

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 08 APR 2025

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P. MUIGA	



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

**FOR THE YEAR ENDED 30 JUNE, 2024**

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

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**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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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**

GDPP	The 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
MGU	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 47 counties and is present in all 125 court stations in Kenya with its headquarters in Nairobi City. The ODPP has set up nine regional offices to provide oversight and coordinate 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 to maintain the rule of law and contribute to fair and equitable criminal justice and the effective protection of citizens against crime;

- To cooperate with the National Police Service, investigative agencies, the courts, the legal profession and other Government agencies or institutions 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 people-centred prosecution service

#### **1.2 Mission**

To provide an impartial, effective and efficient prosecution service

#### **1.3 Clarion Call**

*Mashtaka Yenyee 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
- ii) Secretary of Public Prosecutions
- iii) Heads of Departments;

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024***(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1	Director of Public Prosecutions	Mr. Renson Mulele Ingonga, OGW
2	Secretary, Public Prosecutions	Mrs. Dorcas Oduor, EBS, OGW
3	Deputy Director, Department of Conventional and Related Crimes	Ms. Jacinta Nyamosi, OGW
4	Ag. Deputy Director, Department of Economic, International & Organized Crimes	Mr. Joseph Riungu Gitonga, OGW
5	Ag. Deputy Director, Department of County Affairs and Prosecutions Services	Mr. Michael Sang Kipkemoi
6	Ag. Deputy Director, Inspectorate and Quality Assurance	Mr. Abdi Hassan Ahmed
7	Deputy Director, Prosecutions Training Institute	Mr. Alloys Kemo, OGW
8	Deputy Director, Department of Central Facilitation Services	Mr. Nkaduda Hiribae
9	Chief Accountant, Head of Accounting Division	CPA. Zuwena Zainabu
10	Ag. Chief Finance Officer, Head of Finance Division	CPA. Kennedy Ndwiga

**(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**

<b>Region</b>	<b>Counties</b>	<b>Contact</b>
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, Trans Nzoia, Elgeyo Maraket 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)**

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



**Mr. Renson Mulele Ingonga, OGW**  
Director of Public Prosecutions

**Mr. Renson Mulele Ingonga, OGW**

Mr. Renson M. Ingonga, OGW, was appointed the Director of Public Prosecutions (DPP) on 20<sup>th</sup> September 2023 following an interview by the Public Service Commission (PSC) and vetting by the Justice and Legal Affairs Committee (JLAC).

As the Director of Public Prosecutions, Mr. Ingonga oversees all Prosecution functions, which include instituting, taking over and continuing or discontinuing, 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:**

Mr. Ingonga holds an LLB Degree from Moi University, Kenya and a Master's Degree (LLM) in Law, Governance and Democracy from the University of Nairobi, Kenya. He was admitted to the Bar in 2005.



**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's Degree in International Conflict Management

Bachelor of Law LL. B

Postgraduate Diploma in Law- Kenya School of Law.



**Mr. Joseph Gitonga Riungu, OGW**  
Ag. Deputy Director, Department of  
Economic, International & Organized  
crimes

**Mr. Joseph Gitonga Riungu, OGW** is Ag. Deputy Director in the Department of Economic Organized and International Crimes. Mr. Riungu is an advocate of the High Court of Kenya with a career spanning 15 years in the legal system.

**Education:**

He holds a Master in Arts with a focus on Human Rights, an LLB Degree from both the University of Nairobi and a Post Graduate Diploma in Law from the Kenya School of Law.

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**Mr. Hassan Abdi, OGW**  
Ag. Deputy Director, Inspectorate and  
Quality Assurance (I&QA)

**Mr. Hassan Abdi** Oversees the functions of the Department of Inspectorate and Quality Assurance (I&QA) in ODPP. Mr. Hassan is an Advocate of the High Court of Kenya.

**Education:**

He holds an LLM Degree from Coventry University (UK), an LLB degree from the University of Nairobi and a postgraduate diploma in Law from the Kenya School of Law.



**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 the 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 the implementation of programmes and activities in the department's efficient and effective delivery of the ODPP mandate.

**Education**

Bachelor of Law LL. B

Postgraduate Diploma in Law- Kenya School of Law

 <p><b>Mr. Michael Sang</b> Ag. Deputy Director, County Affairs and Regional Prosecution Services</p>	<p><b>Mr. Michael Sang</b> serves as the Acting Deputy Director of Public Prosecutions at the Department of County Affairs and Regulatory Prosecutions. He also holds the position of Head of Counter Terrorism and Transnational Organized Crime, leveraging extensive experience and expertise in these domains.</p> <p><b>Education:</b></p> <p>Mr. Sang holds a Master of Laws (LLM) in International Law from the University of Cape Town, South Africa, and a Bachelor of Laws (LLB) from Moi University, Eldoret. He is recognized as an Advocate of the High Court in good standing, having obtained a Post Graduate Diploma in Law from the Kenya School of Law.</p>
 <p><b>Mr. Hiribae Nkaduda</b> Deputy Director Central Facilitation Services</p>	<p><b>Mr. Hiribae Nkaduda</b> is the Deputy Director, the Department of Central Facilitation Services. He oversees the administrative functions of the ODPP for efficient and effective delivery of the ODPP mandate.</p> <p><b>Education:</b></p> <p>He holds a Master of Business Administration (Strategic Management) from Kenyatta University and a Bachelor's degree in Education.</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.

## OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

### *Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

The committees facilitate efficient decision-making for the DPP in the 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 the status of the implementation of the ODPP programmes and activities.

#### **b) Budget Implementation Committee**

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

S/No	Name	Designation	Position	Department/Div.
1.	Dorcas Oduor	SPP	Chair	SPPs Office
2.	Jacinta Nyamosi	DDPP	Member	C&RC
3.	Alloys Kemo	DDPP	Member	PTI
4.	Joseph Riungu	Ag. DDPP	Member	EIEC
5.	Hassan Abdi	Ag. DDPP	Member	IQA
6.	Michael Sang	Ag. DDPP	Member	CARPS
7.	Irene Maina	COS	Member	ES
8.	Mediarix Rapando	Senior Assistant Director HRM	Member	HRM
9.	Mark Kimutai	PE	Member	Planning
10.	Nkaduda Hiribae	DDCFS	Member	CFS
11.	Kennedy Ndwiga	DCFO	Secretariat	Finance
12.	Zuwena Zainabu	CA	Secretariat	Accounts
13.	Almas Shuma	PSCMO	Secretariat	Procurement

#### **Budget Implementation Committee Activities**

This is the committee charged with the responsibility of implementing the ODPP budget and its prudent management. The duties and activities of the committee include.

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- 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 by 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 recommending actions to be taken
- Participation in sector working groups
- 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 <sup>th</sup> June 2024	Budget Implementation committee meetings			Total Attendance
	14/08/2023	14/12/2023	27/06/2024	
Dorcas Oduor		√		1
Jacinta Nyamosi	√		√	2
Alloys Kemo	√	√	√	3
Joseph Riungu				-
Hassan Abdi			√	1
Michael Sang				-
Irene Maina				-
Mediatix Rapando	√		√	2
Mark Kimutai			√	1
Nkaduda Hiribae		√	√	2
Kennedy Ndwiga	√	√	√	3
Zuwena Zainabu	√	√	√	3
Almas Shuma				-

**c) GDPP 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
2.	Mediatix Rapando	Senior Assistant Director HRM	HRM Division	Secretary
3.	Nkaduda Hiribae	Deputy Director, Corporate Services	CFS	Alt. Chairperson
4.	Hassan Abdi	Ag. Deputy Director of Public Prosecutions	IQA	Member
5.	Alloys Kemo, OGW	Deputy Director of Public Prosecutions	PTI	Member
6.	Joseph Riurigu, OGW	Ag. Deputy Director of Public Prosecutions	EIEC	Member
7.	Jacinta Nyamosi, OGW	Deputy Director of Public Prosecutions	OAP	Member
8.	Michael Sang	SADPP	CARP	Member
9.	Mary Kathungu	Senior Assistant Director HRD	HRD Division	Member
10.	Irene Maina HSC	COS	ES	Member

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

The functions entail making recommendations to the DPP regarding the: -

- Recruitment, selection and appointment
- Performance Management
- Promotions
- Confirmation in appointment
- 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 <sup>th</sup> June 2024	Human Resource Management Advisory Committee meetings				Total Attendance
	Qtr 1: 2023	Qtr 2 :2023	Qtr 3: 2024	Qtr 4: 2024	
Full attendance	3	3	3	3	12

**d) ODPP Training Committee**

In the first half of the FY, this committee was composed of the following members drawn from various departments and divisions within ODPP:

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

In the second half of the FY, this committee was composed of the following members:

1. Dorcas Oduor, EBS, OGW, SC - Chairperson
2. Nkaduda Hiribae - Alternate Chairperson
3. Mary Kathungu - Secretary
4. Alloys Kemo, OGW - Member
5. Jacinta Nyamosi, OGW - Member
6. Hassan Abdi - Member
7. Joseph Riungu - Member
8. Michael Sang - Member
9. Irene Maina - 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;

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

Attendance of the ODPP Training Committee members

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

Attendance for the FY ended 30 <sup>th</sup> June 2024		ODPP Training Committee meetings							Total Attendance
		Qtr 2:2023		Qtr 3:2024			Qtr 4:2024		
S/NO.	NAMES	25/10/23	27/10/23	23/1/24	25/1/24	14/3/24	23/4/24	19/6/24	
1.	Dorcas Oduor								0
2.	Mary Kathungu	√	√						2
3.	Alloys Kemo	√							1
4.	Emily Kamau	√	√						2
5.	Grace Murungi	√	√						2
6.	Jacinta Nyamosi	√	√						2
7.	Victor Mule								0
8.	Lilian Obuo								0
9.	Mediatrix Rapando								0
10.	Kennedy Ndwiga	√	√						2
11.	Solomon Kiawa	√	√						2

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

Attendance for the FY ended 30 <sup>th</sup> June 2024		ODPP Training committee meetings							Total Attendance
		Qtr 2:2023		Qtr 3:2024			Qtr 4:2024		
S/NO.	NAMES	25/10/23	27/10/23	23/1/24	25/1/24	14/3/24	23/4/24	19/6/24	
1.	Dorcas Oduor			√					1
2.	Nkaduda Hiribae			√	√	√	√	√	5
3.	Mary Kathungu			√	√	√	√	√	5
4.	Alloys Kemo			√	√	√	√	√	5
5.	Jacinta Nyamosi			√	√	√		√	4
6.	Rodah Ogoma/ Hassan Abdi			√	√		√	√	4
7.	Joseph Riungu				√				1
8.	Michael Sang						√	√	2

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9.	Irene Maina			√	√	√		√	4
10.	Mediatrix Rapando			√		√	√	√	4
11.	Kennedy Ndwiga			√	√		√		3
12.	Solomon Kiawa								0

**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 of 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 to facilitate adequate disposal of all PAC/PIC recommendations. This is done by following up to ensure positive action is taken
- 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 requirements;
  - Audit findings, including comments on controls;
  - Proposed audit scope and audit coverage and approaches with respect to complex, high-risk, 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.	Mr. Mohamed Khalif	Member	IPOA
3.	Mr. Stephen Riungu Muchai	Member	National Treasury Rep
4.	Mr. Riungu Houghton	Member	Amnesty International
5.	Mr. Richard Mutua	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 <sup>th</sup> June 2024	Audit committee meetings				Total Attendance
	Qtr1: 2023	Qtr2: 2023	Qtr3: 2024	Qtr4: 2024	
1. Mr. Abdirahman Abdillahi			31.01.2024	29.05.2024	2
2. Mr. Mohamed Khalif			31.01.2024	29.05.2024	2
3. Mr. Stephen Riungu Muchai					-
4. Mr. Irungu Houghton			31.01.2024	29.05.2024	2
5. Mr. Richard Mutua				29.05.2024	1

**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, work plans and budgets
- Advisory board committees on HRM-related issues
- Audit committee's 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 are 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 of 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 realize its strategic agenda of people-centered prosecution services, the ODPP participates in community outreach programs, activities and stakeholder engagements to sensitize the public on its mandate and the various aspects of the law. During the year under review, through the County Affairs and Regulatory Department, the office was engaged in 82 stakeholder engagement forums in the Rift Valley Region, 17 stakeholder engagements in the coast region and 8 community dialogues.

**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, ongoing court cases are being handled by the 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 a presence in all 47 counties and 129 court stations in Kenya, with its headquarters in Nairobi. To ease administration, the office is further decentralized into eight (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 day-to-day revolve 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 the 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 two (2) sub-programmes 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.

**Sub Programme 2: General Administration planning and support services**

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

During the period under the Office of the Director of Public Prosecutions was allocated a budget of Kshs.**3,642.04 M** which was revised to KShs.**4,163.04 M** in the supplementary estimates to cater for the programme and the sub-programme. The Budget was made up of Kshs. **4,107,040,000** for recurrent and Kshs. **56,000,000** for 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	4,107,040,000	4,086,135,489	99%
2	Development	56,000,000	52,148,160	93%
	<b>Total</b>	<b>4,163,040,000</b>	<b>4,138,283,649</b>	

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b) Sub-programmes

S/No.	Sub-programme	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Absorption rate
1.	Prosecution of Criminal offences	4,163,040,000	4,138,283,649	99%
	<b>Total</b>	<b>4,163,040,000</b>	<b>4,138,283,649</b>	

c) Delivery units

Programmes	Approved Budget Allocation	Actual Payments	Variance
	Kshs.	Kshs.	Kshs.
Central Facilitation Services	875,265,836	873,868,732	1,397,104
Conventional Crimes	15,110,000	14,130,190	979,810
County Affairs	7,968,500	7,877,426	91,074
Economic & Organized Crimes	16,097,000	16,066,270	30,730
Executives Secretariat	211,717,979	209,241,996	2,475,983
Field Services	209,532,794	206,644,073	2,888,721
Inspectorate Services	4,992,200	4,939,645	52,555
Prosecution Training Institute	97,792,880	97,369,721	423,159
Development	56,000,000	52,148,160	3,851,840
Personal emoluments	2,668,562,811	2,655,997,436	12,565,375
<b>Total</b>	<b>4,163,040,000</b>	<b>4,138,283,649</b>	<b>24,756,351</b>

a) Economic classification

Analysis Of Programme Expenditure by Economic Classification		
	Approved Budget	Actual Expenditure
Economic Classification	2023/2024	2023/2024
<b>Current Expenditure</b>		
Compensation of Employees	2,668,562,811	2,655,997,436
Use of Goods and Services	1,374,830,010	1,366,491,577
Acquisition of Non-Financial Assets	63,627,179	63,626,476
Domestic Lending & on lending	20,000	20,000
<b>Total Current exp.</b>	<b>4,107,040,000</b>	<b>4,086,135,489</b>
<b>Capital Expenditure</b>		
Acquisition of Non-Financial Assets	56,000,000	47,148,160
Use of Goods and Services	6,000,000	5,000,000
Other Capital-Lending & on lending	-	-
<b>Total Capital Exp.</b>	<b>56,000,000</b>	<b>52,148,160</b>
<b>Total Programme</b>	<b>4,163,040,000</b>	<b>4,138,283,649</b>
<b>Total Vote</b>	<b>4,163,040,000</b>	<b>4,138,283,649</b>

**Financial Performance Summary**

**Actual Performance against Budget for Year to 30<sup>th</sup> June 2024**

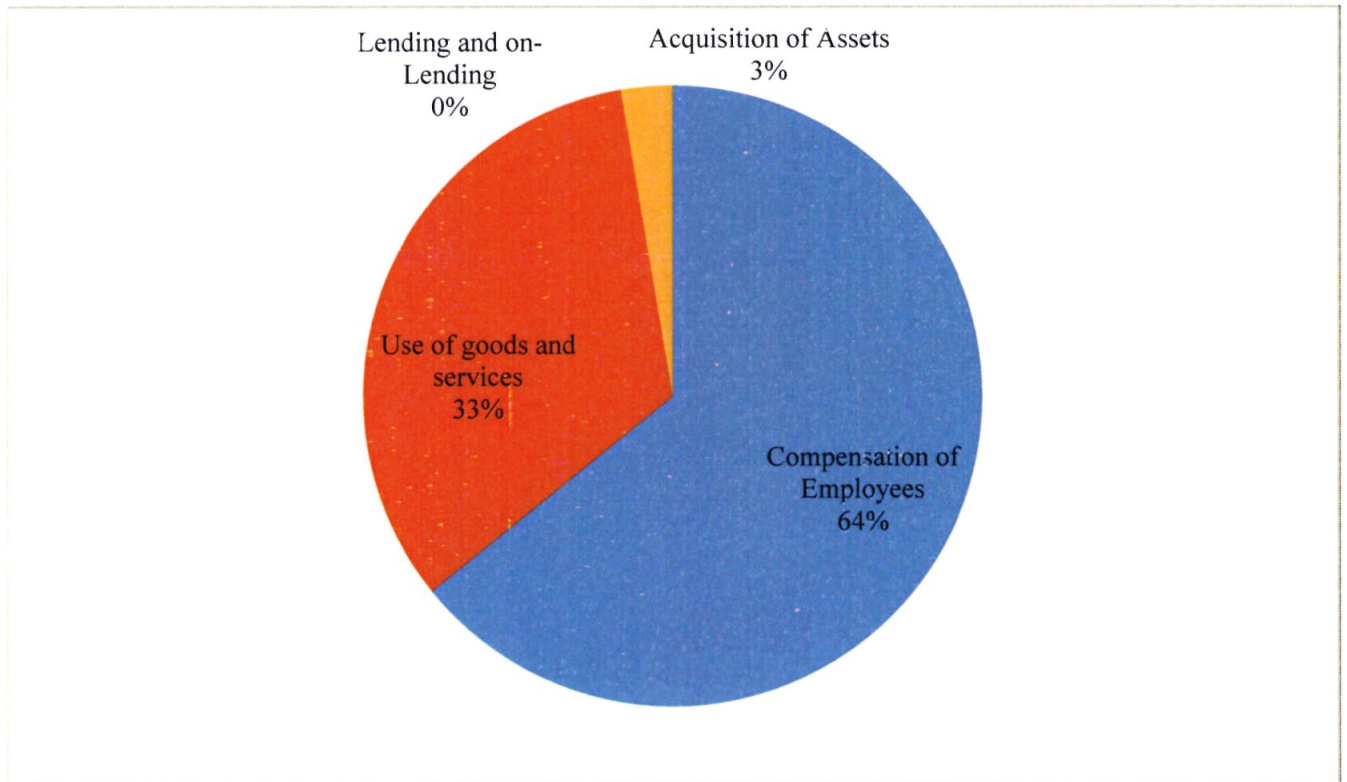
<b>Financial Performance</b>	<b>Printed Estimates</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>Utilisation Variance</b>
Total Receipts	4,163,040,000	4,138,804,307	24,235,693	0.5%
Total Payments	4,163,040,000	4,138,283,649	24,756,351	0.5%
<b>Surplus for the Year</b>	-	<b>520,658</b>		

**Budget Utilisation**

The ODPP spent **Kshs. 4,138,283,649** against an approved budget of **Kshs. 4,163,040,000** representing an absorption of **99%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the table below:

	<b>Approved Budget Allocation</b>	<b>Actual Payments</b>	<b>Variance</b>
Compensation of Employees	2,668,562,811	2,655,997,436	12,565,375
Use of goods and services	1,380,850,010	1,371,491,577	9,338,433
Transfer to Other Government Entities	20,000	20,000	-
Acquisition of Assets	113,627,179	110,774,636	2,852,543
<b>Total Payments</b>	<b>4,163,060,000</b>	<b>4,138,283,649</b>	<b>24,756,351</b>

Figure 1



**Key achievements**

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

**A. Policy Development and Implementation**

The Office launched sensitized staff and implemented the following policies geared towards enhancing prosecution services and access to justice:

- ODPP Human Resource Manual and Handbook, 2022
- Succession Planning Policy, 2022
- Code of Conduct and Ethics, 2022
- Victims and Witness Facilitations Guidelines
- Standard Operating Procedures for Investigating and Prosecuting Trafficking in Persons, 2023.

**B. Staff Welfare and Well-being**

The Office has achieved considerable strides in regard to staff welfare and well-being as follows:

- The Office has continued to support the ODPP clinic
- Staff throughout the country were sensitized on the provision and utilisation of the staff medical scheme
- Various offices undertook team-building activities
- The ODPP has a mortgage scheme for its staff, ten members of staff benefited from the scheme during the period

**C. Inter-agency Collaboration and Cooperation**

ODPP Kenya is a member of the East Africa Association of Prosecutors, the Africa Association of Prosecutors and the International Association of Prosecutors. The DPP, Mr. Renson Ingonga, OGW was elected as the President of the APA.

In addition, the Office leverages the existing regional partnerships to coordinate and collaborate in combating transnational organized crimes, information sharing and mutual legal assistance by signing Memorandum of Understanding (MOUs) between the ODPP Prosecution Office and other National Prosecuting Authority such as the Prosecution Authorities of Morocco, Rwanda and Saudi Arabia.

The ODPP is a member of the National Council on Administration of Justice (NCAJ) Council and has ensured it is represented in all the NCAJ working committees. The NCAJ forums are where all justice actors can meet and come up with mutual coordinated strategies for the efficient and effective administration of justice.

The Office also participated in World Anti-corruption Day marked on 9th December every year where the Anti-corruption division sensitizes members of the public on corruption.

**D. Use of Technology to Enhance Prosecution Services**

The Office enhanced its technological capacity through upgrading the 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 of the Uadilifu Case Management System to 113 county and sub-county offices. This has enhanced efficiency in office processes hence timely delivery of prosecution services. There is a need to equip and roll out the Uadilifu CMS to the remaining 16 ODPP offices to enhance uniformity in service delivery.

Towards achieving its goals of digitizing its processes the Office adopted the following technological advancements to streamline service delivery:

- Development of a Digital Performance Management System
- Acquisition of additional ICT equipment and software particularly the e-Learning application
- Integration with the Judiciary's Case Tracking System
- Development of criminal habitual offender system alert in Kajiado
- Adoption of virtual hearings for witnesses who are unable to attend physical court sessions
- Utilising a digital prosecution case e-Diary in Kisumu
- The Office adopted the use of an e-recruitment platform to receive and review applications
- Video conferencing equipment has been set up in child-friendly interview rooms (CFIR) in six counties (three stations in Nairobi (NSSF, Makadara and Kibera), Kiambu, Nakuru, Mombasa, Kisumu and Lamu)

The ODPP has facilitated its officers with the following equipment that has been purchased by the Office as well as received from partners:

- Desktops -120
- Laptops - 209
- Scanners -30
- Printers -44

The Office has also upgraded the internet connectivity of 39 ODPP offices to 20Mbps to bring the total number of ODPP offices on 20 Mbps to 41 and 5 Mbps to 85.

#### **E. Participating in Climate Change Initiatives**

The Office participated in the National Tree Planting exercise across the Country. The day is marked every 10<sup>th</sup> May of every year. The Office planted about 1,000 seedlings across the country.

The use of the Uadilifu Case Management System, which is key in the reduction of paper use and the installation of Solar Panels at the ODPP Wajir County Office, are some of the steps the Office has taken in environmental conservation.

**F. 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 day-to-day revolve around five broad thematic areas: criminal trials, appeals & applications, handling of extraditions & Mutual Legal Assistance, advice 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, the performance of the office is as indicated in the tables below;

**i) Matters handled in 2023/2024**

<b>Description</b>	<b>2023/2024</b>
Criminal Trials	265,988
Criminal Appeals	8,501
Criminal Applications	3,104
Extradition & MLA	24
Advice Files	5,749
Complaints	1,351
<b>Total</b>	<b>284,715</b>

**ii) Number of Anti-Corruption and Economic Cases Filed in court from July 2023 to June 2024**

<b>Year</b>	<b>Cases Files Registered in Court</b>
2023/2024	
<b>Total Number of Cases</b>	<b>93</b>

**iii) Outcome and Conviction Rate of Concluded Anti-Corruption and Economic Cases during the period July 2023 to June 2024**

<b>Description</b>	<b>Total Number of Cases</b>
<b>Total Number of Cases Concluded</b>	<b>1</b>
Conviction	1

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Description	Total Number of Cases
Acquittal	
Withdrawal	
Consolidated	
<b>Conviction Rate</b>	<b>3%</b>

**iv) Number of appeals and applications handled during the 2023/2024 period**

Case Type	New
Appeals	2,654
Petitions	311
Constitutional Appeals	174
Judicial Reviews	74
Revisions	873
Advisory Opinions	5462
Miscellaneous Applications	1204
<b>Total</b>	<b>10,572</b>

**v) Outcome of the concluded appeals and applications**

Outcome of Concluded Cases			
Case Type	Dismissed	Allowed	Withdrawn
Appeals	650	547	250
Petitions	1	0	27
Constitutional Petitions	125	36	27
Judicial Reviews	48	22	11
Revisions	272	184	144
Advisory Opinions	0	0	0
Miscellaneous Applications	256	449	94
<b>Total</b>	<b>1352</b>	<b>1238</b>	<b>553</b>

**vi) Election-related offences;**

S/No.	Status	Number of cases
1.	Pending before court	15
2.	Acquittal	2
3.	Convictions	4
4.	Discharged	0
5.	Withdrawn	2
6.	Files Closed	-
7.	Pending Investigations	-
	<b>Grand Total</b>	<b>23</b>

## **2) Emerging Issues**

There is a need for a robust financial system to improve efficiency in terms of Budget Commitment, payment processing and Reporting and monitoring due to the 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. Budgetary constraints**

The Office has continued to operate below the projected budget over the years. The limited allocation of funds by the Exchequer has continued to negatively affect the performance of the Office operations. A number of planned activities and programs have had to be scaled down, deferred and or done away with altogether, despite the existing need to implement them. Activities and programs impacted include sensitization on important policy documents and tools such as Diversion and Plea Bargain policies which are core in the delivery of the Office mandate, roll out of the Case Management System and attendant equipping, expansion of offices to accommodate the rapid expansion of the courts by the Judiciary, recruitment of employees to match the workload and meet the set establishment, operationalization of thematic divisions and regional offices, training of staff among others. Further, there have been late disbursements of funds from the Treasury which in turn has continued to affect the budget cycle and hinder the implementation of the office's strategic objectives.

There is a need to enhance budgetary allocation and timely disbursement of funds to the Office and operationalization of the prosecution fund.

##### **b. Staff welfare**

The Office continues to operate below staff establishment. Consequently, the existing staff carries an extra workload which often leads to fatigue and burnout and hence below optimal delivery. The nature of the Office mandate exposes staff to vulnerability which includes mental health issues and related complications. Further, staff are exposed to security threats in the course of their duty. There is a need to increase budgetary allocation to recruit additional staff, continue sensitization on mental wellness and provision of security and establishment responsive mechanisms for any security threats to staff.

##### **c. Capacity building**

The evolving nature of crime and criminal enterprise requires continuous capacity building for staff to enhance their skills in handling emerging criminal schemes and the complexity of crime. There is a need to develop a Continuous Professional Development (CPD) program at the PTI, enhance structured mentorship programs and foster inter-county, regional and international benchmarking and exchange programs.

**d. High staff turnover**

There exists a discrepancy in the remuneration of the Office staff compared to the current market rates for comparable institutions. This has contributed immensely to low morale amongst staff leading to high turnover. The high turnover has negatively impacted effective service delivery. The Office is engaging the Salaries and Remuneration Commission on the improvement of terms of service for the staff.

**e. Insecurity**

The insecurity in some parts of the country poses a danger to staff deployed in those areas and to witnesses and victims. Banditry and cattle rustling for instance, in parts of the North Rift, has displaced witnesses and affected mobile court operations.

There should be specialized training and briefings for staff deployed in the areas that are affected by insecurity. There ought to be enhanced provision of security to staff and office facilities during and after working hours.

**f. Weak inter-agency collaboration**

The success of the Office in the execution of its mandate is largely contributed to by the support and goodwill of the other actors within the criminal justice system. This, however, has not been the case as there have been instances of lack of cooperation between some agencies within the criminal justice system thus hindering service delivery.

The Office is working towards enhanced multi-agency forums to strengthen collaboration and cooperation mechanisms.

**g. Politicization of investigations and prosecutions**

The reporting of certain cases of interest by the media has been sensationalized to influence the outcome. Additionally, the political class has over the past been actively involved in sensationalizing of investigations and prosecution of cases. This has negatively impacted the trial process and adversely affected the public's confidence in the strategies employed by the Office and other law enforcement agencies.

Continued sensitization and media engagements which will culminate to factual reporting and increased public awareness.

**h. Inadequate infrastructural and operational capacity**

The ODPP continues to operate under constrained infrastructural and operational capacity. Most of the offices are on leased premises some of which are in dilapidated conditions and hence not conducive for staff and operations.

The Office requires enhanced budgetary allocation to acquire office space.

**i. Inability to cope with the rapid expansion of the court stations**

The Judiciary, in a bid to enhance access to justice, has continuously opened new court stations throughout the country. The expansion requires the corresponding deployment of prosecution staff entailed in the opening of new ODPP stations. This has strained the already limited Office resources as the operationalization of new ODPP stations cannot be done due to budgetary constraints.

The court expansion by the Judiciary should be undertaken in consultation with the stakeholders within the justice system through multi-agency networks like NCAJ.

**j. Inadequate public participation**

The Office participates in Radio Interviews at various Radio Stations to educate and sensitize Kenyans on the mandate of the ODPP and thematic topics on criminal law. The Office experiences minimal coverage and language barrier when carrying out the activity.

The Office will enhance outreach channels.

**k. Lack of access to mobile courts**

In order to enhance access to criminal justice across the country the Office has deployed counsels to prosecute in the sixty-seven (67) mobile courts. The Office faces insufficient budgetary allocations to recruit and facilitate officers for mobile court operations. The Office requires enhanced budgetary allocation to facilitate the activity.



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

## **1. Statement of Performance Against Predetermined Objectives for the FY2023/24**

### **Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the 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 the requisite skills and capabilities necessary to deliver the ODPP mandate.

In the financial year 2023/2024, the Office developed the Strategic Plan 2023-2027. The plan is guided by the need to enhance people-centred prosecution.

The Office identified key strategic issues, strategic goals and key results areas to be achieved during the Strategic plan period as shown below.

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S/No.	Strategic Issues	Strategic Goals	Key Result Areas (KRAs)
1.	Prosecution performance and quality assurance mechanisms	A transformed and accountable prosecution service	<b>KRA 1.1:</b> An effective and innovative prosecution service
			<b>KRA 1.2:</b> An efficient and effective performance management mechanism
2.	Funding and resources	Enhanced funding and resources	<b>KRA 2.1:</b> Adequately resourced ODPP
			<b>KRA 2.2:</b> Infrastructural development, land and equipment acquisition
3.	Terms and conditions of service	Competitive terms and conditions of service	<b>KRA 3.1:</b> Attractive terms and conditions of service
4.	Human resource capacity development	Enhanced skills, competencies and knowledge	<b>KRA 4.1:</b> Skilled and professionalized human resource
5.	Inter-agency collaboration and cooperation	Enhanced inter-agency collaboration, coordination and cooperation	<b>KRA 5.1:</b> Structured stakeholder collaboration, coordination and cooperation
6.	Organizational effectiveness, infrastructure and work environment	Strengthened institutional capacity	<b>KRA 6.1:</b> Responsive and Effective Organization
7.	Implementation of policies and guidelines	Prioritized implementation of policies and guidelines over development	<b>KRA 7.1:</b> Improved implementation of policies and guidelines
			<b>KRA 7.2:</b> Development and review of policies and guidelines

**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 cooperation, collaboration and coordination are a key consideration while undertaking the above role. The performance of the Office is assessed on six major parameters: caseload, 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**

<b>Strategic Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance in 2023/24</b>	<b>Comments</b>
1. To deliver quality prosecution services	Maintenance of high prosecution standards to achieve independent, fair and effective prosecutions	% of investigative files reviewed and the decision to charge made	100	Target achieved
		% rate of prosecutable cases filed in court	-	
		No. of criminal cases litigated	306,532	Target not achieved because of increased workload on the prosecutors
		No. of corruption and major economic cases litigated	93	Some cases registered were referred to relevant investigative agencies for further investigations.
		Overall Conviction rate	93.1%	Many Cases acquitted due to lack of enough evidence to convict

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Strategic Objective	Outcome	Indicator	Performance in 2023/24	Comments
		The success rate of applications and appeals	48.01%	Target not achieved because of heavy workload on the prosecutors
	Legal advisory services	% of investigative files advised within set timelines	100	Target achieved
		No. of investigative files advised	6,865	Target achieved
		% of public complaints processed within 14 days	100	Target achieved
		No. of public complaints processed	-	
	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 prosecution powers.	-	
		No. of policies and guidelines reviewed and developed.	26	Target achieved
		No. of inter-agency for a convened	12	Target achieved
	Prosecution training services	No. of staff trained in various skills and competencies	628	Target achieved
		% completion of PTI Moot Court	100	Target achieved
	Prosecution Quality Assurance	% of prosecution-related complaints on misconduct	100	Target achieved

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Strategic Objective	Outcome	Indicator	Performance in 2023/24	Comments
		addressed within a set timeline		
		No. of Inspection and Quality assurance reports	7	Target not achieved due to budgetary constraints

**Sub-programme II: General Administration Planning and Support Services**

Strategic Objective	Outcome	Indicator	Performance in 2023/24	Comments
3. To modernize ODPP Processes and Procedures	Improved delivery of prosecution services	% of Automation of ODPP processes	-	Target not initiated owing to budget reduction (Development)
		Number of staff recruited	189	Target achieved
		% achievement of optimal staffing levels	56	Target not achieved due to delayed recruitment process and revision of organization structure
		% Completion of ODPP Headquarters refurbished	-	Target not initiated owing to budget reduction (Development)
	Database on FGM cases established	% of the database on FGM cases updated	-	Target not initiated due to delayed disbursement of funds

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**Management Discussion and Analysis**

**Operational and financial performance for the last three-year period**

Programme	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
<b>Programme Name: Public Prosecution Services</b>									
<b>Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions</b>									
	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	375,000	350,000	350,000	293,404	319,177	306,532	Target not achieved because of heavy workload on the prosecutors
		Overall conviction rate	93	90	93.5	91.17	92.02	93.1	Many Cases acquitted due to lack of enough evidence to convict

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Programme	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
<b>Programme Name: Public Prosecution Services</b>									
<b>Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions</b>									
		Success rate in appeals and applications	60	60	62	58.14	56.03	48.01	Many appeals were allowed by the Court
	Database on FGM cases	% of database on FGM cases updated	100	100	-	100	100	-	
	Prosecution quality assurance	% of prosecution related complaints on misconduct addressed within 14 days	100	100	100	100	100	100	Target achieved
		No. of investigations on professional misconduct by ODPP staff	4	-	-	4	-	-	
	Legal advisory service	% of investigative files advised within 14 days	100	100	100	100	100	100	Target achieved
		No. of investigative files advised	5,000	5,500	5500	7,587	6,413	6,865	Target achieved
		% of public complaints processed within 14 days	100	100	100	100	100	100	Target achieved

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

Programme	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
<b>Programme Name: Public Prosecution Services</b>									
<b>Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions</b>									
		No. of public complaints processed	3,500	2,000	-	2,407	1,371	-	
	Delegated prosecutions powers	No. of Agencies gazetted to exercise delegated prosecutions powers.	3	2	-	1	2	-	
		No. of Officers gazetted	15	-	-	7	-	-	
	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 reviewed and developed	4	10	9	5	9	26	Target achieved
	Statutory Reports	No. of statutory reports submitted	-	4	4	-	2	4	Target achieved
	Specialized prosecution services.	No. of specialized thematic units established	3	3	-	3	1	-	
	Roll out of Uadilifu Case Management system	No. of ODPP offices with Uadilifu Case Management system in place	-	125	30	-	21	47	Target achieved
	Prosecution training services	No. of staff trained in various skills	500	500	500	331	173	628	Target achieved

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

Programme	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
<b>Programme Name: Public Prosecution Services</b>									
<b>Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions</b>									
		and competencies							
		% completion of PTI (moot court) construction	40	100	100	85	90	100	Target achieved
	Admin Block & lecture halls Refurbished	% Completion rate	-	40	100	-	100	90	Target not achieved due to budgetary cuts
<b>Sub Programme II: General Administration Planning and Support Services</b>	Corporate services	% budget utilization	100	100	100	99	96	100	
		% implementation of the procurement plan	100	100	100	95	95	98	Target not achieved due to budgetary cuts
		% automation of ODPP Processes	60	60	-	58	20	-	Target not initiated owing to budget reduction (Development)
		% Achievement of optimal staffing levels	50	65	60	54	54	56	Target not achieved due to delayed recruitment process and revision of organization

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

Programme	Key output	KPIs	Planned targets			Achieved targets			Remarks
			2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
<b>Programme Name: Public Prosecution Services</b>									
<b>Programme Outcome: Enhanced rule of Law, fair and just administration of prosecutions</b>									
									ion structure
	CDPP offices refurbished	% completion of refurbishment of ODPP offices	30	50	-	30	-	-	Target not initiated owing to budget reduction (Development)

**Analysis of Financial Performance**

**i) Recurrent Expenditure (Kshs Millions)**

Vote and Vote Details	Economic Classification	Approved Budget Allocation			Actual Expenditure		
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
1291 - ODPP							
	<b>Gross</b>	<b>3,325.9</b>	<b>3,670.35</b>	<b>4,107.04</b>	<b>3,306</b>	<b>3,520.70</b>	<b>3,877</b>
	AIA	-	-	2	-	-	-
	<b>NET</b>	<b>3,325.9</b>	<b>3,670.35</b>	<b>4,105</b>	<b>3,306</b>	<b>3,520.70</b>	<b>4,086.05</b>
	Compensation to Employees	2,335	2,377.91	2,667.7	2 280	2,366.66	2,656
	Transfers	-	-	-	-	-	-
	<b>Other Recurrent</b>	<b>993</b>	<b>1,292.44</b>	<b>1,145.37</b>	<b>1,026</b>	<b>1,154.04</b>	
	Insurance	278.3	346.7	376.69	250	333.38	376.63
	Utilities	9.50	12.8	17.29	9.20	11.94	17.27
	Rent	237.30	228	248.61	232	200.98	245.52
	Contracted Professional (Guards & Cleaners)	48.90	17.6	2.32	67.00	5.36	2.45
	Others	419.00	687.34	794.44	467.80	602.38	788.17

**ii) Development Expenditure (Kshs. Millions)**

Vote and Details		Approved Budget Allocation			Actual Expenditure		
		2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
1291 - ODPP							
	<b>Gross</b>	<b>150</b>	<b>12.135</b>	<b>56</b>	<b>117</b>	<b>7.135</b>	<b>52.15</b>
	GOK	146.5	7.135	50	114.9	7.135	47.15

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

	Loans	0	0	0	0	-	-
	Grants	3.5	5	6	2.3	-	5
	Local AIA	-	-	-	-	-	-

**iii) Programme Expenditure by Economic Classification**

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

<b>ANALYSIS OF PROGRAMME EXPENDITURE</b>						
	<b>APPROVED BUDGET</b>			<b>ACTUAL EXPENDITURE</b>		
	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
<b>Programme: Public Prosecutions Services</b>						
Sub-Programme: 1. Prosecutions of Criminal offences	2,633.6	3,682.5	4,163.04	2,582	3,527.44	4,138.23
Sub-Programme: 2 General Administration Planning and support services	842.4	-	-	841	-	-
<b>Total Programme</b>	<b>3,476</b>	<b>3,682.5</b>	<b>4,163.04</b>	<b>3,423</b>	<b>3,527.44</b>	<b>4,138.28</b>
<b>Total Vote</b>	<b>3,476</b>	<b>3,682.5</b>	<b>3,642.04</b>	<b>3,423</b>	<b>3,527.44</b>	<b>4,138.28</b>

Programme Expenditure Analysis by Economic Classification (Kshs. Millions)

<b>Economic Classification</b>	<b>APPROVED BUDGET</b>			<b>ACTUAL EXPENDITURE</b>		
	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
<b>Programme I: Public Prosecutions Services</b>						
<b>Current Expenditure</b>	<b>3,326</b>	<b>3,670.35</b>	<b>4,107.04</b>	<b>3,306</b>	<b>3,520.30</b>	<b>4,086.13</b>
Compensation of Employees	2,333	2,377.91	2,669	2,317	2,366.66	2,655.9
Use of Goods and Services	651	1,245	1,375	649	1,113.37	1,366.4
Grants and other Transfers	-	-	0	-	-	-
Other Recurrent	342	47.44	63.63	340	40.27	63.6
<b>Capital Expenditure</b>	<b>150</b>	<b>12.135</b>	<b>56</b>	<b>117</b>	<b>7.135</b>	<b>52.15</b>
Acquisition of Non-Financial Assets	146.5	7.135	50	114.9	7.135	47.15
Capital Grants to Govt. Agencies	-	-	-	-	-	-
Other Development	3	5	6	2.3	-	-
<b>Total Programme</b>	<b>3,476</b>	<b>3,682</b>	<b>4,163</b>	<b>3,423</b>	<b>3,527.44</b>	<b>4,138.28</b>
<b>Total Vote</b>	<b>3,476</b>	<b>3,682.48</b>	<b>4,163</b>	<b>3,423</b>	<b>3,527.44</b>	<b>4,138.28</b>

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**i) Analysis of the Performance of Projects.**

Project code & project title	Est Cost of the project(financing)			Timeline		FY 2021/22				FY 2022/23				FY 2023/24			
	Total Est Cost of Project (a)	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign budget	Cumulative Expenditure as at 30th June 2022	Completion stage as at 30th June 2022 (%)	Approved GOK Budget	Approved Foreign budget	Cumulative Expenditure as at 30th June 2023	Completion stage as at 30th June 2023(%)	Approved GOK Budget	Approved Foreign budget	Cumulative Expenditure as at 30th June 2024	Completion stage as at 30th June 2024(%)
Kshs. Million																	
1291100800 Refurbishment of ODPP County Office.	300	300	-	1/7/19	30/6/27	20.5	0	20.8	20	0	0	0	75%	-	-	-	
1291100801 Refurbishment of ODPP County office-HQ	300	300	-	7/1/19	30/6/27	20.5	0	20.8	20	0	0	0	75%	-	-	-	
1291101000 UNFPA 8 <sup>th</sup> Country Programme on FGM	23.5	0	23.5	1/7/19	30/6/26	0	3.5	2.3	-	0	5	0	100%	-	5	5	
1291101001 UNFPA 8 <sup>th</sup> Country Programme on FGM	23.5	-	23.5	1/7/19	30/6/26	-	3.5	2.3	-	-	5	0	100%	-	5	5	

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

	Est Cost of the project(financing)			Timeline		FY 2021/22				FY 2022/23				FY 2023/24			
129110150 0 Construct ion of PTI Moot Court	1,500	1,500	-	1/7/20	30/6/26	126.3	0	96.4	7	7.135	0	7.135	90%	35	-	35	
129110150 1 Constructi on of PTI Moot Court	1,500	1,500	-	1/7/20	30/6/26	126.3	0	96.4	7	7.135	0	7.135	90%	35	-	55	
129110170 0 Uadilifu Case Managem ent System														15	0	15	88%
129110170 1 Uadilifu Case Managem ent System														15	0	15	88%
<b>TOTAL FOR VOTE D1291 Office of the Director of Public Prosecutio ns</b>	<b>1,823.5</b>	<b>1,800</b>	<b>23.5</b>	<b>-</b>	<b>-</b>	<b>146.8</b>	<b>3.5</b>	<b>119</b>	<b>-</b>	<b>7.135</b>	<b>5</b>	<b>7.135</b>	<b>-</b>	<b>50</b>	<b>5</b>	<b>55</b>	

**ii) Future Developments**

- Construction and refurbishment of the 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

**2. 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 the adoption of an 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 rollout of the 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 the use of paper, printers and related accessories thus efficiently handling the business at hand with reduced cost was adhered to.

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 into ensuring eco-friendly products and assets are procured.

Stakeholder engagement remained a 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 from the prevailing political and macroeconomic environment currently shadowed by global economic pressures and downturns. 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 the ODPP ensured that the prioritization of programmes/goals that support the 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 serve 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 the in-depth information required for effective prosecution of environmental crimes.

The Office also intends to carry out 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 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 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 based on race, ethnicity, age, gender, marital status, disability, 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: -
  - No applicant or candidate is discriminated against 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 a 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 to 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 a 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 to improve 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 builds 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 the realization of the

provisions of the Occupational Safety and Health Act. The focus of this is the prevention and control of work-related accidents and diseases.

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

- a) Constituted a committee to develop a policy that will guide in matters of 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) Has set up a lactation room for nursing mothers

**d) Operational practices/Marketplace practices**

- i. Responsible Supply chain and supplier relations

The ODPP is committed to supporting the 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 in payment.

**e) Community Engagements**

The ODPP organized various engagements with the members of the public by holding Community Dialogues that foster National Unity and cohesion. The community engagements allow the DPP to interact with the members of the community so that he can hear their concerns. Through these community outreach initiatives, the office can sensitize the citizens on its role and mandate in the criminal justice system. During the reporting period, community dialogues were conducted at; Kisumu, Mombasa, Mathare Social Justice Centre, Mukuru Kwa Njega Social Justice Centre and Kayole Justice Center.

The Office also engaged with the public through Radio Interviews to sensitize the people on the ODPP Mandate and its role in the fight against corruption; The DPP gave a radio interview at Spice FM, and other radio interviews were; Ifim FM, Coro FM, Kitwek Radio Taifa, KBC English and Capital FM.

The Office also issued Press statements on matters of national importance through the ODPP Social Platforms. The ODPP further used the ODPP Café to sensitize members of the Public.

### **3. 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, 2024 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 the entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as of 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.

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 28<sup>th</sup> November 2024.

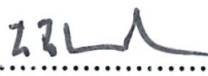
**Mr. Renson Mulele Ingonga, OGW**



Sign:

**Director of Public Prosecutions**

**CPA. Zuwena Zainabu**

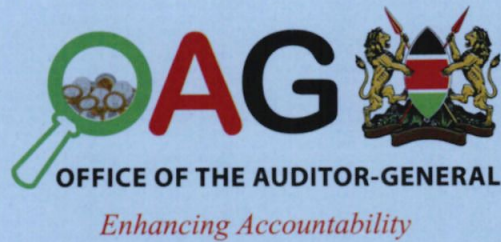
Sign.....

**Head of Accounting Unit**

**ICPAK M/No.5395**

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE, 2024**

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### **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 the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the 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**

#### **Opinion**

I have audited the accompanying financial statements of the Office of the Director of Public Prosecutions set out on pages 1 to 43, which comprise the statement of financial assets and financial liabilities as at 30 June, 2024 and the statement of receipts and

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Director of Public Prosecutions as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with the 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Emphasis of Matter**

#### **Pending Bills**

Annex 1 to the financial statements reflects pending bills balance of Kshs.21,915,009 which were not settled during the financial year 2023/2024 but were instead carried forward to 2024/2025 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**

As disclosed in Note 15.2 on Progress on follow-up of prior year's Auditor-General's recommendations, several issues raised in the previous year had not been resolved as at 30 June, 2024. Management did not give any explanation for failure to resolve the issues or for the failure to adhere to the provisions of the Public Sector Accounting Standards Board reporting templates.

## **Other Information**

The Management is responsible for the other information set out on page iv to lvi which comprise of Key Entity Information and Management, Statement of Governance, Statement by the Director of Public Prosecutions, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon. My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit on the Office's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, If I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

## **REPORT ON THE 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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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.

### **Basis for Conclusion**

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

Analysis of payrolls for the year under review revealed that, one hundred (100) employees had committed their basic salaries beyond two thirds (2/3). This was contrary to Section 19(3) of the Employment Act, 2007, Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 and Section 4.8 of the ODPP Human Resource Policies and Procedures Manual of April 2022. Management has not given explanation for failure to comply with the human resource policies.

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

#### **2. Underutilized Leased Office Space**

The statements of receipt and payments reflects an amount of Kshs.1,371,389,377 in respect of use of goods and services, which includes Kshs.245,519,231 for rental of produced assets. An inspection of the leased premises revealed that the office in Kabarnet Town accommodates thirteen (13) staff members and incurs an annual rent of Kshs.2,811,616 effective from 1 July, 2019 for a duration of six (6) years. However,

three-quarters ( $\frac{3}{4}$ ) of the office space totalling 4,208 square feet, remains unoccupied, resulting in loss of public funds of Kshs.2,108,712 per year, amounting to Kshs.12,652,272 over the six-year lease period.

Further, the Mombasa office is located in a building along Moi Avenue/Tewa Road, with an annual rent of Kshs.9,077,250 effective from 1 April, 2020 for five (5) years and has the capacity to accommodate thirty-two (32) staff members. However, audit verification revealed that more than three-quarters ( $\frac{3}{4}$ ) of the office space is also unoccupied.

In the circumstances, value for money derived from the expenditure of Kshs.11,888,866 on the leased premises could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE 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 effect of 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

#### 1.0 Weaknesses in Management of Fixed Assets

Annex 3 on the summary of fixed assets register reflects total assets of Kshs.1,403,926,906. Review of documents provided for audit verifications revealed the following anomalies:

##### 1.1 Grounded Motor Vehicles and Motorcycles

Review of the motor vehicle status report indicates that, the Office owns one hundred and sixty-two (162) motor vehicles and nine (9) motorcycles. However, twenty-two (22) motor vehicles and four (4) motor cycles were grounded. Further, out of the grounded motor vehicles and motorcycles, only six (6) were serviceable while the remaining twenty (20) were unserviceable. No reason was given for not taking any action to repair the motor vehicles for use or dispose them.

##### 1.2 Failure to Update Asset Register and Lack of Ownership Documents

Review of the motor vehicle status report revealed that the Office has one hundred and sixty-two (162) motor vehicles and nine (9) motor cycles. However, only sixteen (16)

motor vehicles and two (2) motorcycles were recorded in the assets register. Further, ten (10) vehicles did not have log books.

In the circumstances, the existence of effective internal controls over asset management could not be confirmed.

## **2.0 Long Outstanding Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.4,008,085. Included in the balance is government imprests totalling Kshs.2,634,668 that has been long outstanding, for a period of more than two years. Although Management explained that the delay in recovering the debt is due to officers having moved to other government institutions, no adequate provision has been made in the financial statements to cater for the uncertainty in the recoverability of these receivables.

In the circumstances, the recoverability of the long-term receivables balance of Kshs.2,634,668 could not be confirmed.

## **3.0 Enhancement of Governance Systems for Security Related Expenditures**

During the year under review, the Office incurred some expenditure for confidential security operations. A certificate of confidential expenditure was issued, supported by a declaration from the Accounting Officer affirming proper use of funds in compliance with Regulation 101(5) of the Public Finance Management (National Government) Regulations, 2015.

There is need, however, to enhance accountability of confidential expenditures through review of the Regulations to clearly define entities eligible for confidential security related expenditures and to specify what constitutes security related operations. Further, entities should establish internal oversight mechanisms and processes that include detailed budget projections and post-operation financial summaries to address risks and ensure responsible use and accountability of the funds, beyond the certificate.

The measures will strengthen governance, foster trust, and ensure funds are utilised responsibly without compromising State security.

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

## **Responsibilities of Management and Advisory Board**

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

In preparing the financial statements, Management is responsible for assessing the Office's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

The Advisory Board is 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

20 December, 2024

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS****Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024****6. Statement of Receipts and Payments for the Year ended 30<sup>th</sup> June 2024**

<b>Description</b>	<b>Note</b>	<b>Period ended</b>	<b>Period ended</b>
		<b>30<sup>th</sup> June 2024</b>	<b>30<sup>th</sup> June 2023</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts</b>			
Exchequer Releases	1	4,138,611,807	3,527,831,915
Miscellaneous Receipts	2	192,500	-
<b>Total Receipts</b>		<b>4,138,804,307</b>	<b>3,527,831,915</b>
<b>Payments</b>			
Compensation of Employees	3	2,655,997,436	2,366,655,815
Use of Goods and Services	4	1,371,491,577	1,113,370,844
Grants and Transfers to Other Government Entities	5	20,000	30,000,000
Acquisition of Assets	6	110,774,636	17,411,519
<b>Total Payments</b>		<b>4,138,283,649</b>	<b>3,527,438,178</b>
<b>Surplus/(Deficit)</b>		<b>520,658</b>	<b>393,737</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's financial statements were approved on 28<sup>th</sup> November 2024 and signed by:

**Mr. Renson Mulele Ingonga, OGW**

Sign:

Director of Public Prosecutions

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

**7. Statement of Financial Assets and Financial Liabilities As At 30<sup>th</sup> June 2024**

Description	Note	Period as at 30 <sup>th</sup> June 2024	Prior Year Audited June 2023
		Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	7A	4,110,790	4,906,144
Cash balances	7B	11,367	688,322
<b>Total cash and cash equivalents</b>		<b>4,122,157</b>	<b>5,594,466</b>
Accounts Receivables	8	4,008,085	4,659,366
<b>Total financial assets</b>		<b>8,130,242</b>	<b>10,253,832</b>
<b>Financial liabilities</b>			
Accounts Payables	9	3,751,798	4,530,927
<b>Net financial assets</b>		<b>4,378,444</b>	<b>5,722,905</b>
<b>Represented by</b>			
Fund balance b/fwd.	10	5,722,905	20,356,789
Prior year adjustment	11	(1,865,119)	(15,027,621)
Surplus/(Deficit )for the year		520,658	393,737
<b>Net financial position</b>		<b>4,378,444</b>	<b>5,722,905</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's financial statements were approved on 28<sup>th</sup> November 2024 and signed by:

**Mr. Renson Mulele Ingonga, OGW**

Sign:



**Director of Public Prosecutions**

**CPA. Zuwenā Zainabu**

Sign.....



**Head of Accounting Unit**

**ICPAK M/No.5395**

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

**4. Statement of Cash Flows For The Year Ended 30<sup>th</sup> June 2024**

Description	Notes	Period as at 30 <sup>th</sup> June 2024	Prior Year Audited June 2023
		Kshs	Kshs
<b>Operating Activities</b>			
<b>Receipts</b>			
Exchequer releases	1	4,138,611,807	3,527,831,915
Miscellaneous receipts	2	192,500	-
<b>Total Receipts</b>		<b>4,138,804,307</b>	<b>3,527,831,915</b>
<b>Payments</b>			
Compensation of employees	3	2,655,997,436	2,366,655,815
Use of goods and services	4	1,371,491,577	1,113,370,844
Transfers to other government units	5	20,000	30,000,000
<b>Total Payment</b>		<b>4,027,509,013</b>	<b>3,510,026,659</b>
<b>Net receipts</b>		<b>111,295,294</b>	<b>17,805,256</b>
<b>Adjusted For:</b>			
Adjustments during the year			
Prior year adjustments	11	(1,865,119)	(15,027,621)
Decrease/(Increase) in accounts receivable	8	651,281	2,417,441
Increase/(Decrease) in accounts payable	9	(779,129)	(418,462)
<b>Net Cash Flow from Operating Activities</b>		<b>109,302,327</b>	<b>4,776,614</b>
<b>Cash Flow from Investing Activities</b>			
Acquisition of assets	6	(110,774,636)	(17,411,519.00)
<b>Net Cash Flows from Investing Activities</b>		<b>(110,774,636)</b>	<b>(17,411,519.00)</b>
<b>Cash Flow from Financing Activities</b>			
<b>Net cash flow from financing activities</b>		-	-
<b>Net increase in cash and cash equivalents</b>		<b>(1,472,309)</b>	<b>(12,634,905)</b>

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

Description	Notes	Period as at 30 <sup>th</sup> June 2024	Prior Year Audited June 2023
		Kshs	Kshs
Cash & Cash Equivalent at the Start of The Year	7	5,594,466	18,229,371
Cash & Cash Equivalent at the End of The Year	7	4,122,157	5,594,466

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's financial statements were approved on 28<sup>th</sup> November 2024 and signed by the:

**Mr. Renson Mulele Ingonga, OGW**

**CPA. Zuwena Zainabu**



Sign:

**Director of Public Prosecutions**

Sign.....

**Head of Accounting Unit**

**ICPAK M/No.5395**

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**3. Statement of Comparison of Budget and Actual Amounts for FY 2023/2024**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>a</b>	<b>B</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
Exchequer releases	3,642,040,000	521,000,000	4,163,040,000	4,138,611,807	24,428,193	100%
Other Receipts			-	192,500	(192,500)	0%
<b>Total Receipts</b>	<b>3,642,040,000</b>	<b>521,000,000</b>	<b>4,163,040,000</b>	<b>4,138,804,307</b>	<b>24,235,693</b>	<b>99%</b>
<b>Payments</b>						
Compensation of employees	2,441,670,000	226,892,811	2,668,562,811	2,655,997,436	12,565,375	100%
Use of goods and services	1,189,870,000	190,960,010	1,380,830,010	1,371,491,577	9,338,433	99%
Acquisition of assets	10,500,000	103,727,179	113,627,179	110,774,636	2,852,543	97%
Other payments	-	20,000	20,000	20,060	-	100%
<b>Total Payments</b>	<b>3,642,040,000</b>	<b>521,000,000</b>	<b>4,163,040,000</b>	<b>4,138,283,649</b>	<b>24,756,351</b>	<b>99%</b>
<b>Surplus/ Deficit</b>	<b>-</b>		<b>-</b>	<b>520,658</b>		

The entity's financial statements were approved on 28<sup>th</sup> November 2024 and signed by the:

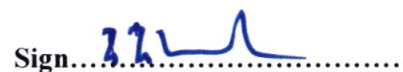
**Mr. Renson Mulele Ingonga, OGW**

**CPA. Zuwena Zainabu**



Sign:

**Director of Public Prosecutions**



Sign.....

**Head of Accounting Unit**

**ICPAK M/No.5395**

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

**13 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY 2023/24**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases	3,587,040,000	520,000,000	4,107,040,000	4,086,463,637	20,576,363	100%
Miscellaneous receipts				192,500	(192,500)	
<b>Total Receipts</b>	<b>3,587,040,000</b>		<b>4,107,040,000</b>	<b>4,086,656,137</b>	<b>20,383,863</b>	
<b>Payments</b>						
Compensation of employees	2,441,670,000	226,892,811	2,668,562,811	2,655,997,436	12,565,375	100%
Use of goods and services	1,139,870,000	234,960,010	1,374,830,010	1,366,491,577	8,338,433	99%
Acquisition of assets	5,500,000	58,127,179	63,627,179	63,626,476	703	100%
Other payments	-	20,000	20,000	20,000	-	100%
<b>Total Payments</b>	<b>3,587,040,000</b>	<b>520,000,000</b>	<b>4,107,040,000</b>	<b>4,086,135,489</b>	<b>20,904,511</b>	<b>99%</b>
<b>Surplus/Deficit</b>			<b>-</b>	<b>520,648</b>		

The entity's financial statements were approved on 28<sup>th</sup> November 2024 and signed by:

**Mr. Renson Mulele Ingonga, OGW**

**CPA. Zuwena Zainabu**



**Sign:**  
**Director of Public Prosecutions**

**Sign.....** 

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

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

**13 (b) Statement Of Comparison of Budget and Actual Amounts: Development for FY 2023/24**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>Receipts</b>						
Exchequer releases	55,000,000	1,000,000	56,000,000	52,148,170	3,851,830	93%
<b>Total Receipts</b>	<b>55,000,000</b>	<b>1,000,000</b>	<b>56,000,000</b>	<b>52,148,170</b>	<b>3,851,830</b>	
<b>Payments</b>						
Use of goods and services	5,000,000	1,000,000	6,000,000	5,000,000	1,000,000	83%
Acquisition of assets	50,000,000	-	50,000,000	47,148,160	2,851,830	94%
<b>Total Payments</b>	<b>55,000,000</b>	<b>1,000,000</b>	<b>56,000,000</b>	<b>52,148,160</b>	<b>3,851,840</b>	<b>93%</b>
<b>Surplus/Deficit</b>				<b>10</b>	<b>(10)</b>	

The entity's financial statements were approved on 28<sup>th</sup> November 2024 and signed by:

**Mr. Renson Mulele Ingonga, OGW**



Sign:

**Director of Public Prosecutions**

**CPA. Zuwená Zainabu**



Sign.....

**Head of Accounting Unit**

**ICPAK M/No.5395**

**13 (c) Budget Execution by Programmes and Sub-Programmes for FY20XX**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on a comparable basis</b>	<b>Budget utilization difference</b>
	<b>2022</b>			<b>20XX</b>	
	<b>Kshs</b>			<b>Kshs</b>	<b>Kshs</b>
Public Prosecution Services	3,642,040,000	520,000,000	4,163,040,000	4,138,283,649	99%
<b>Total</b>	<b>3,642,040,000</b>	<b>520,000,000</b>	<b>4,163,040,000</b>	<b>4,138,283,649</b>	<b>99%</b>

## **9. 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.

The accounting policies set out in this section have been consistently applied by the 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 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**

**Significant Accounting Policies**

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 payment advice is received by the recipient entity or by the beneficiary. In the case of a grant/loan in kind, such grants are recorded upon receipt of the grant item and 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 30<sup>th</sup> June 2024, 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 relate to receipts such as proceeds from the disposal of assets and the sale of tender documents. These are recognised in the financial statements at the time associated cash is received.

**b) Recognition of payments**

The Entity recognises all payments when the event occurs, and the Office of the Director of Public Prosecutions has paid out the related cash.

**i) Compensation of Employees**

Salaries and wages, allowances, and statutory contributions 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. *(Customise to your organisation)*

**Significant Accounting Policies (Continued)**

**iv) Principal on borrowing**

The repayment of the 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 the 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 a receipt and as a payment. A fixed asset register is maintained and a summary is provided for purposes of consolidation.

**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 *Entity* includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**vii) Third-Party Payments**

Included in the receipts and payments, are payments made on the entity's behalf to third parties in the 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 the 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 an insignificant risk of changes in value. Bank.

**Significant Accounting Policies (Continued)**

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 is provided for purposes of consolidation.

**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 30<sup>th</sup> June 2024, this amounted to Kshs **3,751,798** compared to Kshs **4,530,926.6** in the prior period as indicated on note 10. 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 the fulfilment of obligations by the contractor and holding 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.

**Significant Accounting Policies (Continued)**

**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 are 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 7<sup>th</sup> April 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by Law and there was one supplementary adjustment 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 30<sup>th</sup> June 2024

**Significant Accounting Policies (Continued)**

**j) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 26* 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.

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

**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, and 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.

**m) Notes to the Financial Statements**

**1. Exchequer releases**

Description	Period ended 30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
	Kshs	Kshs
Total Exchequer Releases for Quarter 1	483,206,260	508,227,406
Total Exchequer Releases for Quarter 2	1,215,567,958	1,034,173,668
Total Exchequer Releases for Quarter 3	1,028,909,563	846,067,858
Total Exchequer Releases for Quarter 4	1,410,928,026	1,139,362,983
<b>Total</b>	<b>4,138,611,807</b>	<b>3,527,831,915</b>

**2. Miscellaneous Receipts**

Description	Period ended 30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
	Kshs	Kshs
Receipts from Administrative Fees and Charges - AIA	177,500	
Fines, Penalties and Forfeitures	15,000	-
<b>Total</b>	<b>192,500</b>	<b>-</b>

**3. Compensation to Employees**

Description	Period ended 30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
	Kshs	Kshs
Basic salaries of permanent employees	1,432,172,071	1,352,455,876
Basic wages of temporary employees		
Personal allowances paid as part of the salary	1,005,219,241	1,014,199,939
Pension and other social security contributions	173,019,021	-
Employer contributions to compulsory national social security schemes	13,355,960	-
Employer contributions to housing levy	29,653,301	-
Employer contributions to the National Industrial Training Authority	2,577,843	-
<b>Total</b>	<b>2,655,997,436</b>	<b>2,366,655,815</b>

Notes to the Financial Statements (continued)

4. Use of Goods and Services

Description	Period ended 30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
	Kshs	Kshs
Utilities, supplies and services	17,245,039	11,935,036
Communication, supplies and services	75,222,406	40,110,650
Domestic travel and subsistence	166,099,633	136,942,154
Foreign travel and subsistence	50,396,278	54,056,425
Printing, advertising and information supplies & services	7,741,313	5,969,583
Rentals of produced assets	245,519,231	200,975,436
Training expenses	86,307,284	57,140,547
Hospitality supplies and services	105,438,994	59,816,847
Insurance costs	376,635,097	333,795,110
Specialized materials and services	2,135,358	295,290
Office and general supplies and services	69,487,580	46,665,494
Fuel Oil and Lubricants	41,528,932	40,737,244
Other operating expenses	71,262,333	90,994,039
Routine maintenance – vehicles and other transport equipment	29,716,479	27,449,438
Routine maintenance – other assets	26,755,620	6,487,551
<b>Total</b>	<b>1,371,491,577</b>	<b>1,113,370,844</b>

5. Transfer from Other Government Entities

Description	Period ended 30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
	Kshs	Kshs
Car Loan & Mortgage Scheme	20,000	30,000,000
<b>TOTAL</b>	<b>20,000</b>	<b>30,000,000</b>

6. Acquisition Of Assets

Description	Period ended 30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
	Kshs	Kshs
Construction of Buildings	34,688,170	7,135,429
Purchase of Vehicles and Other Transport Equipment	26,767,179	-
Purchase of Office Furniture and General Equipment	34,319,297	9,227,590
Purchase of ICT Equipment, software and other ICT Assets	-	1,048,500
Purchase of Specialized Plant, Equipment and Machinery	14,999,990	-
<b>Total</b>	<b>110,774,636</b>	<b>17,411,519</b>

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**7A. Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc. rate (if in foreign currency)	Period ended 30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
				Kshs	Kshs
Central Bank of Kenya, 1000181 354, Recurrent Kshs.-ODPP		Recurrent		14,736	48,813
Central Bank of Kenya, 1000181 584, Development Kshs.-ODPP		Development		10	-
Central Bank of Kenya, 1000181 947, Deposit Kshs.-ODPP		Deposit		3,751,798	4,530,927
Central Bank of Kenya, 1000181 584, UNFPA Kshs.-ODPP		Project		-	326,404
District Banks (See Annex)		District Banks		344,246	
				<b>4,110,790</b>	<b>4,906,144</b>

**7B. Cash in Hand**

	The period ended June 2024	30 <sup>th</sup> June 2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	11,367	688,322
<b>Total</b>	<b>11,367</b>	<b>688,322</b>

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**Notes to the Financial Statements (continued)**

Cash In hand should also be analyzed as follows:

	<b>The period ended June 2024</b>	<b>30<sup>th</sup> June 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	11,367	688,322
<b>Total</b>	<b>11,367</b>	<b>688,322</b>

**8 Accounts Receivable**

<b>Description</b>	<b>The period ended June 2024</b>	<b>30<sup>th</sup> June 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	3,670,393	4,025,068
Unspent Imprest	296,144	413,671
Salary advances	41,548	
District suspense		220,627
<b>Total</b>	<b>4,008,085</b>	<b>4,659,366</b>

**9. Accounts Payable**

<b>Description</b>	<b>The period ended June 2024</b>	<b>30<sup>th</sup> June 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposit	3,751,798	4,530,927
Retention		
Clearance		
<b>Total</b>	<b>3,751,798</b>	<b>4,530,927</b>

**10. Fund Balance Brought Forward**

<b>Description</b>	<b>The period ended June 2024</b>	<b>30<sup>th</sup> June 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	4,906,144	17,576,227
Cash in hand	688,322	653,144
Accounts Receivables	4,659,366	7,076,807
Accounts Payables	(4,530,927)	(4,949,389)
<b>Total</b>	<b>5,722,905</b>	<b>20,356,789</b>

### 11. Prior Year Adjustments

Description Of the Error	Balance B/F FY 2022/2023 As Per Audited Financial Statements	Adjustments During the Quarter Relating to Prior Periods	Adjusted Balance B/F
Adjustments on bank account balances	4,906,144	(375,216.80)	4,530,927.20
Cash in hand	688,322	(688,322)	-
Adjustments on Receivables	4,025,068	(589,000)	3,436,068
District suspense	220,627	(212,580)	8,047
Payables-deposits	(4,530,927)		(3,751,798)
<b>Total</b>	<b>5,309,234</b>	<b>(1,865,118.80)</b>	<b>4,223,244.20</b>

### 12. Decrease/ (Increase) in Accounts Receivables

Description	Period ended 30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
	Kshs.	Kshs.
Opening Receivables as at 1 <sup>st</sup> July 2023	(4,659,366)	7,076,807
Closing account receivables as at 30 <sup>th</sup> June 2024	4,008,085	(4,659,366)
<b>Change in Receivables</b>	<b>651,281</b>	<b>2,417,441</b>

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

Description	Period ended 30 <sup>th</sup> June 2023	Period ended 30 <sup>th</sup> June 2023
		Kshs
Accounts payable as at 1 <sup>st</sup> July 2023	(4,530,927)	4,949,389
Closing accounts payables as at 30 <sup>th</sup> June 2024	3,751,798	(4,530,927)
<b>Change in payables</b>	<b>(779,129)</b>	<b>418,462</b>

### 14. Other Important Disclosures

#### 14.1. Related Party Transactions:

Description	Period ended 30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
	Kshs	Kshs
Transfers from the Exchequer	4,138,611,807	3,527,831,915
<b>Transfers from the Exchequer</b>	<b>4,138,611,807</b>	<b>3,527,831,915</b>

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**15.2 Progress on follow-up of Prior Year's 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 the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1830.	<p><b>Discrepancies Between the Trial Balance and Financial Statements</b></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>The ODPP adopted a one-line budget from the itemized budget in the financial year 2021/22. The previous system had the respective economic items (nature and functions) e.g., Compensation of employees, use of goods, and Acquisition of Assets among others, charged to their specific line budgets.</p> <p>However, the balances that were reflected from the trial balance were historical figures which have now been rectified. which have now been rectified.</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1831.	<p><b>Unsupported Balances</b></p> <p>The statement of receipts and payments for the year under review reflect <b>Kshs.3,437,992,049</b> and <b>Kshs.3,425,931,597</b> in respect of receipts and expenditures during the year respectively. However, receipts amounting to <b>Kshs.2,807,204</b> and expenditures amounting to <b>Kshs.14,553,496</b> were not supported by requisite receipts and expenditure documents. 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>As at June 30, 2021, the balance under UNFPA Programme- Gender-Based Violence and Reproductive Health Rights Project was Kshs. <b>4,036,300</b> 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. <b>33,600</b> was received during the FY 2021/2022 totalling the balance to Kshs. <b>4,069,900</b>. The balance of Kshs. <b>2,807, 204</b> was arrived at after refunding Kshs. <b>1,262,696</b> to the UNFPA.</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>During the year under review, the total compensation of employees amounts to Kshs.2,103,170,16.</p> <p>On the 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 receipts which were returned to the donor (UNFPA) as an unspent balance.</p> <p>On Acquisition of assets-Purchase of office furniture and general expenses- Supportive document has been provided</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>to support the expenditure of <b>kshs.120,000</b></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> <p>On unspent imprest, a schedule tabulating the balance has been provided.</p>		
1832.	<p><b>Unsupported Adjustments to the Financial Statements</b></p> <p>The financial statements for the year ended 30 June 2022 include adjustments of Kshs.41,973,353 and Kshs.82,645,890 with</p>	<p>The difference is because some of the expenditures were not recognized in the financial submitted on 30th September 2022 and the schedules show expenditure movement between the statements.</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>respect to the use of goods and services and imprest, advances and district suspense respectively. However, the adjustments were not supported by journal vouchers and schedules.</p> <p>In the circumstances, the accuracy and completeness of the account balances for the use of goods and services and imprest, advances and district suspense could not be confirmed.</p>			
1833.	<p><b>Prior Year Adjustments</b></p> <p>The statement of assets and liabilities reflects 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,</p>	<p>The reconciliation relating to the district suspense and remaining uncleared imprest is in progress.</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>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>			
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES</b>				
1834.	<p><b>Non-Compliance with the One-Third of Basic Salary Rule</b></p> <p>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</p>	<p>Before deductions from the third parties for an officer are effected in the payroll, eligibilities are checked in the Payroll System against a third rule. Once</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>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 explained the failure to comply with the policy.</p> <p>In addition, two (2) employees earned negative net salaries from July 2021 to May, 2022 while five (5) officers earned a negative salary in June 2022 contrary to the Act.</p> <p>In the circumstances, the Management contravened the law and the Public Service Commission (PSC) Human Resource Policies which may expose the staff to pecuniary embarrassment.</p>	<p>recommended by the system, it is assumed to have complied with the rule.</p> <p>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 Department of Public Service (IPPD Section) on such matters.</p> <p><b>Further:</b></p> <p>Three of the Officers in all of the months are on disciplinary cases i.e., two on</p> <p>Interdiction; (Wilkister Owino and Edna Sudi) and one on salary stoppage</p>		

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

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issuc to be resolved)
		<p>In addition to the response, we provided on the above subject, we wish to clarify as following:</p> <p>During the Covid-19 pandemic period, the Government outlined various tax interventions to cushion the country against the economic effects of the pandemic. The interventions among others included 100% tax relief for persons earning a gross monthly income of up to KES 24,000 and a reduction of the highest PAYE rate from 30% to 25%. It is noted that employees borrowed loans during the tax reprieve period which ended on 30<sup>th</sup> December 2021 and their</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>salaries became committed beyond the one-third.</p> <p><b>Current Status and Way Forward</b></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, ODPP Staff have not been granted a Salary increase since 2019.</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		That notwithstanding, the Office vide a letter, Ref. No. ODPP/4/14 dated 25 <sup>th</sup> 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 to be compliant.		
1835.	<p><b>Employees Acting Capacity Beyond Stipulated Period</b></p> <p>A review of the payroll and human resources records revealed that seven (7) employees had been appointed in an acting capacity and paid acting allowances totalling Kshs.1,665,358 for more than six (6) months, which exceeded the statutory duration provided for in the Public Service Commission Act, 2017, which states</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 period of six (6) months pending recruitment.		

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	<p>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><b>Current Status and Way Forward</b></p> <ul style="list-style-type: none"> <li>• It is noted that the officers were not paid an acting allowance for consecutive six (6) months.</li> <li>• The officers have since been appointed to the posts they acted against through a competitive recruitment process.</li> <li>• 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 additional 180 staff in the last financial year vide a letter Ref. No RES 1291/22/01 'A' (12) dated 24<sup>th</sup> April 2023. However, due to the</li> </ul>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		transition period, the recruitment was put on hold and through another letter Ref. No RES 1291/23/01 'A' (4) dated 29th September 2023 the Office was advised to recruit in the 2023/2024 financial year. The Office therefore continues to suffer serious Staff shortfalls.		
1836.	<p><b>Non-compliance with Staff Establishment Ceiling</b>            A 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>	The audit report for the period under review indicated that employees in four (4) job designations exceeded the recommended number of staff in the staff establishment with a total of seven (7) staff.		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<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 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>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1837.	<p><b>Irregular Expenditure on Overtime Allowances</b></p> <p>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 expenditure was not supported with a work program, supervision report, a schedule of hours</p>	<p>Approval was done under delegated authority by heads of department for the facilitation of lunches and suppers as officers were working during lunchtime and late in the evening including at weekends.</p> <p>The divisions were understaffed and recruitment for additional staff was ongoing within the financial year.</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>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>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>			
1838.	<p><b>Underutilized Leased Office Space</b></p> <p>The use of goods and services expenditure of Kshs1,124,600,383 reflected in 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</p>	<p>In order to efficiently and effectively execute the ODPP 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 room, pre-trial room, kitchen, waiting area and registry. Plans are underway to</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>for five (5) years with a capacity of thirty-two (32) staff. However, an audit verification revealed that ¾ of the office space was not occupied resulting in 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. 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</p>	<p>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 view Plaza and Kenya Maritime Authority Building) the current occupants are yet to vacate in spite of an</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>annual loss of public funds of Kshs.4,838,400 annually for six (6).</p> <p>In the circumstances, it was not confirmed whether the Management is realizing value for money on leased offices.</p>	<p>earlier indication that they would vacate by December 2022.</p> <p>The current lease for Mombasa office runs from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> 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 inclusive in the monthly rent. This has resulted in the office saving Kshs. <b>279,945</b> monthly (Kshs. <b>3, 359,340</b> annually)</p> <p>A letter has since been addressed to the Principal Secretary, state department of</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>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 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>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1697	<p><b>Pending Bills</b></p> <p>As disclosed under Note 16.1 to the financial statements, the Office had pending bills totalling to Kshs.1,495,850 in respect of supply of goods and services as at 30 June, 2021 that were not settled during the year but were instead carried forward to 2021/2022 financial year. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year to, which they have to be first charged.</p>	<p>The Accounting Officer submitted that the pending bills were not settled during the year under review due to late exchequer releases and submission of invoices for payment.</p> <p>The Accounting Officer however confirmed that all the pending bills, which were not paid at the close of the 2020/2021 financial year, were settled in the subsequent year as required by law.</p>	Resolved	
1698	<p><b>Staff Car Loan and Mortgage Scheme Fund</b></p> <p>The Office of Director of Public Prosecutions created Staff Car Loan and Mortgage Scheme</p>	<p>The Accounting Officer Submitted that the office of the Director of Public Prosecutions had prepared financial</p>	Resolved	

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	<p>Fund in the financial year 2017/18 and the Fund had received a total of Kshs.572,000,000 as of 30 June, 2021 as analysed below: Financial Year Amount (2017/2018 Kshs.175,000,000, 2018/2019 Kshs.75,000.000, 2019/2020 Kshs. 130,000,000, 2020/2021 Kshs.192,000,000 Total Kshs. 572,000,000</p> <p>However, the Administrator of the Fund had not prepared, signed and submitted financial statements of the Fund in respect of each financial year to the Auditor-General contrary to Section 84 of the Public Finance Management Act, 2012. Submission by the Accounting Officer.</p>	<p>statements for the year 2017/2018, 2018/2019, 2019/2020 and 2020/2021, which had been audited by the office of the Auditor-General.</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1699	<p><b>Lack of a Disaster Recovery and IT Business Continuity Plan</b></p> <p>As reported in the previous year, the Office of Director of Public Prosecutions did not have a disaster recovery plan. Further, it was noted that the IT Steering Committee did not hold any meeting during the financial year 2020/2021. In the absence of a disaster recovery plan and an active IT Steering Committee, the adequacy of the IT governance and the ability of the Office to resume operations effectively after an emergency or disaster could not be confirmed.</p>	<p>The Accounting Officer submitted that the ODPP has an onsite state-of-the-art data Centre that has the Disaster Recovery Equipment and fulfils the requirement of the IT business continuity plan. In addition to the onsite data Centre, the ODPP is in the process of establishing another offsite data Centre at the Prosecution Training Institute (PTI), which will include the Disaster Recovery Equipment. The same will be set up at the PTI once the renovations are complete. This will ensure that the ODPP critical information is safeguarded and easily recovered in the event of a disaster to ensure business continuity. IT Steering Committee the</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Director of Public Prosecutions constituted an IT steering committee that will be able to identify risks and develop strategies and policies to minimize the impact of risks. Committee Observations and Findings (i) The Committee observed that the Office of the Director of Public Prosecutions intended to complete the offsite data centre at the Prosecution Training Institute by 30th June, 2023; (ii) The Committee also observed that the Office of the Director of Public Prosecutions IT steering Committee had developed a draft disaster recovery plan policy which they intended to finalize by 30th June, 2023; (iii) The Committee</p>		

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		questioned the viability of each Agency has its own Training Centre instead of various governing agencies sharing to ensure prudent management of resources;		

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from the final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed focal persons within your entity responsible for the implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to the National Treasury.

**Mr. Renson Mulele Ingonga, OGW**

Sign:

**Director of Public Prosecutions**

**CPA. Zuwena Zainabu**

Sign.....

**Head of Accounting Unit**

**ICPAK M/No.5395**

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**Annexes**

**Annex 1-Summary of Pending Bills**

Name	Brief Transaction Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					Current Year	Previous Year	
			a	b	c=a-b		
Crowne Plaza	Provision of service		100,000	-	100,000	-	
Postal Corporation of Kenya	Provision of service		654,930	-	654,930	-	
CFAO Motors	Provision of service		12,828	-	12,828	-	
Safaricom Kenya	Provision of service		19,151,653	-	19,151,653	-	
Real Edge Ventures	Provision of service		8,250	-	8,250	-	
CFAO Motors	Provision of service		125,215	-	125,215	-	
Naivasha Country Lodge	Provision of service		517,500	-	517,500	-	
CFAO Motors	Provision of service		107,635	-	107,635	-	
Salvador Caetano	Provision of service		119,304	-	119,304	-	
Neo Gulf Logistics	Provision of service		475,762	-	475,762	-	
Neo Gulf Logistics	Provision of service		159,752	-	159,752	-	

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Neo Gulf Logistics	Provision of service		370,331	-	370,331	-	
Neo Gulf Logistics	Provision of service		111,849	-	111,849	-	
<b>Total</b>			<b>21,915,009</b>		<b>21,915,009</b>		

**Annexe 2: Ageing Analysis -Pending Bills**

Ageing analysis:	Current FY 2023/2024	% of the Total	Prior 2022/2023	% of the Total
Under one year	21,915,009	100	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>21,915,009</b>	<b>100</b>	<b>-</b>	<b>-</b>

**Annexe 3- Summary of Fixed Asset Register**

Asset class	Historical Cost b/f 2022/2023	Additions during the period	Disposals during the period	Transfers in/(out) during the period	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)		(Kshs)
	2022/2022				2023/2024
Buildings and structures	217,493,703	34,688,230	-	-	252,181,933
Transport equipment	493,225,067	26,767,179	-	-	519,992,246
Office equipment, furniture and fittings	349,205,547	34,319,237			383,524,784
ICT Equipment	28,828,791		-	-	28,828,791

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Machinery and Equipment	204,399,162	14,999,990	-	-	219,399,152
<b>Total</b>	<b>1,293,152,270</b>	<b>110,774,636</b>	<b>-</b>	<b>-</b>	<b>1,403,926,906</b>

**Annex 4-Outstanding Imprests**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Diba Kanato Omar	11/17/2023	88,000.00		88,000.00
Alex Kibet Kosgey	5/22/2024	40,500.00		40,500.00
Joan Tarus Cherono	3/21/2024	52,492.00		52,492.00
James Ngunju Machira	5/14/2024	55,397.00	46,164.00	9,233.00
Stephen Wathuri Mumbi	5/16/2024	25,200.00		25,200.00
Peter Kiprop	3/6/2022	26,235.00	-	26,235.00
Jackline Nyanganyi Gichana	7/12/2021	28,000.00	-	28,000.00
John Gikundi Kiyuki	7/4/2022	19,600.00	-	19,600.00
Vincent Maina Ndathi	4/5/2022	10,000.00	-	10,000.00
Terry Wanjiku Kahoro	30/09/2021	67,200.00	-	67,200.00
David Anthony Fedha	7/12/2021	22,400.00	-	22,400.00
Joseph Kimanthi	3/12/2021	28,000.00	-	28,000.00
Joseph Kimanthi	4/3/2022	52,500.00	-	52,500.00
Gikui Wangui Gichuhi	26/05/2022	73,500.00	-	73,500.00
Eddie Ndonga Kaddebe	12/10/2021	22,400.00	-	22,400.00
Victorine Awuor Kitoto	4/5/2022	10,000.00	-	10,000.00
Robert A. O. Oyiembo	7/12/2021	28,000.00	-	28,000.00
Celestine Awuor Oluoch	23/06/2022	37,041.00	-	37,041.00
Dorcas Chelangat Rugut	24/06/2022	197,147.50	157,717.50	39,430.00

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Henry Nyabuto Achochi	16/03/2022	42,000.00	-	42,000.00
Silas Lulave Chekata	2/11/2021	7,500.00	-	7,500.00
Grace Nthoki Muoka	21/04/2022	11,250.00	-	11,250.00
Venny Moraa Ogeto	17/12/2021	60,000.00	-	60,000.00
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
Peter Juma Osaso	20/01/2022	98,000.00	-	98,000.00
James Mungai Warui	2/3/2022	52,500.00	21,000.00	31,500.00
Catherine Muthoni Mwaniki	8/3/2022	155,400.00	-	155,400.00
Moses Ole Matuyia	25/10/2021	12,600.00	-	12,600.00
Michael Munyao Musau	7/4/2022	86,100.00	-	86,100.00
Danson Muchoki Kagwe	7/4/2022	19,600.00	-	19,600.00
Giadys Kamene Munyenzi	20/01/2022	78,400.00	-	78,400.00
Eunice Wairimu Gitau	10/5/2022	33,600.00	-	33,600.00
Lynn Wanjiku Nyaga	2/11/2021	56,000.00	-	56,000.00
Everlyne Kimirei Maika	7/12/2021	25,200.00	-	25,200.00
Daniel Kingori Githinji	7/12/2021	25,200.00	-	25,200.00
Peter Kimaiyo Birir	23/12/2021	25,200.00	-	25,200.00
Stephen Simiyu Wafula	7/12/2021	14,700.00	-	14,700.00
Hempstone Omboga Machuma	20/01/2022	78,400.00	-	78,400.00
James Nelson Oyaro	20/01/2022	78,400.00	-	78,400.00
Natasha El-Kathiri	15/03/2022	50,000.00	-	50,000.00
Hezbon Ouma Ogecha	25/10/2021	44,800.00	-	44,800.00
Fredrick Atili Gerishom	2/11/2021	113,400.00	-	113,400.00
Fredrick Atili Gerishom	11/5/2022	14,000.00	-	14,000.00
Fred Otieno Mwangi	25/11/2021	3,000.00	-	3,000.00
Nyangate Washington Nyakundi	11/6/2022	50,000.00	-	50,000.00

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Jane Mbogo Wawira	9/9/2021	30,000.00	-	30,000.00
Bakari Awissa Mohamed	12/10/2021	88,200.00	-	88,200.00
Bakari Awissa Mohamed	28/03/2022	37,800.00	-	37,800.00
Bakari Awissa Mohamed	30/06/2022	14,700.00	-	14,700.00
Kombo Kombo Bwana	30/06/2022	36,884.00	-	36,884.00
Juma Sobai Rama	25/10/2021	89,300.00	-	89,300.00
Juma Sobai Rama	30/11/2021	9,800.00	-	9,800.00
Juma Sobai Rama	16/02/2022	37,800.00	-	37,800.00
Juma Sobai Rama	25/04/2022	27,300.00	-	27,300.00
Mohamed Ali Mbaruk	30/11/2021	9,800.00	-	9,800.00
Sammy Kikami Mukosi	1/12/2021	14,700.00	-	14,700.00
Rashid Ramadhani Hassan	3/12/2021	9,800.00	-	9,800.00
Rashid Ramadhani Hassan	20/06/2022	29,400.00	-	29,400.00
Rashid Ramadhani Hassan	25/10/2021	37,800.00	-	37,800.00
Abraham Kamzee Chameriareng	27/08/2021	57,728.00	-	57,728.00
Festus Kioko Musyoka	30/11/2021	29,800.00	-	29,800.00
Festus Kioko Musyoka	30/06/2022	54,700.00	-	54,700.00
Simon Kimani Ndungu	1/11/2021	25,200.00	-	25,200.00
Simon Kimani Ndungu	18/11/2021	51,500.00	-	51,500.00
Simon Kimani Ndungu	10/12/2021	41,200.00	-	41,200.00
Simon Kimani Ndungu	9/2/2022	41,200.00	-	41,200.00
Michael Ouma Ondieki	18/04/2022	29,400.00	-	29,400.00
Peterson Kerema Kimiti	15/09/2021	16,800.00	-	16,800.00
Wycliffe Murefu Wafula	30/10/2021	10,000.00	-	10,000.00
Wycliffe Murefu Wafula	31/03/2022	24,500.00	-	24,500.00
Mohamed Mahadi Shebwana	11/11/2021	63,000.00	-	63,000.00
Abraham Kamzee Chameriareng	09/11/2022	24,500.00	-	24,500.00
Barnabas Maithya Kituko	14/06/2023	31,500.00	-	31,500.00

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Brian Nzioka Mutheke	07/10/2022	20,000.00	-	20,000.00
Francis Oduor Ouma	29/05/2023	75,600.00	-	75,600.00
Gikui Wangui Gichuhi	15/11/2022	49,200.00	-	49,200.00
Gikui Wangui Gichuhi	01/11/2022	10,000.00	-	10,000.00
Hassan Bilal Mundenyo	21/09/2022	14,700.00	-	14,700.00
Josephat Somoni Ondieki	07/10/2022	28,700.00	-	28,700.00
Josephat Somoni Ondieki	1/11/2022	50,000.00	-	50,000.00
Kennedy Omondi Panyako	15/09/2022	10,000.00	-	10,000.00
Kubai Joshua Ntogaiti	31/01/2023	50,400.00	-	50,400.00
Mathew Muoki Nzuki	20/12/2022	31,500.00	-	31,500.00
Nyangate Washington Nyakundi	31/01/2023	37,800.00	-	37,800.00
Nyangate Washington Nyakundi	29/05/2023	29,400.00	-	29,400.00
Rose Wambui Munyi	30/01/2023	37,800.00	-	37,800.00
John Agostino Shegu Shegu	31/01/2023	11,200.00	-	11,200.00
John Agostino Shegu Shegu	31/12/2022	33,600.00	-	33,600.00
Mohamed Ali Mbaruk	30/06/2023	31,500.00	-	31,500.00
Winnie Wambui Kabonga	31/12/2022	33,600.00	-	33,600.00
Samuel Mulinge Kilundo	15/12/2022	29,400.00	-	29,400.00
Samuel Mulinge Kilundo	29/05/2023	34,300.00	-	34,300.00
Suleiman Musa Osman	14/06/2023	31,500.00	-	31,500.00
Daniel Kingori Githirji	27/01/2023	11,200.00	-	11,200.00
Timothy Saina Murunya	29/05/2023	50,400.00	-	50,400.00
Jacqueline Wanja Njagi	29/05/2023	52,500.00	-	52,500.00
<b>Grand Total</b>				<b>3,670,393</b>

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**Annex 5: Ageing-Account Receivable (Imprest)**

	<b>2024-2025</b>	<b>% of the Total</b>	<b>2023-2024</b>	<b>% of the Total</b>
<b>Under one Year</b>	215,425	5.87	4,029,184	100
1-2 years	820,300	22.35	-	
2-3 years	2,634,668	71.78	-	-
over 3 Years			-	-
<b>TOTAL</b>	<b>3,670,393</b>	<b>100</b>	<b>4,029,184</b>	<b>100</b>

**Annex 6: Unspent Imprests**

<i>Date</i>	<i>Name of Officer</i>	<i>Amount</i>
		<i>Kshs</i>
14/09/2024	Tom Oguma	2,000
12/09/2024	Daniel Karuri	54,911
15/09/2024	Imran Sheikh	10,000
30/06/2024	Victor Owiti Juma	22,400
30/06/2024	Gikui Wangui Gichuhi	50,000
30/06/2024	Betty Mbula Rubia	22,400
30/06/2024	Allen Mulama	9,232.65
30/06/2024	Ebby Cheruto Maswai	35,000
30/06/2024	Kenneth Mwanjala Ngutta	25,200
30/06/2024	Kernael Aoko Nyawinda	65,000
<b>Grand Total</b>		<b>296,143.65</b>

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

**Annex 7: District Banks**

<b>Name of Public Entity</b>	<b>Bank Name and Branch</b>	<b>Account Number</b>	<b>Nature of Account</b>	<b>Balance as at 30th June 2024</b>
Office the Director of Public Prosecutions	KCB -Nyamira	1154742032	Recurrent	-
Office the Director of Public Prosecutions	KCB - Naivasha	1159015759	Recurrent	4,708.00
Office the Director of Public Prosecutions	KCB - Kisumu	1184150389	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative Bank - Mbale	1141472635600	Recurrent	1.00
Office the Director of Public Prosecutions	KCB - Busia	1129884112	Recurrent	110.00
Office the Director of Public Prosecutions	KCB - Malindi	1130200345	Recurrent	-
Office the Director of Public Prosecutions	KCB - Voi	1143611519	Recurrent	-
Office the Director of Public Prosecutions	KCB - Garissa	1132893054	Recurrent	(0.35)
Office the Director of Public Prosecutions	KCB - Thika	1144248817	Recurrent	90.00
Office the Director of Public Prosecutions	KCB - Migori	1155018745	Recurrent	-
Office the Director of Public Prosecutions	KCB - Kapenguria	1157940080	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative Bank - Eldoret 1103	1141685965500	Recurrent	1.00

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**

*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

Office the Director of Public Prosecutions	Co-Operative Bank - Nakuru 11063	1141351042800	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative Bank- Kitale 11046	1141269214500	Recurrent	-
Office the Director of Public Prosecutions	KCB - Kapsabet	1154790134	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative Kilgoris 11113	1141480136600	Recurrent	-
Office the Director of Public Prosecutions	KCB Muranga	1139727575	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative - Kisii 11112	1141477387200	Recurrent	-
Office the Director of Public Prosecutions	KCB - Kwale	1155816943	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative - Wote 11114	1141539448100	Recurrent	285.00
Office the Director of Public Prosecutions	Co-Operative - Athi River 11033	1141563660800	Recurrent	-
Office the Director of Public Prosecutions	KCB - Hola	1164879952	Recurrent	43,923.00
Office the Director of Public Prosecutions	Co-Operative - Narok 11066	1141339453900	Recurrent	323.00
Office the Director of Public Prosecutions	KCB - Oyugis	1213255678	Recurrent	104,000.00
Office the Director of Public Prosecutions	KCB - Kajiado	1143946863	Recurrent	904.00
Office the Director of Public Prosecutions	KCB - Kitui	1154837289	Recurrent	-

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

Office the Director of Public Prosecutions	KCB - Homa Bay	1139885138	Recurrent	616.00
Office the Director of Public Prosecutions	KCB-Machakos	1129915751	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative -Tala 11077	1141343317500	Recurrent	-
Office the Director of Public Prosecutions	KCB - Kabarnet	1156041147	Recurrent	-
Office the Director of Public Prosecutions	KCB - Garsen	1158173741	Recurrent	-
Office the Director of Public Prosecutions	KCB - Bungoma	1130189805	Recurrent	161,205.00
Office the Director of Public Prosecutions	KCB - Kilifi	1159011915	Recurrent	-
Office the Director of Public Prosecutions	KCB - Loitokitok	1159146659	Recurrent	-
Office the Director of Public Prosecutions	KCB - Nyeri	1130186113	Recurrent	-
Office the Director of Public Prosecutions	KCB - Isiolo	1157999972	Recurrent	70.00
Office the Director of Public Prosecutions	KCB - Marsabit	1144092876	Recurrent	-
Office the Director of Public Prosecutions	KCB - Wajir	1143775384	Recurrent	-
Office the Director of Public Prosecutions	KCB - Mandera	1157715516	Recurrent	-
Office the Director of Public Prosecutions	KCB - Meru	1130056767	Recurrent	170.00

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024***

Office the Director of Public Prosecutions	KCB - Chuka	1151101222	Recurrent	23,709.00
Office the Director of Public Prosecutions	KCB - Embu	1130139573	Recurrent	501.80
Office the Director of Public Prosecutions	KCB - Kisii	1130021653	Recurrent	125.00
Office the Director of Public Prosecutions	KCB - Mwingi	1158878850	Recurrent	3,346.00
Office the Director of Public Prosecutions	KCB - Iten	1154800725	Recurrent	88.00
Office the Director of Public Prosecutions	KCB - Mombasa	1197797009	Recurrent	71.00
Office the Director of Public Prosecutions	KCB - Maralal	1155812905	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative - Siaya 11058	1141257537300	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative - Kakamega 11052	1141166860300	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative - Nyahururu	1141501491500	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative - Engineer 11147	1141605249900	Recurrent	-
Office the Director of Public Prosecutions	KCB - Kerugoya	1139757784	Recurrent	-
Office the Director of Public Prosecutions	KCB - Lodwar	1144399041	Recurrent	-
Office the Director of Public Prosecutions	Co-Operative - Bomet 1082	1141357279900	Recurrent	-

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024*

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Office the Director of Public Prosecutions	Co-Operative - Kericho Town	1141336879400	Recurrent	-
Office the Director of Public Prosecutions	KCB - Lamu Branch	1157979157	Recurrent	-
<b>Total</b>				<b>344,246.45</b>

**Annexe 3- Reports Generated from IFMIS**

IFMIS financial reports are to be presented on request.

RECURRENT A/c - 100018160

REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30<sup>TH</sup> JUNE, 2024....

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

- 1. VINCENT MONDA CHAIRMAN
- 2. LILIAN OGWORA MEMBER
- 3. ABDI DIBA GODANA MEMBER
- 4. GRACE MWANIKI MEMBER
- 5. MARY KINYUA MEMBER
- 6. FRANK DDAIDDO MEMBER

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

on the....., 2024..... and the following cash was produced: -

Notes .. .. .	Sh. ....11,350.00.....
Silver .. .. .	Sh. ....17.00.....
Copper.. .. .	Sh. ....NIL.....
Cheques (as per details on reverse).. .. .	Sh. ....NIL.....
	<u>11,367.00</u>

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

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

The Cash Book reflected the following balances as at the close of business on the ...30<sup>TH</sup> JUNE, 2024,

Cash at Hand .. .. .	Sh. ....11,367.00.....
Bank Balance .. .. .	Sh. ....14,735.85.....
	<u>26,102.85</u>

The Bank Certificate of Balance showed a sum of (Kshs. 11,826,401.85) (ELEVEN MILLION, EIGHT HUNDRED AND TWENTY SIX THOUSAND, FOUR HUNDRED AND ONE AND EIGHTY FIVE CENTS ONLY) standing to the credit of the account on... 30<sup>TH</sup> JUNE, 2024

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.

  
.....  
Chairman

Date.....22/07/24.....

.....  
Members of the Board



RECURRENT <sup>A</sup> - 1000181605

BANK  
OF KENYA

CENTRAL  
BANK OF  
KENYA

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 255-0600, Fax: 33-0192

July 16, 2024

# CERTIFICATE OF BALANCES

Customer : 120354

Balance

Date: 30-Jun-24

DIRECTORATE OF PUBLIC PROSECUTION

Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	11,826,401.85
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	3,862,984.25
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00
1000703547	UNFPA/GOK 10TH COUNTRY PROG ODPP	KES	32,861.00

  
Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division



REPUBLIC OF KENYA

**BANK RECONCILIATION- RECURRENT**  
AS AT 30TH JUNE 2024

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

Balance as per Bank Certificate ..

Less

1. Payments in Cash Book not yet

2. Receipts in Bank Statements not

recorded in Bank Statements  
(Unpresented Cheques) ..

			11,826,401.85
183,636,691.30			
			183,636,691.30
171,825,025.30			
			14,735.85
			14,735.85

Add

yet recorded in Cash Book ..

yet recorded in Cash Book ..

4. Receipts in Cash Book not yet  
recorded in Bank Statements

Bank Balance as per Cash Book .. ..

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

Reconciled by: Robert Ruti Signature: [Signature] Date: 18.07.24  
Approved by: Zimena Zainab Signature: [Signature] Date: 18/07/24



RECURRENT A/c - 100018160

REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30<sup>TH</sup> JUNE, 2024....

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

- 1. VINCENT MONDA CHAIRMAN
- 2. LILIAN OGWORA MEMBER
- 3. ABDI DIBA GODANA MEMBER
- 4. GRACE MWANIKI MEMBER
- 5. MARY KINYUA MEMBER
- 6. FRANK DDAIDDO MEMBER

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

on the....., 2024..... and the following cash was produced: -

Notes .. .. .	Sh. ....11,350.00.....
Silver .. .. .	Sh. ....17.00.....
Copper.. .. .	Sh. ....NIL.....
Cheques (as per details on reverse).. .. .	Sh. ....NIL.....
	<u>11,367.00</u>

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

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

The Cash Book reflected the following balances as at the close of business on the ...30<sup>TH</sup> JUNE, 2024,

Cash at Hand .. .. .	Sh. ....11,367.00.....
Bank Balance .. .. .	Sh. ....14,735.85.....
	<u>26,102.85</u>

The Bank Certificate of Balance showed a sum of (Kshs. 11,826,401.85) (ELEVEN MILLION, EIGHT HUNDRED AND TWENTY SIX THOUSAND, FOUR HUNDRED AND ONE AND EIGHTY FIVE CENTS ONLY) standing to the credit of the account on.... 30<sup>TH</sup> JUNE, 2024

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.

  
.....  
Chairman

.....  
Members of the Board

Date.....22/07/24.....

DEPOSITS A/C 1000181796

REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30<sup>TH</sup> JUNE, 2024....

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

- |                     |          |
|---------------------|----------|
| 1. VINCENT MONDA    | CHAIRMAN |
| 2. LILIAN OGWORA    | MEMBER   |
| 3. ABDI DIBA GODANA | MEMBER   |
| 4. GRACE MWANIKI    | MEMBER   |
| 5. MARY KINYUA      | MEMBER   |
| 6. FRANK DDAIDDO    | MEMBER   |

assembled at the office of.....ODPP – CASH OFFICE... at.....(time)

on the....., 2024..... and the following cash was produced: -

Notes .. .. .	Sh.	.....-
Silver .. .. .	Sh.	.....-
Copper.. .. .	Sh.	.....-
Cheques (as per details on reverse).. .. .	Sh.	.....-
		<u>NIL</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 Kenyan currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the .....30<sup>TH</sup> JUNE, 2024,

Cash at Hand .. .. .	Sh.	.....
Bank Balance .. .. .	Sh.	<u>3,751,798.20</u>
		<u>3,751,798.20</u>

The Bank Certificate of Balance showed a sum of (~~Kshs. 3,862,984.25~~) (THREE MILLION, EIGHT HUNDRED AND SIXTY TWO THOUSAND, NINE HUNDRED AND EIGHTY FOUR, AND TWENTY FIVE CENTS ONLY) standing to the credit of the account on.... 30<sup>TH</sup> JUNE, 2024

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.

  
.....  
Chairman

Date. 22/07/24

.....  
Members of the Board



PAYMENTS IN CASHBOOK NOT IN BANK AS 30TH JUNE 2024			
28-JUNE-2023		VAT PV 002	3,685.05
28-JUNE-2024		LEXIS INTERNATIONAL PV 018	737,337.00
			-
			-
			741,022.05
RECEIPTS IN BANK NOT IN CASHBOOK			
DATE	CHQ.NO.	PAYEE	AMOUNT
PAYMENTS IN BANK NOT IN CASH BOOK			
DATE	CHQ.NO.	PAYEE	AMOUNT
			0.00
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT			
DATE	CHQ.NO.	PAYEE	AMOUNT
28-JUNE-2024		RETENTION EBONY PV 016	230,700.00
28-JUNE-2024		RETENTION DIGNITY TRADERS PV 017	399,136.00
			629,836.00
		BANK STATEMENT BALANCE	3,862,984.25
		CASHBOOK BANK BALANCE	3,751,798.20





STATEMENT OF ACCOUNT  
CENTRAL BANK OF KENYA  
BANKI KUJ YA KENYA,  
P.O.BOX 60000-0200,  
NAIROBI.

Rundate : 08 JUL 2024  
Runtime : 12:03:25  
Customer number : 120354  
Account number : 1000181796  
Account name : DEP-DIRECTORATE OF PUB. PROSECUTION-KES

STATEMENT PERIOD : From 01 JUN 2024 Opening Balance : 7,240,590.75

No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	12-Jun-24	12-Jun-24	FT241646WMBS	Outward RTGS Payment MT 103	3,377,606.50		0 3,862,984.25
				20000171			
				DIRECTORATE OF PUBLIC PROSECUTION:999999			
				LEXIS INTERNATIONAL LIMITED			
				20000171			
				STD10062024/1			
				Totals	3,377,606.50		0
							Closing Balance : 3,862,984.25



PAYMENTS IN CASHBOOK NOT IN BANK AS 30TH JUNE 2024

DATE	CHQ.N	PAYEE	AMOUNT
28.06.24		SAMUEL MEMUSI MAAPIA	
28.06.25		PAUL NYAMAMBA ABUGA	700.00
28.06.26		DENNIS ONDIMU KAMBI	1,000.00
28.06.27		ZUWENA ZAINABU	1,000.00
28.06.28		ALLOYS OTIENO KEMO	3,000.00
28.06.29		DORCAS AGIK ADUOR ODHONG	4,000.00
28.06.30		LAPFUND	4,000.00
28.06.31		STD27062024	4,884.00
28.06.32		STD23062024	4,906.80
28.06.33		STD28062024/1	5,010.60
28.06.34		STD28062024/2	8,250.00
28.06.35		HUSSEIN AMANI AMANI	18,198.00
28.06.36		DAUD ALI HAJI	21,000.00
28.06.37		JOHN KAUGI MURAGURI	21,000.00
28.06.38		STD28062024	25,200.00
28.06.39		DANIEL ELIJAH ARIEMO	26,179.50
28.06.40		MICHAEL KARIME WANDERI	31,500.00
28.06.41		JOSHUA KISINGA MUTUNGA	31,500.00
28.06.42		BEATRICE JEPKOGEI KEMEI	37,800.00
28.06.43		KENNEDY NGUMBAO CHENGO	37,800.00
28.06.44		BEATRICE JEPKOGEI KEMEI	37,800.00
28.06.45		JOEL LEMOOMGA	37,800.00
28.06.46		WENDY KEMUNTO OIRA	56,000.00
28.06.47		JOASH MOSOMI ATANDI	56,000.00
28.06.48		SWALEH ALI ALWY	56,000.00
28.06.49		PETER MUTHOMI WACHIRA	56,000.00
28.06.50		PURITY OSIDEH MIHESO	56,000.00
28.06.51		MOHAMED SHURIYE ABDI	56,000.00
28.06.52		NEONDO FIBANDA ABDUL	56,000.00
28.06.53		ARNOLD KATANA MRIMA	56,000.00
28.06.54		ZULEIHKHA ATHMAN RASHID	56,000.00
28.06.55		NGORIATILO PATEI SAMSON	56,000.00
28.06.56		ADANKHEIR MOHAMEDNUR ALI	67,200.00
28.06.57		JOASH MOSOMI ATANDI	67,200.00
28.06.58		HAMISI KANCHORU WARE	67,200.00
28.06.59		JOEL LEMOOMGA	67,200.00
28.06.60		PURITY KARAMBU MUCHIRI	67,200.00
28.06.61		AUSTINE WANGA OKUMU	67,200.00
28.06.62		MOHAMED SHURIYE ABDI	67,200.00
28.06.63		LEKALJA M MILLAN	67,200.00
28.06.64		ARNOLD KATANA MRIMA	67,200.00
28.06.65		ZULEIHKHA ATHMAN RASHID	67,200.00
28.06.66		MARK KIBET KIMUTAI	67,200.00
28.06.67		RUBY AKINYI OKOTH	70,000.00
28.06.68		ABDI DIBA GODANA	70,000.00
28.06.69		RUBY AKINYI OKOTH	84,000.00
28.06.70		RUBY AKINYI OKOTH	84,000.00
			84,000.00

28.06.133		Withholding Tax	
28.06.134		Withholding Tax	
28.06.135		Withholding Tax	1,044.00
28.06.136		Withholding Tax	1,408.00
28.06.137		Withholding Tax	2,062.40
28.06.138		Withholding Tax	2,068.95
28.06.139		Withholding Tax	2,280.85
28.06.140		Withholding Tax	2,586.20
28.06.141		Withholding Tax	3,413.80
28.06.142		WYCLIFFE AYIAGA OGORE	5,275.85
28.06.143		EUSTUS MUTUGI NGARI	5,600.00
28.06.144		ELIUD KIMUTAI BUSIENEI	5,600.00
28.06.145		ANTONY MUKENYA MAUKA	5,600.00
28.06.146		ROTICH ALFRED TOWETT	5,600.00
28.06.147		DIANA ATIENO OLIENG	5,600.00
28.06.148		MWANAIKI MWIKALI KIMANTHI	5,600.00
28.06.149		KENNETH MURIMA NJOKI	5,600.00
28.06.150		JOSEPH WAWERU WAINAINA	5,600.00
28.06.151		WILDAD PANYAKO OMONYA	5,600.00
28.06.152		NATHAN CHEMJOR KIBET	5,600.00
28.06.153		JAMES WAMBUA GIDEON	5,600.00
28.06.154		EDWARD KIPLAGAT KILOT	5,600.00
28.06.155		NELSON LUFUMBU LUKEYA	5,600.00
28.06.156		RUTH MBINYA KALUNDA	5,600.00
28.06.157		EVANS KEMBOI	5,600.00
28.06.158		LOSERIAN LESURMAT	5,600.00
28.06.159		VINCENT OCHIENG' LUMUMBA	5,600.00
28.06.160		MUSA TUNJEH RIMBA	5,600.00
28.06.161		MOHAMED MWAITA	5,600.00
28.06.162		MOSES KARISA NGALA CHARO	5,600.00
28.06.163		CYRUS MOIGARE OKIOGA	5,600.00
28.06.164		DOUGLAS ODHIAMBO OUMA	5,600.00
28.06.165		JACOB MWENDA MURITHI	5,600.00
28.06.166		TIMON KIPTUM ROTICH	5,600.00
28.06.167		ALLAN CHANZU AGESA	5,600.00
28.06.168		COSMUS MUNYOKI MUTUKU	5,600.00
28.06.169		WINNIE CHEPNGETICH	5,600.00
28.06.170		PHILEMON MUREI	5,600.00
28.06.171		DENNIS KIPROTICH BETT	5,600.00
28.06.172		CHILUMO VICTOR MWAKUBIA	5,600.00
28.06.173		AMOS MURIITHI MUTHEE	5,600.00
28.06.174		UPTON LUBANGA	5,600.00
28.06.175		PETER WAMBUA KASOLO	5,600.00
28.06.176		EDWARD EBOSO KISIA	5,600.00
28.06.177		ZACHARIA MWANGI KINYUA	5,600.00
28.06.178		SAMUEL KURIA THUO	5,600.00
28.06.179		JOHN ATEMA KHAYUMBI	5,600.00
28.06.180		MICHAEL KIBIWOTT KIPCHOGE	5,600.00
28.06.181		KENNEDY MUSYOKI KIVINDYO	5,600.00
28.06.182		KIMELINY PETER LETAYA	5,600.00
28.06.183		JUSTUS CHERUYOT KOECH	5,600.00
28.06.184		GEORGE MBUGUA KIHU	5,600.00
28.06.185		JOHN LEMARON NDAYA	5,600.00
28.06.186		SAMSON NGARI KOMBE	5,600.00
28.06.187		JOHN NDUNGU NJERI	5,600.00
28.06.188		JAPHET TOO	5,600.00
28.06.189		STEPHEN MWANGI	5,600.00
28.06.190		FESTUS MUTHENYA VAATI	5,600.00
28.06.191		WELDON KIPRONO LANGAT	5,600.00
28.06.192		STEPHEN CHIRIBA CHIVASTI	5,600.00
28.06.193		SAWA KAZUNGU	5,600.00
28.06.194		JOSHUA MUNYOKI	5,600.00
		DENNIS MUSUMBA ASIENWA	5,600.00

28.06.257		MAHADI TWALIB ALI KHAMIS	
28.06.258		JACKLINE KERUBO OYUGI	27,394.00
28.06.259		JOSHUA OCHUNGU AMUNGA	30,000.00
28.06.260		RICHARD MULE KATHOME	31,500.00
28.06.261		JOSEPHINE NAGERI ODOLO	31,500.00
28.06.262		JULIUS LEDAMA	37,800.00
28.06.263		ABDI OSMAN JALDESA	37,800.00
28.06.264		WANYONYI ROSALIA NABWILE	37,800.00
28.06.265		ARNOLD KATANA MRIMA	48,000.00
28.06.266		STEPHEN KIBIRA KIAMA	56,000.00
28.06.267		MARY NYAMBURA KINYUA	67,200.00
28.06.268		JACK OMETHO OPIYO	67,200.00
28.06.269		RASHID ABDI HASSAN	67,200.00
28.06.270		ROBERT RUTO KACHEBET	67,200.00
28.06.271		FRANKWARD WAFUKHO DDAIDDO	67,200.00
28.06.272		GODFREY KIOKO MAUNDU	67,200.00
28.06.273		BRENDA MUKAMI KARIUKI	67,200.00
28.06.274		STEPHEN MUNYOKI MWINZI	67,200.00
28.06.275		KEVINE VIOLET KHADONDI	67,200.00
28.06.276		ABOUD KHAMIS SUMBA	67,200.00
28.06.277		ABUBAKARI SAIDI MOHAMED	67,200.00
28.06.278		IAN KIMANTHI MWEA	67,200.00
28.06.279		EDIN HAJI ADAN	67,200.00
28.06.280		ALMAS SHUMA MWANZOKA	67,200.00
28.06.281		HUMPREY FELIX ODARI CHAZIMA	67,200.00
28.06.282		IRENE MOBAGI MAGOMA	67,200.00
28.06.283		VICTOR AMUGO ALENGA	67,200.00
28.06.284		CORNELIUS SHITANDA YI MUSONYE	70,000.00
28.06.285		KENNEDY MUREITHI NDWIGA	75,600.00
28.06.286		ZUWENA ZAINABU	84,000.00
28.06.287		RAMOGI DENZEL ANTONIO	84,000.00
28.06.288		Withholding Tax	96,000.00
28.06.289		STD29052024/1	150,872.05
28.06.290		Withholding Tax	187,909.70
28.06.291		HASSAN ABDI AHMED	461,503.10
28.06.292		Withholding Tax	479,662.00
28.06.293		Withholding Tax	253.45
28.06.294		Withholding Tax	444.20
28.06.295		Withholding Tax	527.55
28.06.296		Withholding Tax	1,320.00
28.06.297		Withholding Tax	2,094.85
28.06.298		Withholding Tax	2,241.40
28.06.299		JOSEPH MUANGE MBURUGU	2,370.70
28.06.300		MATOYA GEOFFREY OBIRI	2,500.00
28.06.301		MEDIATRIX MIDECHA RAPANDO	2,500.00
28.06.302		Withholding Tax	2,500.00
28.06.303		Withholding Tax	2,680.00
28.06.304		Withholding Tax	2,758.60
28.06.305		Withholding Tax	3,000.00
28.06.306		JOAN BARBENGI	3,025.85
28.06.307		Withholding Tax	3,250.00
28.06.308		Withholding Tax	4,049.20
28.06.309		ISAAC NYARORI BWOGO	4,144.10
28.06.310		ALEX KIBET KOSGEY	4,500.00
28.06.311		BEATRICE KARIUKI WAMBUI	4,500.00
28.06.312		Withholding Tax	4,500.00
28.06.313		Withholding Tax	4,531.05
28.06.314		MARY MUDEMBA ASAVA	4,844.10
28.06.315		JUSTINE OMURANG OSOKAESE	5,000.00
28.06.316		Withholding Tax	5,000.00
28.06.317		ABDHULLAHI ALI MURSAL	5,422.95
28.06.318		Irish Scheel Honga	5,600.00
			6,000.00

28.06.381		AIRTEL NETWORKS LIMITED	
28.06.382		NAIVASHA COUNTRY HOTEL LIMITED	147,413.80
28.06.383		PRIMATE TOURS	194,586.20
28.06.384		LAKE NAIVASHA SIMBA LODGE	225,900.00
28.06.385		Withholding Tax	300,724.15
28.06.386		BURSTEX INVESTMENTS	399,136.00
28.06.387		Garbage Hero Limited	447,135.50
28.06.388		DIVINE CATERERS LIMITED	490,313.00
28.06.389		Gryjos Printers And Stationers Limi	767,738.90
28.06.390		KENYA POWER AND LIGHTING COMPANY LI	972,931.05
28.06.391		Printcore Ltd	1,113,762.25
28.06.392		NATIONAL DEFENCE COLLEGE	1,449,568.95
28.06.393		Suheib Limited	6,086,970.00
28.06.394		CFAO MOTORS KENYA LIMITED	8,599,707.95
28.06.395		Withholding Tax	26,305,675.90
28.06.396		Withholding Tax	287.00
28.06.397		LINET ATIENO OKOTH	2,033.05
28.06.398		POLYNE IMUNGU AOISA	2,500.00
28.06.399		Withholding Tax	2,500.00
28.06.400		ANJELA ASANYO ASAVA	3,100.00
28.06.401		URBANUS KIOKO KYALO	3,250.00
28.06.402		Withholding Tax	3,250.00
28.06.403		Withholding Tax	3,300.00
28.06.404		Withholding Tax	3,793.10
28.06.405		BEATRICE JEPKOGEI KEMEI	3,944.85
28.06.406		Withholding Tax	4,000.00
28.06.407		HYLIET BOSIBORI OMBENE	5,192.85
28.06.408		JOHANA OPIYO MBOYA	5,950.00
28.06.409		Withholding Tax	6,000.00
28.06.410		Withholding Tax	6,204.40
28.06.411		TANWEERA ALI MOHAMED	7,298.20
28.06.412		THOMAS KEITH LEKALKULI	7,500.00
28.06.413		THOMAS KEITH LEKALKULI	7,700.00
28.06.414		THOMAS KEITH LEKALKULI	7,700.00
28.06.415		THOMAS KEITH LEKALKULI	7,700.00
28.06.416		THOMAS KEITH LEKALKULI	7,700.00
28.06.417		STD04062024	7,700.00
28.06.418		STD04062024/1	8,908.20
28.06.419		KEVINE VIOLET KHADONDI	8,908.20
28.06.420		Withholding Tax	10,000.00
28.06.421		Withholding Tax	10,086.20
28.06.422		CFAO MOTORS KENYA LIMITED	10,416.20
28.06.423		REGINA TUMAINI WAFULA	14,447.55
28.06.424		Withholding Tax	15,000.00
28.06.425		Withholding Tax	15,541.20
28.06.426		HARRISON MWENDA NJIRU	15,913.80
28.06.427		Withholding Tax	16,800.00
28.06.428		CFAO MOTORS KENYA LIMITED	17,620.70
28.06.429		STDSTD01022024	25,318.80
28.06.430		Withholding Tax	27,000.00
28.06.431		CROWN MOTORS GROUP LIMITED	28,922.40
28.06.432		Withholding Tax	30,069.45
28.06.433		MULELE INGONGA RENSON	32,904.30
28.06.434		PAUL NYAMAMBA ABUGA	36,400.00
28.06.435		THERESIA MUNOO MUNYAE	37,800.00
28.06.436		NANCY KERUBO OMARIBA	57,736.00
28.06.437		MERCY NYABOKE NYANGENYA	67,200.00
28.06.438		OLIVE NYAKIO NJUGUNA	67,200.00
28.06.439		ROBERT OGALLO	67,200.00
28.06.440		ABUBAKARI SAIDI MOHAMED	67,200.00
28.06.441		ABDIRIZAQ ABDI KADIR	67,200.00
28.06.442		JOSEPH NDUNGU NJOROGE	67,200.00
		Abdalla Maro Jillo	67,200.00

28.06.505	FAICHE LINKS ENTERPRISES	
28.06.506	Garbage Hero Limited	276,113.90
28.06.507	DANA CLEAN CARE SERVICES LIMITED	309,107.05
28.06.508	BURSTEX INVESTMENTS	358,706.90
28.06.509	WILLIAM KABUGI MUCHINA	364,800.00
28.06.510	Printcore Ltd	395,000.00
28.06.511	Indepth Research Institute Ltd	395,580.00
28.06.512	ENASHIPAI RESORT AND SPA HEAD OFFIC	414,960.00
28.06.513	YUSKE TECH LIMITED	439,047.40
28.06.514	VILLA ROSA KEMPINSKI	501,206.90
28.06.515	TYLAMER VENTURES	503,909.50
28.06.516	KENYA SCHOOL OF GOVERNMENT- LOWER K	547,740.50
28.06.517	MARJORAM VENTURES	684,000.00
28.06.518	ZAMARA ACTUARIES ADMINISTRATORS AND	736,086.20
28.06.519	FLAME BOOKSTORES	766,108.95
28.06.520	X TREME ELECTRONICS LIMITED	906,417.95
28.06.521	POSH ALLIED SERVICES	906,528.00
28.06.522	POSTAL CORPORATION OF KENYA	925,070.70
28.06.523	KENYA SCHOOL OF GOVERNMENT- LOWER K	998,118.15
28.06.524	BARUKH GENERAL SUPPLIES	1,278,270.20
28.06.525	TANDIE ENTERPRISES LIMITED	1,348,541.40
28.06.526	SPASH GENERAL MERCHANTS	1,621,551.70
28.06.527	Banki Kuu Co operative Savings and	1,781,250.00
28.06.528	HARDWOOD FURNITURE EA LIMITED	1,880,783.80
28.06.529	Dignity Traders Limited	1,928,911.45
28.06.530	EBONY CONSOLIDATED LIMITED	2,131,800.00
28.06.531	Jantak General Merchants Limited	2,317,934.50
28.06.532	MFI DOCUMENT SOLUTIONS LIMITED	2,475,568.95
28.06.533	Banki Kuu Co operative Savings and	2,496,206.90
28.06.534	jasuga merchants and suppliers	3,215,546.90
28.06.535	Ziwa Builders Limited	3,336,475.35
28.06.536	STAGS LIMITED	3,403,666.65
28.06.537	TOMEX GLOBAL SERVICES	4,657,014.00
28.06.538	SAFARICOM KENYA LIMITED	5,504,657.05
28.06.539	HARDWOOD FURNITURE EA LIMITED	5,597,793.10
28.06.540	NATIONAL HOSPITAL INSURANCE FUND	8,255,172.40
28.06.541	Barclays Life Assurance Kenya Limit	9,434,249.00
28.06.542	JONAH MEROKA RIECHI	15,657,525.00
28.06.543	ANN NYAMBURA GITAU	2,500.00
28.06.544	CAROLINE KARIMI KARIUKI	2,500.00
28.06.545	MPEMBE HIRIBAE NKADUDA	2,500.00
28.06.546	CAROLINE KANINI MUEMA	2,500.00
28.06.547	WILLIAM KABUGI MUCHINA	2,500.00
28.06.548	ISAAC KIMUTAI TALAI	2,500.00
28.06.549	LILIAN AKINYI OKUMU	2,500.00
28.06.550	GIKUI WANGUI GICHUHI	2,500.00
28.06.551	HENRY KINYANJUI MURIGI	2,500.00
28.06.552	EBBY CHERUTO MASWAI	2,500.00
28.06.553	JOSEPH MUANGE MBURUGU	2,500.00
28.06.554	ALEXANDER MUASYA MUTETI	2,500.00
28.06.555	MARYANNE NJERI MWANGI	2,500.00
28.06.556	TERRY WANJIKU KAHORO	2,500.00
28.06.557	PETER MUNGATHIA MAILANYI	2,500.00
28.06.558	DORCAS CHELANGAT RUGUT	2,500.00
28.06.559	BECKY HIMLIN ANYANGO ARUNGA	2,500.00
28.06.560	ALMAS SHUMA MWANZOKA	2,500.00
28.06.561	BECKY HIMLIN ANYANGO ARUNGA	2,500.00
28.06.562	MICHAEL KIPKEMEI SANG	2,500.00
28.06.563	AMULELE OGOMA RODAH	2,500.00
28.06.564	ALEXANDER JAMI YAMINA	2,500.00
28.06.565	VINCENT SAMMY MONDA	3,750.00
28.06.566	CHRISTINE PRISCA NDOMBI	3,750.00
		5,000.00



28.06.691	RHODA WANJIRU KIBUNJA	
28.06.692	YVONNE KEMUNTO NYAMOSI	22,680.00
28.06.693	KENNEDY MASIWO OGUTU	24,120.00
28.06.694	RICHARD MULE KATHOME	25,200.00
28.06.695	HARRISON MWENDA NJIRU	25,200.00
28.06.696	WIN KIHUMBU WAMBUI	25,200.00
28.06.697	CAROLYN CHELANGAT SITIENEI	25,920.00
28.06.698	RAPHAEL TUNG'A MANYALA	28,600.00
28.06.699	OPIYO DUNCAN OTIENO	28,980.00
28.06.700	BRIAN KLAMA KIBIRA	30,000.00
28.06.701	BORRIS ATUTI ONGETO	30,420.00
28.06.702	MITOKO NEWTON OCHIENG	31,050.00
28.06.703	MZEE OMAR	31,050.00
28.06.704	COLLINS ODHIAMBO OGUTU	32,280.00
28.06.705	FAIZA ALI HASSAN	33,030.00
28.06.706	LYDIA LUTIO NGEYWO	34,860.00
28.06.707	MELLANIE AUDREY AKINYI	35,560.00
28.06.708	VALERIE NEKESA WESONGA	36,990.00
28.06.709	PHILIP MUSYIMI MWAU	37,030.00
28.06.710	NICHOLAS MAINA NJEMA	37,800.00
28.06.711	CHRIS ONKUNDI ARATI	37,800.00
28.06.712	GAYLORD OMAANYA NYAIYO	40,500.00
28.06.713	PERMINUS KARUBIU KABURU	40,770.00
28.06.714	MERCY CHOMBO MUTHONI	42,900.00
28.06.715	MARTIN KARWENJI MBOTE	44,100.00
28.06.716	JONATHAN KIPKORIR BUNGEI	47,340.00
28.06.717	BRIAN MAGERIA NYAGA	54,990.00
28.06.718	ROBERT OTIENO OPIYO	57,150.00
28.06.719	GODFREY KIOKO MAUNDU	57,600.00
28.06.720	FRANKWARD WAFUKHO DDAIDDO	67,200.00
28.06.721	BRENDA MUKAMI KARIUKI	67,200.00
28.06.722	WINFRED NZULA MBAWA	67,200.00
28.06.723	STEPHEN MUNYOKI MWINZI	67,200.00
28.06.724	JOAN BARBENGI	67,200.00
28.06.725	STEPHEN NDUNGU NGANGA	67,200.00
28.06.726	ABUBAKARI SAIDI MOHAMED	67,200.00
28.06.727	STANELY MURIITHI KIREMA	67,200.00
28.06.728	ALI OMAR WETEKKA	67,200.00
28.06.729	WINNIE NYABOKE MAKORI	68,670.00
28.06.730	CATHERINE OWINO ACHIENG	71,010.00
28.06.731	JOB NYAKUNDI SAURI	76,950.00
28.06.732	ABDALLA OMARI	79,290.00
28.06.733	KENNEDY MUREITHI NDWIGA	84,000.00
28.06.734	COLLINS OTIENO OLUOCH	84,000.00
28.06.735	ALLOYS OTIENO KEMO	89,820.00
28.06.736	MPEMBE HIRIBAE NKADUDA	100,800.00
28.06.737	Lake Naivasha Resort Limited	100,800.00
28.06.738	ABDALLA OMARI	224,855.15
28.06.739	Withholding Tax	260,000.00
28.06.740	STD23042024/2	225.05
28.06.741	KASMIL JOSEPH	3,227.40
28.06.742	ELIUD KIMUTAI BUSIENEI	5,600.00
28.06.743	GEORGE MUNYAKA MUNYAO	5,600.00
28.06.744	Withholding Tax	5,600.00
28.06.745	STELLA ATIENO ADENY	8,840.50
28.06.746	ISAAC KIBET SIRMA	13,410.00
28.06.747	STD24062024/1	18,660.00
28.06.748	MUCHELULE MICHELLE BLESSED	19,018.20
28.06.749	CROWN MOTORS GROUP LIMITED	21,240.00
28.06.750	CECILIA NYAMBURA GITAH	29,079.85
28.06.751	Withholding Tax	37,620.00
28.06.752	WANJALA MAUREEN NAMUKHULA	40,665.50
		40,770.00



28.06.753		LOUANE LWANE NJERI	
28.06.754		OGEJOH ANGELA ONYANGO BERYL	60,480.00
28.06.755		CFAO MOTORS KENYA LIMITED	72,990.00
28.06.756		SAROVA STANLEY	117,730.55
28.06.757		STD13122023/1	202,448.30
28.06.758		Withholding Tax	3,261.30
28.06.759		STD18092023/1	23,611.70
28.06.760		CFAO MOTORS KENYA LIMITED	41,185.60
28.06.761		NAIVASHA COUNTRY HOTEL LIMITED	76,976.55
28.06.762		STD25102023	574,913.80
28.06.763		JAPHET MEEME MUCHEKE	32,708.50
28.06.764		SAMUEL MEMUSI MAAPIA	6,200.00
28.06.765		ROSE WANGUI MUGO	8,400.00
28.06.766		STD23022024/	36,465.25
			106,050.00
			<b>183,636,691.30</b>
<b>RECEIPTS IN BANK NOT IN CASHBOOK</b>			
<b>DATE</b>	<b>CHQ.NO</b>	<b>PAYEE</b>	<b>AMOUNT</b>
<b>PAYMENTS IN BANK NOT IN CASH BOOK</b>			
<b>DATE</b>	<b>CHQ.NO</b>	<b>PAYEE</b>	<b>AMOUNT</b>
<b>RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT</b>			
<b>DATE</b>	<b>CHQ.NO</b>	<b>PAYEE</b>	<b>AMOUNT</b>
28.06.2024		Inward RTGS Payment MT 103	
28.06.2025		Inward RTGS Payment MT 103	2,288,970.00
28.06.2026		Exchequer issue	425,557.00
28.06.2027		Inward RTGS Payment MT 103	160,033,805.40
28.06.2028		Returned RTGS Payment	79,649.00
28.06.2029		Returned RTGS Payment	6,086,970.00
28.06.2030		Returned RTGS Payment	75,241.00
28.06.2031		Inward RTGS Payment MT 103	2,496,206.90
28.06.2032		Returned RTGS Payment	77,760.00
28.06.2033		Local Cash Deposit Bulk	9,900.00
28.06.2034		Inward RTGS Payment MT 103	100,000.00
28.06.2035		Inward RTGS Payment MT 103	8,972.00
28.06.2036		Local Cash Deposit Bulk	21,994.00
			120,000.00
			<b>171,825,025.30</b>
		<b>BANK STATEMENT BALANCE</b>	
		<b>CASHBOOK BANK BALANCE</b>	<b>11,826,401.85</b>
			<b>14,735.85</b>



DECLARATION TC-1000/8207

REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30<sup>TH</sup> JUNE, 2024....

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

- |                     |          |
|---------------------|----------|
| 1. VINCENT MONDA    | CHAIRMAN |
| 2. LILIAN OGWORA    | MEMBER   |
| 3. ABDI DIBA GOEANA | MEMBER   |
| 4. GRACE MWANIKI    | MEMBER   |
| 5. MARY KINYUA      | MEMBER   |
| 6. FRANK DDAIDDO    | MEMBER   |

assembled at the office of.....ODPP – CASH OFFICE... at.....(time)

on the....., 2024..... and the following cash was produced: -

Notes .. .. .	Sh. ....-
Silver .. .. .	Sh. ....-
Copper.. .. .	Sh. ....-
Cheques (as per details on reverse).. .. .	Sh. ....-
	<u>NIL</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 Kenyan currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the .....30<sup>TH</sup> JUNE, 2024,


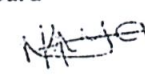
Cash at Hand .. .. .	Sh. ....
Bank Balance .. .. .	Sh. 10.00
	<u>10.00</u>

The Bank Certificate of Balance showed a sum of (Kshs. 0.00.) (ZERO ONLY) standing to the credit of the account on.... 30<sup>TH</sup> JUNE, 2024

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.

  
.....  
Chairman

Date... 22/07/24

.....  
Members of the Board  
 

Report of the Board of Survey on the Cash and Bank Balances of...**ODPP**...as at the close of Business  
on.....**30<sup>TH</sup> JUNE, 2024**....

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

- |                     |          |
|---------------------|----------|
| 1. VINCENT MONDA    | CHAIRMAN |
| 2. LILIAN OGWORA    | MEMBER   |
| 3. ABDI DIBA GODANA | MEMBER   |
| 4. GRACE MWANIKI    | MEMBER   |
| 5. MARY KINYUA      | MEMBER   |
| 6. FRANK DDAIDDO    | MEMBER   |

assembled at the office of.....**ODPP – CASH OFFICE**... at.....(time)

on the....., **2024**..... and the following cash was produced: -

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

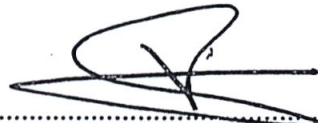
The cash consists of Kenyan currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the .....**30<sup>TH</sup> JUNE, 2024**,

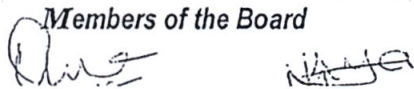
Cash at Hand .. .. .	Sh. ....
Bank Balance .. .. .	Sh. <u>10.00</u>
	<u><u>10.00</u></u>

The Bank Certificate of Balance showed a sum of (**Kshs. 0.00**) (**ZERO ONLY**) standing to the credit of the account on.... **30<sup>TH</sup> JUNE, 2024**

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.

  
.....  
**Chairman**

Date.....**22/07/24**.....

.....  
**Members of the Board**  


DEVELOPMENT A/c - 1000182075

REPUBLIC OF KENYA

BANK RECONCILIATION- DEVELOPMENT

AS AT 30TH JUNE 2024 2024

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

Balance as per Bank Certificate ..			0.00
Less _			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	22,137,869.00		
2. Receipts in Bank Statements not yet recorded in Cash Book ..			
Add _			
3. Payments in Bank Statement not yet recorded in Cash Book ..			22,137,869.00
4. Receipts in Cash Book not yet recorded in Bank Statements	22,137,879.00		22,137,879.00
Bank Balance as per Cash Book .. ..			10.00

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: Robert Ruto Signature: *[Signature]* Date: 9/7/2024

Approved by: *[Signature]* Signature: *[Signature]* Date: 09/07/2024



STATEMENT OF ACCOUNT  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA,  
 P.O.BOX 60000-0200,  
 NAIROBI.

Rundate : 05 JUN 2024  
 Runtime : 11:07:09  
 Customer number : 120354  
 Account number : 1000182075  
 Account name : DEV-DIRECTORATE OF PUBLIC PROSECUT-KES

STATEMENT PERIOD : From 01 JAN 2024 To 3: Opening Balance : 0.00

No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
16		22-Apr-24	22-Apr-24 FT24113GFF2L	Outward RTGS Payment MT 103 10000272	9,531,382.90		0.00
				DIRECTORATE OF PUBLIC PROSECUTION:999999 EBONY CONSOLIDATED LIMITED 10000272			
				Totals	30,010,291.00	30,010,291.00	0
						Closing Balance :	0

Development A/C

CENTRAL  
BANK OF  
KENYA

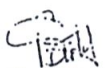
10th Classic Avenue  
P.O. Box 80000 - 00200 Nairobi, Kenya  
Telephone: 2542000, Fax: 3340192

July 16, 2024

## CERTIFICATE OF BALANCES

Customer : 120354                      DIRECTORATE OF PUBLIC PROSECUTION  
Balance  
Date: 30-Jun-24

Account No	Account Name	Currency	Balance
100011115	REC-DIRECTORATE OF PUB. PROSECUTION	KES	11,826,401.85
100011176	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	3,862,984.25
1000152175	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00
1000703547	UNFPA GOK 10TH COUNTRY PROG ODPP	KES	32,861.00

  
Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division



RWT PA — A/C — 1000703547

**REPUBLIC OF KENYA**

of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business on.....30<sup>TH</sup> JUNE, 2024....

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

- |                     |          |
|---------------------|----------|
| 1. VINCENT MONDA    | CHAIRMAN |
| 2. LILIAN OGWORA    | MEMBER   |
| 3. ABDI DIBA GODANA | MEMBER   |
| 4. GRACE MWANIKI    | MEMBER   |
| 5. MARY KINYUA      | MEMBER   |
| 6. FRANK DDAIDDO    | MEMBER   |

assembled at the office of.....ODPP – CASH OFFICE... at.....(time)

on the....., 2024..... and the following cash was produced: -

Notes .. .. .	Sh. ....-
Silver .. .. .	Sh. ....-
Copper.. .. .	Sh. ....-
Cheques (as per details on reverse).. .. .	Sh. <u>.....-</u>
	<u><u>NIL</u></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 Kenyan currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the .....30<sup>TH</sup> JUNE, 2024,

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

The Bank Certificate of Balance showed a sum of (Kshs. 32,861.00) (THIRTY TWO THOUSAND, EIGHT HUNDRED AND SIXTY ONE ONLY) standing to the credit of the account on.... 30<sup>TH</sup> JUNE, 2024

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.

  
.....  
Chairman

Date..... 22/07/24

.....  
Members of the Board  
A. U. b



- 1000703547

REPUBLIC OF KENYA

F.O. 51

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...as at the close of Business

on .....30<sup>TH</sup> JUNE, 2024....

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

- |                     |          |
|---------------------|----------|
| 1. VINCENT MONDA    | CHAIRMAN |
| 2. LILIAN OGWORA    | MEMBER   |
| 3. ABDI DIBA GODANA | MEMBER   |
| 4. GRACE MWANIKI    | MEMBER   |
| 5. MARY KINYUA      | MEMBER   |
| 6. FRANK DDAIDDO    | MEMBER   |

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

on the....., 2024..... and the following cash was produced: -

Notes .. .. .	Sh. ....-
Silver .. .. .	Sh. ....-
Copper.. .. .	Sh. ....-
Cheques (as per details on reverse).. .. .	Sh. <u>.....-</u>
	<u><u>NIL</u></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 Kenyan currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the .....30<sup>TH</sup> JUNE, 2024,

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

The Bank Certificate of Balance showed a sum of (Kshs. 32,861.00) (THIRTY TWO THOUSAND, EIGHT HUNDRED AND SIXTY ONE ONLY) standing to the credit of the account on.... 30<sup>TH</sup> JUNE, 2024

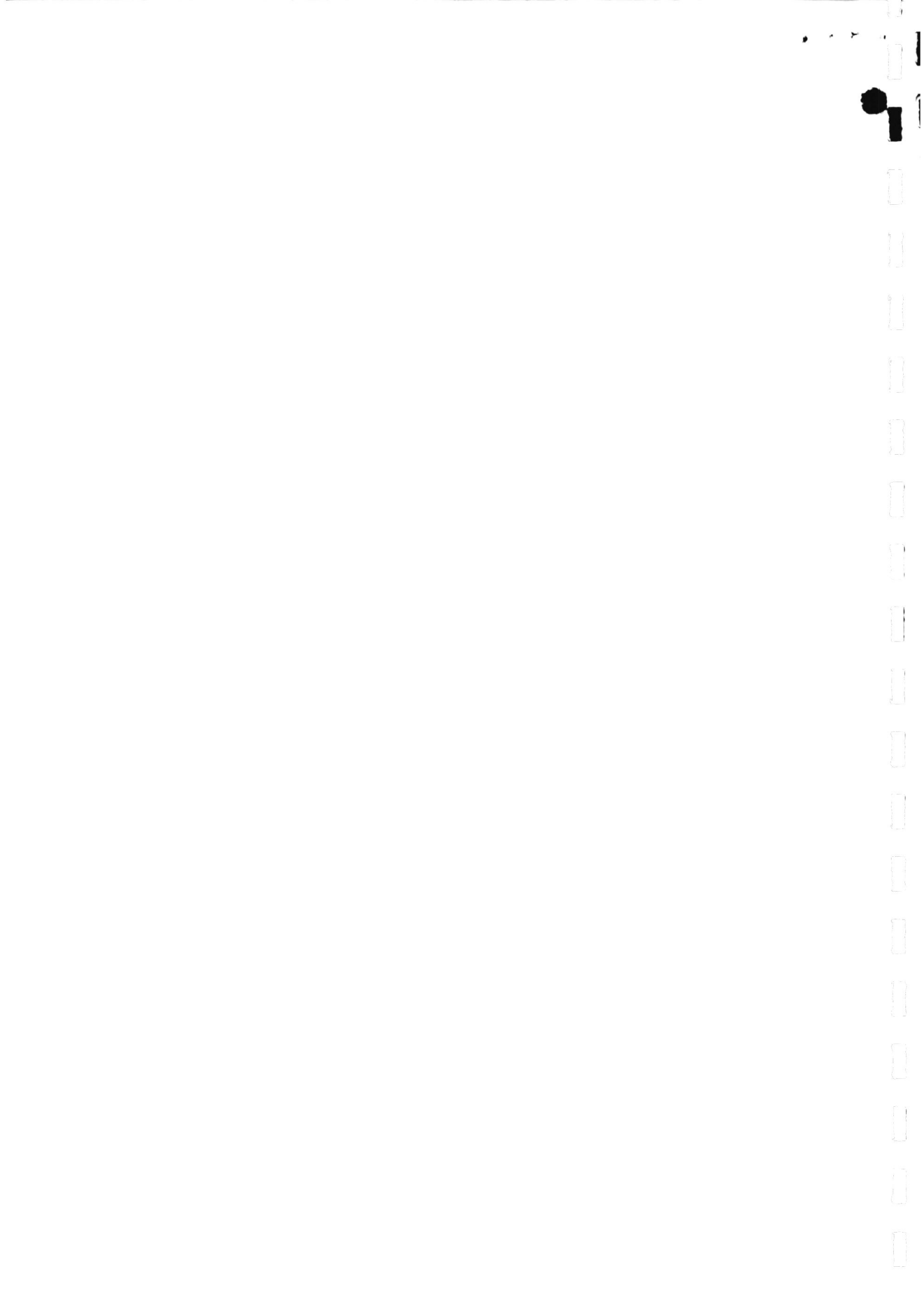
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

  
.....  
Chairman

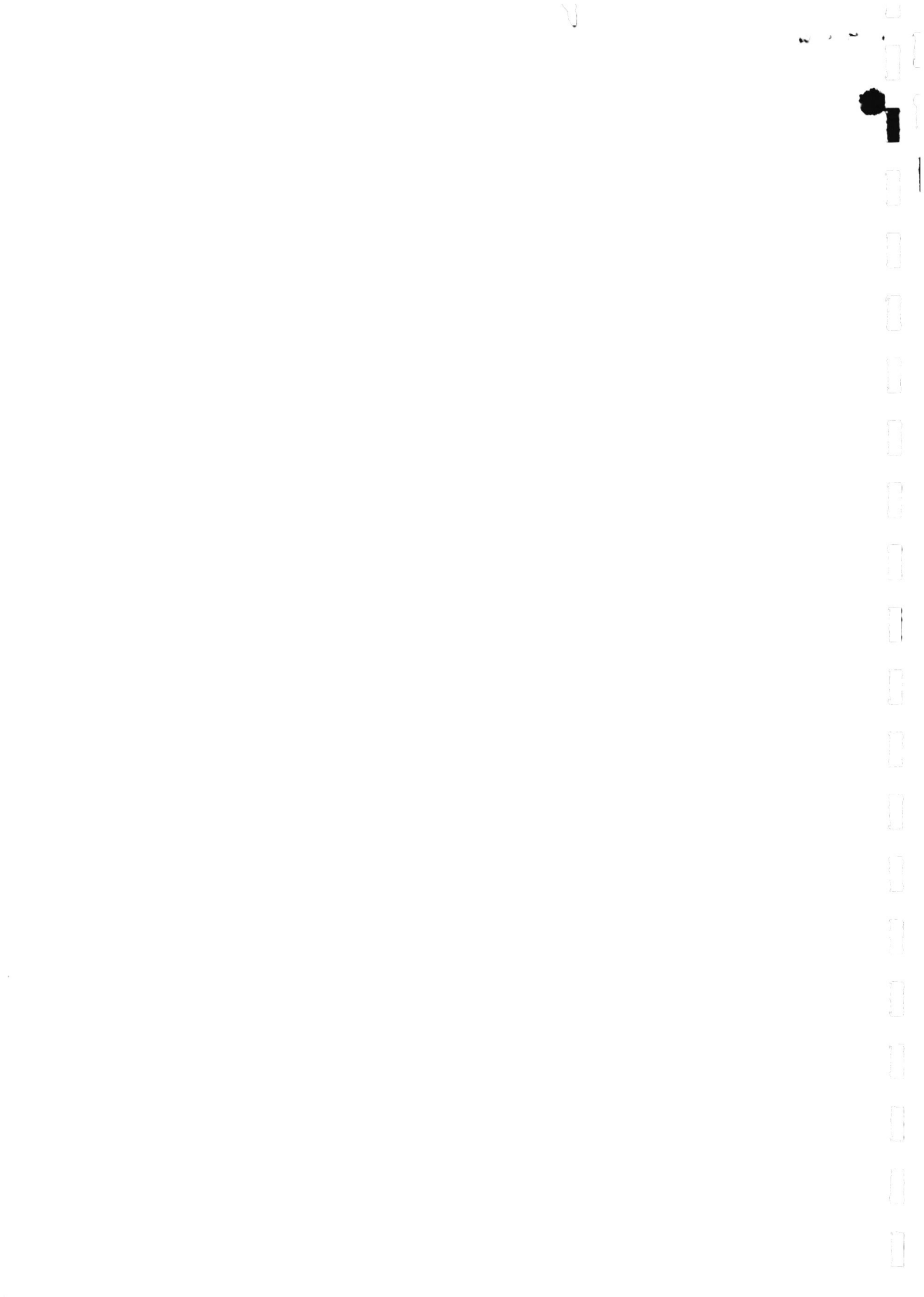
Date.....22/07/24.....

.....  
Members of the Board









BANKING  
CORPORATION  
LIMITED

CENTRAL  
BANK OF  
KENYA

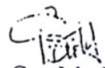
100th Independence Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 254 20 60000, Fax: 3340192


July 16, 2024

# CERTIFICATE OF BALANCES

Customer : 120354                      DIRECTORATE OF PUBLIC PROSECUTION  
Balance  
Date: 30-Jun-24

Account No	Account Name	Currency	Balance
100011675	REC-DIRECTORATE OF PUB. PROSECUTION	KES	11,826,401.85
100011791	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	3,862,984.25
100012075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
100012757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00
1000703547	UNFPA/GOK 10TH COUNTRY PROG ODPP	KES	32,861.00

  
Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division



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