BLISS THUGURI	31,500.00
30-06-2023		ALEX ANYANGU AKULA	49,600.00
30-06-2023		ABDALLA OMARI	16,800.00
30-06-2023		CHARLES SANGA SALAASH	31,500.00
30-06-2023		MICHAEL OUMA ONDIEKI	25,200.00
30-06-2023		DENNIS MWIRIGI GITONGA	31,500.00
30-06-2023		WESLEY MBUNYA NYAMACHE	15,000.00
30-06-2023		KENNETH MWANJALA NGUTTA	25,200.00
30-06-2023		OLIVER KENNEDY MUREITHI	17,500.00
30-06-2023		MARYANNE NJERI MWANGI	24,800.00
30-06-2023		OMAR CHUPHI DZUAMWENGA	21,000.00
30-06-2023		RICHARD MULE KATHOME	18,900.00
30-06-2023		KAYLAN TOURS AND TRAVEL LIMITED	9,800.00
30-06-2023		MOHAMED MAHADI SHEBWANA	21,040.00
30-06-2023		PETER GITONGA MURANGA	19,600.00
30-06-2023		CHRISTINE KATHAMBI MATHITA	48,483.00
30-06-2023		FARAJ KAUTHAR MOHAMED	51,917.00
30-06-2023		ANNETTE IMBUHILA WANGIA	80,500.00
30-06-2023		WESLEY MBUNYA NYAMACHE	31,500.00
30-06-2023		ALEX ANYANGU AKULA	16,800.00
30-06-2023		ZACHARIA DAIDO URUJI	16,800.00
30-06-2023		MEDIATRIX MIDECHA RAPANDO	31,500.00
30-06-2023		ALLEN MULAMA MUMIA	14,000.00
30-06-2023		ANNE ATIENO AMADI	39,420.00
30-06-2023		RYAN KANYORO KARIUKI	10,500.00
30-06-2023		LUCY NYAMBURA GACHANJA	15,000.00
30-06-2023		CLEMENT KAGIRI WANGECI	16,800.00
30-06-2023		JILO GUYO WAQO	73,200.00
30-06-2023		CHARLES OKEYO ONG'ANG'A	16,800.00
30-06-2023		HENRY KINYANJUI MURIGI	31,500.00
30-06-2023		JOSHUA OCHUNGU AMUNGA	33,600.00
30-06-2023		HENRY BUYA DADAH	37,800.00
30-06-2023		OLIVER KENNEDY MUREITHI	37,200.00
30-06-2023		HANIFAH SAID MOHAMMAD	33,600.00
30-06-2023		EASTERN AND SOUTHERN AFRICAN MANAGE	87,481.00
30-06-2023		AIRTEL NETWORKS KENYA LIMITED	210,181.00
30-06-2023		AGATHA LANGO ABANG	844,000.00
30-06-2023		BECKY HIMLIN ANYANGO ARUNGA	42,000.00
30-06-2023		VICTOR OWITI JUMA	42,000.00
30-06-2023		JACINTA NYABOKE NYAMOSI	33,600.00
30-06-2023		CHELANGAT VACITY KENDUIWA	12,600.00
30-06-2023		TANWEERA ALI MOHAMED	12,600.00
30-06-2023		TIMA FESWAL ABDALLA	92,936.20
			92,936.20

30-06-2023		ROMAN MURUNGA ONDENYI	18,900.00
30-06-2023		SIKUKUU CHEMOIYWO	42,000.00
30-06-2023		HESBON NANGABO OTINGA	188,000.00
30-06-2023		MARYANNE NJERI MWANGI	42,000.00
30-06-2023		ANNETTE IMBUHILA WANGIA	42,000.00
30-06-2023		LILIAN EUCABETH WERE	42,000.00
30-06-2023		LYNN WANJIKU NYAGA	44,800.00
30-06-2023		HENRY KINYANJUI MURIGI	44,800.00
30-06-2023		ALEX ANYANGU AKULA	44,800.00
30-06-2023		LAURA AMBE SPIRA	65,705.90
30-06-2023		MOSES NGARI MUTUGI	15,000.00
30-06-2023		GRANITE TRAVEL LIMITED	53,495.00
30-06-2023		ERIC BARINGO LEMUNGES	25,020.00
30-06-2023		AHMED MOHAMUD MUTHOW	33,210.00
30-06-2023		JOYCE MUCHENE GATHONI	6,160.00
30-06-2023		VICTOR AMUGO ALENGA	81,480.00
30-06-2023		HUSSEIN ADOW AHMED	100,000.00
30-06-2023		ABUBAKARI SAIDI MOHAMED	151,600.00
30-06-2023		PRISCILLA KANANA IKWII	19,495.00
30-06-2023		STEPHEN NDUNGU NGANGA	90,841.00
30-06-2023		ALEX ANYANGU AKULA	26,250.00
30-06-2023		FARAJ KAUTHAR MOHAMED	74,340.00
30-06-2023		CAROLINE WALI MGHALU	16,037.00
30-06-2023		ROBERT RUTO KACHEBET	151,600.00
30-06-2023		REGINA TUMAINI WAFULA	149,529.00
30-06-2023		IDRIS MAALIM HASSAN	151,600.00
30-06-2023		FRANKWARD WAFUKHO DDAIDDO	140,400.00
30-06-2023		NASRA OMAR HASSAN	151,600.00
30-06-2023		RAYDOLL TOURS AND TRAVEL LIMITED	117,050.00
30-06-2023		FLIGHT CENTER TRAVEL LIMITED	126,259.00
30-06-2023		ANGANI TOURS AND TRAVEL LIMITED	178,990.00
30-06-2023		SILVERBIRD TRAVEL PLUS LIMITED	37,909.00
30-06-2023		BOMA TRAVEL SERVICES LIMITED	42,100.00
30-06-2023		FLIGHT CENTER TRAVEL LIMITED	192,350.00
30-06-2023		FLIGHT CENTER TRAVEL LIMITED	16,800.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	1,073,810.00
30-06-2023		ANGANI TOURS AND TRAVEL LIMITED	79,550.00
30-06-2023		REALEDGEAFRICA VENTURES LTD	24,300.00
30-06-2023		SILVERBIRD TRAVEL PLUS LIMITED	148,265.00
30-06-2023		TRFS PAYMENTS	1,026,000.00
30-06-2023		PRIMATE TOURS	108,400.00
30-06-2023		LONGROCK TOURS AND TRAVEL LIMITED	26,900.00
30-06-2023		LONGROCK TOURS AND TRAVEL LIMITED	15,800.00
30-06-2023		LONGROCK TOURS AND TRAVEL LIMITED	52,600.00
30-06-2023		LONGROCK TOURS AND TRAVEL LIMITED	25,295.00
30-06-2023		ANGANI TOURS AND TRAVEL LIMITED	27,415.00
30-06-2023		AFRICAN TOUCH SAFARIS LIMITED	89,030.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	68,145.00
30-06-2023		ATTIC TOURS AND TRAVEL LIMITED	108,600.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	68,800.00
30-06-2023		GRANITE TRAVEL LIMITED	99,805.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	679,400.00
30-06-2023		AFRICAN TOUCH SAFARIS LIMITED	163,200.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	106,310.00
30-06-2023		ATTIC TOURS AND TRAVEL LIMITED	24,500.00
30-06-2023		SILVERBIRD TRAVEL PLUS LIMITED	52,780.00
30-06-2023		JUBILEE ALLIANZ GENERAL INSURANCE (1,260,183.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	66,900.00
30-06-2023		AFRICAN TOUCH SAFARIS LIMITED	27,215.00
30-06-2023		AFRICAN TOUCH SAFARIS LIMITED	38,600.00
30-06-2023		PRIMATE TOURS	123,395.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	1,295,560.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	2,172,350.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	686,655.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	91,365.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	25,655.00
30-06-2023		EASTERN AND SOUTHERN AFRICAN MANAGE	1,042,272.00
30-06-2023		KENYA INSTITUTE OF SUPPLIES MANAGEM	58,000.00
30-06-2023		KENYA INSTITUTE OF FOREIGN LANGUAGE	106,000.00
30-06-2023		INSTITUTE OF HUMAN RESOURCE MANAGEM	788,800.00
30-06-2023		COLLEGE OF HUMAN RESOURCE MANAGEMEN	162,000.00
30-06-2023		KENYA INSTITUTE OF CURRICULUM DEVEL	149,000.00
30-06-2023		TRFS-PAYMENTS	7,790.40



30-06-2023		THE TRAVEL LOUNGE LIMITED	
30-06-2023		THE TRAVEL LOUNGE LIMITED	105,000.00
30-06-2023		GRANITE TRAVEL LIMITED	26,400.00
30-06-2023		CFAO MOTORS KENYA LIMITED	34,170.00
30-06-2023		TRFS PAYMENTS	12,284.75
30-06-2023		CMC MOTORS GROUP LIMITED	215.5
30-06-2023		TRFS PAYMENTS	40,492.60
30-06-2023		CFAO MOTORS KENYA LIMITED	710.40
30-06-2023		TRFS PAYMENTS	43,731.80
30-06-2023		TRFS PAYMENTS	767.20
30-06-2023		CMC MOTORS GROUP LIMITED	3,010.15
30-06-2023		TRFS PAYMENTS	101,997.55
30-06-2023		CMC MOTORS GROUP LIMITED	1,789.45
30-06-2023		TRFS PAYMENTS	49,115.35
30-06-2023		CFAO MOTORS KENYA LIMITED	861.65
30-06-2023		TRFS PAYMENTS	57,414.70
30-06-2023		CFAO MOTORS KENYA LIMITED	1,007.30
30-06-2023		TRFS PAYMENTS	14,421.00
30-06-2023		CFAO MOTORS KENYA LIMITED	253
30-06-2023		TRFS PAYMENTS	260,672.80
30-06-2023		CFAO MOTORS KENYA LIMITED	4,573.20
30-06-2023		TRFS PAYMENTS	10,417.25
30-06-2023		CFAO MOTORS KENYA LIMITED	182.75
30-06-2023		TRFS PAYMENTS	40,784.50
30-06-2023		CFAO MOTORS KENYA LIMITED	715.5
30-06-2023		TRFS PAYMENTS	10,416.25
30-06-2023		CFAO MOTORS KENYA LIMITED	182.75
30-06-2023		TRFS PAYMENTS	20,465.95
30-06-2023		CMC MOTORS GROUP LIMITED	359.05
30-06-2023		TRFS PAYMENTS	46,943.45
30-06-2023		CMC MOTORS GROUP LIMITED	823.55
30-06-2023		TRFS PAYMENTS	35,505.10
30-06-2023		CMC MOTORS GROUP LIMITED	622.9
30-06-2023		TRFS PAYMENTS	34,564.10
30-06-2023		CMC MOTORS GROUP LIMITED	606.4
30-06-2023		TRFS PAYMENTS	37,765.70
30-06-2023		CMC MOTORS GROUP LIMITED	662.55
30-06-2023		TRFS PAYMENTS	69,955.35
30-06-2023		CMC MOTORS GROUP LIMITED	1,227.30
30-06-2023		TRFS PAYMENTS	25,855.90
30-06-2023		CMC MOTORS GROUP LIMITED	45.1
30-06-2023		TRFS PAYMENTS	71,880.45
30-06-2023		CMC MOTORS GROUP LIMITED	1,257.55
30-06-2023		TRFS PAYMENTS	161,137.05
30-06-2023		CMC MOTORS GROUP LIMITED	2,826.95
30-06-2023		TRFS PAYMENTS	116,136.00
30-06-2023		CMC MOTORS GROUP LIMITED	2,037.45
30-06-2023		TRFS PAYMENTS	94,488.15
30-06-2023		D T DOBIE AND COMPANY KENYA LIMITED	1,657.70
30-06-2023		TRFS PAYMENTS	29,482.75
30-06-2023		D T DOBIE AND COMPANY KENYA LIMITED	517.25
30-06-2023		TRFS PAYMENTS	53,196.70
30-06-2023		D T DOBIE AND COMPANY KENYA LIMITED	933.3
30-06-2023		TRFS PAYMENTS	44,813.80
30-06-2023		D T DOBIE AND COMPANY KENYA LIMITED	786.2
30-06-2023		TRFS PAYMENTS	47,685.40
30-06-2023		D T DOBIE AND COMPANY KENYA LIMITED	836.6
30-06-2023		TRFS PAYMENTS	42,848.30
30-06-2023		D T DOBIE AND COMPANY KENYA LIMITED	751.7
30-06-2023		TRFS PAYMENTS	89,234.50
30-06-2023		D T DOBIE AND COMPANY KENYA LIMITED	1,565.50
30-06-2023		TRFS PAYMENTS	50,638.60
30-06-2023		D T DOBIE AND COMPANY KENYA LIMITED	888.4
30-06-2023		TRFS PAYMENTS	44,887.50
30-06-2023		D T DOBIE AND COMPANY KENYA LIMITED	787.5
30-06-2023		TRFS PAYMENTS	69,677.60
30-06-2023		NATIONAL SOCIAL SECURITY FUND	1,222.40
30-06-2023		TRFS PAYMENTS	755,820.00
30-06-2023		KCB BANK KENYA LIMITED	13,260.00
30-06-2023		CFAO MOTORS KENYA LIMITED	338,810.95
30-06-2023		TRFS PAYMENTS	107,873.50
30-06-2023		CFAO MOTORS KENYA LIMITED	1,892.50
30-06-2023		TRFS PAYMENTS	10,416.50
			182.75



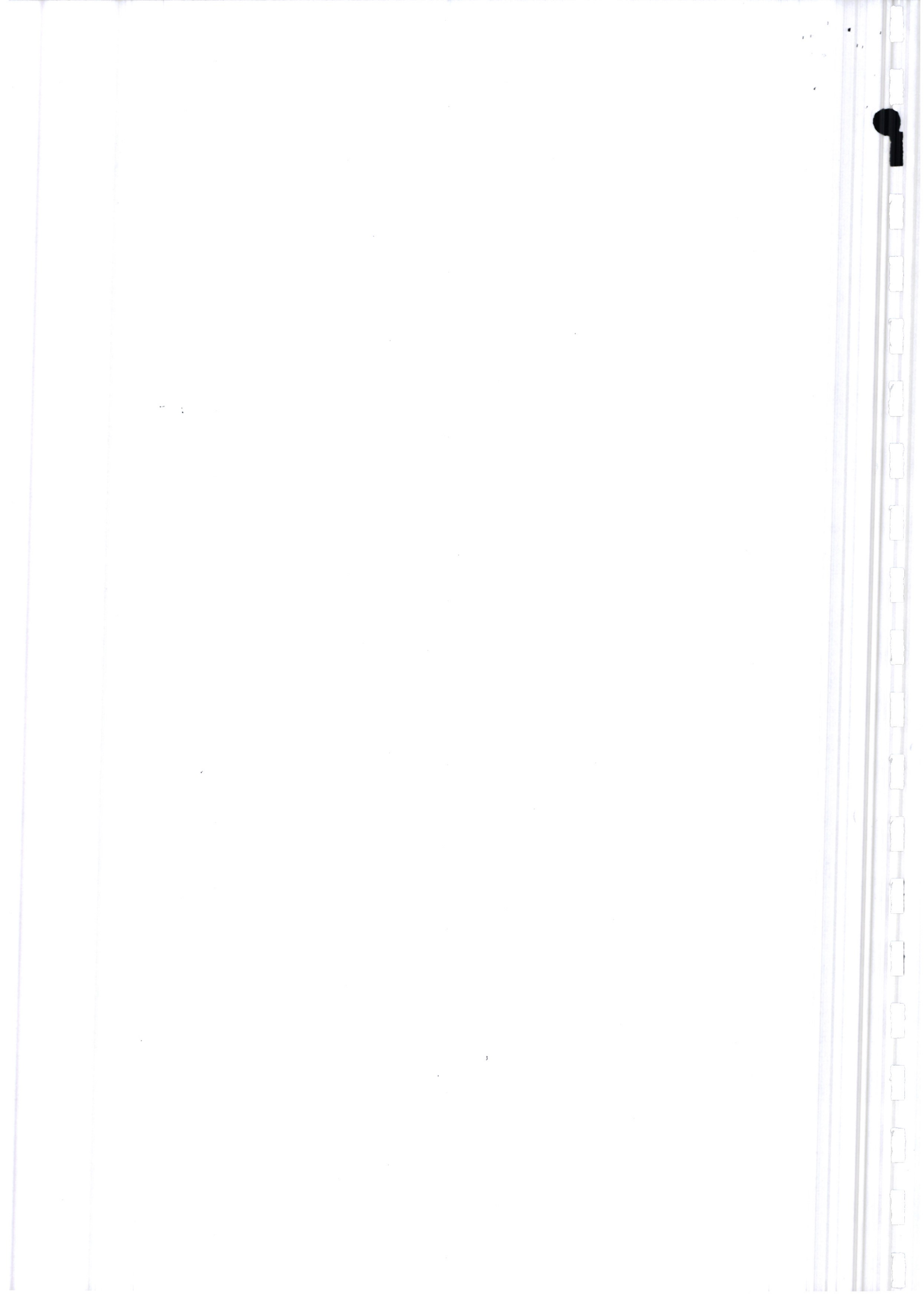
30-06-2023		UMAZI JIKONI	
30-06-2023		TRFS PAYMENTS	273,600.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	4,800.00
30-06-2023		FLIGHT CENTER TRAVEL LIMITED	640,200.00
30-06-2023		REALEDGEAFRICA VENTURES LTD	14,750.00
30-06-2023		GODFREY KIOKO MAUNDU	47,380.00
30-06-2023		HARUN RASHID KHATOR	151,600.00
30-06-2023		ALEX ANYANGU AKULA	42,000.00
30-06-2023		MIRIAM WAWIRA NGARI	44,800.00
30-06-2023		ARNOLD KATANA MRIMA	86,000.00
30-06-2023		ALLOYS OTIENO KEMO	44,300.00
30-06-2023		MEDIATRIX MIDECHA RAPANDO	84,000.00
30-06-2023		NANCY WAMAITHA MWANGI	2,179,936.00
30-06-2023		ALEX ANYANGU AKULA	10,798.30
30-06-2023		MARY MUDEMBA ASAVA	67,200.00
30-06-2023		ANJELA NANGEKHE KINYANJUI	133,000.00
30-06-2023		NAOMI GEHEMBA ISOE	44,300.00
30-06-2023		CARREN KERUBO ODENYO	62,958.00
30-06-2023		ANNE PERTET LANOI	61,290.00
30-06-2023		HEZBON OUMA OGECHA	62,958.00
30-06-2023		PRIMATE TOURS	79,800.00
30-06-2023		GRANITE TRAVEL LIMITED	6,700.00
30-06-2023		THE TRAVEL LOUNGE LIMITED	21,000.00
30-06-2023		BANKI KUU CO OPERATIVE SAVINGS AND	683,500.00
30-06-2023		TRFS PAYMENTS	124,338.00
30-06-2023		KENYA POWER AND LIGHTING COMPANY LI	2,181.40
30-06-2023		TRFS PAYMENTS	371,640.00
30-06-2023		NAIROBI WATER AND SEWERAGE COMPANY	6,520.00
30-06-2023		TRFS PAYMENTS	287,249.25
30-06-2023		SAROVA STANLEY	5,039.45
30-06-2023		TRFS PAYMENTS	106,137.95
30-06-2023		RECORDS AND INFORMATION MANAGEMENT	1,862.05
30-06-2023		TRFS PAYMENTS	229,140.00
30-06-2023		ALIFAM INVESTMENT LIMITED	4,020.00
30-06-2023		TRFS PAYMENTS	246,073.90
30-06-2023		CMC MOTORS GROUP LIMITED	4,317.10
30-06-2023		TRFS PAYMENTS	101,749.55
30-06-2023		PRIDEINN AZURE HOTEL LIMITED	1,785.10
30-06-2023		TRFS PAYMENTS	85,500.00
30-06-2023		FLIGHT CENTER TRAVEL LIMITED	1,500.00
30-06-2023		FLIGHT CENTER TRAVEL LIMITED	33,995.00
30-06-2023		GRANITE TRAVEL LIMITED	72,800.00
30-06-2023		GRANITE TRAVEL LIMITED	12,305.00
30-06-2023		PRIMATE TOURS	119,940.00
30-06-2023		SAROVA STANLEY	213,130.00
30-06-2023		TRFS PAYMENTS	275,172.40
30-06-2023		GOVERNMENT PRINTERS	4,827.60
30-06-2023		TRFS PAYMENTS	1,425,030.00
30-06-2023		SAROVA STANLEY	25,000.00
30-06-2023		TRFS PAYMENTS	194,586.20
30-06-2023		NAIROBI WATER AND SEWERAGE COMPANY	3,443.80
30-06-2023		TRFS PAYMENTS	191,273.35
30-06-2023		TRFS PAYMENTS	3,355.65
30-06-2023		RUPAS GIFT CENTRE LIMITED	669,600.00
30-06-2023		TRFS PAYMENTS	942,210.00
30-06-2023		THE GREAT RIFT VALLEY LODGE PLC	16,530.00
30-06-2023		TRFS PAYMENTS	1,288,445.70
30-06-2023		NATION MEDIA GROUP LIMITED	22,604.30
30-06-2023		TRFS PAYMENTS	315,561.85
30-06-2023		NATIONAL SOCIAL SECURITY FUND	5,536.15
30-06-2023		TRFS PAYMENTS	4,899,232.55
30-06-2023		SERENA HOTEL	85,951.45
30-06-2023		TRFS PAYMENTS	476,146.55
30-06-2023		GOVERNMENT PRINTERS	8,353.45
30-06-2023		TRFS PAYMENTS	95,760.00
30-06-2023		NAIVASHA COUNTRY HOTEL LIMITED	1,680.00
30-06-2023		TRFS PAYMENTS	289,717.25
30-06-2023		KENYA SCHOOL OF GOVERNMENT- LOWER K	5,082.75
30-06-2023		NATIONAL HOSPITAL INSURANCE FUND	96,900.00
30-06-2023		NAIVASHA COUNTRY HOTEL LIMITED	1,700.00
30-06-2023		TRFS PAYMENTS	1,328,414.50
30-06-2023		PECLEX ENTERPRISES LIMITED	23,305.50
30-06-2023		TRFS PAYMENTS	1,021,577.60
			17,922.40



30-06-2023		CMC MOTORS GROUP LIMITED	
30-06-2023		TRFS PAYMENTS	36,561.15
30-06-2023		FUTUREFAST GLOBAL TECH SOLUTIONS LI	641.40
30-06-2023		TRFS PAYMENTS	113,017.25
30-06-2023		KENYA POWER AND LIGHTING COMPANY LI	1,982.75
30-06-2023		TRFS PAYMENTS	127,335.05
30-06-2023		POSTAL CORPORATION OF KENYA	2,233.95
30-06-2023		TRFS PAYMENTS	667,350.10
30-06-2023		POSTAL CORPORATION OF KENYA	11,707.90
30-06-2023		TRFS PAYMENTS	639,525.00
30-06-2023		POSTAL CORPORATION OF KENYA	11,225.00
30-06-2023		TRFS PAYMENTS	263,554.25
30-06-2023		BANKI KUU CO OPERATIVE SAVINGS AND	4,623.75
30-06-2023		TRFS PAYMENTS	743,791.05
30-06-2023		BANKI KUU CO OPERATIVE SAVINGS AND	13,048.95
30-06-2023		TRFS PAYMENTS	591,660.00
30-06-2023		BANKI KUU CO OPERATIVE SAVINGS AND	10,380.00
30-06-2023		TRFS PAYMENTS	789,646.55
30-06-2023		UMAZI JIKONI	13,853.45
30-06-2023		TRFS PAYMENTS	35,910.00
30-06-2023		EASTERN AND SOUTHERN AFRICAN MANAGE	630
30-06-2023		POSTAL CORPORATION OF KENYA	630,675.00
30-06-2023		TRFS PAYMENTS	748,075.85
30-06-2023		EVERLYNE KIMIREI MAIKA	13,124.15
30-06-2023		SPASH GENERAL MERCHANTS	127,059.00
30-06-2023		TRFS PAYMENTS	1,739,993.80
30-06-2023		TYLAMER VENTURES	30,526.20
30-06-2023		TRFS PAYMENTS	3,184,137.95
30-06-2023		NAIVASHA COUNTRY HOTEL LIMITED	55,862.05
30-06-2023		TRFS PAYMENTS	376,200.00
30-06-2023		NAIVASHA COUNTRY HOTEL LIMITED	6,600.00
30-06-2023		TRFS PAYMENTS	302,689.65
30-06-2023		SAROVA STANLEY	5,310.35
30-06-2023		TRFS PAYMENTS	123,827.00
30-06-2023		SAROVA STANLEY	2,172.40
30-06-2023		TRFS PAYMENTS	54,543.10
30-06-2023		LAKE NAIVASHA RESORT LIMITED	956.90
30-06-2023		TRFS PAYMENTS	240,186.20
30-06-2023		NAIVASHA COUNTRY HOTEL LIMITED	4,213.80
30-06-2023		TRFS PAYMENTS	147,020.70
30-06-2023		DENNIS WAMBUA MAKWELE	2,579.30
30-06-2023		CFAO MOTORS KENYA LIMITED	19,600.00
30-06-2023		TRFS PAYMENTS	10,417.50
30-06-2023		CFAO MOTORS KENYA LIMITED	182.75
30-06-2023		TRFS PAYMENTS	40,671.40
30-06-2023		PUBLIC RELATIONS SOCIETY OF KENYA	713.55
30-06-2023		KENYA ASSOCIATION OF RECORDS MANAGE	20,000.00
30-06-2023		TRFS PAYMENTS	487,920.00
30-06-2023		PRIDEINN AZURE HOTEL LIMITED	8,560.00
30-06-2023		TRFS PAYMENTS	67,810.35
30-06-2023		NAIVASHA COUNTRY HOTEL LIMITED	1,189.65
30-06-2023		TRFS PAYMENTS	172,965.50
30-06-2023		NATION MEDIA GROUP LIMITED	3,034.50
30-06-2023		TRFS PAYMENTS	428,807.05
30-06-2023		UAP LIFE ASSURANCE LIMITED	7,522.95
30-06-2023		TRFS PAYMENTS	23,890,327.35
30-06-2023		INDEPTH RESEARCH INSTITUTE LTD	2,654,480.80
30-06-2023		TRFS PAYMENTS	342,000.00
30-06-2023		CMC MOTORS GROUP LIMITED	6,000.00
30-06-2023		TRFS PAYMENTS	119,658.70
30-06-2023		THE ARTS GROUP LIMITED	2,099.30
30-06-2023		TRFS PAYMENTS	2,914,888.60
30-06-2023		VINSTAR EXPRESS SUPPLIES LIMITED	51,138.40
30-06-2023		TRFS PAYMENTS	294,237.95
30-06-2023		SAROVA STANLEY	5,162.05
30-06-2023		TRFS PAYMENTS	188,894.05
30-06-2023		GRYJOS PRINTERS AND STATIONERS	3,313.95
30-06-2023		TRFS PAYMENTS	256,991.40
30-06-2023		NABEZO LIMITED	4,508.60
30-06-2023		TRFS PAYMENTS	4,152,548.30
30-06-2023		DOWALI (K) ENTERPRISES	72,851.70
30-06-2023		TRFS PAYMENTS	2,888,396.40
30-06-2023		HAWILA COMPANY LIMITED	50,673.60
30-06-2023			3,738,020.70



30-06-2023		TRFS PAYMENTS	
30-06-2023		TRIPLEX AFRICA LIMITED	65,579.30
30-06-2023		TRFS PAYMENTS	2,277,949.00
30-06-2023		OLINE RETREADS LIMITED	39,964.00
30-06-2023		TRFS PAYMENTS	235,862.05
30-06-2023		TELKOM KENYA LIMITED	4,137.95
30-06-2023		CFAO MOTORS KENYA LIMITED	11,175.00
30-06-2023		TRFS PAYMENTS	18,533.85
30-06-2023		NATIONAL SOCIAL SECURITY FUND	325.15
30-06-2023		TRFS PAYMENTS	755,820.00
30-06-2023		INFORMATION SYSTEMS AUDIT AND CONTR	13,280.00
30-06-2023		TRFS PAYMENTS	118,738.15
30-06-2023		BANKI KUU CO OPERATIVE SAVINGS AND	2,083.15
30-06-2023		TRFS PAYMENTS	601,389.30
30-06-2023		SERENA HOTEL	10,550.70
30-06-2023		TRFS PAYMENTS	1,013,862.95
30-06-2023		SAROVA STANLEY	17,787.05
30-06-2023		TRFS PAYMENTS	223,377.60
30-06-2023		CFAO MOTORS KENYA LIMITED	3,922.40
30-06-2023		TRFS PAYMENTS	39,951.10
30-06-2023		NAIVASHA COUNTRY HOTEL LIMITED	700.90
30-06-2023		TRFS PAYMENTS	539,927.60
30-06-2023		LAKE NAIVASHA RESORT LIMITED	9,472.40
30-06-2023		TRFS PAYMENTS	315,662.05
30-06-2023		SUHEIB LIMITED	5,537.95
30-06-2023		TRFS PAYMENTS	4,627,613.80
30-06-2023		RECORDS AND INFORMATION MANAGEMENT	81,186.20
30-06-2023		TRFS PAYMENTS	76,380.00
30-06-2023		SAROVA STANLEY	1,340.00
30-06-2023		TRFS PAYMENTS	343,965.50
30-06-2023		NAIVASHA COUNTRY HOTEL LIMITED	6,034.50
30-06-2023		TRFS PAYMENTS	268,096.55
30-06-2023		CFAO MOTORS KENYA LIMITED	4,703.45
30-06-2023		TRFS PAYMENTS	77,444.50
30-06-2023		CFAO MOTORS KENYA LIMITED	1,358.70
30-06-2023		TRFS PAYMENTS	155,868.45
30-06-2023		ATTIC TOURS AND TRAVEL LIMITED	2,734.55
30-06-2023		NAIVASHA COUNTRY HOTEL LIMITED	29,900.00
30-06-2023		TRFS PAYMENTS	138,372.40
30-06-2023		JOHN AGOSTINO SHEGU SHEGHU	2,427.60
30-06-2023		PATRICK MAINA NJUGUNA	30,800.00
30-06-2023		ERICK OBIERO OWAGA	30,800.00
30-06-2023		IMAAD KHALID SALEH	21,000.00
30-06-2023		JOHNSTONE MUSAU MAINGI	21,000.00
30-06-2023		SOBA ABDIRAHMAN KUTUNA	21,000.00
30-06-2023		BENARD KAMURU KIMATHI	21,000.00
30-06-2023		PAUL KIIO MBINDA	21,000.00
30-06-2023		ABRAHAM KAMZEE CHAMERIARENG	21,000.00
30-06-2023		BAKARI AWISSA MOHAMED	15,400.00
30-06-2023		RASHID RAMADHANI HASSAN	15,400.00
30-06-2023		ZEPHANIA KUFWAFWA SAENYI	15,400.00
30-06-2023		KOMBO KOMBO BWANA	15,400.00
30-06-2023		FESTUS KIKO MUSYOKA	26,600.00
30-06-2023		SAMMY KIKAMI MUKOSI	15,400.00
30-06-2023		SIMON MAKENGA MBITHI	15,400.00
30-06-2023		ABDALLA BAKARI KILUPHI	15,400.00
30-06-2023		HASSAN BILAL MUNDENYO	15,400.00
30-06-2023		HUMPHREY MACHARIA WERU	15,400.00
30-06-2023		ROSE WAMBUI MUNYI	15,400.00
30-06-2023		MICHAEL OUMA ONDIEKI	15,400.00
30-06-2023		SIMON KIMANI NDUNGU	15,400.00
30-06-2023		BARNABAS MAITHYA KITUKO	15,400.00
30-06-2023		CHARLES SANGA SALAASH	15,400.00
30-06-2023		WYCLIFFE MUREFU WAFULA	15,400.00
30-06-2023		CHIKAMAYI MASAYI SAMSON	15,400.00
30-06-2023		PETERSON KEREMA KIMITI	15,400.00
30-06-2023		NYANGATE WASHINGTON NYAKUNDI	15,400.00
30-06-2023		RHODA GATWIRI NANAH	15,400.00
30-06-2023		JUMA SOBAI RAMA	15,400.00
30-06-2023		MOHAMED ALI MBARUK	15,400.00
30-06-2023		SAMUEL MULINGE KILUNDO	15,400.00
30-06-2023		JAMES KYALO MUSYOKI	15,400.00
30-06-2023		JACKLINE MUSANGI JAMES	15,400.00



30-06-2023		SULEIMAN MUSA OSMAN	15,400.00
30-06-2023		HAIDARI OMARI JAMALI	15,400.00
30-06-2023		SAMUEL KURIA THUO	11,200.00
30-06-2023		JOSEPH KAHINDI CHOME	11,200.00
30-06-2023		ALLAN CHANZU AGESA	11,200.00
30-06-2023		JOHN NDUNGU NJERI	11,200.00
30-06-2023		AMOS MURIITHI MUTHEE	11,200.00
30-06-2023		MESHACK MUTINDA KILUMBU	11,200.00
30-06-2023		ELIJAH NYANDIGISI OMWAMBA	11,200.00
30-06-2023		DENNIS WAMBUA MAKWELE	11,200.00
30-06-2023		EVANS OTIENO OBUTO	11,200.00
30-06-2023		DENNIS ONDIMU KAMBI	11,200.00
30-06-2023		DENNIS KARANI JULIUS	11,200.00
30-06-2023		MOHAMED MAHADI SHEBWANA	11,200.00
30-06-2023		OMAR CHUPHI DZUAMWENGA	11,200.00
30-06-2023		AMANI NGAO AMANI	11,200.00
30-06-2023		WILLIAM KAMAMI MAINA	11,200.00
30-06-2023		FINNET JUMA	11,200.00
30-06-2023		MUBARAK HAJI RASHID	11,200.00
30-06-2023		MESHACK AIDI AKAMA	11,200.00
30-06-2023		GODFREY KIPLAGAT	11,200.00
30-06-2023		BURJE JUMA BURJE	11,200.00
30-06-2023		NELLY ETEMESI LUKALE	11,200.00
30-06-2023		MOSES OGADA OMONDI	21,000.00
30-06-2023		WYCLIFFE A YIAGA OGRE	11,200.00
30-06-2023		EVANS KEMBOI	11,200.00
30-06-2023		RUTH MBINYA KALUNDA	11,200.00
30-06-2023		DENIS NDAVI MUTUKU	11,200.00
30-06-2023		HILLARY KOTET NDIWA	15,400.00
30-06-2023		ALIO MOHAMED HUSSEIN	15,400.00
30-06-2023		VICTOR NGANYI KHAKALI	15,400.00
30-06-2023		KUBAI JOSHUA NTOGAI	11,200.00
30-06-2023		SELINE AUMA OSIMBO	11,200.00
30-06-2023		COLLETA NELIMA WAKHUNGU	11,200.00
30-06-2023		PETER WAMBUA KASOLO	11,200.00
30-06-2023		MOSES MUTEMBEI N TARANGWI	11,200.00
30-06-2023		JOSEPH MUTISO NYAMAI	11,200.00
30-06-2023		CYRUS MUSILI MUNYAO	11,200.00
30-06-2023		JOHN LEMARON NDAYA	11,200.00
30-06-2023		KENNETH OCHIENG ORWARU	11,200.00
30-06-2023		FREDRICK OYUGI ONYANGO	11,200.00
30-06-2023		EDWARD EBOSO KISIA	11,200.00
30-06-2023		VINCENT KIPSANG KIGEN	11,200.00
30-06-2023		MWANAIKI MWIKALI KIMANTHI	11,200.00
30-06-2023		SAMSON NGARI KOMBE	11,200.00
30-06-2023		VINCENT OCHIENG LUMUMBA	11,200.00
30-06-2023		KENNETH MURIMA NJOKI	11,200.00
30-06-2023		HAWO BORU IDO	11,200.00
30-06-2023		ROBERT SIMIYU WAKHISI	11,200.00
30-06-2023		NELSON LUFUMBU LUKEYA	11,200.00
30-06-2023		SALINE ANYANGO SUDI	11,200.00
30-06-2023		NICODEMUS MNJALA KILOLA	11,200.00
30-06-2023		DENNIS KIPCHUMBA KORIR	11,200.00
30-06-2023		RONALD KIPTUM KOSGEI	11,200.00
30-06-2023		TIMON KIPTUM ROTICH	11,200.00
30-06-2023		ABDHULLAHI ALI MURSAL	11,200.00
30-06-2023		STEPHEN MWANGI	11,200.00
30-06-2023		BENTOR KALUMU KIUSYA	11,200.00
30-06-2023		TIBERIUS ADUNGO ODOOT	11,200.00
30-06-2023		ROTICH ALFRED TOWETT	11,200.00
30-06-2023		KIMELANY PETER LETAYA	11,200.00
30-06-2023		BERNARD MBAABU MBURUGU	11,200.00
30-06-2023		CHRISTOPHER KIPKEMOI YEGON	11,200.00
30-06-2023		EDWARD LEBOO TANGUT	11,200.00
30-06-2023		CHRISTOPHER MWAURA NGANGA	11,200.00
30-06-2023		DENNIS MWANGI JOHNA	11,200.00
30-06-2023		GEORGE WAIGANJO KAGANI	11,200.00
30-06-2023		ROSE NDUKU MUTISO	11,200.00
30-06-2023		PETER ERUKUDI AKUI	11,200.00
30-06-2023		CYRUS MOIGARE OKIOGA	11,200.00
30-06-2023		RODAH GESARE ONTITA	11,200.00
30-06-2023		WILDAD PANYAKO OMONYA	11,200.00
30-06-2023		CHARLES NGALA-DUNDA	11,200.00

