

REPUBLIC OF KENYA



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OF

THE AUDITOR-GENERAL

ON

**OFFICE OF THE DIRECTOR OF PUBLIC
PROSECUTIONS**

**FOR THE YEAR ENDED
30 JUNE, 2021**



OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements
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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Information

The Office of the Director of Public Prosecutions is established under Article 157 of the Constitution of Kenya, 2010. 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 Director of Public Prosecutions does not require consent from any person or authority to exercise his powers or functions as stipulated in Article 157 (10) of the Constitution.

In exercising prosecutorial authority, the DPP must have due regard to public interest, interests of the administration of justice and the need to prevent and avoid abuse of the legal process. The ODPP strives to provide quality, impartial, effective and efficient prosecution services in Kenya. In this regard, the Office has established Offices in all the 47 counties and presence in all the 123 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.

The vision, mission, core values and core function of the Office of the Director of Public Prosecutions are as follows:

Vision

A just, fair, independent and responsive prosecution service.

Mission

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

Mandate

To exercise state powers of prosecution.

Clarion Call

Mashtaka Yenye Haki na Usawa.



Core Values

Transparency, integrity, accountability, professionalism, independence, team spirit and innovativeness.

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b) Key Management

The ODPP is headed by the Director of Public Prosecutions who is the constitutional and statutory accounting officer. It is further organized and managed in thematic departments headed by Deputy Directors.

	<p>Mr. Noordin M. Haji, CBS, OGW was appointed as the Director of Public Prosecutions (DPP) on the 28th March, 2018.</p> <p>As the Director of Public Prosecutions Mr. Haji, oversees all Prosecution functions which include: to institute, take over and continue or discontinue, with the leave of court, criminal proceedings against any person, before any court, other than a court martial, in respect to any offence alleged to have been committed.</p> <p>The Director of Public Prosecutions also has powers to direct the Inspector General of the National Police Service to investigate any information or allegation of criminal conduct.</p>
	<p>Mrs. Dorcas Oduor, EBS, OGW, SC is the Secretary, Public Prosecutions appointed by the ODPP Advisory Board.</p> <p>She is the Secretary to the Advisory Board and supports the DPP in the day to day running of the Office.</p>

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The Office is organized into six departments headed by Deputy Directors.

HEAD OF DEPARTMENT	FUNCTIONS OF DEPARTMENT
 <p>Emily Kamau, OGW, Deputy Director, Department of Economic, Organized & International Crimes</p>	<p>Prosecution of cases relating to economic, international and emerging crimes such as corruption, bribery, money laundering, tax evasion, cyber-crime, fraud, land and environment, trade in small arms and light weapons and trafficking of persons, among other offences.</p>
 <p>Rashid Khator, Deputy Director, Department of Central Facilitation Services (CFS)</p>	<p>Undertakes the administrative functions of the ODPP for efficient and effective delivery of the ODPP mandate.</p> <p>The administrative functions include recruitment, promotion and rationalization of staff, procurement of goods and services, ICT infrastructure, and provision of prudent utilization of financial resources.</p>
 <p>Jacinta Nyamosi, OGW Acting Deputy Director, Department of Conventional and Related Crimes</p>	<p>Prosecution of offences against persons such as murder, armed robbery, assault, rape, defilement, criminal defamation and public order offences.</p> <p>Supervising the handling of prosecutions in respect to offences against persons and public order by county prosecution offices, including ensuring that these offices adhere to approved policies and guidelines and that they do submit periodic returns.</p>

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HEAD OF DEPARTMENT	FUNCTIONS OF DEPARTMENT
 <p data-bbox="277 898 724 981">Victor Mule, Acting Deputy Director in the Department of County Affairs and Regulatory Services</p>	<p data-bbox="778 524 1358 857">Mandated to supervise ODPP County Offices and ensure that all policies and guidelines are adhered to; propose policies and guidelines including making proposals, strategies and policies for better functioning of all ODPP County and Regional offices; carry out county visits and assess the operations and working environment of ODPP county and sub-county offices, and to supervise the agencies exercising delegated prosecutorial powers.</p>
 <p data-bbox="277 1317 724 1400">Rodah Ogoma, Acting Deputy Director, Prosecution Training Institute (PTI)</p>	<p data-bbox="778 1016 1358 1149">Provide continuous professional development to prosecutors and officers from other criminal justice agencies and stakeholders both in Kenya and the region.</p> <p data-bbox="778 1184 1358 1384">Provides specialized training to ODPP staff and stakeholders in the criminal justice sector. Undertake research, monitor crime trends and recommend law reforms in areas of prosecution; Maintain a functional resource centre for prosecutors and criminal justice stakeholders.</p>
 <p data-bbox="261 1783 751 1865">Grace Murungi, Acting Deputy Director, Inspectorate and Quality Assurance (IQA)</p>	<p data-bbox="783 1460 1358 1563">Oversees quality assurance, implementation of best practices and monitoring and evaluation of prosecution services.</p> <p data-bbox="783 1599 1358 1697">Handles public complaints received. Develop and review policies relating to quality assurance, best practices and public complaints.</p>

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<https://www.odpp.go.ke/odpp-management/>

C) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director of Public Prosecutions (Accounting Officer)	Mr. Noordin M. Haji, CBS, OGW
2.	Secretary, Public Prosecutions	Mrs. Dorcas Oduor, EBS, OGW
3.	Deputy Director and Head, Department of Central Facilitation Services	Mr. Rashid Khator
4.	Acting Deputy Director, Department of Conventional and Related Crimes	Ms. Jacinta Nyamosi, OGW
5.	Deputy Director, Department of Economic, Organized & International Crimes	Ms. Emily Kamau, OGW
6.	Acting Deputy Director, Department of County Affairs and Regulatory Services	Mr. Victor Mule
7.	Acting Deputy Director, Prosecution Training Institute	Ms. Rodah Ogoma
8.	Acting Deputy Director, Inspectorate and Quality Assurance	Ms. Grace Murungi
9.	Assistant Accountant General, Head of Accounting Division	CPA. Zuwena Zainabu
10.	Deputy Chief Finance Officer, Head of Finance Division	CPA. Kennedy Ndwiga

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d) Fiduciary Oversight Arrangements

The ODPP Advisory Board

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

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

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

The Board comprises of the following members:

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

Audit Committee

The Audit Committee draws its mandate from section 73 (5) of the Public Finance Management Act 2012 which provides that every government public entity shall establish an Audit Committee whose composition and functions shall be as prescribed by the regulations.

The ODPP Audit Committee is mandated to ensure that the Office adopts, maintains and applies appropriate accounting and financial reporting processes and procedures, facilitates the independence of external and internal audit process, addresses issues

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arising from the audit process; and ensures that ODPP maintains an effective risk management and internal control system.

The Committee monitors the effectiveness of the internal control systems and regularly receives reports from the internal and external auditors.

During the year under review, the ODPP Audit Committee comprised the following members:

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

The key achievements of the committee during the year include:

- Strengthening of internal controls;
- Audit planning and implementation of reports;
- Oversight of implementation of OAG recommendations;
- Oversight of internal audit function

(b) ODPP Headquarters

a) Office of the Director of Public Prosecution Headquarters

P.O. Box 30701 00100 Nairobi
 ODPP Building
 Ragati Road, Upper Hill
 Nairobi, KENYA

b) ODPPs Contacts

Telephone: (254) 0202732090
 Mobile: 07232022888/0787880580

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E-mail: info@odpp.go.ke

Website: www.odpp.go.ke

(c) ODPP Bankers

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

(d) Independent Auditors

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

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2. FOREWORD BY THE DIRECTOR OF PUBLIC PROSECUTIONS

The mandate of the ODPP is provided in Article 157 of the Constitution of Kenya 2010 and further operationalized by the Office of the Director of Public Prosecutions (ODPP) Act 2013.

In overseeing the effective discharge of its mandate, the ODPP is governed by various legislative instruments that ensure public funds allocated to the Office are properly utilized. These include:

- a) The Constitution of Kenya, 2010;
- b) The ODPP Act, 2013;
- c) Public Finance and Management Act, 2012;
- d) Public Procurement and Asset Disposal Act, 2015;
- e) Anti-corruption and Economic Crimes Act, 2003;
- f) Bribery Act, 2016;
- g) Public Officer Ethics Act, 2003; and
- h) Leadership and Integrity Act, 2012.

During the period under review, the Office of the Director of Public Prosecutions was allocated a budget of **KES 3,086,003,322** which was revised to **KES 3,330,941,454** in the supplementary estimates to cater for the main programme: **Public prosecutions services** in two sub-programmes, namely Prosecution of Criminal offences and General Administration Planning and support services. The Budget was made up of **KES 3,281,941,454** for recurrent, **KES 45,000,000** for development and **KES 4,000,000** Capital grants from International Organisation under development.

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Budget allocation by Sub-programme

S/No.	Sub-programme	APPROVED BUDGET	BUDGET PERCENTAGE
1.	Prosecution of Criminal offences	2,357,999,253	70.79%
2.	General Administration Planning and support services	972,942,201	29.21%
	Total	3,330,941,454	100%

The actual expenditure of KES. 3,166,484,881 was based on economic classification and included:

ANALYSIS OF CLASSIFICATION	PROGRAMME EXPENDITURE	BY ECONOMIC CLASSIFICATION
	APPROVED BUDGET	ACTUAL EXPENDITURE
Economic Classification	2020/21	2020/21
Current Expenditure	3,059,441,454	2,986,820,912
Compensation of Employees	1,846,218,329	1,825,855,088
Use of Goods and Services	1,025,223,125	968,356,131
Domestic lending and On-Lending	192,000,000	192,000,000
Capital Expenditure	271,500,000	180,273,662
Acquisition of Non-Financial Assets	267,500,000	180,273,662
Capital Grants from International Organisation	4,000,000	0
Total Vote	3,330,941,454	3,166,484,881

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Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs		
Public Prosecutions services-Field Services	1,337,819,055	1,329,586,792	8,232,263
Offences Against the persons Department	195,888,821	188,764,189	7,124,632
Economic	189,121,883	178,582,427	10,539,456
County Affair and Regalatory Prosecutions Department	102,294,208	97,316,083	4,978,125
Central Facilitation services Department	972,942,201	930,581,632	42,360,569
Economic crimes	359,665,976	307,436,118	52,229,858
Prosecution Training Institute	124,209,310	115,291,047	8,918,263
Development	49,000,000	18,926,593	30,073,407
Total	3,330,941,454	3,166,484,881	164,456,573

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I. Programme: Prosecution Services

The objective of the programme is to enhance the rule of law by providing impartial, effective and efficient prosecution service to all in order to create a safe and secure environment in which people can contribute to the National Development Goals and Economic Prosperity.

II. 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 efficiently. The sub programme also aims at enhancing the professionalization of prosecution services.

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

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

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2021

Financial Performance	Printed Estimates	Actual	Variance	% Utilisation
	KShs	KShs	KShs	on
Total Receipts	3,330,941,454	3,207,468,927	123,472,526	96%
Total Payments	3,330,941,454	3,166,484,881	164,456,573	95%
Surplus for the Year		40,984,046		

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Budget Utilisation

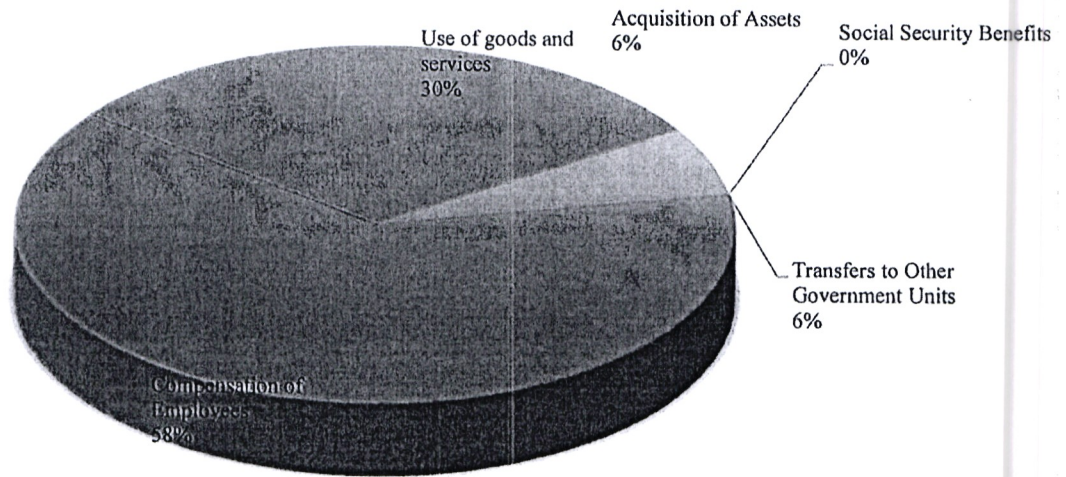
The ODPP spent **Kshs. 3,166,484,881** against an approved budget of **Kshs.3,330,941,454** representing an absorption of 95%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the table below:

	Approved Budget Allocation	Actual Payments	Variance	%
Compensation of Employees	1,846,218,329	1,825,855,088	20,363,241	99%
Use of goods and services	1,025,223,125	968,356,131	56,866,994	94%
Acquisition of Assets	267,500,000	180,273,662	87,226,338	67%
Domestic Lending and On-Lending	192,000,000	192,000,000	-	100 %
Total Payments	3,330,941,454	3,166,484,881	164,456,573	95%

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The diagram below shows the share of major categories of payments for the fiscal year ended 30th June 2021

Budget Utilisation as Per Economic Items



It is noted that 58% of the ODPP's approved budget was used on compensation to employees forming the bulk of expenditure, while 30% was used for goods and services.

Current Year Performance against Prior Year

Financial Performance	Year to 30 th June 2021 KShs	Year to 30 th June 2020 KShs	Change KShs	% Change
Total Receipts	3,207,468,927	3,113,587,857	93,881,070	3%
Total Payments	3,166,484,881	3,105,020,384	61,464,497	2%
Surplus/(Deficit) for the Year	40,984,046	8,567,474		

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Receipts

The ODPP's receipts mainly comprise of exchequer releases from the National Treasury.

Total Receipts Breakdown

Receipts	Year to 30 th June 2021	Year to 30 th June 2020	Change	%
	KShs	KShs	KShs	Change
Transfers from National Treasury	3,207,468,927	3,113,585,857	93,881,070	3%
Other Receipts	-	2,000	-	-
Total Receipts	3,207,468,927	3,113,587,857		

The table above depicts the share of major categories of receipts for the fiscal year ended 30th June 2020. The major source of funding for the ODPP is exchequer releases.

Payments

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

Total Payment Breakdown

Payment	Year to 30 th June 2021	Year to 30 th June 2020	Change	%
	KShs	KShs	KShs	Change
Compensation of Employees	1,825,855,088	1,694,605,789	132,712,131	7.8%
Use of goods and services	968,356,131	1,018,265,160	49,909,029	-4.9%
Domestic Lending and On-Lending	192,000,000	130,000,000	62,000,000	47.7%
Acquisition of Assets	180,273,662	262,149,435	81,375,773	-31.2%
Total Payments	3,166,484,881	3,105,020,384		

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Financial Assets Summary

Financial Assets	As at 30th June 2021 KShs	As at 30th June 2020 KShs
Bank Balances	36,087,942	10,483,323
Cash Balances	195,514	70,918
Accounts Receivables - Outstanding Imprest & Salary Advances	7,940,929	2,930,505
Total Financial Assets	44,224,385	13,484,746

Cash Flows and Cash Position

The cash and bank balances held by the ODPP as at 30th June 2021 was **KShs.36,283,456** compared to **KShs.10,554,241** held as at 30th June 2020. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30th June 2021 KShs	As at 30th June 2020 KShs
Bank Balances	36,087,942	10,483,323
Cash Balances	195,514	70,918
Total	36,283,456	10,554,241

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Cash Flow Activities

Cash Flow Activities	Year to 30th June 2021 KShs	Year to 30th June 2020 KShs
Net Cash Flows generated from Operating activities	206,002,877	269,557,639
Net Cash Flows used in Investing activities	(180,273,662)	(262,149,435)
Net Cash Flows generated in Financing activities	-	-
Net increase in Cash and Cash Equivalents	25,729,215	7,408,205
Cash and Cash Equivalents at 1 July	10,554,241	3,146,036
Cash and Cash Equivalents at 30 June 2020	36,283,456	10,554,241

KEY ACHIEVEMENTS

1. The Prosecution Training Institute

The ODPP has taken steps towards enhancing continuous education and training through the implementation of the Prosecution Training Institute. By offering professional training of staff the PTI has created a platform for prosecutors and criminal law practitioners to keep abreast of international standards and best practices in the criminal justice sector. The PTI is in the process of developing a training curriculum that will aid in capacity building within the criminal justice sector.

In March 2021, the PTI conducted the 2nd graduation ceremony of 48 newly recruited officers who successfully completed their 3-month mandatory induction training.

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2.Revised Organisational Structure

The Office reviewed its organisational structure to improve its responsiveness to the emerging trends and also to enhance efficiency and effectiveness in delivery of its mandate. This includes establishment of the following offices and units:

- a) Regional offices-** this has enhanced service delivery by having administrative power delegated to nine regions with appointed heads to manage and oversee operations.
- b) Proceeds of Crime Recovery Unit-** one of the strategies implemented by the Office in the fight against corruption is the “follow-the-money” strategy. The Office has operationalized the Proceeds of Crime Recovery Unit to facilitate this strategy where the unit pursues proceeds of crime.
- c) Internal Compliance Unit-** the Internal Compliance Unit was established to ensure the highest levels of integrity for ODPP members of staff.
- d) Inspectorate Unit-** establishing an internal department that will ensure quality assurance, best practices and monitoring and evaluation of prosecution services.
- e) Victim and Witness Facilitation Unit-** the Unit was established to ensure that witnesses are traced, facilitated and prepared for criminal trials.

3.Modernised ODPP processes and procedures

The ODPP invested in technology to enhance effective delivery of prosecution services. This was done through the adoption of the following:

- a) Implementing the *Uadilifu* case management system. The system is envisaged to:
 - Link the criminal justice chain actors;
 - Increase efficiency by saving time and costs incurred in service delivery;
 - Allow for accurate data collection on convictions, appeals and the number of cases at a given time. This data will also be useful in the short and long-term planning and resource allocation;
 - Allow for easy retrieval of information and reduce the instances of lost files;
 - Allow for effective and efficient service deliver in urban and remote areas across all nine regions.

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b) Improving ICT infrastructure

The Office has also installed a Local Area Network (LAN) at the Nairobi Offices to support its ICT infrastructure and facilitate access to information. Further, the Office is in the process of establishing a Wide Area Network (WAN) that will link all ODPP Offices countrywide.

4. Development of Policies and Legal Framework

During the reporting period, the Office developed a number of policy documents geared towards enhancing accountability, transparency and consistency. These include:

- The Excellence Charter, 2020-2023;
- The Decision to Charge Guidelines, 2019;
- The Risk Management Policy;
- The Stakeholders Management Strategy;

5. Prosecution Fund

The Prosecution Fund is established under Section 45 of the Office of the Director of Public Prosecutions Act, 2013. The Office developed guidelines for the administration and management of the Fund in order to provide a transparent and accountable framework for the management and operations of the Fund.

6. Restructuring and Streamlining of Delegated Prosecutions

The Office restructured the operations of delegated prosecutions to reflect its mandate under Article 157 of the Constitution of Kenya.

7. Terms and Conditions of Service

During the reporting period, the Office successfully engaged the Salaries and Remuneration Commission on the improvement of staff salaries and terms of service. This resulted in the approval of a job evaluation exercise that saw an increase in the basic salary by at least 51.26%.

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RISK MANAGEMENT STRATEGIES

The Risk Management Policy, 2021 has been developed in the spirit of the implementation of the ODPP Strategic Plan 2016-2016 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,
- the strategic framework for risk management,
- the ODPP’s approaches to risk management,
- the risk management process,
- the risk mitigation strategies,
- the risk reporting strategy,
- risk monitoring and
- the roles and responsibilities of the ODPP in the risk management process.

IMPLEMENTATION CHALLENGES AND EMERGING ISSUES

The following are some of the challenges experienced by the Office and proposed strategies put in place to address and or mitigate these challenges:

a) Prosecution of complex crimes

Most complex cases filed today entail voluminous materials of evidence. Further, these cases not only require a high level of expertise to prosecute but also demand input from disciplines other than law in order to prepare and prosecute cases effectively.

Strategic Action:

Adoption of digital disclosure of evidence in prosecution to ensure that accused persons are served with documents in a timely and cost-effective manner. In addition, there is need to recruit researchers and experts from various fields of expertise such as financial analysts, medical experts, forensic analysts, cyber security experts, procurement experts and technology experts among others.

b) Enhancement of research capacity

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The Office has inadequate research capacity which means that research needs are not effectively carried out. This affects the quality of prosecution as well as formulation of key policy documents.

Strategic Action:

Recruit more researchers and equip the PTI with the necessary facilities needed for research initiatives. The Office is considering collaborations with academic institutions in key areas of research that would enhance both the quality of knowledge and prosecution services in the Office.

c) Inadequate human resource capacity

The Office has 996 employees deployed to all stations across the country against a staff establishment of 2156 employees.

Strategic Action:

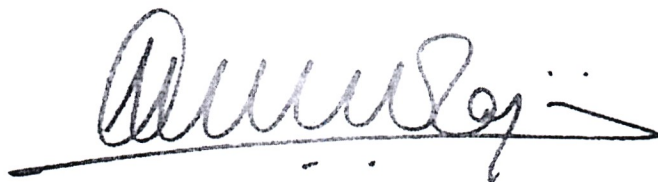
Recruitment of additional staff to increase the capacity of the Office to handle its increasing workload.

d) Inadequate infrastructural and operational capacity

There is inadequate infrastructural capacity in the Office which has an effect on overall performance.

Strategic Action:

Negotiate for an enhanced development and operational budgetary allocation from the Exchequer and seek additional funding from development partners. Prioritization of operational aspects to ensure that key activities can run while ensuring that any budgetary surplus can be channelled towards the lower priority areas.



NOORDIN M. HAJI, CBS, OGW
DIRECTOR OF PUBLIC PROSECUTIONS
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

Section 81 (2)(f) of the Public Finance Management Act, 2012 requires that at the end of each financial year the Accounting Officer 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 strategic focus of the ODPP is guided by the Excellence Charter 2020-2023. The Charter outlines the ODPP's six Strategic Commitments. These are:

- a) **Independence and Integrity** underscores the ODPP's core values to honour the constitutional independence with fidelity and courage and introduces the Oath of Independence, the Ombudsman Office with sub-units, policy directions and guidelines; The ODPP has facilitated sensitization programmes on the Guidelines on Independent Prosecutorial Decision Making and The Exercise of Discretion. currently, 419 prosecutors duly sensitized and Plans are underway to mount a second phase of the sensitization programme. As part of its strategic commitment to Develop Memoranda of Understanding between ODPP and Investigative Agencies the ODPP & IPOA signed an MoU on case management that will enhance efficiency.
- b) **Lifelong Learning** aims at equipping staff with requisite skills and capabilities necessary to deliver the ODPP mandate and adopt international best practices through continuous education and training facilitated by Prosecution Training Institute (PTI). The PTI is in the process of developing a talent and skills management strategy and a knowledge management strategy as part of its capacity building through continuous education.
- c) **Reshaping Prosecutions** aims at modernizing prosecution by focusing on the fight against corruption, institutionalizing prosecution-guided investigations, and achieving excellence in complex litigation and emerging crimes; The ODPP has developed and operationalized the following policies, guidelines and SOPs as part of its commitment to reshaping prosecutions:

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- Guidelines On Independent Prosecutorial Decision Making and The Exercise of Discretion
- The Decision to Charge Guidelines, 2019
- The Stakeholder Management Strategy
- The Risk Management Strategy
- Standard Operating Procedures on the Investigation and Prosecution of Serious Human Rights Violations Committed by Police Officers
- Standard Operating Procedures for the Prosecution of Female Genital Mutilation as a Harmful Cultural Practice.

d) **Leadership** takes cognizance of the fact that leadership exists at all levels of the organization. The Office will adopt a Servant Leadership Philosophy, establish a Leadership Bureau, a Thought Leadership Program and Mentoring Initiatives. The ODPP has been engaged in mentorship programmes through community dialogues. In addition, the Office continues to conduct research and review into additional areas of legal innovation that can be adopted to its strategic commitments.

e) **Organizational Effectiveness** focuses on strategic communication, a responsive organizational structure, robust processes, delivery of quality prosecutions and performance management. For example, The *Uadilifu* case management system is aimed at enhancing efficient and expeditious disposal of criminal cases as part of improving organizational effectiveness. The system is intended to enhance collaboration among all partners' in the criminal justice system. Having integrated the system with the Judiciary E-filing system, the *Uadilifu* system has seen the reduction in the time taken to file documents thereby mitigating the chances of lost files. The system has currently been implemented in Nairobi with plans to roll it out across the country in the coming F/Y 2021/22.

Inter-Agency Networks focuses on reshaping our operations by enhancing collaboration with our external stakeholders. To this end, the Office shall focus on stakeholder management, donor coordination strategy, Mutual Legal Assistance, Leadership Networks and the Justice Sector Cooperation Network. The office has successfully undertaken stakeholder mapping and developed a Stakeholder

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Management Strategy. In addition, the office has recently participated in the EAAP 9th AGM as part of its commitment to enhance inter-agency collaboration and deepen professional networks.

A three-pronged approach of *Recasting*, *Retooling* and *Relearning* has been adopted to implement the Excellence Charter. Under the *Re-Casting* strategy, the ODPP embraces a 3C approach of Collaboration, Cooperation and Coordination with both internal and external stakeholders in the criminal justice sector. *Re-Tooling* focuses on strengthening and growing the existing ODPP infrastructure whereas *Re-Learning* focuses on equipping staff with requisite skills and capabilities necessary to deliver the ODPP mandate.

Progress on attainment of Strategic Objectives

Non-financial performance for Office during the F/Y 2020/2021 are illustrated in table 1 and table 2.

Table 1: Non-financial Performance against set targets

Delivery Unit	Key Output	Key Performance Indicator	2020-2021			Remarks
			Target	Actual	Variance	
1291000200 Public prosecutions - Field Services	Decision to charge made on all cases at the County and Sub County Stations	% of files forwarded by investigating agencies where decision to charge is made	100%	100%	-	
	Cases registered at the County and Sub County Stations	No. of cases registered.	120,000	148,845	28,632	Increase in Covid-19 related Cases
	Timely and professional advice to investigative agencies	No. of days to provide advice to other agencies	14	14	-	
1291000300 Department of Conventional & Related Crimes	Decision to charge made on all conventional and related crime files.	% of files forwarded by investigating agencies where decision to charge is made	100%	100%	-	
	Conventional and related crime cases registered processed and concluded	No. of cases handles	25,000	22,106	-	
	Timely and professional advice to investigative agencies	No. of days to provide advice to other agencies	5	5	-	
1291000400 Department of Economic, Organized & International Crimes	Decision to charge made on all economic, organized and International crime cases.	% of files forwarded by investigating agencies where decision to charge is made	100%	100%	-	
	Economic, Organized and International crime cases handled	No. of cases handles	425	370	55	Effect of Covid-19 pandemic

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Delivery Unit	Key Output	Key Performance Indicator	2020-2021			Remarks
			Target	Actual	Variance	
	Timely and professional advice to investigative agencies	No. of days to provide advice to other agencies	45	45	-	
1291000500 Department of County Affairs & Prosecution Services	Professionalized prosecution service.	No. of Agencies with delegated prosecutions powers regulated and sensitized.	8	8	-	
	Agencies with Delegated prosecution powers monitored.	% of agencies with delegated prosecution monitored	25%	25%	-	
1291000700 Executive Secretariat	Policies and guidelines reviewed and developed	No of policy and guidelines reviewed and developed	4	4	-	
	Enhanced inter-agency co-operation and collaboration.	No. of inter-agency engagements undertaken	1	1	-	
	Professionalized prosecution service	% of cases processed by IAU	100%	100%	-	
	Enhanced participation of witnesses and victims of crime in the trial process.	% of cases in which pre-trial sessions are undertaken	100%	100%	-	
	Monitoring & Evaluation of projects, programmes and activities undertaken.	No. of M&E reports generated	3	3	-	
1291000900 Prosecutors Training Institute	Capacity skills and competencies of ODPP staff enhanced.	% of staff trained in various skills and competencies	25%	25%		
	Responsive Penal and criminal laws	No. of penal and criminal laws reviewed	1	-		Effect of Covid-19 Pandemic
	Resource centres established in regional Offices	No of resource centres established	1	-		Inadequate funding
1291100800 Refurbishment of ODPP County Office	ODPP Offices refurbished	% of ODPP Headquarters refurbished	100%	100%	-	
		No. of ODPP Regional Offices refurbished	1	-	-	Inadequate funding
1291000600 Central Facilitation Services Department	Corporate services provided (Administration Services; Human Resource Services; Supply Chain Management Services; Finance Services; Registry & Records Management; Accounts Services; Information Communication Technology Services)	% of corporate services provided	100%	100%		

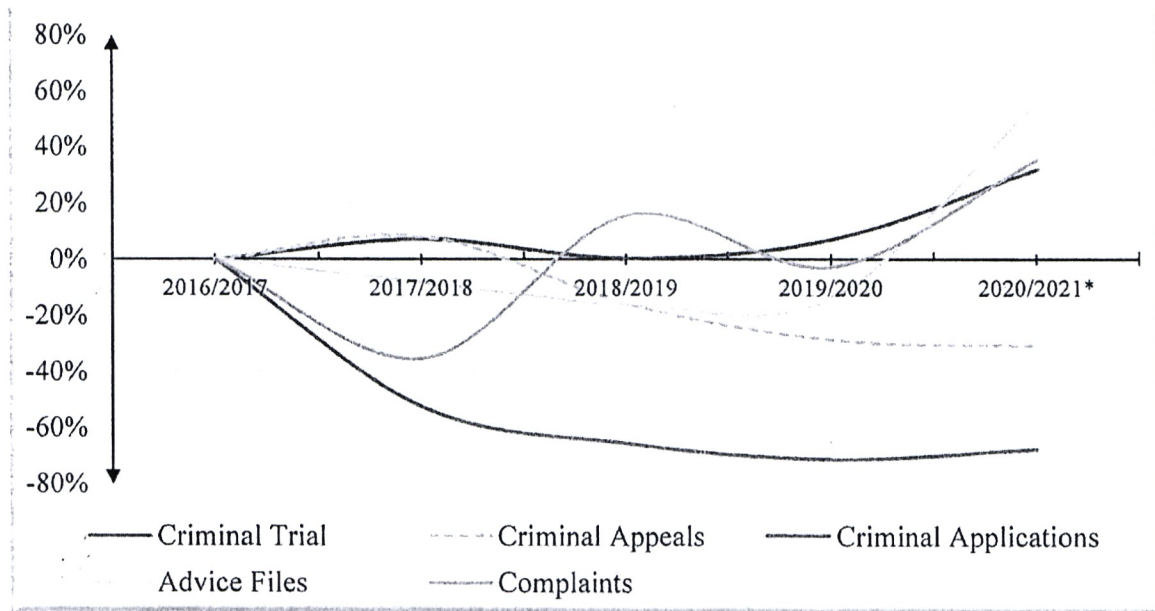
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Table 2: Trend analysis of matters handled in the last five years

Description	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021*
Criminal Trial	290,129	310,591	291,053	310,313	381,642
Criminal Appeals	12,549	13,562	10,575	8,957	8702
Criminal Applications	18,499	8,761	6,342	5,329	6015
Advice Files	3,164	2,911	2,658	2,730	4906
Complaints	2,187	1,417	2,527	2,128	2952
TOTAL	326,585	337,242	313,155	329,485	404,217

* Provisional data.

Figure 1: Variation of matters handled from matters handled in 2016/2017



The matters handled increased from **326,585** in **2016/2017** to **404,217** in **2020/2021**. This is a **23.8%** increase in the matters handled. This increase is attributed to the high COVID-19 related cases.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ SUSTAINABILITY REPORTING

1. Environmental Performance

ODPP continued to prosecute environmental cases. A specialized unit on environment crime was set up and prosecutors trained on specialized environmental courses.

2. Employee Welfare

The Office took initiatives to safeguard the well-being of the staff through organizing of testing and vaccination against COVID-19, providing PPEs and installing hand washing points, providing counsellors for staff during the COVID-19 period, adopting rotational work hours schedules to reduce contact and crowding in the office; and facilitating physical exercise at the PTI grounds.

3. Community Engagements

The Office participated in community engagement forum with the Lamu community and paid fines and cash bail for some of accused and convicted persons. The Office also launched the MV ADIL boat to enhance access to justice in Lamu. In addition, the ODPP launched a Psycho-Social support and mentorship programme during the national celebrations of the day of the African child at the Kamiti YCTC in June 16th 2020. The purpose of the programme was to complement the technical skills offered at the centre and offer encouragement and counsel to the youth at the centre.

The ODPP has also partnered with Haki Africa to discuss the Islamic view on autopsy and justice dispensation to victims to profess the Islamic faith. Further, a partnership with *The Court Monitor Foundation* was established where the ODPP provided the organisation with several guest speakers to educate children on civic responsibility.

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**5. STATEMENT OF OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
MANAGEMENT RESPONSIBILITIES**

Section 81(1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

As the Accounting Officer for the ODPP, the Director of Public Prosecutions is responsible for the preparation and presentation of the institution's financial statements. The financial statements herein give a true and fair view of the state of affairs of the ODPP for and as at the end of the financial year ended on 30th June, 2021.

The Director of Public Prosecutions accepts responsibility for the ODPP's financial statements. The financial statements have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the ODPP's financial statements give a true and fair view of its financial position and the state of its transactions during the financial year ended June 30, 2021.

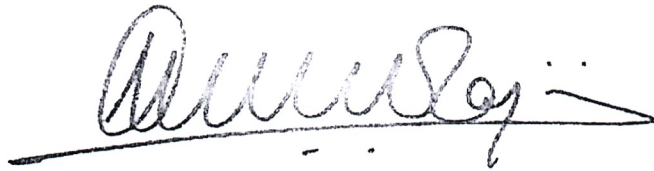
The Director of Public Prosecutions further confirms the completeness of the accounting records maintained for the ODPP, which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The DPP confirms that the ODPP has complied fully with all applicable Government Regulations and the terms of external financial standards, and that the ODPP's funds received during the year under audit were used for the legal and proper purposes for which they were intended and have been properly accounted for. Further, the DPP confirms that the ODPP'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.

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Approval of the financial statements

The ODPP's financial statements were approved and signed by the Director of Public Prosecutions on 24th December, 2021.



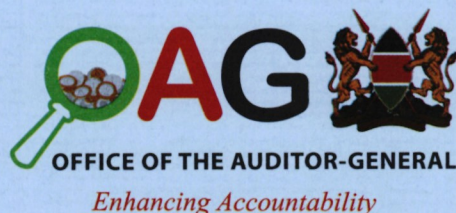
NOORDIN M. HAJI, CB, OGW
DIRECTOR OF PUBLIC PROSECUTIONS



CPA ZUWENA ZAINABU
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided under 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 Office of the Director of Public Prosecutions as set out on pages 33 to 62, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows, and summary statements of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Director of Public Prosecutions as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Office of Director of Public Prosecutions Act No.2 of 2013 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Pending Bills

As disclosed under Note 16.1 to the financial statements, the Office had pending bills totalling 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Staff Car Loan and Mortgage Scheme Fund

The Office of the Director of Public Prosecutions created a Staff Car Loan and Mortgage Scheme Fund in the financial year 2017/2018. The Fund had received a total of Kshs.572,000,000 as at 30 June, 2021 as analyzed below:

Financial Year	Amount - Kshs
2017/2018	175,000,000
2018/2019	75,000,000
2019/2020	130,000,000
2020/2021	192,000,000
Total	572,000,000

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.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Internal Controls, Risk Management and Governance, I confirm that internal controls, risk management and overall governance were effective.

Basis for Conclusion

Lack of a Disaster Recovery and IT Business Continuity Plan

As reported in the previous year, the Office of Director of the 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.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance 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.

In preparing the financial statements, Management is responsible for assessing the ability of the Office of Director of Public Prosecutions to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the services or 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 money is applied in an effective manner.

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting

from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Office of Director of Public Prosecutions to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Office to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Office of Director of Public Prosecutions to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 December, 2021

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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**7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED
 30TH JUNE 2021**

	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	3,207,468,927	3,113,585,857
Other Receipts	2	-	2,000
TOTAL RECEIPTS		3,207,468,927	3,113,587,857
PAYMENTS			
Compensation of Employees	3	1,825,855,088	1,694,605,789
Use of goods and services	4	968,356,131	1,018,265,160
Domestic Lending and On -lending	5	192,000,000	130,000,000
Acquisition of Assets	6	180,273,662	262,149,435
TOTAL PAYMENTS		3,166,484,881	3,105,020,384
SURPLUS/DEFICIT		40,984,046	8,567,474

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ODPP financial statements were approved on 24th December, 2021 and signed by:



NOORDIN M. HAJI, CBS OGW
DIRECTOR OF PUBLIC PROSECUTIONS



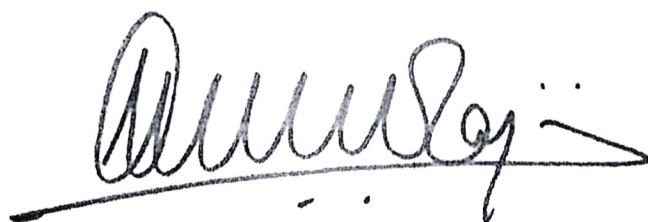
CPA ZUWENA ZAINABU
SENIOR PRINCIPAL ACCOUNTANT
ICPAK Member Number: 5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements
 For the year ended 30, June 2021.

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	36,087,942	10,483,323
Cash Balances	7B	195,514	70,918
Total Cash and cash equivalent		36,283,456	10,554,241
Accounts Receivables	8	7,940,929	2,930,505
TOTAL FINANCIAL ASSETS		44,224,385	13,484,746
FINANCIAL LIABILITIES			
Accounts Payables	9	2,725,850	2,395,857
NET FINANCIAL ASSETS		41,498,535	11,088,889
REPRESENTED BY			
Fund balance b/fwd	10	11,088,889	3,187,756
Prior year adjustment	11	(10,574,400)	(666,341)
Surplus/Deficit for the year		40,984,046	8,567,474
NET FINANCIAL POSSITION		41,498,535	11,088,889

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ODPF financial statements were approved on 24th December, 2021 and signed by:



NOORDIN M. HAJI, CBS OGW
 DIRECTOR OF PUBLIC PROSECUTIONS



CPA ZUWENA ZAINABU
 SENIOR PRINCIPAL ACCOUNTANT
 ICPAK Member Number: 5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

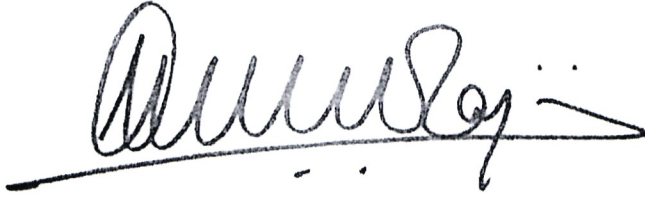
		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	3,207,468,927	3,113,585,857
Other Receipts	2	-	2,000
Payments for operating expenses			
Compensation of Employees	3	1,825,855,088	1,694,605,789
Use of goods and services	4	968,356,131	1,018,265,160
Domestic Lending and On -lending	5	192,000,000	130,000,000
Adjusted for:			
Adjustments during the year			
Decrease/(Increase) in Accounts Receivable	12	(5,010,424)	(2,455,594)
Increase/(Decrease) in Accounts Payable	13	329,993	1,962,666
Prior Year Adjustments		(10,574,400)	(666,341)
Net cash flow from operating activities		206,002,877	269,557,639
CASHFLOW FROM INVESTING ACTIVITIES			
	6		
Acquisition of Assets		(180,273,662)	(262,149,435)
Net cash flows from Investing Activities		(180,273,662)	(262,149,435)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings			
Proceeds from Foreign Borrowings			
Repayment of principal on Domestic and Foreign borrowing			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		25,729,215	7,408,205
Cash and cash equivalent at BEGINNING of the year		10,554,241	3,146,036
Cash and cash equivalent at END of the year		36,283,456	10,554,241

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Annual Report and Financial Statements

For the year ended 30, June 2021.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ODPP financial statements were approved on 24th December, 2021 and signed by



NOORDIN M. HAJI, CBS OGW
DIRECTOR OF PUBLIC PROSECUTIONS



CPA ZUWENA ZAINABU
SENIOR PRINCIPAL ACCOUNTANT
ICPAK Member Number: 5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
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 For the year ended 30, June 2021.

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	3,086,003,322	244,938,132	3,330,941,454	3,207,468,928	123,472,526	96%
Other Receipts						
TOTAL RECEIPTS	3,086,003,322	244,938,132	3,330,941,454	3,207,468,928	123,472,526	96%
PAYMENTS						
Compensation of Employees	2,074,030,000	(227,811,671)	1,846,218,329	1,825,855,088	20,363,241	99%
Use of goods and services	804,473,322	220,749,803	1,025,223,125	968,356,131	56,866,994	94%
Acquisition of Assets	127,500,000	140,000,000	267,500,000	180,273,662	87,226,338	67%
Domestic Lending and On - lending	80,000,000	112,000,000	192,000,000	192,000,000	0	100%
TOTAL PAYMENTS	3,086,003,322	244,938,132	3,330,941,454	3,166,484,881	164,456,574	95 %
Surplus/ Deficit	0	0	0	40,984,047	(40,984,047)	

- i. The Revenue are the exchequer received from the National Treasury
- ii. The above exchequer releases include Ksh.4,000,000 received under development exchequer, a composition of Donor Component (UNFPA Account) but treated as proceeds from Domestic and Foreign grants.
 Use of goods and services
- iii. The underutilization was because; This allocation was a donor support by United Nations Population Fund (UNFPA) provided to cater for capacity building activities for prosecutors handling FGM matters under the children's division. The provision was allocated to cater for activities within the calendar year 2021 as per the implementation partner agreement signed on 8th April, 2021. Due

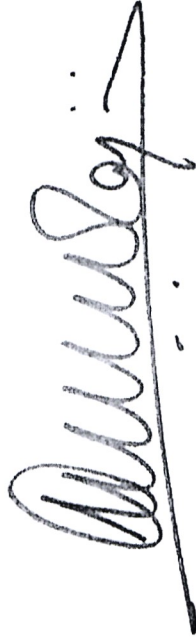
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however to the short period remaining to the end of the F/Y 2020/21 and the strict of Covid 19 protocols by the Ministry of health the programme was rolled over to the following F/Y 2021/22 1st and 2nd quarters which are within the calendar year 2021.

Acquisition of Assets

- iv. The provisions were allocated to provide for settling the 1st Certificate for the construction of Prosecutors Training Institute (PTI) Moot Court, Reroofing of administration block PTI, Installation of Access Control and CCTV, Installation of Data Centre for ODPP Head quarter and Installation of Local Area Network in 9 Regional offices, installation of a 300 Pax PTI Dorm Tent and Kitchen installations at the PTI's. Due however to the lengthy procurement process and implementation of the projects under strict Covid 19 protocols by the Ministry of Health we experienced a delay in the completion of the projects. The Office was only able to settle the 1st Certificate for the construction of the PTI Moot Court and Reroofing of the Administration block at the cost of 18,826,593.

The ODPP financial statements were approved on 24th December, 2021 and signed by:

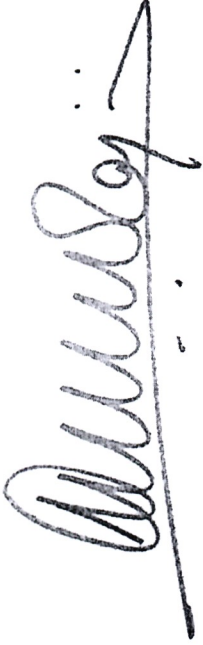


NOORDIN M. HAJI, CBS OGW
DIRECTOR OF PUBLIC PROSECUTIONS



CPA ZUWENA ZAINABU
SENIOR PRINCIPAL ACCOUNTANT
ICPAK Member Number: 5395

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NOORDIN M. HAJI, CBS OGW
DIRECTOR OF PUBLIC PROSECUTIONS



CPA ZUWENA ZAINABU
SENIOR PRINCIPAL ACCOUNTANT
ICPAK Member Number: 5395

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11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	2,957,003,322	324,938,132	3,281,941,454	3,184,542,335	97,399,119	97%
Other Receipts						
TOTAL RECEIPTS	2,957,003,322	324,938,132	3,281,941,454	3,184,542,335	97,399,119	97%
PAYMENTS						
Compensation of Employees	2,074,030,000	(227,811,671)	1,846,218,329	1,825,855,088	20,363,241	99%
Use of goods and services	800,473,322	220,749,803	1,021,223,125	968,356,131	52,866,994	95%
Social Security Benefits						
Acquisition of Assets	2,500,000	220,000,000	222,500,000	161,347,069	61,152,931	73%
Domestic Lending and On - lending	80,000,000	112,000,000	192,000,000	192,000,000		100%
TOTAL PAYMENTS	2,957,003,322	324,938,132	3,281,941,454	3,147,558,288	134,383,167	96%
Surplus/Deficit				36,984,047	(36,984,047)	

Acquisition of Assets

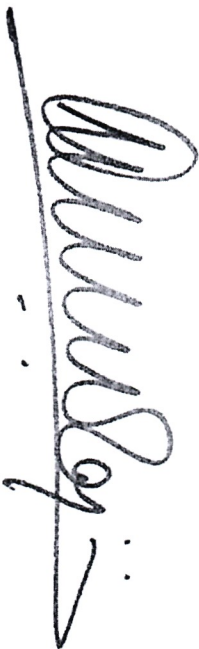
The underutilization was due to; The underutilization was because; there were commitments which were not finalized as the goods were not delivered for example laptops, conference chairs and supply, delivery, Installation and commissioning of Lan at ODPP offices.

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Acquisition of Assets

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12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	129,000,000	(80,000,000)	49,000,000	22,926,593	26,073,407	47%
Other Receipts						
TOTAL RECEIPTS	129,000,000	(80,000,000)	49,000,000	22,926,593	(26,073,407)	47%
PAYMENTS						
Compensation of Employees						
Use of goods and services	4,000,000	-	4,000,000	-	4,000,000	0
Social Security Benefits						
Acquisition of Assets	125,000,000	(80,000,000)	45,000,000	18,926,593	26,073,407	42%
Domestic Lending and On -lending						
TOTAL PAYMENTS	129,000,000	(80,000,000)	49,000,000	18,926,593	30,073,407	39%
Surplus/Deficit				4,000,000	(4,000,000)	

Use of goods and services

- i. The budget of **Kshs.4,000,000** for capital grants from International Organisations which is coordinated by the donor. The above exchequer releases exclude **Kshs.4,000,000** received under development exchequer, is a composition of Donor Component (UNFFPA Account)
- ii. This allocation was a donor support by United Nations Population Fund (UNFPA) provided to cater for capacity building activities for prosecutors handling FGM matters under the children's division. The provision was allocated to cater for activities within the calendar year 2021 as per the implementation partner agreement signed on 8th April, 2021. Due however to the short period remaining

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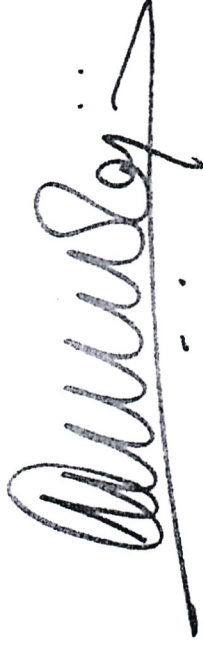
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to the end of the F/Y 2020/21 and the strict of Covid 19 protocols by the Ministry of health the programme was rolled over to the following F/Y 2021/22.

Acquisition of Assets

- iii. The provisions were allocated to provide for settling the 1st Certificate for the construction of Prosecutors Training Institute (PTI) Moot Court, Reroofing of administration block PTI, Installation of Access Control and CCTV, Installation of Data Centre for ODPP Head quarter and Installation of Local Area Network in 9 Regional offices, installation of a 300 Pax PTI Dorm Tent and Kitchen installations at the PTI's. Due however to the lengthy procurement process and implementation of the projects under strict Covid 19 protocols by the Ministry of Health we experienced a delay in the completion of the projects. The Office was only able to settle the 1st Certificate for the construction of the PTI Moot Court and Reroofing of the Administration block at the cost of 18,826,593.

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13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	30, June 2021		30, June 2021	30, June 2021	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1					
Prosecution of criminal Offences	2,437,227,522	(79,228,269)	2,357,999,253	2,238,798,436	119,200,817
Programme 2					
General Administration planning and support services	648,775,800	324,166,401	972,942,201	927,686,445	45,255,756
TOTAL	3,086,003,322	244,938,132	3,330,941,454	3,166,484,881	164,456,574

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14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis 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 imprest 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 Prosecution (ODPP)**. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

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.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Recognition of receipts

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

i) Tax Receipts

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

ii) 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 entity.

iii) External Assistance

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

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv) Other receipts

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

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Repayment of Borrowing (Principal Amount)

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

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. 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.

6. Third Party Payments

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

7. Cash and Cash equivalents

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) 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. As at 30th June 2021, this amounted to **Kshs 2,725,850** compared to **Kshs 433,191** in prior period as indicated on note. There were no other restrictions on cash during the year.

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. 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 to provide a sense of the overall net cash position of the Entity at the end of the year. 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.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 in June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or
- ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

16. Contingent Liabilities

Section 148 (9) of the PFM Act 2015 requires the Accounting Officer of a National Government Entity to report on the payments made, or losses incurred, by the National Government Entity to meet contingent liabilities as a result of loans during the financial year. A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Entity

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

of this financial statement is a register of the contingent liabilities in the year..

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15 NOTES TO THE FINANCIAL STATEMENTS

1. Exchequer Releases

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	358,034,277	350,948,072
Total Exchequer Releases for quarter 2	730,699,239	1,036,069,707
Total Exchequer Releases for quarter 3	620,812,216	806,893,262
Total Exchequer Releases for quarter 4	1,497,923,195	919,674,816
Total	3,207,468,927	3,113,585,857

The budgeted exchequer was Ksh. 3,330,941,454 and ODPP received Ksh. 3,207,468,927 out of which Ksh.4,000,000 was a composition of Donor Component (UNFPA).

2. OTHER RECEIPTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Other Receipts Not Classified Elsewhere	-	2000
Total	-	2000

3. Compensation of Employees

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	965,740,592	736,789,235.35
Basic wages of temporary employees	-	152,717.15
Personal allowances paid as part of salary	860,114,496	957,663,836.40
Total	1,825,855,088	1,694,605,789

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Use of Goods and Services

	2020-2021	2019-2020
	Kshs	Kshs

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Utilities, supplies and services	8,206,879	7,175,652
Communication, supplies and services	58,671,239	54,826,461
Domestic travel and subsistence	78,609,715	136,038,523
Foreign travel and subsistence	15,777,275	43,203,467
Printing, advertising and information supplies & services	5,277,774	13,587,878
Rentals of produced assets	228,611,504	198,700,553
Training expenses	44,728,544	74,757,464
Hospitality supplies and services	32,826,171	50,001,614
Insurance costs	230,064,837	147,566,984
Specialized materials and services	6,245,945	3,148,113
Office and general supplies and services	34,772,714	48,378,715
Fuel Oil and Lubricants	14,808,042	21,198,597
Other operating expenses	186,188,450	184,868,274
Routine maintenance – vehicles and other transport equipment	17,450,887	20,607,868
Routine maintenance – other assets	6,116,154	14,204,998
Total	968,356,131	1,018,265,160

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. Domestic Lending and on-Lending

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Car Loan & Mortgage Scheme	192,000,000	130,000,000
Total	192,000,000	130,000,000

This is allocation for staff mortgages and car loan

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6. Acquisition of Assets

Non -Financial Assets	2020-2021	2019-2020
	Kshs	Kshs
Construction of Buildings	18,926,593	
Refurbishment of Buildings		8,585,160
Purchase of Vehicles and Other Transport Equipment	99,871,970	199,275,968
Purchase of Office Furniture and General Equipment	17,225,398	54,288,306
Purchase of Specialized Plant, Equipment and Machinery	44,249,701	
Total	180,273,662	262,149,435

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. A: Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Eye rate (if in foreign currency)	2020-2021	2019-2020
				Kshs	Kshs
<i>Central Bank of Kenya, 1000181605, KShs</i>		Reccurent		29,325,792	10,047,432
<i>Central Bank of Kenya, 1000182075, KShs</i>		Development			
<i>Central Bank of Kenya, 1000181796, KShs</i>		Deposit		2,725,850	433,191
<i>Central Bank of Kenya, , Project Kes – unfpa</i>		Project		4,036,300	2,700
Total				36,087,942	10,483,323

7B: cash in hand

	2020-2021	2019-2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	195,514	70,918

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Cash in Hand – Held in foreign currency		
Total	195,514	70,918

Cash in hand should also be analysed as follows:

	2020-2021	2019-2020
	Kshs	Kshs
Cash office HQS	195,514	70,918
Total	195,514	70,918

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Accounts Receivable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	5,053,546	660,231
District suspense	2,887,383	2,270,274
Total	7,940,929	2,930,505

[A breakdown of the outstanding imprest and District Suspense as an annex 2]

9. Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention		
Deposits	2,725,850	433,191
Unspent Imprest		848,321
Return to drawer		92,000
Unspent AIE(2018/2019)	-	962,492
Clerance		59,853
Total	2,725,850	2,395,857

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	10,483,323	2,605,696
Cash in hand	70,918	540,340
Accounts Receivables	2,930,505	474,911
Accounts Payables	(2,395,857)	(433,191)
Total	11,088,889	3,187,756

11. Prior Year Adjustments

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020/2021
	Kshs	Kshs	Kshs
Bank account Balances	10,483,323	(10,047,432)	435,891
Cash in hand	70,918		70,918
Accounts Payables	(2,395,857)		(2,395,857)
Receivables	660,231		660,231
District Suspense	2,270,274	(526,968)	1,743,306
	11,088,889.16	(10,574,400)	514,489

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

The sh. 10,574,400 recouped, was the amount which the National Treasury Swiped at the beginning of the year 2020/2021. Which included Sh. 10,047, 432 the bank balance and sh. 526,968 amount received as unspent AIE from the County offices.

12.(Increase)/ Decrease in Receivable

	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	2,930,505	474,911
Receivables as at 30 th June (b)	7,940,929	2,930,505
Increase)/ Decrease in Receivables (c=(b-a))	(5,010,424)	(2,533,794)

(Receivable as at 1st July for FY 2020/21 should be the same as receivable as at 30th June for FY 2019/20)

13.Increase/ (Decrease) in Accounts Payable

	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July (2,395,857	433,191
Payables as at 30 th June	2,725,850	2,395,857
Increase/ (Decrease) in payables	329,993	1,962,666

14. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Office of the Director of Public Prosecutions

Key management personnel that include the Director of Public Prosecutions, Secretary Public Prosecutions and Deputy Directors

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
<u>Transfers from related parties</u>		
Transfers from the Exchequer	3,207,468,927	3,113,585,857
Total Transfers from related parties	3,207,468,927	3,113,585,857

16. Other Important Disclosures

16.1: Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021	Remarks
Description	Kshs	Kshs	Kshs	Kshs	
Ronman Supplies & Contractors Limited	-	-	-	438,000	
Intellize Communications				339,000	
Sawela Lodges				556,000	
Longrock Tours And Travel Ltd				26,520	
Longrock Tours And Travel Ltd				136,330	
Total	-	-	-	1,495,850	

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR’S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	IT Service Continuity and IT Governance 2018/19	<ul style="list-style-type: none"> Disaster Recovery Plan (DRP) is captured in the ICT workplan Disaster Recovery Plan (DRP) is budgeted for in the Financial Year 2021/2022 A new ICT steering committee that shall deal with IT Governance matters in under reconstitution 	Not Resolved	
	Review of Organizational Structure and Staffing levels.	The Office has reviewed the organizational structure and staffing levels which has resulted to increased staff establishment. The	Partially Resolved	SRC Timelines

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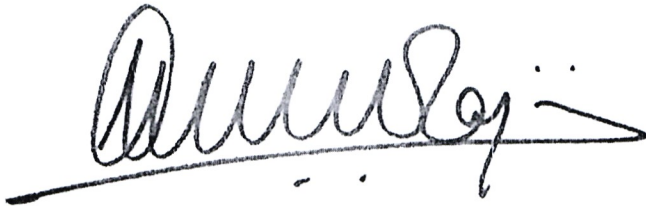
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Job Descriptions for jobs under the new organizational structure have been presented SRC in the current remuneration cycle for evaluation and grading.		
	Understaffing	<ul style="list-style-type: none"> • 145 new staff Recruited in different cadres increasing the staff in post to 1,115 (646 prosecutors and 469 non-prosecutors). • 388 posts advertised on 11th May 2021. Closing date 17th June 2021, data capture finalized. 	Partially Resolved	March 2022 for all the posts.

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.

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- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



NOORDIN M. HAJI, CBS, OGW
DIRECTOR OF PUBLIC PROSECUTION



CPA ZUWENA ZAINABU
SENIOR PRINCIPAL ACCOUNTANT
ICPAK Member Number: 5395

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ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	A	B	c	d=a-c		
Construction of buildings						
1. Ronman Supplies & Contractors Limited				438,000		
Sub-Total						
Construction of civil works						
Sub-Total						
Supply of goods						
2. Intellize Communications				339,000		
Sub-Total						
Supply of services						
3. Sawela Lodges				556,000		
4. Longrock Tours And Travel Ltd				26,520		
5. Longrock Tours And Travel Ltd				136,330		
Sub-Total						
Grand Total				1,495,850		

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ANNEX 2a – A BREAKDOWN OF OUTSTANDING IMPREST

Name of the officer	Data of Imprest	Amount Issued	Amount Surrendered	Due Date	Balance	TOTAL BAL
ANDREW OMUTELEMA	06/09/2017	56,000.00	42,000			14,000
STEPHEN ASAAPE	10/10/2017	2,000.00				2,000
KIBET SHADRACK RUTTO	15/32019	63,000.00	50,400			12,600
WINNIE KABINGA	10/06/2019	47,600.00	33,600			14,000
AUSTIN OWITI	06/08/2018	12,600.00				12,600
JENNIFER WANJIKU KANIU	20/03/2019	42,450.00	35,375			7,075
EZEKIEL OMBASA	15/03/2019	9,800.00	4,900			4,900
LUCAS KIPKOSGEI TANUI	06/08/2019	41,157.00	32,926			8,231
JACINTA NYAMOSI NYABOKE	25/06/2019	28,000.00	14,000			14,000
VINCENT MONDA	29/05/2019	84,840.00				84,840
DAVID GITARI	26/11/2018	51,612.00	25,806			25,806
LILIAN AKINYI OKUMU	02/02/2019	28,000.00				28,000
KIBET SHADRACK RUTTO	04/03/2019	116,000.00				116,000

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ROSEMARY MUKIRI RINGERA	12/11/2019	13,475.00	0.00	20/12/2019	13,475.00	13,475.00
MOHAMED MAHADI SHEBWANA	13/03/2020	14,700.00	0.00	20/03/2020	14,700.00	14,700.00
MARY MUDEMBA ASAVA	11/07/2019	33,600.00	0.00	43,780.00	33,600.00	33,600.00
CHRISTINE DIANA NANJALA	22/11/2019	84,000.00	70,000.00	12/07/2019	14,000.00	14,000.00
MERCY NYOKABI NYAROITA	12/10/2019	23,100.00	0.00	20/12/2019	23,100.00	23,100.00
NAOMI KEMUNTO ATINA	20/12/2019	16,800.00	0.00	30/12/2019	16,800.00	16,800.00
ANNETTE IMBUHILA WANGIA	14/02/2020	91,200.00	67,200.00	28/02/2020	24,000.00	24,000.00
EVAAH KARUNGARI KANYUJIRA	22/08/2020	16,800.00	14,000.00	30/10/2020	14,700.00	2,800.00
LINDA EUNICE OLOO	29/09/2020		14,000.00	27/11/2020	14,000.00	14,000.00
GERTRUDE MUENI KIILU	12/10/2019	23,100.00	0.00	20/12/2019	23,100.00	
GERTRUDE MUENI KIILU	20/12/2019	16,800.00	0.00	30/12/2019	16,800.00	
GERTRUDE MUENI KIILU	16/01/2020	16,800.00	0.00	31/12/2019	16,800.00	56,700.00
VICTOR OWITI JUMA	09/12/2019	11,200.00	0.00	20/09/2019	11,200.00	11,200.00
DAVID KARIUKI NYAGA	15/11/2019	42,000.00	42,000.00	12/09/2019	0.00	42,000.00
JONAH MEROKA RIECHI	12/10/2019	23,100.00	0.00	20/12/2019	23,100.00	23,100.00
MARY WACHUKA						6,079
NATASHA EL-KATHIRI						33,600
NATASHA EL-KATHIRI						362,899
JUDY BLISS						12,000
JACINTA NYAMOSI						48,500
SOLOMON WABOMBA NAULIKHA						11,200
STEHEN NGANGA						2,500

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ROSE JEPKOECH KIPYEGO	14/01/2021	33,600.00	0.00	31/01/2021	33,600.00	56,000.00
JOSEPH ODHIAMBO ABIERO	03/10/2021	16,800.00	0.00	17/03/2021	16,800.00	16,800.00
STEPHEN NYAKUNDI OGETO MOKAYA	10/05/2020	25,200.00	0.00	23/10/2020	25,200.00	25,200.00
Annastacia Mumboge Wanyonyi	25/06/2021	22,400.00	0.00	30/06/2021	22,400.00	22,400.00
Wycliffe Nyangate Omwenga	28/06/2021	22,400.00	0.00	30/06/2021	22,400.00	22,400.00
DISMUS KIPKORIR LANGAT	25/06/2021	22,400.00	0.00	30/06/2022	22,400.00	22,400.00
Larry Matawi Kombe	28/06/2021	22,400.00	0.00	30/06/2021	22,400.00	22,400.00
GLADYS CHEPNGENO BOR	28/06/2022	22,400.00	0.00	30/06/2022	22,400.00	22,400.00
Jamlick Muriithi Mwenda	25/06/2021	22,400.00	0.00	30/06/2023	22,400.00	22,400.00
SARAH NANYAMA KITUI	28/06/2021	22,400.00	0.00	30/06/2025	22,400.00	22,400.00
OSCAR ISINDU LIMISI	25/06/2021	22,400.00	0.00	30/06/2026	22,400.00	22,400.00
GLADYS NJAMBI KARIUKI	10/08/2020	10,000.00	0.00	16/03/2021	10,000.00	10,000.00
RASHID RAMADHANI HASSAN	24/11/2020	88,200.00	0.00	12/11/2020	88,200.00	176,400.00
RASHID RAMADHANI HASSAN	12/04/2020	88,200.00	0.00	16/12/2020	88,200.00	
PETERSON KEREMA KIMITI	01/08/2021	14,700.00	0.00	28/01/2021	14,700.00	
PETERSON KEREMA KIMITI	18/02/2021	14,700.00	0.00	03/04/2021	14,700.00	29,400.00
EVANS OTIENO OBUTO	15/04/2021	29,400.00	0.00	30/04/2021	29,400.00	
EVANS OTIENO OBUTO	11/12/2020	37,800.00	0.00	30/11/2020	37,800.00	67,200.00
SAMUEL KURIA THUO	11/12/2020	19,600.00	0.00	27/11/2020	19,600.00	
SAMUEL KURIA THUO	03/10/2021	14,700.00	0.00	03/02/2021	14,700.00	58,800.00
SAMUEL KURIA THUO	18/06/2021	24,500.00	0.00	06/08/2021	24,500.00	19,600.00
DENNIS WAMBUA MAKWELE	30/06/2021	19,600.00	0.00	30/06/2021	19,600.00	20,500.00
ANN MUKABI OBUNGA	18/03/2021	20,500.00	0.00	26/03/2021	20,500.00	30,000.00
WILLIAM KABUGI MUCHINA	03/10/2021	30,000.00	0.00	16/03/2021	30,000.00	
GIKUI WANGUI GICHUHI	13/10/2020	31,500.00	0.00	15/10/2020	31,500.00	
GIKUI WANGUI GICHUHI	31/05/2021	84,000.00	70,000.00	18/06/2021	14,000.00	
GIKUI WANGUI GICHUHI	30/03/2021	5,000.00	0.00	06/11/2021	5,000.00	50,500.00
FESTUS KIOKO MUSYOKA	23/06/2021	44,100.00	0.00	30/06/2021	44,100.00	44,100.00
FESTUS KIOKO MUSYOKA						59,800.00

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JUMA SOBAI RAMA	06/03/2021	56,700.00	0.00	18/06/2021	56,700.00	
JUMA SOBAI RAMA	24/11/2020	37,800.00	0.00	12/11/2020	37,800.00	
JUMA SOBAI RAMA	23/06/2021	44,100.00	0.00	30/06/2021	44,100.00	138,600.00
SAMMY KIKAMI MUKOSI	14/04/2021	29,400.00	0.00	23/04/2021	29,400.00	29,400.00
MATHEW MUOKI NZUKI	14/04/2021	29,400.00	0.00	23/04/2022	29,400.00	29,400.00
JOHN AGOSTINO SHEGU SHEGHU	14/04/2021	50,400.00	0.00	23/04/2021	50,400.00	50,400.00
ROBINSON TAA MWITI MUNYAMBU	24/11/2020	120,000.00	0.00	27/11/2020	120,000.00	120,000.00
SOLOMON WABOMBA NAULIKHA	10/05/2020	25,200.00	0.00	23/10/2020	25,200.00	
SOLOMON WABOMBA NAULIKHA	12/08/2020	4,200.00	0.00	18/12/2020	4,200.00	29,400.00
WANGARI EMILY KAMAU	28/10/2020	100,800.00	0.00	13/11/2020	100,800.00	100,800.00
TABITHA AKOTH-WANYAMA OUYA	10/05/2020	31,500.00	0.00	23/10/2020	31,500.00	84,000.00
JOSEPH KINYANJUI GIKONYO	10/05/2020	32,000.00	0.00	30/09/2020	32,000.00	32,000.00
CHRISTINE ALUBALE KHAKAYI	21/11/2020	80,000.00	0.00	12/11/2020	80,000.00	80,000.00
EDWIN OBUYA OKELLO	10/05/2020	31,500.00	0.00	23/10/2020	31,500.00	
EDWIN OBUYA OKELLO	16/12/2020	28,000.00	0.00	18/12/2020	28,000.00	59,500.00
VINCENT SAMMY MONDA	10/05/2020	31,500.00	0.00	23/10/2020	31,500.00	31,500.00
LILIAN AKINYI OKUMU	17/06/2021	28,000.00	0.00	30/06/2021	28,000.00	28,000.00
DANIEL ITHATWA KARURI	10/05/2020	34,500.00	0.00	30/09/2020	34,500.00	34,500.00
CATHERINE MUTHONI MWANIKI	03/10/2021	7,875.00	0.00	03/01/2021	7,875.00	7,875.00
MARY WANJIRU MWENJE	03/10/2021	30,000.00	0.00	16/03/2021	30,000.00	30,000.00
RICHARD MULE KATHOME	22/01/2021	19,600.00	0.00	02/05/2021	19,600.00	19,600.00
VICTOR VINYA MULE	03/05/2021	84,000.00	0.00	30/03/2021	84,000.00	
VICTOR VINYA MULE	10/05/2020	30,000.00	0.00	30/09/2020	30,000.00	
VICTOR VINYA MULE	28/10/2020	84,000.00	0.00	13/11/2020	84,000.00	
VICTOR VINYA MULE	25/06/2021	63,000.00	0.00	30/06/2021	63,000.00	
VICTOR VINYA MULE	14/04/2021	50,400.00	0.00	30/04/2021	42,000.00	303,000.00
CHARLES OKEYO ONG'ANG'A	18/06/2021	52,500.00	0.00	06/08/2021	52,500.00	52,500.00
EVELYN ACHIENG ONUNGA	30/12/2020	5,000.00	0.00	31/12/2020	5,000.00	
EVELYN ACHIENG ONUNGA	18/06/2021	52,500.00	0.00	06/08/2021	52,500.00	57,500.00

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CAROLINE KARIMI KARIUKI	28/01/2021	25,200.00	0.00	20/01/2021	25,200.00	25,200.00
EBBY CHERUTO MASWAI	30/06/2021	77,000.00	0.00	30/06/2021	77,000.00	77,000.00
ROSE WAMBUI MUNYI	14/04/2021	29,400.00	0.00	23/04/2021	29,400.00	29,400.00
JAMES NGUNJU MACHIRA	03/10/2021	6,300.00	0.00	18/03/2021	6,300.00	6,300.00
JUSTINE OMURANG OSOKAESE	18/02/2021	30,000.00	0.00	03/04/2021	30,000.00	30,000.00
HASSAN BILAL MUNDENYO	12/04/2020	25,200.00	0.00	16/12/2020	25,200.00	25,200.00
HASSAN ABDI AHMED	11/09/2020	52,500.00	0.00	18/11/2020	52,500.00	52,500.00
MARTIN NAMACHANJA OTUNGA	19/02/2021	7,000.00	0.00	23/02/2021	7,000.00	7,000.00
CHIKAMAYI MASAYI SAMSON	30/06/2021	45,500.00	0.00	30/06/2021	45,500.00	55,300.00
CHIKAMAYI MASAYI SAMSON	11/12/2020	9,800.00	0.00	24/11/2020	9,800.00	7,000.00
JOEL MWAURA MUIRURI	22/02/2021	7,000.00	0.00	23/02/2021	7,000.00	20,750.00
CHRISTINE DIANA NANJALA	18/12/2020	20,750.00	0.00	24/12/2020	20,750.00	4,200.00
AGATHA LANGO ABANG	12/08/2020	4,200.00	0.00	16/12/2020	4,200.00	25,200.00
ANNETTE IMBUHILA WANGIA	18/02/2021	25,200.00	0.00	03/04/2021	25,200.00	
LOICE NJOKI KIHARA	11/12/2020	56,000.00	0.00	25/11/2020	56,000.00	62,300.00
LOICE NJOKI KIHARA	03/10/2021	6,300.00	0.00	03/01/2021	6,300.00	25,200.00
LINDA WAWIRA NDAMBIRI	28/01/2021	25,200.00	0.00	20/01/2021	25,200.00	23,800.00
EVAH KARUNGARI KANYUIRA	23/06/2021	23,800.00	0.00	30/06/2021	23,800.00	6,300.00
HARRISON KIARIE WACHIRA	25/03/2021	6,300.00	0.00	04/01/2021	6,300.00	6,300.00
PETER MUIA NTHIWA	25/03/2022	6,300.00	0.00	05/01/2021	6,300.00	
EMILY RETETI KIU	18/12/2020	8,400.00	0.00	16/12/2020	8,400.00	58,800.00
EMILY RETETI KIU	22/01/2021	50,400.00	0.00	02/05/2021	50,400.00	14,000.00
EDWARD OCHIENG BARAZA	11/12/2020	14,000.00	0.00	20/11/2020	14,000.00	4,000.00
GERTRUDE MUENI KIILU	27/05/2021	4,000.00	0.00	30/04/2021	4,000.00	4,200.00
JOYCE ANYANGO OLAJO	02/12/2021	4,200.00	0.00	02/12/2021	4,200.00	16,800.00
HENRY KINYANJUI MURIGI	11/12/2020	16,800.00	0.00	18/11/2020	16,800.00	70,604.15
VICTOR OWITI JUMA	06/10/2021	70,604.15	0.00	30/06/2021	70,604.15	1,400.00
CHARLES SANGA SALAASH	15/04/2021	35,700.00	34,300.00	25/04/20021	1,400.00	7,400.00
BRENDA ADHIAMBO ODUOR	12/07/2020	42,000.00	34,600.00	30/12/2020	34,600.00	

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MARY MUDEMBA ASAVA	14/04/2021	33,600.00	0.00	30/04/2021	33,600.00	33,600.00	33,600.00
EUNICE MBITHE MUUO	30/06/2021	17,750.00	0.00	30/06/2021	17,750.00	17,750.00	17,750.00
NICHOLAS MAINA NJEMA	22/06/2021	21,000.00	0.00	30/06/2021	21,000.00	21,000.00	21,000.00
LUCIA WANGUI MUNJOGU	22/02/2021	21,000.00	0.00	28/02/2021	21,000.00	21,000.00	21,000.00
EUSEBIUS PETER OMAYO OMOORIA	12/07/2020	52,500.00	42,600.00	16/12/2020	9,900.00	9,900.00	9,900.00
BERNARD WANGONDU MUNENE	24/11/2020	21,000.00	0.00	12/11/2020	21,000.00	21,000.00	21,000.00
SULEIMAN MUSA OSMAN	18/06/2021	31,500.00	0.00	29/03/2021	31,500.00	31,500.00	31,500.00
NATASHA EL-KATHIRI	30/06/2021	36,400.00	0.00	30/06/2021	36,400.00	36,400.00	36,400.50
MICHAEL OUMA ONDIEKI	14/01/2021	14,700.00	0.00	20/01/2021	14,700.00	14,700.00	14,700.00
ISAAC WAMBUA MUNYAO	24/11/2020	44,100.00	0.00	12/11/2020	44,100.00	44,100.00	
ISAAC WAMBUA MUNYAO	12/04/2020	44,100.00	0.00	24/12/2020	44,100.00	44,100.00	88,200.00
							5,053,545.65

ANNEX 2b DISTRICT SUSPENSE

Details	Previous Balances	Balances 2021- Kshs.	Running Balances- Kshs.
Mvita District Headquarters	314		314
Matuga District Headquarters			-
Bahari District Headquarters	41,500	100	41,600
Malindi District Headquarters	866	74,383	75,249
Galole District Headquarters	11,764	279	12,043
Tana Delta District Headquarters	287	10,921	11,208

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Lamu West District Headquarters						
Voi District Headquarters				251,128		251,128
Garissa District Headquarters	12,812			83		12,895
Wajir East District Headquarters				151,335		151,335
Mandera East District Headquarters	7,060			141		7,201
Marsabit District Headquarters				3,452		3,452
Isiolo District Headquarters	5,000			-		5,000
Imenti North District Headquarters	15,427			16,049		31,476
Meru South District-Headquarters	695			20,630		21,325
Embu West District-Headquarters	671			295		966
Kitui Central District-Headquarters				-		-
Mwingi Central District-Headquarters	4,092			2,223		6,315
Machakos District-Headquarters	316,640			55,185		371,825
Athi River District-Headquarters				-		-
Kangundo District-Headquarters	2,200			2,323		4,523
Makueni District-Headquarters	231,079			9,651		240,730

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Nyandarua North District-Headquarters				-	-
Nyandarua South District-Headquarters				-	-
Nyeri Central District-Headquarters	20,879		4,251		25,130
Kirinyaga Central District-Headquarters	5,924		10,029		15,953
Muranga East District-Headquarters	285		2,695		2,980
Thika West District-Headquarters	4,131		117,012		121,143
Turkana Central District-Headquarters					-
West Pokot District-Headquarters	14				
Samburu Central District-Headquarters	1,050		11,278		11,292
Trans Nzoia West District-Headquarters	22,253		180		1,230
Eldoret West District-Headquarters	35,264		47,333		69,586
Keiyo District-Headquarters			45,033		80,297
Nandi Central District-Headquarters			27,838		27,838
Baring Central District-Headquarters					-
Nakuru District-Headquarters	123,227				-
Naivasha District-Headquarters	103		227,670		350,897
			245		348

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Narok North District-Headquarters	232,129	62	232,191
Transmara West District-Headquarters		-	-
Kajiado Central District-Headquarters	2,800	1,311	4,111
Loitokitok District-Headquarters		-	-
Kericho District-Headquarters		54,342	54,342
Bomet District-Headquarters	58,272	48,524	106,796
Kakamega Central (Lurambi) District-Headquarters	29,500	126	29,626
Vihiga District-Headquarters		44,883	44,883
Bungoma South District-Headquarters		-	-
Busia District-Headquarters	9,810	155	9,965
Siaya District-Headquarters	220	-	220
Kisumu East District-Headquarters	7,367	28,624	35,991
Homa Bay District-Headquarters		1,030	1,030
Rachuonyo South District-Headquarters	460	68,609	69,069
Migori District-Headquarters		185,050	185,050
Kisii Central District-Headquarters	648	77,969	78,617

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Gucha District-Headquarters	119		119
Nyamira District-Headquarters			-
Total	1,204,862	1,602,427	2,807,289

ANNEX 3 SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)		Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	98,199,302	18,926,593			117,125,895
Transport equipment	377,873,006	99,871,970			477,744,976
Office equipment, furniture and fittings	320,999,559	17,225,398			338,224,957
ICT Equipment	28,828,791				28,828,791
Machinery and Equipment	111,452,383	44,249,701			155,702,084
Total	937,353,041	180,273,662			1,117,626,703

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ANNEX 4- REPORTS GENERATED FROM IFMIS

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

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes