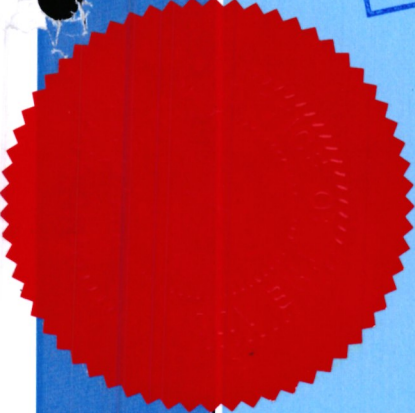


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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 APR 2023	
DAY: TUESDAY	
TA OF BY:	Hon. Owen Baya, MP Deputy leader of majority Party
CLERK AT THE TABLE:	Esther Ngunjo

THE AUDITOR-GENERAL

ON

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS STAFF HOUSING MORTGAGE AND CAR LOAN SCHEME

FOR THE YEAR ENDED 30 JUNE, 2020



**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS STAFF
HOUSING MORTGAGE AND CAR LOAN SCHEME
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2020**

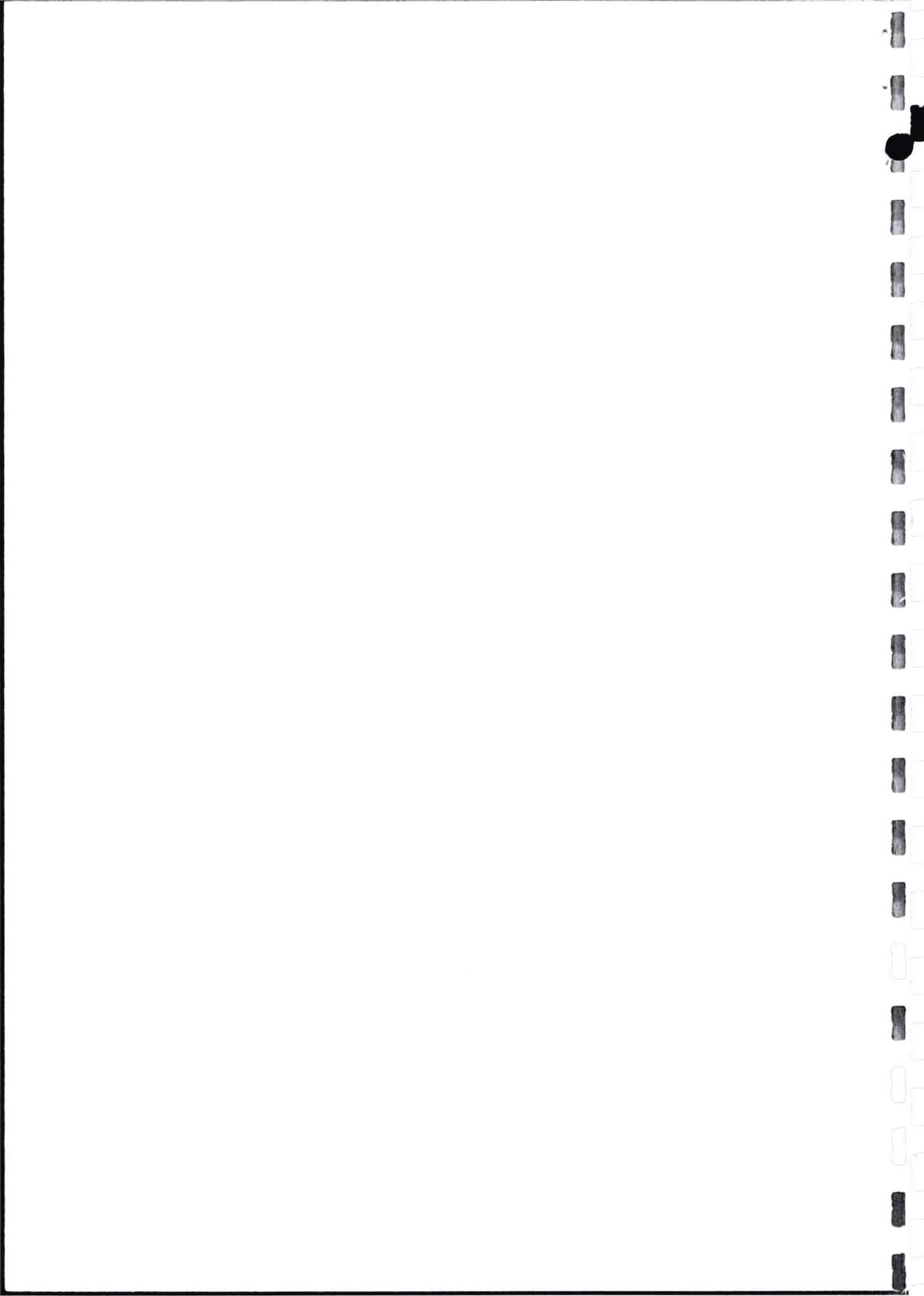
**Prepared in accordance with the Accrual Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

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Office Of The Director Of Public Prosecutions Staff Housing Mortgage and Car Loan Scheme.
Reports and Financial Statements
For the year ended June 30, 2020.

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

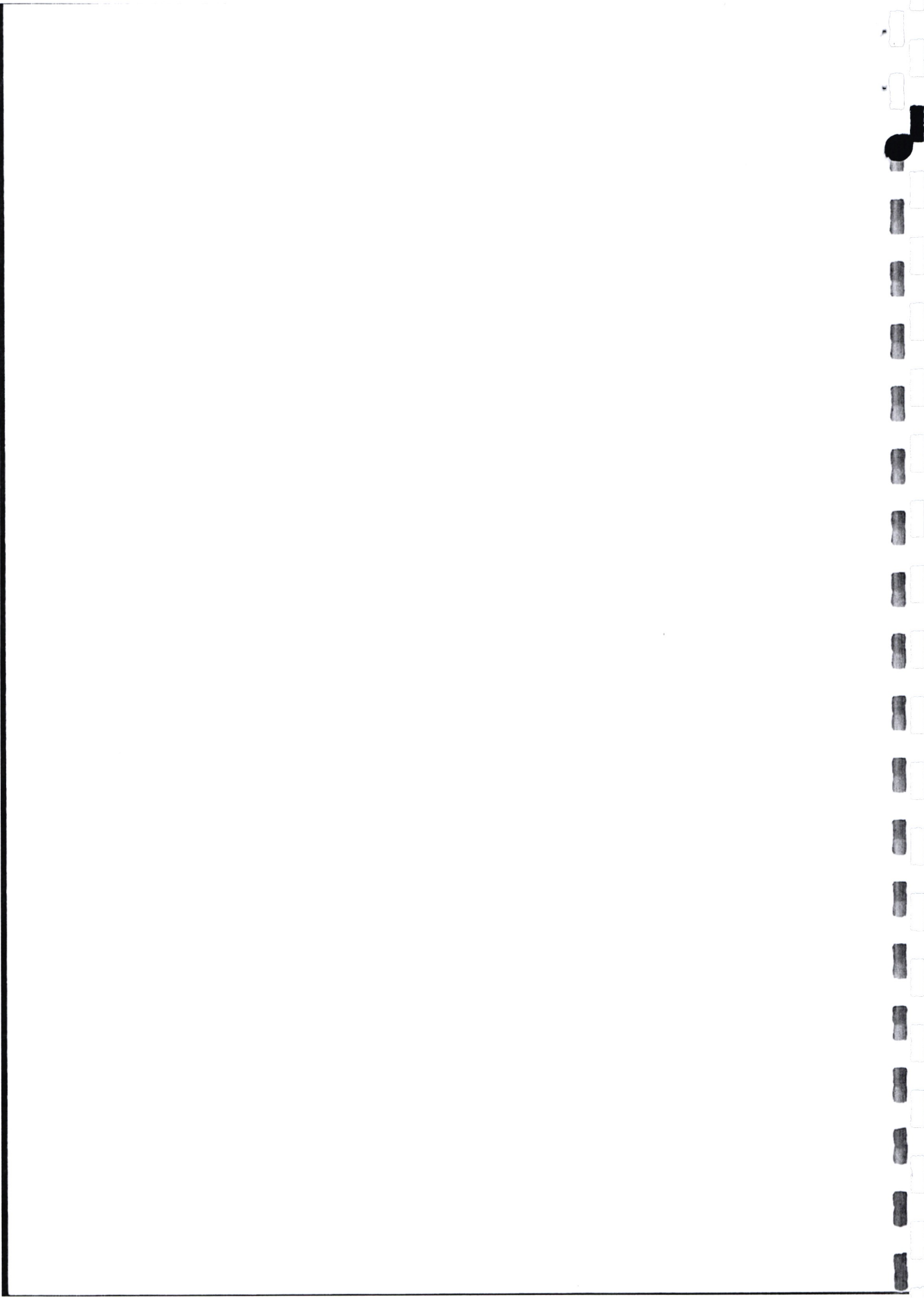
The Office of the Director of Public Prosecution Staff House Mortgage and Car Loan Scheme Fund is established by and derives its authority and accountability from the provisions under Section 84(1), Section 24 (4) (5) (6) (7) of the PFM Act, 2012 and Section 127 (1) (2) of the PFM (National Government) Regulations, 2015.

The Office of the Director of the Public Prosecution Staff Mortgage and Car Loan Scheme is established pursuant to Salaries and Remuneration Commission Circulars referenced: SRC/ADM/CIR/1/13 Vol. III (128) of 17th December 2014; SRC/ADM/CIR/1/13 VOL III (130) of 29th January, 2015 and SRC/ADM/CIR/1/13 VOL III (142) of 25th August 2015 all of which set and advised on the establishment of Mortgage and Car loan schemes for both state and other public officers. The Fund is wholly owned by the Office of the Director of the Public Prosecution and is domiciled in Kenya. The Office of the Director of the Public Prosecution operationalized the staff mortgage and car loan scheme through internal memo ODPP/4/13/2/Vol.II(13) approved by Secretary Public Prosecutions in the year 2017.

(b) Principal Activities

The Fund's principal activity is to administer a mortgage and car loan scheme for members of staff to access loan facilities for;

- (i) purchase of motor vehicles for personal use
- (ii) Purchasing an existing residential property;
- (iii) Purchase of land and construction;
- (iv) Construction, renovation and/or improvement of existing residential property or existing plot/land;
- (v) Takeover loans on existing mortgages or equity release on existing mortgage properties.



Office Of The Director Of Public Prosecutions Staff Housing Mortgage and Car Loan Scheme.
Reports and Financial Statements
For the year ended June 30, 2020.

(c) Fund Administration Committee

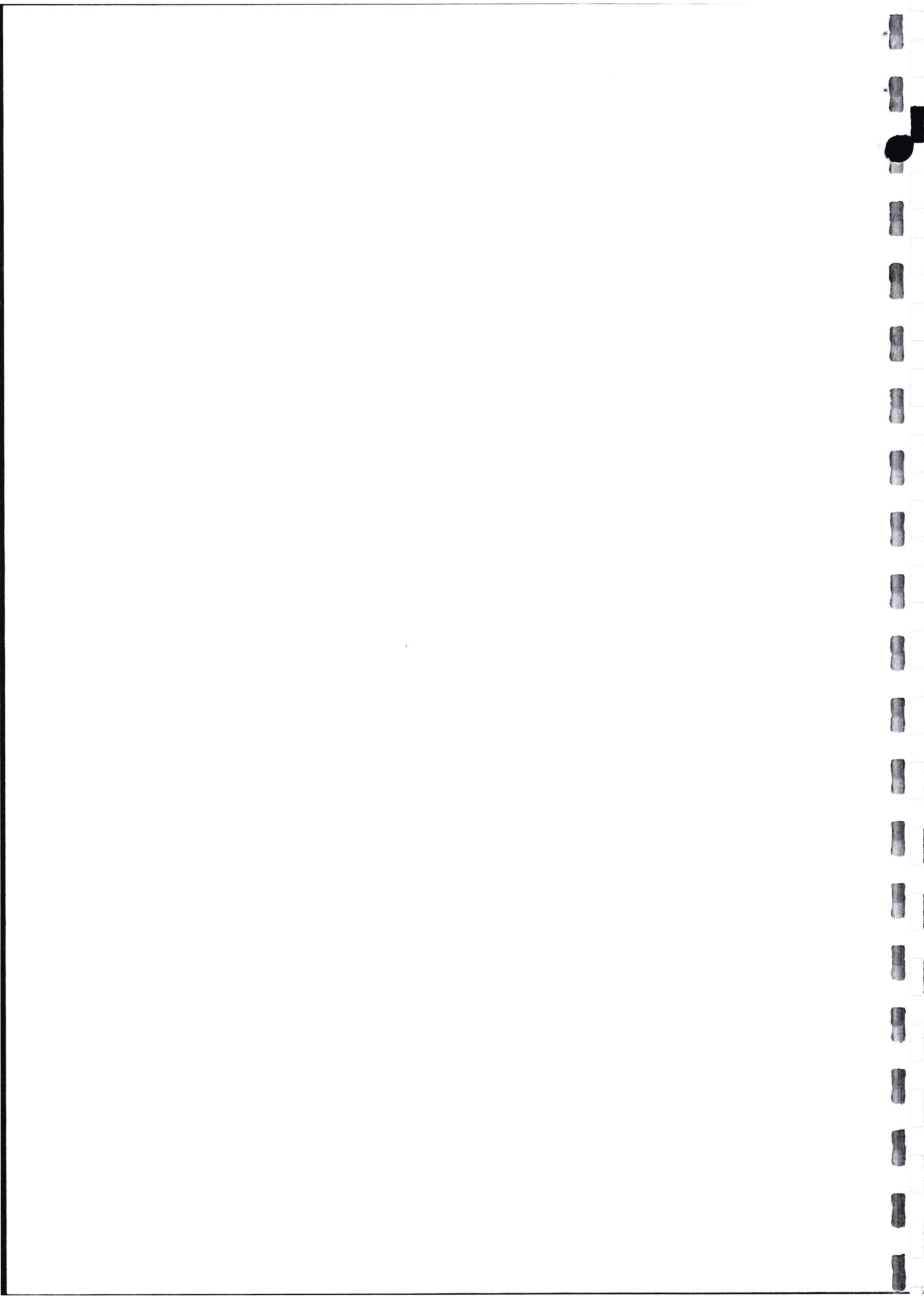
The fund administration committee members who held office during the financial year ended 30th June 2020 were:

No	Position	Name
1	Chairperson	Mrs Dorcas Oduor,EBS,OGW
2	Member	Mr.Nicholas Mutuku
3	Member	Mr Jacob Ondari
4	Member	Mr.Kennedy Kimuyu
5	Member	Mr.Kennedy Ndwiga
6	Member	Mrs Monica Mburugu
7	Member	Mr.Edgar Mulamula
	Member	Mr.James Opundo
8	Member	Mr.Talai Isaac Kimutai
9	Member	Mr Henry Buya
10	Member	Mr.Walter Oselu

(d) Key Management

The key management officers who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No	Position	Name
1	Fund Administrator	Mr.Noordin M.Haji,CBS,OGW
2	Fund Chairperson	Mrs Dorcas Oduor,EBS,OGW
3	Fund Secretary	Mrs.Monica Mburugu



Office Of The Director Of Public Prosecutions Staff Housing Mortgage and Car Loan Scheme.
Reports and Financial Statements
For the year ended June 30, 2020.

(e) Fiduciary Oversight Arrangements

The Office of the Director of the Public Prosecution has put in place an Audit Committee through which it oversees the Scheme. The Audit Committee is chaired by a member who is not an employee of the Office of the Director of the Public Prosecution with one member from Advisory Board as a member. Members of the Audit Committee who held office during the financial year ended 30 June 2020 for fiduciary oversight were:

No	Position	Name
1	Chairperson	Mrs.Valentine Gitoho
2	Member	Ms.Mercy Wambua
3	Member	Mr.Maina Njoroge
4	Member	Mr. Willis Okwacho
5	Secretary	Mr.Paul Mbugua



Office Of The Director Of Public Prosecutions Staff Housing Mortgage and Car Loan Scheme.
Reports and Financial Statements
For the year ended June 30, 2020.

(f) Fund Headquarters

Office of Director of Public Prosecutions
P.O.BOX 30701 -00100 Nairobi
ODPP Building
Ragati Road upper hill
Nairobi, KENYA

(g) Fund Contacts

Telephone: (254) 020273090
E-mail: info@odpp.go.ke
Website: www.odpp.go.ke

(h) Fund Bankers

Consolidated Bank
Consolidated Bank House
P. O. Box 51133-00200
NAIROBI

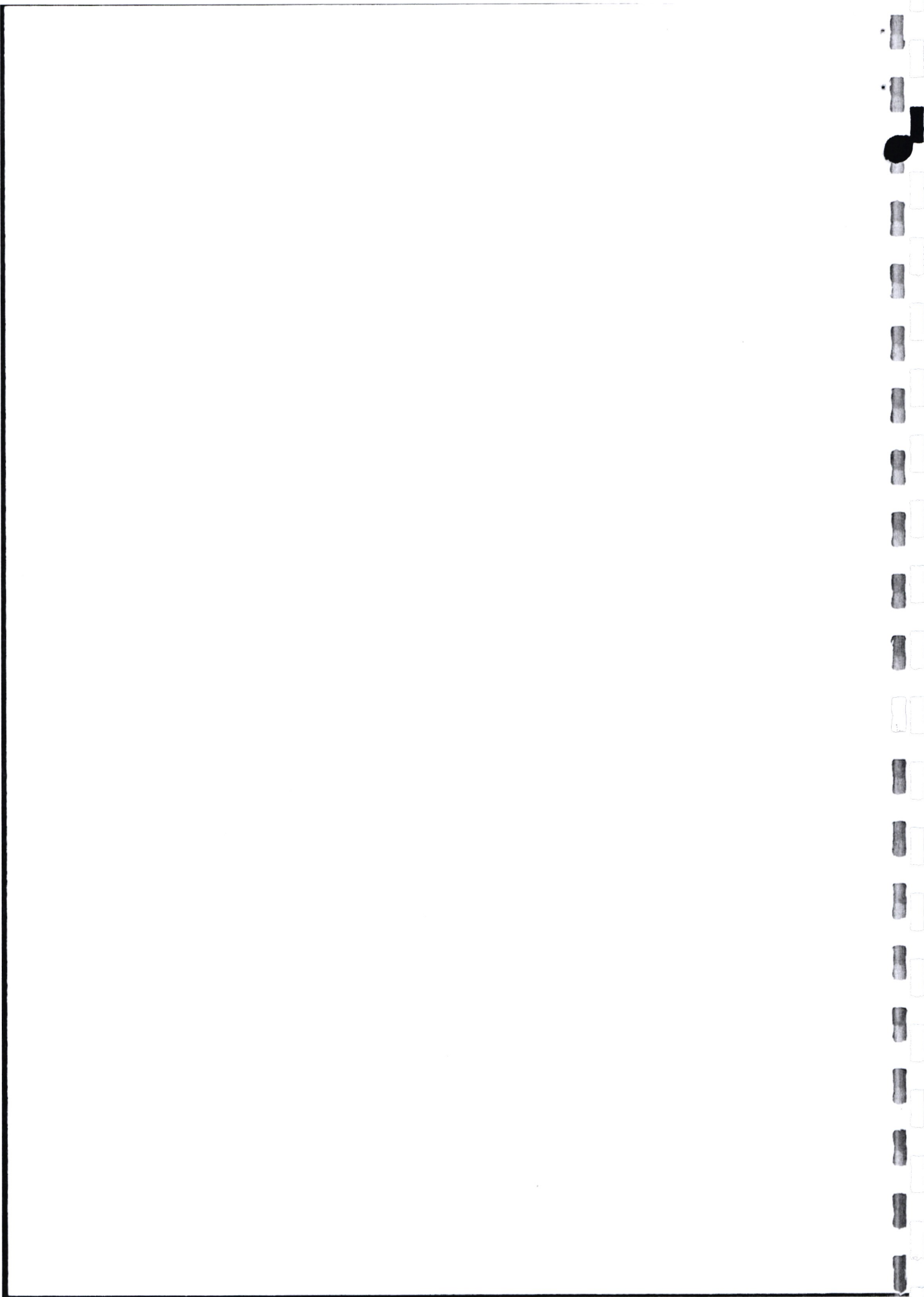
Account Numbers: 10011209000007
 10011209000008

(i) Independent Auditors

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

(j) Principal Legal Adviser

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



Office Of The Director Of Public Prosecutions Staff Housing Mortgage and Car Loan Scheme.
Reports and Financial Statements
For the year ended June 30, 2020.

I. FUND ADMISTRATIVE COMMITEE

Section 84 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 key objectives of the Office of the Director of the Public Prosecution Staff Housing Mortgage and Car loan Scheme are to:

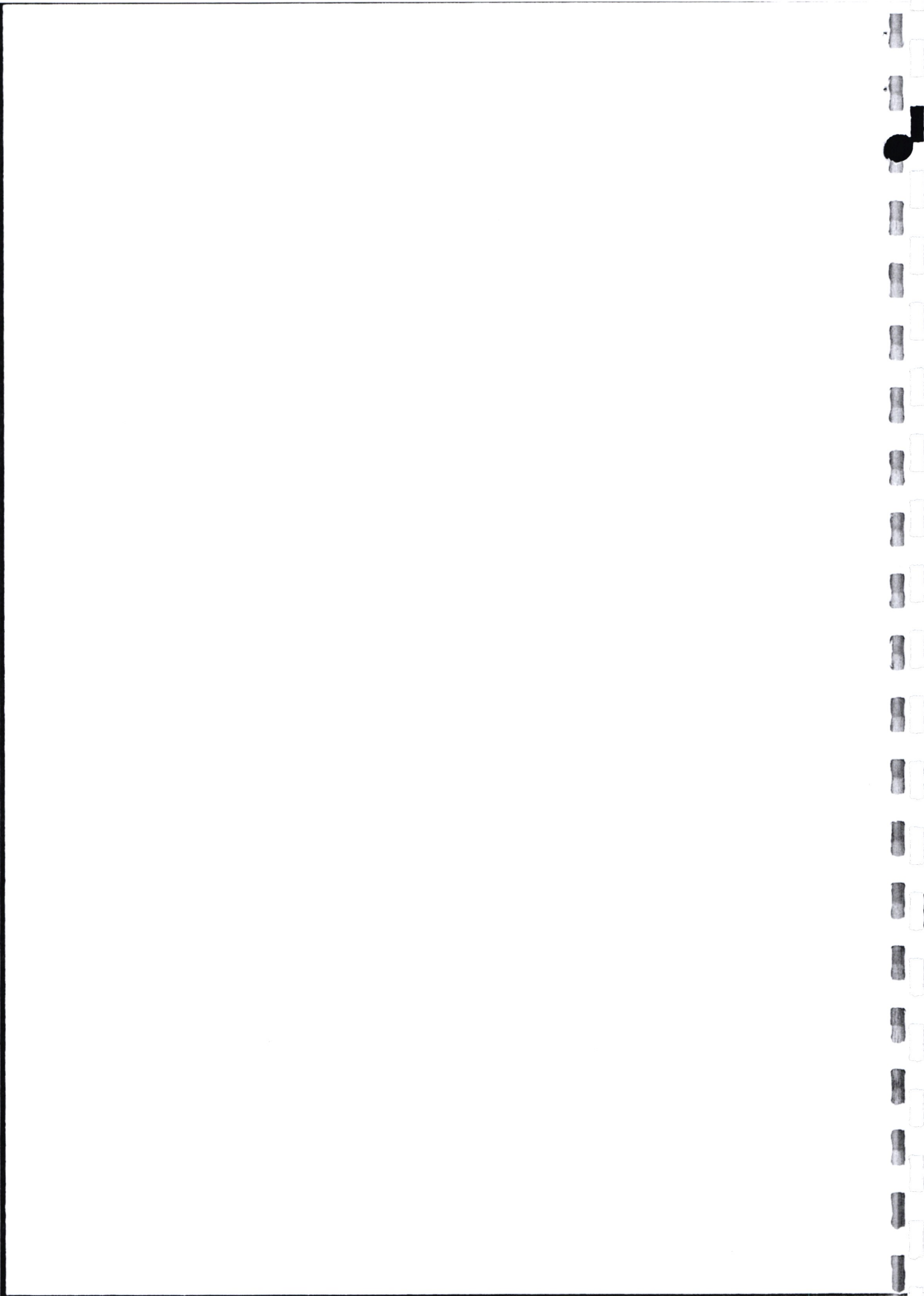
- a) Provide loan facility for purchase and development of residential houses.
- b) Provide loan facility for purchase of motor vehicles for personal use.

Progress on attainment of the fund's objectives

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

Below we provide the progress on attaining the stated objectives:

Fund name	Objective	Outcome	Indicator	Performance
Office of the Director of the Public Prosecution Staff Mortgage and Car loan Scheme	To provide loan facility for purchase and development of residential houses; and purchase of motor vehicles for personal use	Decent housing for staff and ease of movement to and from work.	No of staff advanced loan facility to purchase residential houses and cars for personal use	In FY 2019/20 nine (9) staff members got loans for purchase of residential houses. Fifteen (15) staff were facilitated for the purchase of personal use motor vehicles.




II. REPORT BY THE CHAIRPERSON OF THE FUND ADMINISTRATION COMMITTEE

The Office appreciates the support by the National Treasury towards establishment of the Staff Mortgage and Car Loan Scheme, which was operationalized in 2017. The establishment was timely, resonates well with the government's endeavour to provide affordable housing under the Big Four Agenda. The scheme will go a long way in enabling the government's Big Four Agenda. The Scheme is managed by Consolidated Bank which; as the appointed Fund Manager works closely with the Fund Administration Committee appointed by the Office Secretary/CEO. During the 2019/20 Financial Year, two committee members exited the Office, necessitating appointment of two new members.

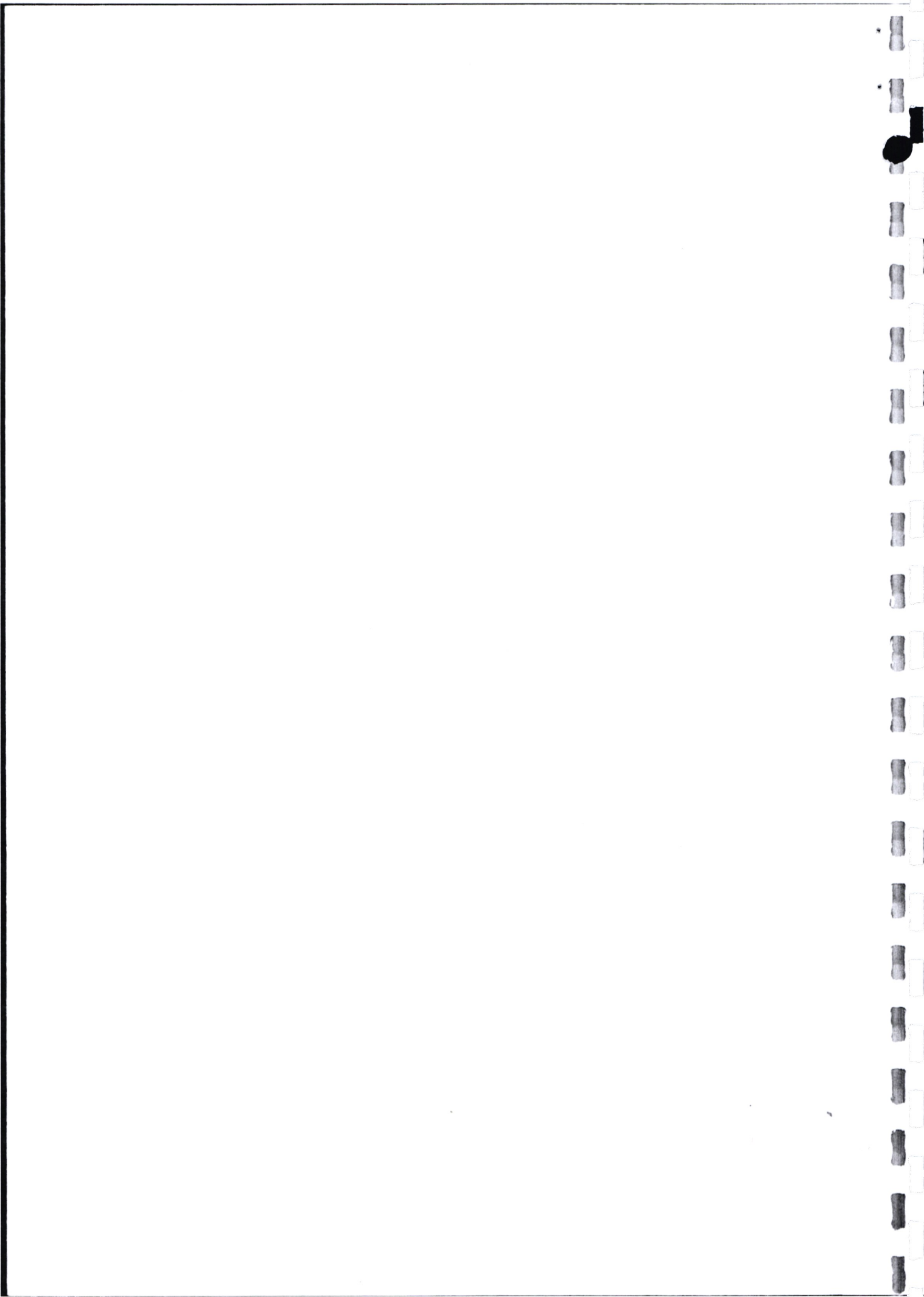
As at 30 June 2020, the funds received from the Exchequer was Kshs.130, 000,000 to increase the fund to Kshs 380,000,000 and disbursed after several applications were being processed by the Fund Manager.

I take this opportunity to thank the National Treasury for the continued support to fully operationalize the Scheme, by allocating the much-needed funds. I also thank the Fund Administrator for the guidance and support, that has made this scheme a dream come true for the staff. Further, I thank the Fund Manager and Administration Committee for their commitment to actualize the Scheme.

Signed: 

Mrs Dorcas Oduor, EBS,OGW

Chairperson, Fund Administration Committee



III. REPORT OF THE FUND ADMINISTRATOR

I am pleased to present the financial statements for the year ended 30th June 2020, in compliance with Section 84 of the Public Finance Management Act, 2012. The objective of the Office of the Director of Public Prosecution Staff Mortgage and Car loan Scheme is to motivate staff by facilitating access to low interest credit facilities to own homes and acquire vehicles to facilitate their transport to work. The Office of the Director of Public Prosecution has engaged the Consolidated Bank of Kenya to manage Scheme. In the Financial Year 2020, Nine (9) staff members were facilitated to purchase residential houses where a total of Kshs. 83,800,000 was disbursed while fifteen (15) members were facilitated to purchase vehicles at a total of Kshs. 20,500,000. It is worthwhile to note that since inception, sixty two (62) staff members have been facilitated. So far, a total of Kshs. 232,645,000 has been disbursed as at 30th June 2020. It is encouraging to note that the beneficiaries of the scheme have continued to service their loans as scheduled, as contained in the financial statements.

In administering the Fund, the Office of the Director of Public Prosecution maintained adequate financial management controls to ensure compliance, transparency and accountability. The measures were aimed at making sure that the funds are utilised prudently and included maintenance of proper accounting records. Further, the financial Statement have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and represents a true and fair view of the state of affairs of the Fund for the period under review. As the Accounting Officer, I confirm the completeness of the accounting records maintained for the Fund, which have been relied upon, in the preparation of the financial statements.

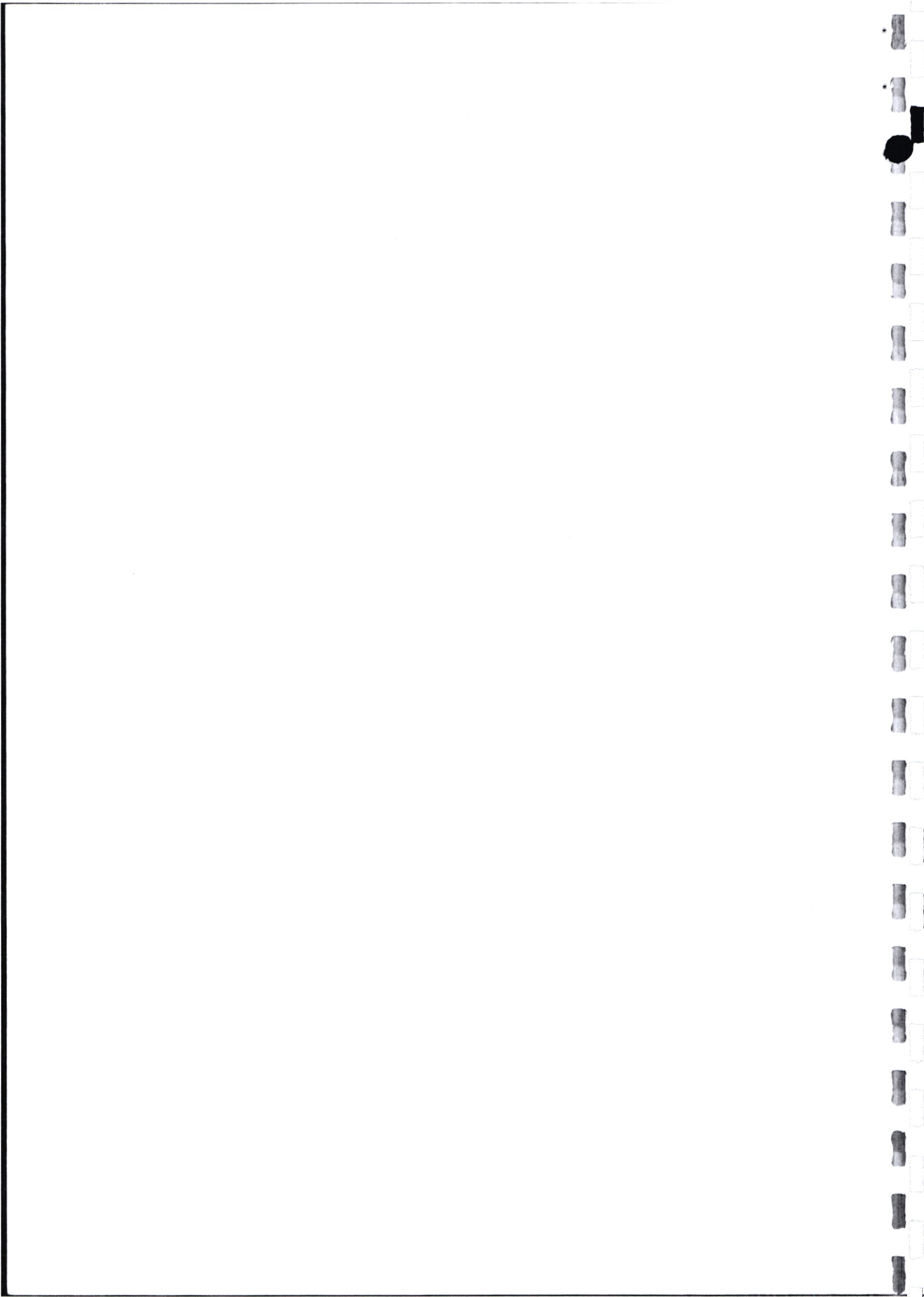
Finally, I confirm that in preparing the financial statements, I have assessed the Fund's ability to continue as a going concern and nothing has come to my attention to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Signed: _____


Mr. Noordin M. Haji, CBS, OGW

Fund Administrator/Director Public Prosecutions

Date: 21/11/2022



IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

4.1 SUSTAINABILITY STRATEGY AND PROFILE

Office of the Director of Public Prosecutions accountable to its stakeholders, in achieving its mandate to exercise State powers of prosecution. It is empowered to undertake criminal proceedings against any person before court, other than the court martial, in respect of any offence alleged to have been committed. We embrace responsibility for corporate actions and to encourage a positive impact on the environment and the stakeholders including but not limited to our citizens, employees, partners and existing communities. The Office actively encourages all stakeholders to recognise those responsibilities and behave in a responsible manner towards the society.

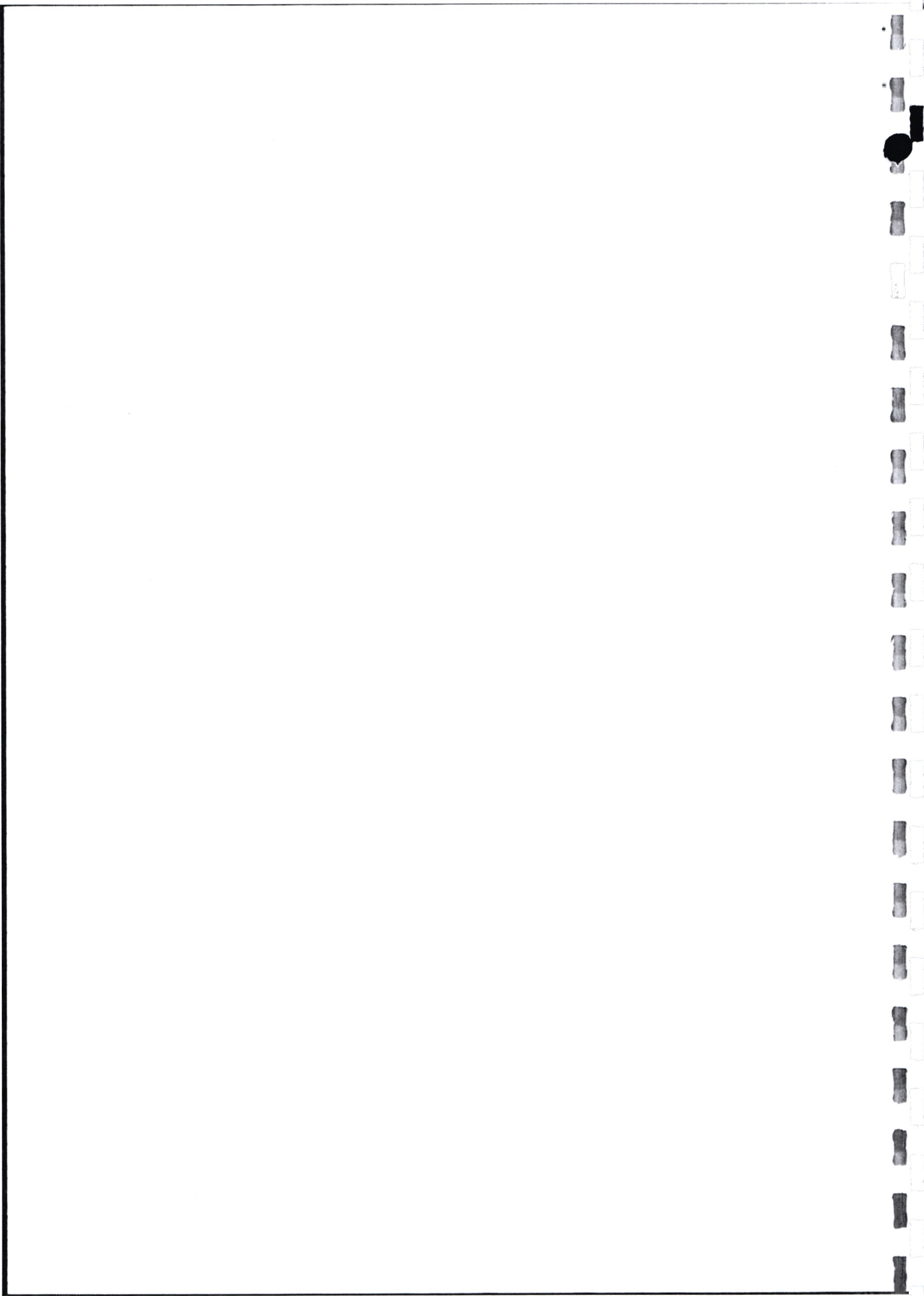
4.2 ENVIRONMENTAL PERFORMANCE

The Office believes that, by nature of its operations has minimal impact on the environment. However, we acknowledge that there are inevitable environmental impacts associated with our daily operations, in general. We aim to minimize any harmful effects and consider the development and implementation of environmental standards to achieve this to be of great importance. As such, we strongly encourage the internationally established 3 Rs: Reduce, Re-use and Recycle.

4.3 EMPLOYEE WELFARE.

Our success as an Office is largely dependent on our human capital (people). We recruit, retain, reward and develop the best talent. We recognise the need to inculcate among our employees the culture of being sensitive to matters of safety, security, society and the environment. This ensures that employees act with integrity and responsibility with the people they deal with and the environment they interact with.

We train employees to value each other, provide necessary support systems for people with different needs and have a system in place that encourages acceptance of cultural diversity. Further, we have embrace, uphold gender parity, and have given opportunity to people with disability and from the minority groups of our society and indeed the Office effort have been recognized with Dial award in two consecutive years.



4.4 MARKET PLACE PRACTICES

The Office have deliberately made it easier for wananchi to access information on our website, information available are such as careers openings and list of pre-qualified suppliers awarded tenders/contracts, disposal assets and procurement plans since information is Power! In addition, it is a right for all citizens to be able to receive any information that makes it possible for them to enjoy or protect their rights.

4.5 RESPONSIBLE COMPETITION PRACTICE.

The Office takes responsibility of ensuring fair competition practices, Office adhere to ethical practices including anti-corruption measures and whistle-blower mechanisms Extend this responsibility to their supply chain and ensure their suppliers and other third parties uphold these principles by Embrace accountability and transparency in its operations.

4.6 RESPONSIBLE SUPPLY CHAIN AND SUPPLIER RELATIONS

The Office takes responsibility of maintaining good business practices, Office adhere to good business practices, including suppliers know and meet expectations of responsible behaviour regarding issues such as fair pricing, for example, Screen them to determine their past conduct, and tell them what you expect besides honouring contracts once they have delivered their mandate within two weeks and lastly made it a practice to only deal with suppliers who are tax compliance.

4.7 RESPONSIBLE MARKETING AND ADVERTISEMENT

The Office is socially responsive in marketing practices its taking that encourage a positive impact on all the stakeholders, including employees, community, and citizens.

4.8 COMMUNITY ENGAGEMENTS

The Office contributed towards COVID-19 Emergency fund to assist people adversely affected by COVID-19 effects, we have also participated in legal clinics participated in public awareness and legal aid in situation where member of public are not able to meet legal costs.



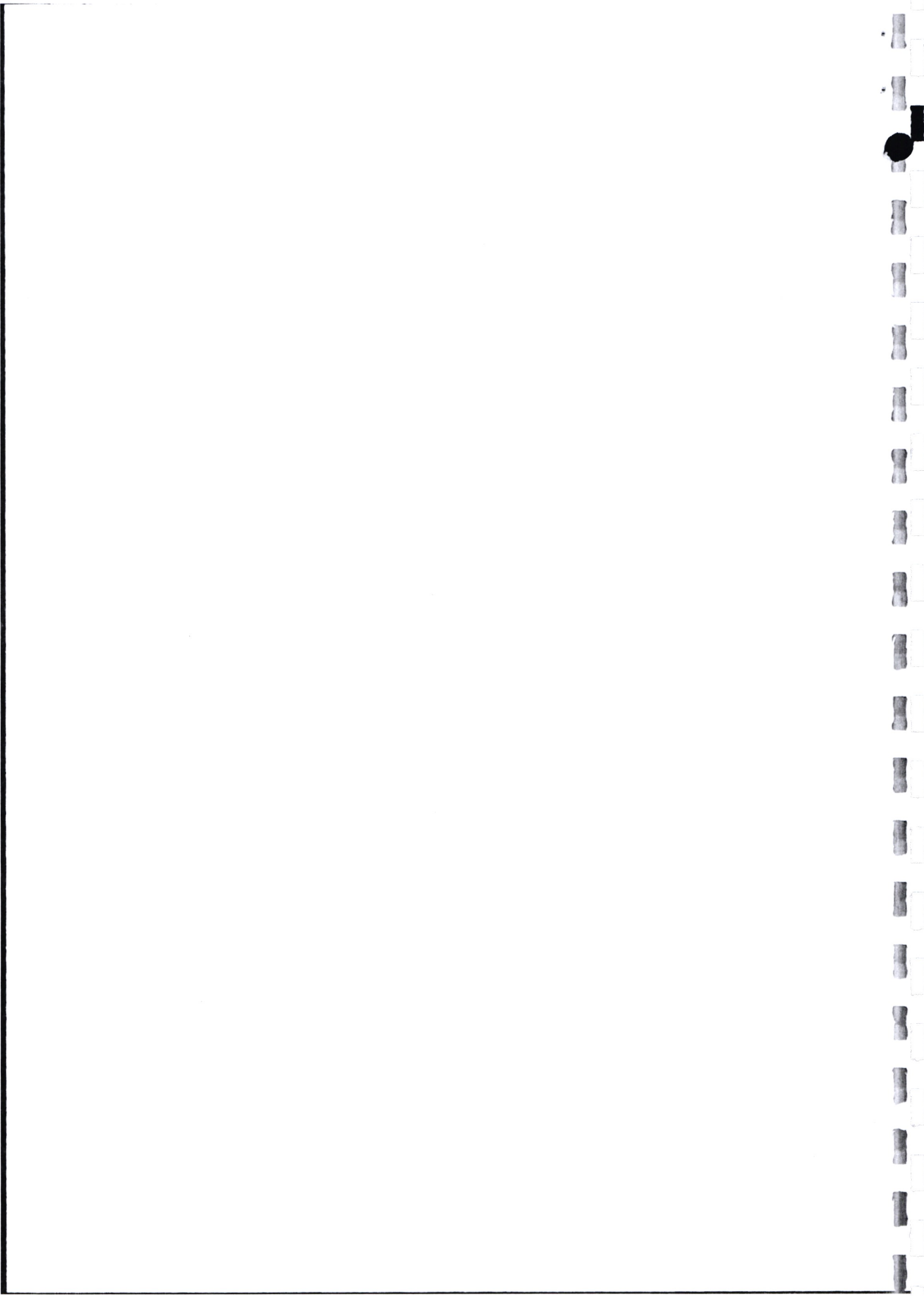
V STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

Section 84 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a Fund established pursuant to Circulars referenced; SRC/ADM/CIR/1/13 Vol. III (128) of 17th December 2014; SRC/ADM/CIR/1/13 VOL III (130) of 29th January, 2015 and SRC/ADM/CIR/1/13 VOL III (142) of 25th August 2015 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Administrator of the Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2020, and of the Fund's financial position as at that date.

The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.




Office Of The Director Of Public Prosecutions Staff Housing Mortgage and Car Loan Scheme.
Reports and Financial Statements
For the year ended June 30, 2020.

In preparing the financial statements, the Administrator of the Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

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

Approval of the financial statements

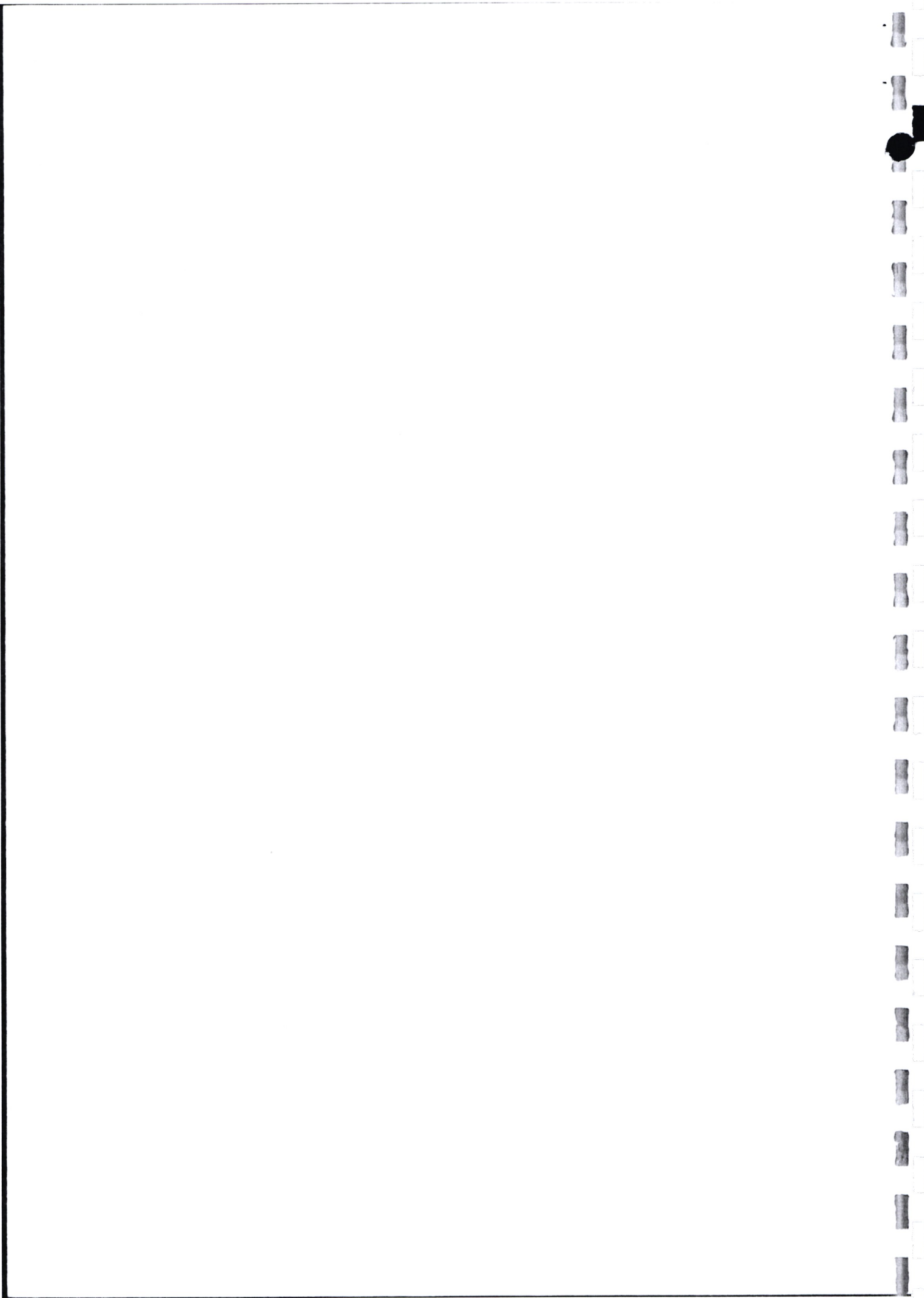
The Fund's financial statements were approved by the fund administrative committee on 21/11/20 2022 and signed on its behalf by:



Mr. Noordin M. Haji, CBS, OGW
Fund Administrator

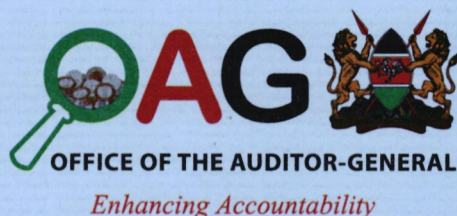


Mrs Dorcas Oduor, EBS, OGW
Fund Chairperson



REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS STAFF HOUSING MORTGAGE AND CAR LOAN SCHEME FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Office of the Director of Public Prosecutions Staff Housing Mortgage and Car Loan Scheme set out on pages 1 to 28, which comprise the statement of position as at 30 June, 2020 and the statement of financial performance, statement of cash flows, statement of changes in net assets and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Office of the Director of Public Prosecutions Staff Housing Mortgage and Car Loan Scheme as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracy of Comparatives Figures in the Financial Statements

The following errors and omissions have been noted in the financial statements for the year ended 30 June, 2020:

- i. The statement of financial position reflects cash and cash equivalents comparative figure of Kshs.131,888,808 instead of the balance of Kshs.132,038,808 reflected in the financial statements for the year ended 30 June, 2019.
- ii. The statement of financial position also reflects long term receivables - staff mortgage and car loan comparative figure of Kshs.106,592,269 instead of the balance of Kshs.106,442,269 reflected in the financial statements for the year ended 30 June, 2019.

- iii. The statement of cash flows reflects cash and cash equivalents comparative figure of Kshs.131,888,808 instead of the balance of Kshs.132,038,808 reflected in the financial statements for the year ended 30 June, 2019. In addition, it reflects the reporting year end as 30 June, 2019 instead of 30 June, 2020.
- iv. The statement of cash flows in addition reflects the comparative figure for the loans issued as Kshs.63,045,000 instead of Kshs.62,895,000 reflected in the financial statements for the year ended 30 June, 2019.
- v. The comparative figure for net cash flows from financing activities is reflected as Kshs.11,955,000 instead of Kshs.12,105,000 while the net increase in cash and cash equivalents reflected as Kshs.21,242,504 instead of Kshs.21,392,504 contrary to the balances reflected in the financial statements for the year ended 30 June, 2019.
- vi. Disclosures in Note 6 to the financial statements on long term receivables-staff mortgage reflects a comparative figure of Kshs.80,832,499 instead of Kshs.80,682,499 reflected in the financial statements for the year ended 30 June, 2019.

In the circumstances, the accuracy of the comparative figures reflected in the financial statements could not be confirmed.

2. Cash and Cash Equivalents

2.1 Failure to Support the Balance with a Board of Survey Report

As disclosed in Note 3 to the financial statements, the statement of financial position reflects cash and cash equivalents of Kshs.173,199,245. However, the balance was not supported with a board of survey report as that date.

2.2 Incomplete Bank Statements

The Scheme's staff mortgage and staff car loan accounts held at Consolidated Bank of Kenya had closing balances of Kshs.33,054,086 and Kshs.120,238,320 as at 30 June, 2020, respectively according to the bank certificates. However, the bank statements provided for audit review reflected lump sum cash receipts (credits) and loan disbursements to beneficiaries (Debits) without details on interest income and individual borrowers principal amounts repaid. Further, individual loan statements from the bank were not provided for reconciliation with schedules provided for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.173,349,245 could not be confirmed.

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

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

1. Late Submission of Financial Statements

The Scheme's annual report and financial statements for the year ended 30 June, 2020 were submitted to the Auditor-General on 12 August 2022 which was twenty-two (22) months after the statutory deadline of 30 September, 2020. This is contrary to Section 84(3) of the Public Finance Management Act, 2012 which requires the Administrator of a national public fund to prepare and submit the financial statements thereof to the Auditor-General not later than three months after the end of each financial year.

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

2. Failure to Credit Scheme's Account with Principal Paid

A review of the loan repayment schedule and as disclosed under Note 4 to the financial statements revealed that an amount of Kshs.15,610,436 was deducted as the principal amount and remitted to the bank during the year ended 30 June, 2020. However, a review of the bank statements revealed that the principal repayment was not credited to the Scheme's accounts as at 30 June, 2020. Further, the bank did not disclose any alien account where the funds were held pending crediting to the Scheme's accounts.

In the circumstances, the regularity in use of the principal amount repaid could not be confirmed.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Scheme's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Scheme 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 resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Scheme's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 Scheme's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Scheme 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 Scheme 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

07 December, 2022

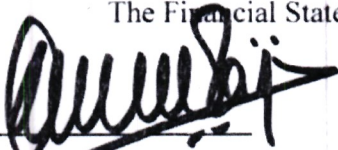
**Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
Reports and Financial Statements
For the year ended June 30, 2020.**

**3. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE
2020**

	Notes	2019-2020 Kshs	2018-2019 Kshs
Revenue from non-exchange transactions			
Interest Income	1	5,115,377	3,119,540
Total revenue		5,115,377	3,119,540
Expenses			
Operating expenses			
Loan Administrative expenses	2	5,115,377	3,119,540
Total expenses		5,115,377	3,119,540
Other gains/(losses)			
Surplus/(deficit) for the period/year		0	0

The notes set out on pages 6 to 27 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Office by:


Fund Administrator

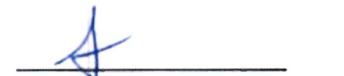
Name: Mr. Noordin M. Haji, CBS, OGW

Date: 21/11/2022


Head of Accounts

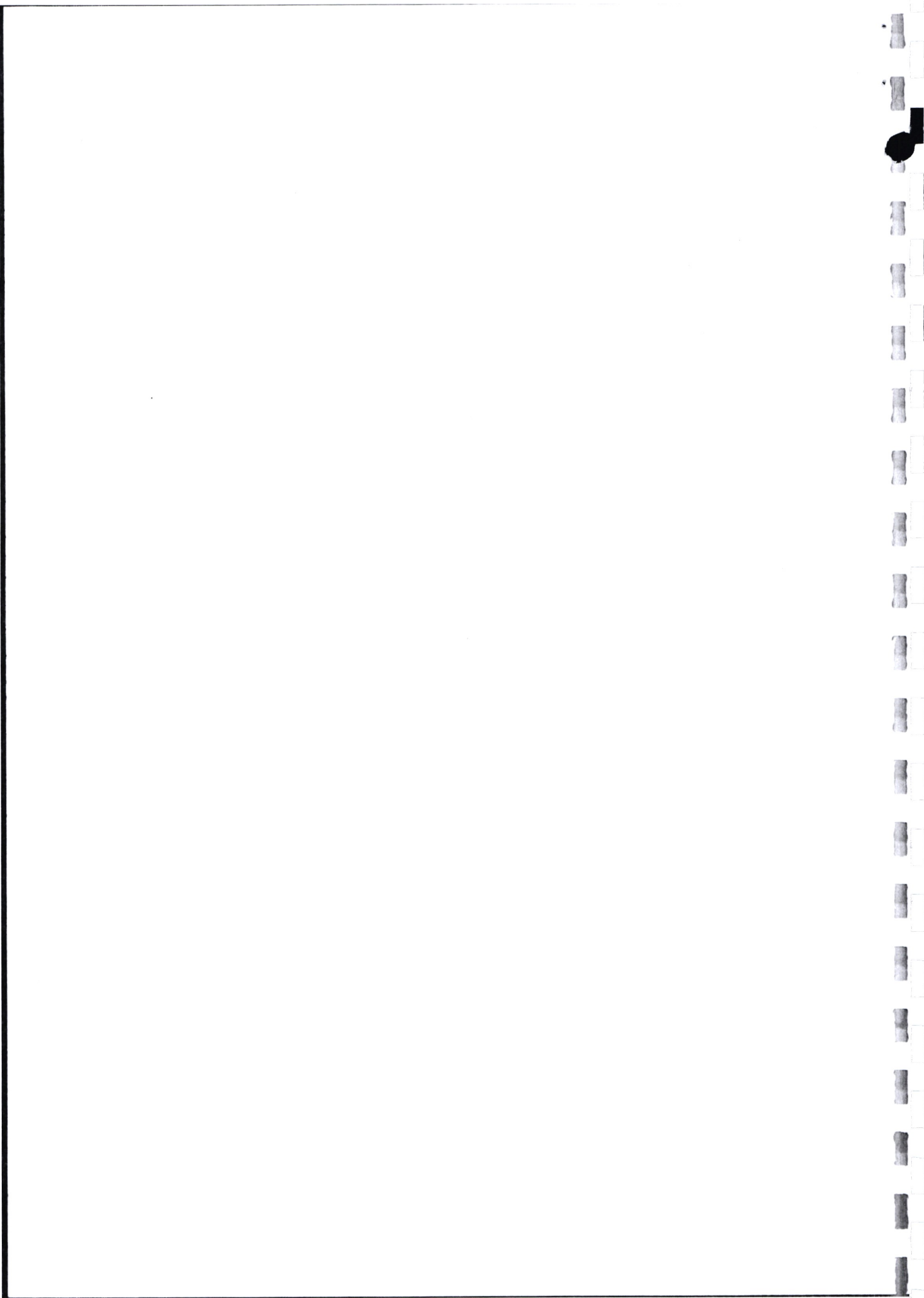
Name: Zuvena Zainabu

Date: 21/11/2022


Chairperson of the Fund

Name: Mrs. Dorcas Oduor, EBS, OGW

Date: 21/11/2022



Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
 Reports and Financial Statements
 For the year ended June 30, 2020.

4. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	Notes	2019-2020 Kshs	2018-2019 Kshs
Assets			
Current Assets			
Cash and cash equivalents	3	173,349,245	131,888,808
Current portion of long term receivables	5	19,519,194	11,518,923
Total Current Assets		192,868,439	143,407,731
Non-Current Assets			
Long term receivables-Staff loan and Mortgage	6	187,131,561	106,592,269
Undrawn funds			
Total Non- Current Assets			
Total Assets		380,000,000	250,000,000
LIABILITIES			
Current Liabilities			
Total Current Liabilities			
Non-Current Liabilities			
Total Non- Current Liabilities			
Total Liabilities			
Net assets		380,000,000	250,000,000
Reserves			
Accumulated surplus			
Revolving Fund	7	380,000,000	250,000,000
Total Net Assets			
Total Net Assets and Liabilities		380,000,000	250,000,000

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 21/11/2022 and signed by:


 Fund Administrator

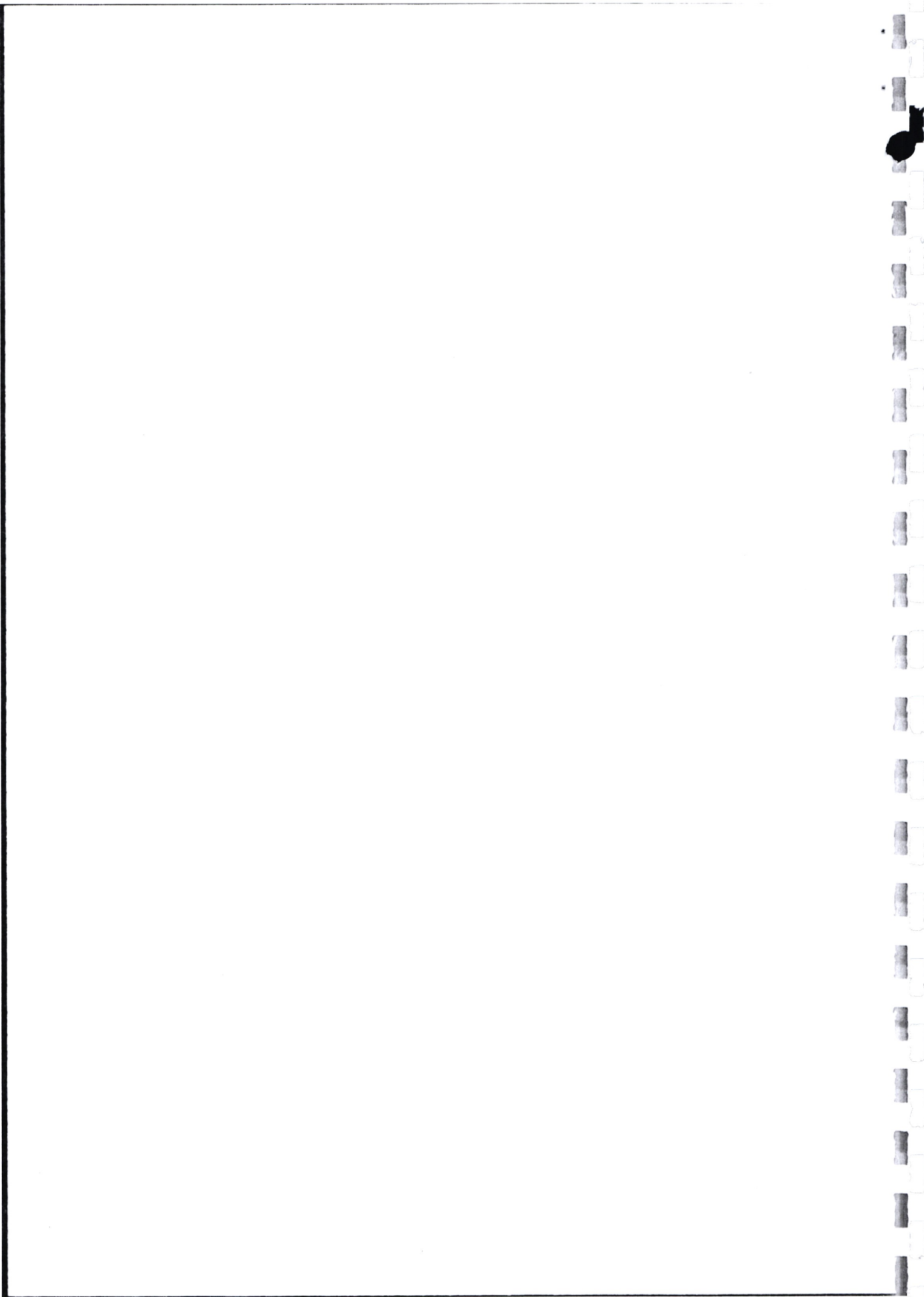

 Head of Accounts


 Chairman of the Fund

Name: Mr. Nourdin M. Hagi
 CBS, OGW
 Date: 21/11/2022

Name: Zuhara Zairaba
 Date: 21/11/2022

Name: Mrs. Dorcas Odour
 EBS, OGW
 Date: 21/11/2022

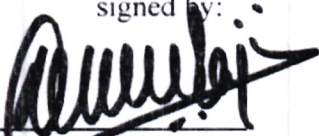


Office Of The Director Of Public Prosecutions Staff Housing Mortgage and Car Loan Scheme.
Reports and Financial Statements
For the year ended June 30, 2020.


5. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2020

Description	Revolving Fund KShs	TOTAL KShs
Balance as at 1st July 2018	175,000,000	175,000,000
Transfer from ODPP to ODPP Staff car loan	22,500,000	22,500,000
Transfer from ODPP to Staff mortgage Loan	52,500,000	52,500,000
Balance as at 30th June 2019	250,000,000	250,000,000
Balance as at 1st July 2019	250,000,000	250,000,000
Staff Car Loan	15,000,000	15,000,000
Staff Mortgage Loan	115,000,000	115,000,000
Balance as at 30th June 2020	380,000,000	380,000,000


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Fund's financial statements were approved on 21/11/2022 2022 and signed by:


 Fund Administrator

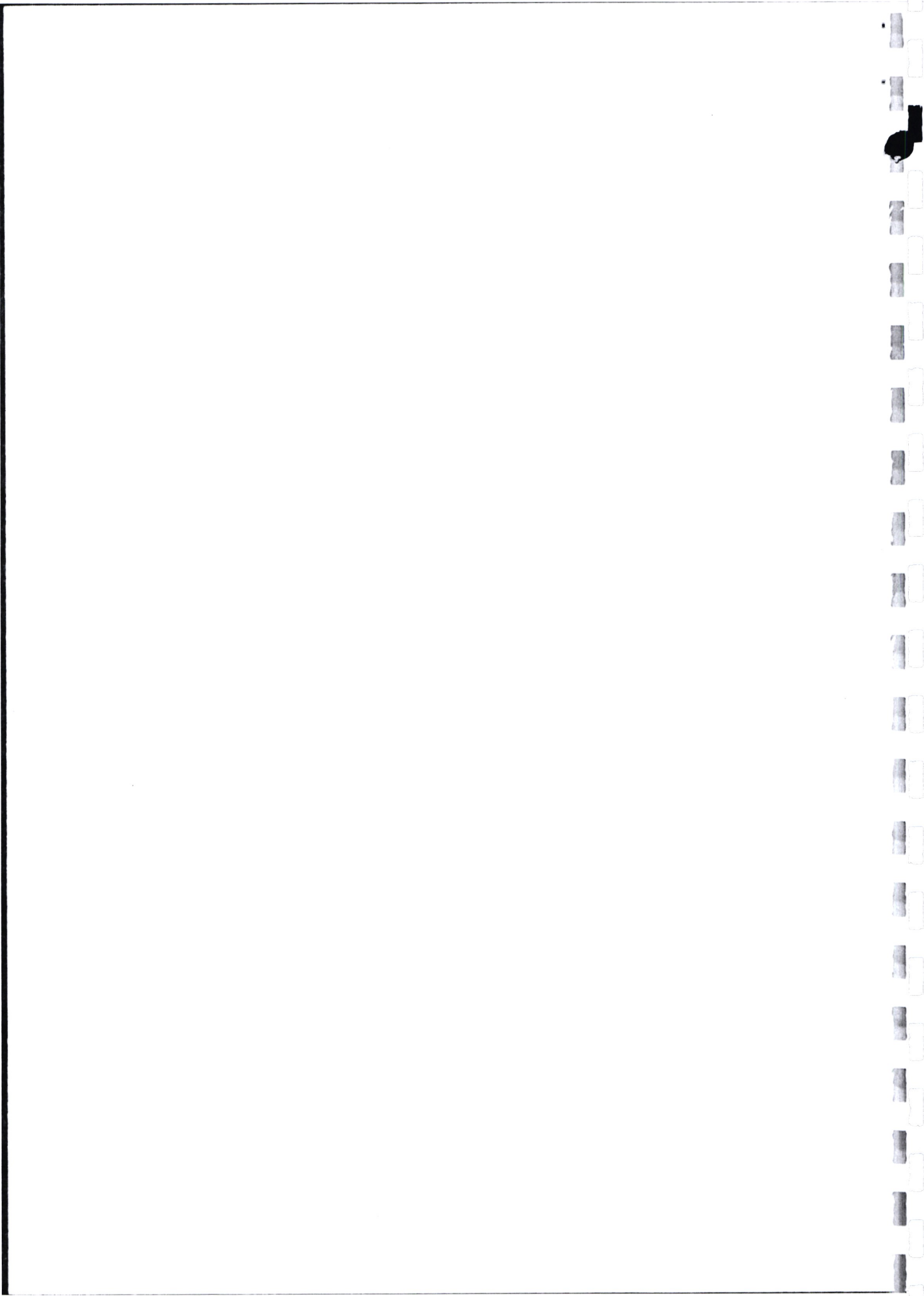
Name: **Mr. Noordin M. Haji, CBS, OGW**
 Date: 21/11/2022


 Head of Accounts

Name: **Zuwena Zainabu**
 Date: 21/11/2022


 Chairperson of the Fund

Name: **Mrs. Dorcas Oduor, EBS, OGW**
 Date: 21/11/2022

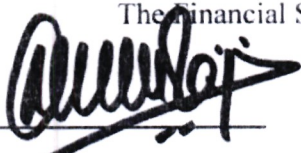


Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
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For the year ended June 30, 2020.

6. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

		2019-2020	2018-2019
	Notes	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Interest Income	1	5,115,377	3,119,540
Total Receipts		5,115,377	3,119,540
Payments			
Loan Admirative expenses	2	5,115,377	3,119,540
Total Payments		5,115,377	3,119,540
Net cash flows from/(used in) operating activities		-	-
Cash flows from investing activities			
Principal paid	4	15,610,436	9,287,504
Net cash flows from/(used in) investing activities		15,610,436	9,287,504
Cash flows from financing activities			
Revolving Fund	7	130,000,000	75,000,000
Loans Issued	8	(104,300,000)	(63,045,000)
Net cash flows from /(used in) financing activities		25,700,000	11,955,000
Net increase/(decrease) in cash and cash equivalents		41,310,436	21,242,504
Cash and Cash Equivalent at the beginning of the Year		131,888,808	110,646,304
Cash and cash equivalents at 30 JUNE 2019		173,199,244	131,888,808

The financial Statements set out on pages 1 to 5 were signed on behalf of the Office by:



Fund Administrator

Name: **Mr. Noordin M. Haji, CBS, OGW**

Date: 21/11/2022



Head of Accounts

Name: **Zuvena Zainabu**

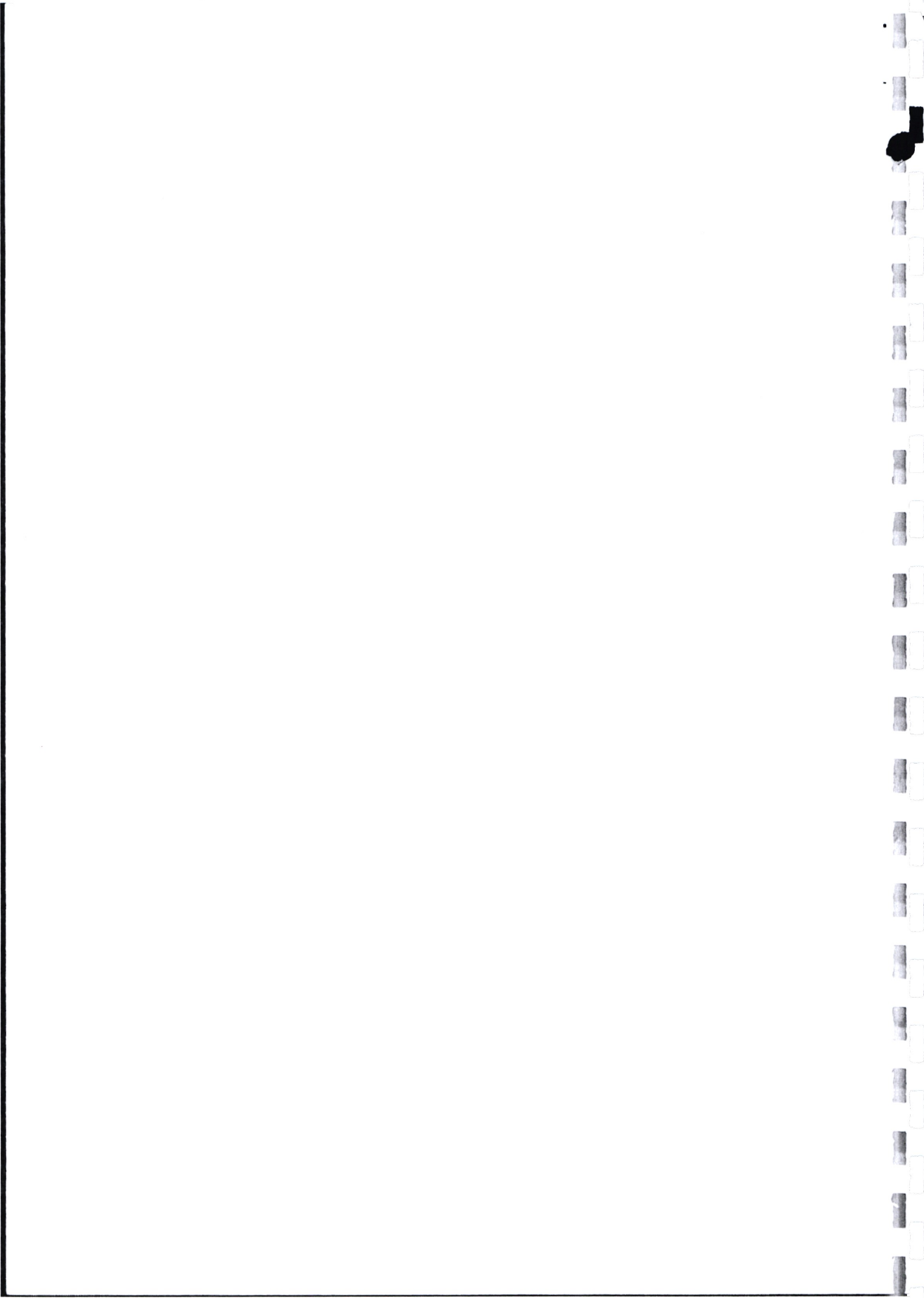
Date: 21/11/2022



Chairperson of the Fund

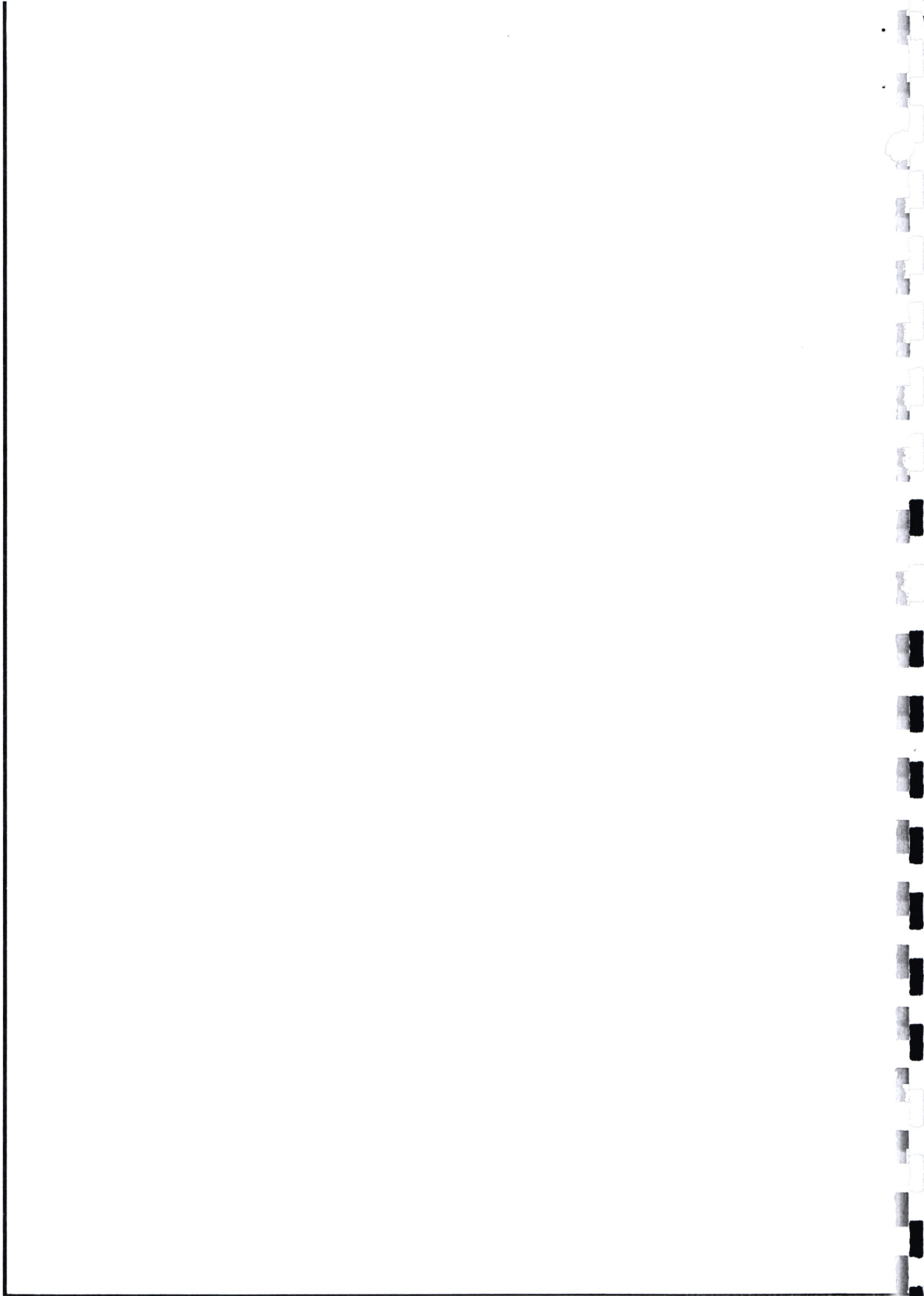
Name: **Mrs. Dorcas Oduor, EBS, OGW**

Date: 21/11/2022



7. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2020

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	Kshs	Kshs	Kshs	Kshs	Kshs	n
	A	b	C=(a+b)	d	e=(c-d)	F=d/c
Revenue						
Transfers from ODPP	130,000,000		130,000,000	130,000,000		100%
Interest Income	5,115,377		5,115,377	5,115,377		100%
Total income	135,115,377		135,115,377	135,115,377		100%
Expenses						
Operating expenses						
3% Commission to the Bank	130,000,000		130,000,000	130,000,000		100%
Transfer to Revolving Fund	5,115,377		5,115,377	5,115,377		100%
Total expenditure	135,115,377		135,115,377	135,115,377		100%
Surplus for the period	-		-			



8. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The Fund is established by and derives its authority and accountability from SRC/ADM/CIR/1/13 Vol. III (128) of 17th December 2014; SRC/ADM/CIR/1/13 VOL III (130) of 29th January, 2015 and SRC/ADM/CIR/1/13 VOL III (142) of 25th August 2015. The entity is wholly owned by the Office of the Director of Public Prosecutions and is domiciled in Kenya. The entity's principal is to provide loans to staff to acquire cars for mobility and also obtain houses.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the accounting policies.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Office of the directors of Public Prosecutions.

The financial statements have been prepared in accordance with the PFM Act 2012 and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.



Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
Reports and Financial Statements
For the year ended June 30, 2020.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. Adoption of New and Revised Standards

- i. New and amended standards and interpretations in issue effective in the year ended 30 June 2020.*

Standard	Impact
Other Improvements to IPSAS	<p>Applicable: 1st January 2021:</p> <p>a) Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks.</p> <p>b) IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment. Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved.</p> <p>c) IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash Generating Assets. Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets.</p> <p>d) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs). Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard.</p>



Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
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For the year ended June 30, 2020.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2020.

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general purpose financial reports assess:</p> <ul style="list-style-type: none"> (a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and



**Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
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Standard	Effective date and impact:
	(c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>

iii. Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2019/2020.



4. Summary of Significant Accounting Policies

a) Revenue recognition

Revenue from non-exchange transactions

Fees, taxes and fines

The entity recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

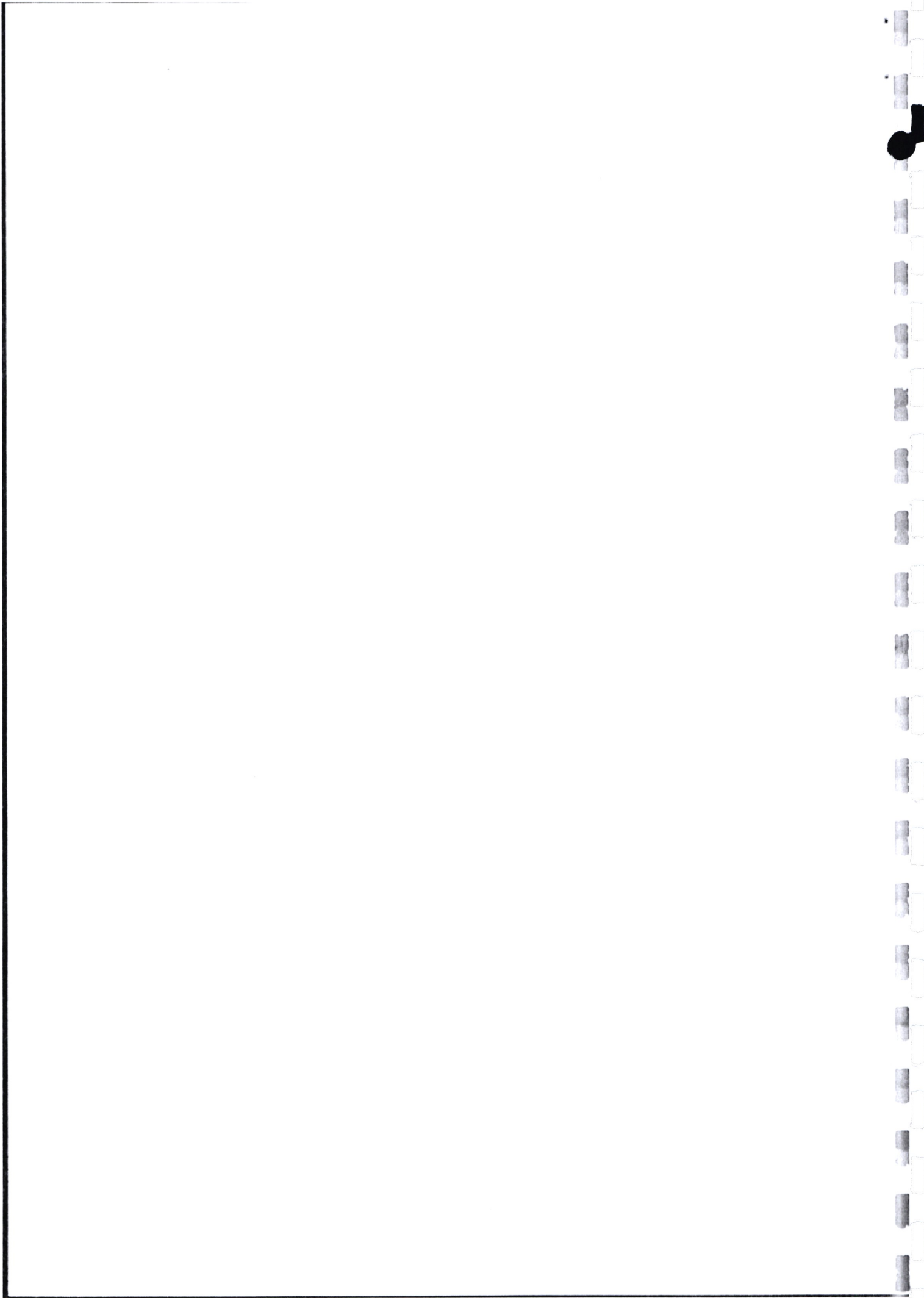
Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

Rendering of services

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

ii) Revenue from exchange transactions

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2019-2020 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the entity recorded no additional appropriations of on the 2019-2020 budget.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

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

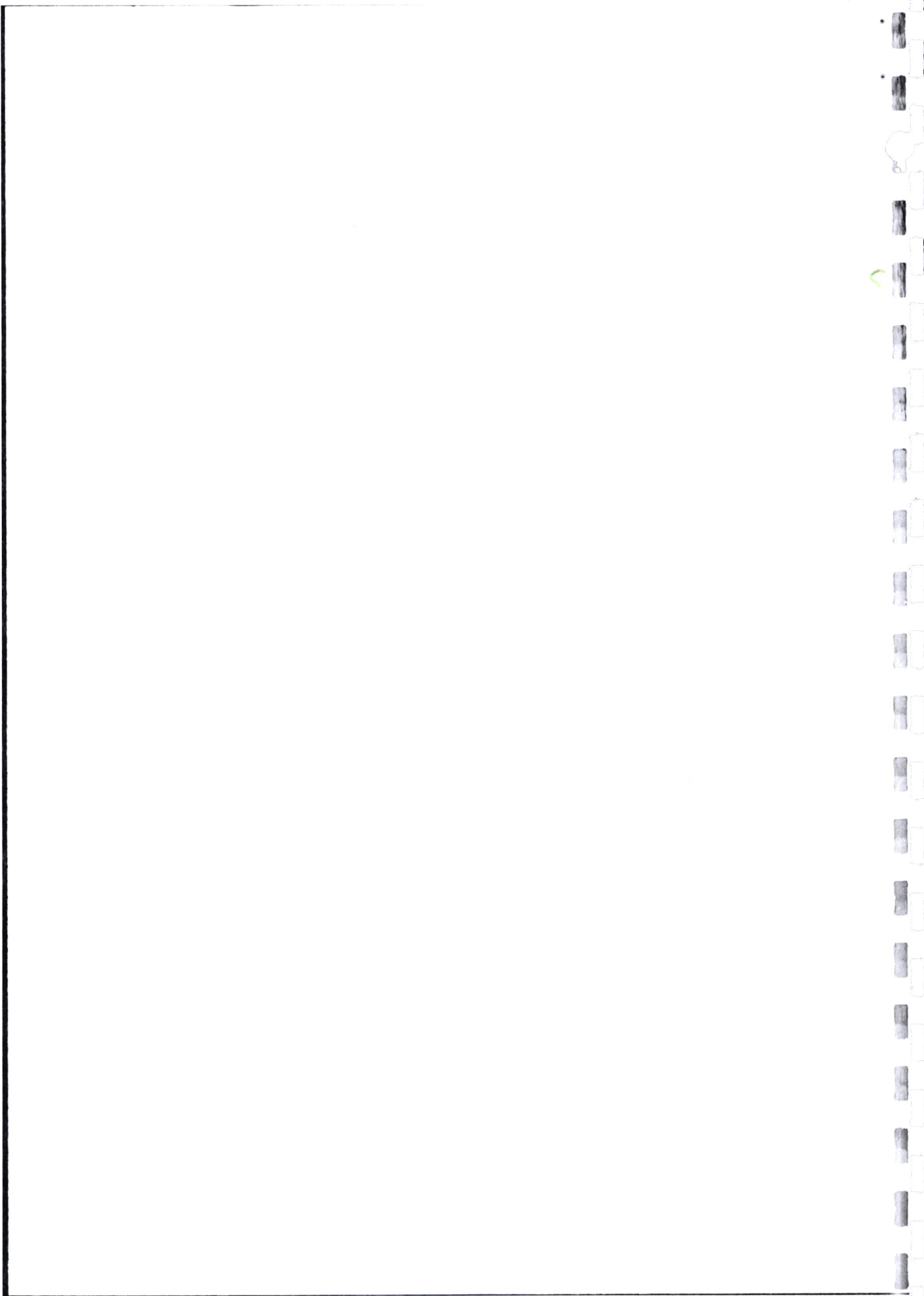
In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under page 5 of these financial statements.

c) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

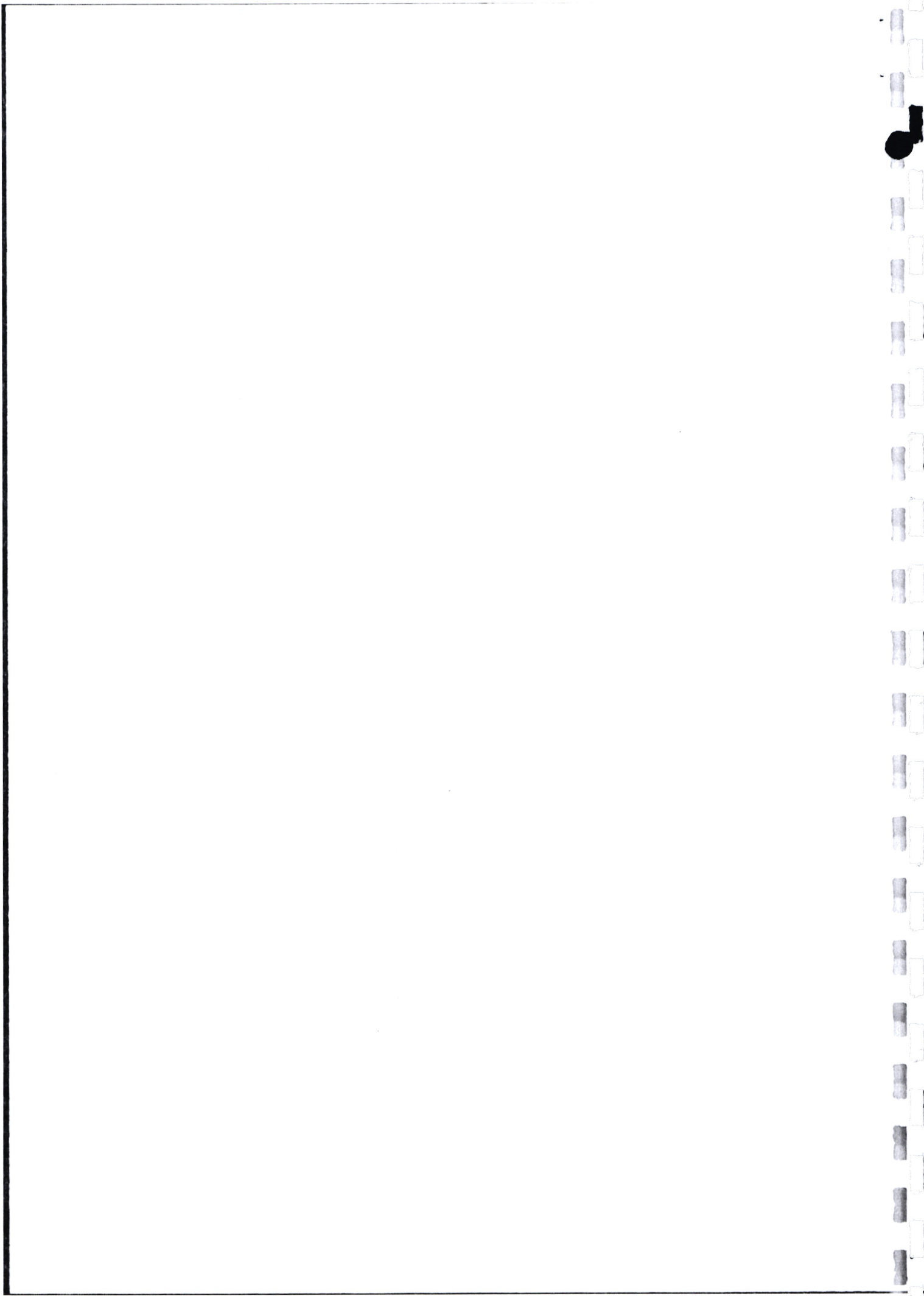
Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

Sales tax

Expenses and assets are recognized net of the amount of sales tax, except:

- i) When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- ii) When receivables and payables are stated with the amount of sales tax included
The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

Transfers are made to or from investment property only when there is a change in use.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

e) Property, plant and equipment

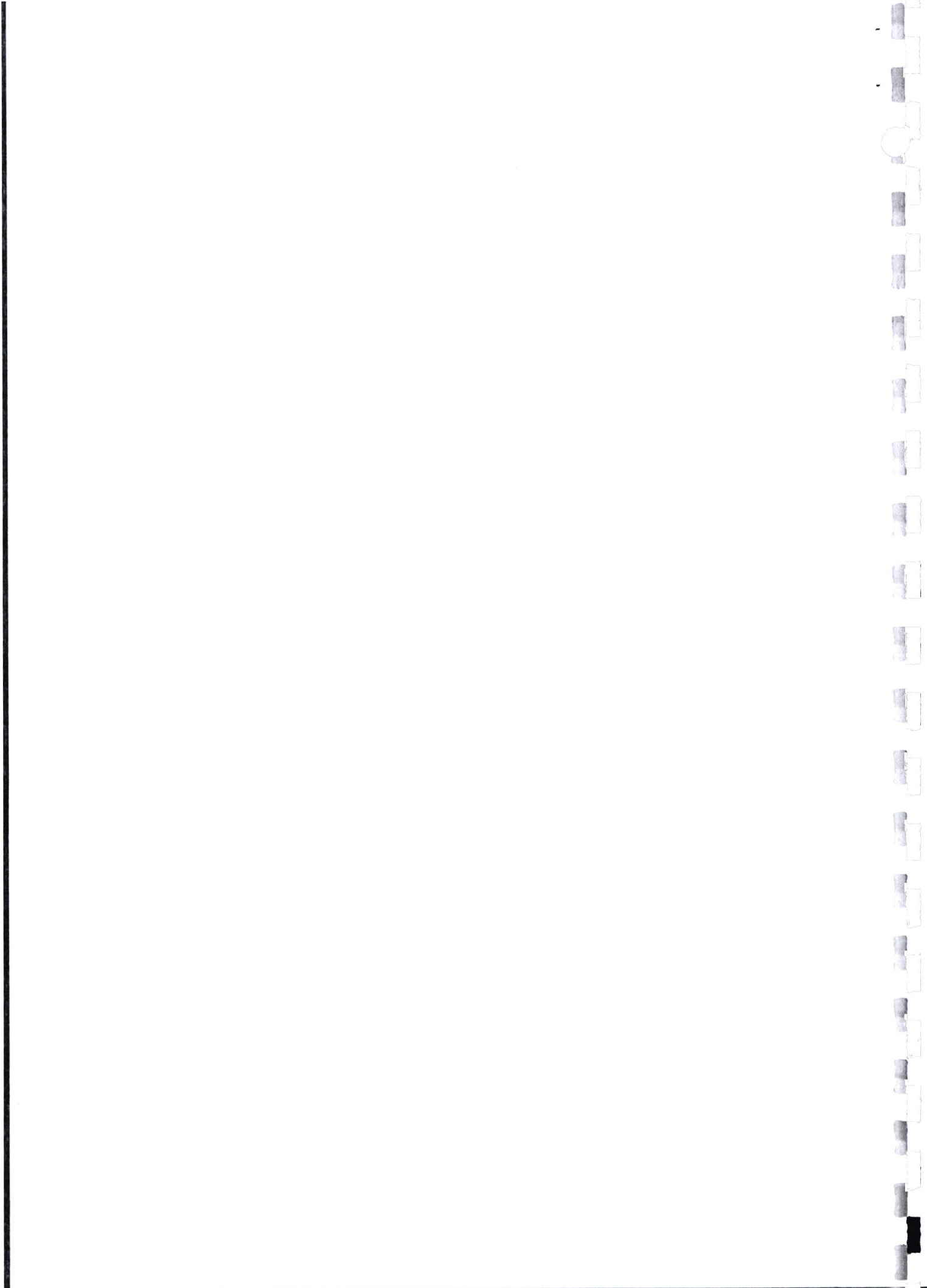
All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are



**Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
Reports and Financial Statements
For the year ended June 30, 2020.**

recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

i) Financial instruments

a) Financial assets

Initial recognition and measurement

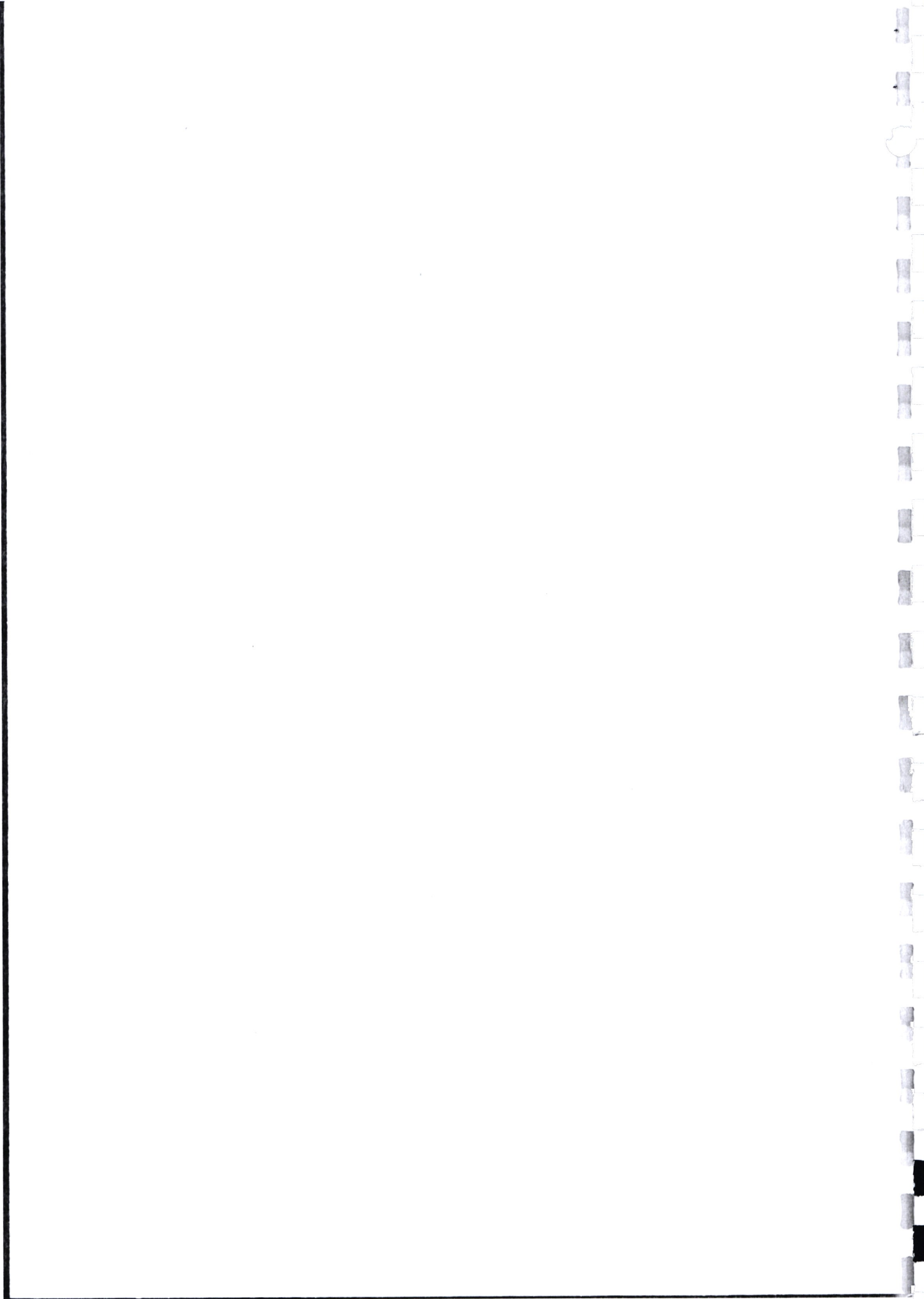
Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity.

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

Impairment of financial assets

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or a entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- i) The debtors or an entity of debtors are experiencing significant financial difficulty.
- ii) Default or delinquency in interest or principal payments
- iii) The probability that debtors will enter bankruptcy or other financial reorganization.
- iv) Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

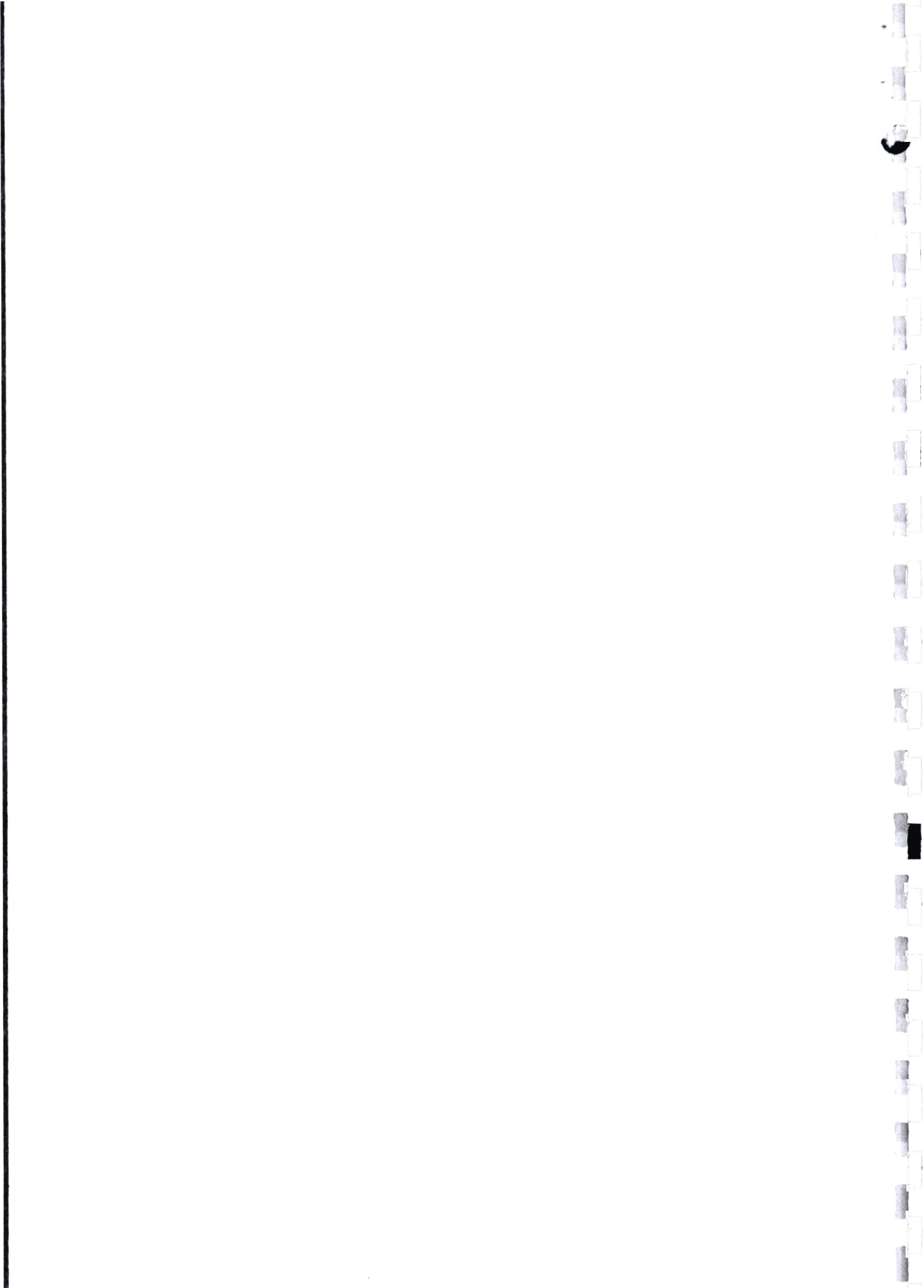
b) Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process. Amortized cost is calculated by taking into account any



**Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
Reports and Financial Statements
For the year ended June 30, 2020.**

discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

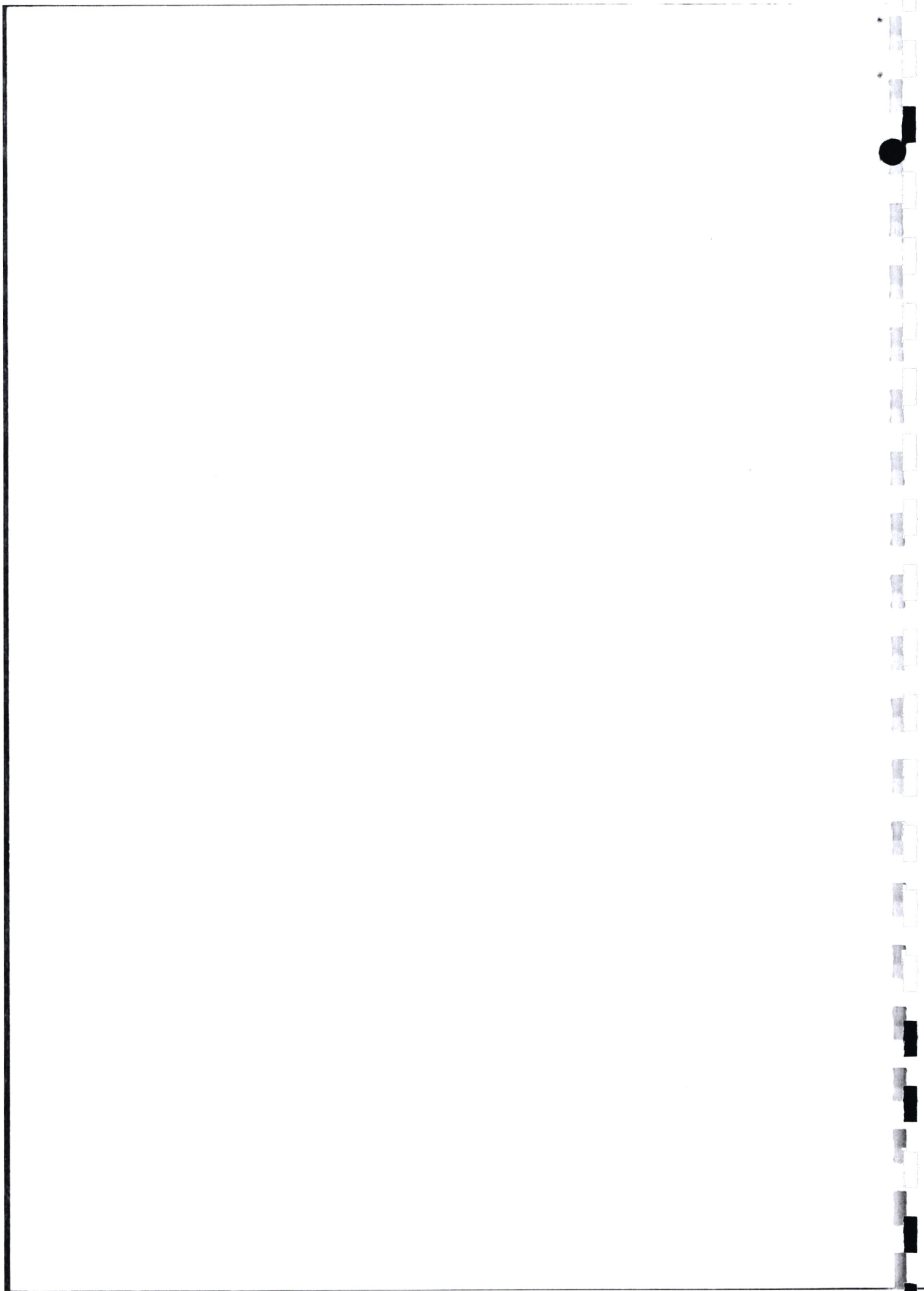
Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

k) Provisions

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

Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the



Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
Reports and Financial Statements
For the year ended June 30, 2020.

reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

l) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

m) Contingent assets

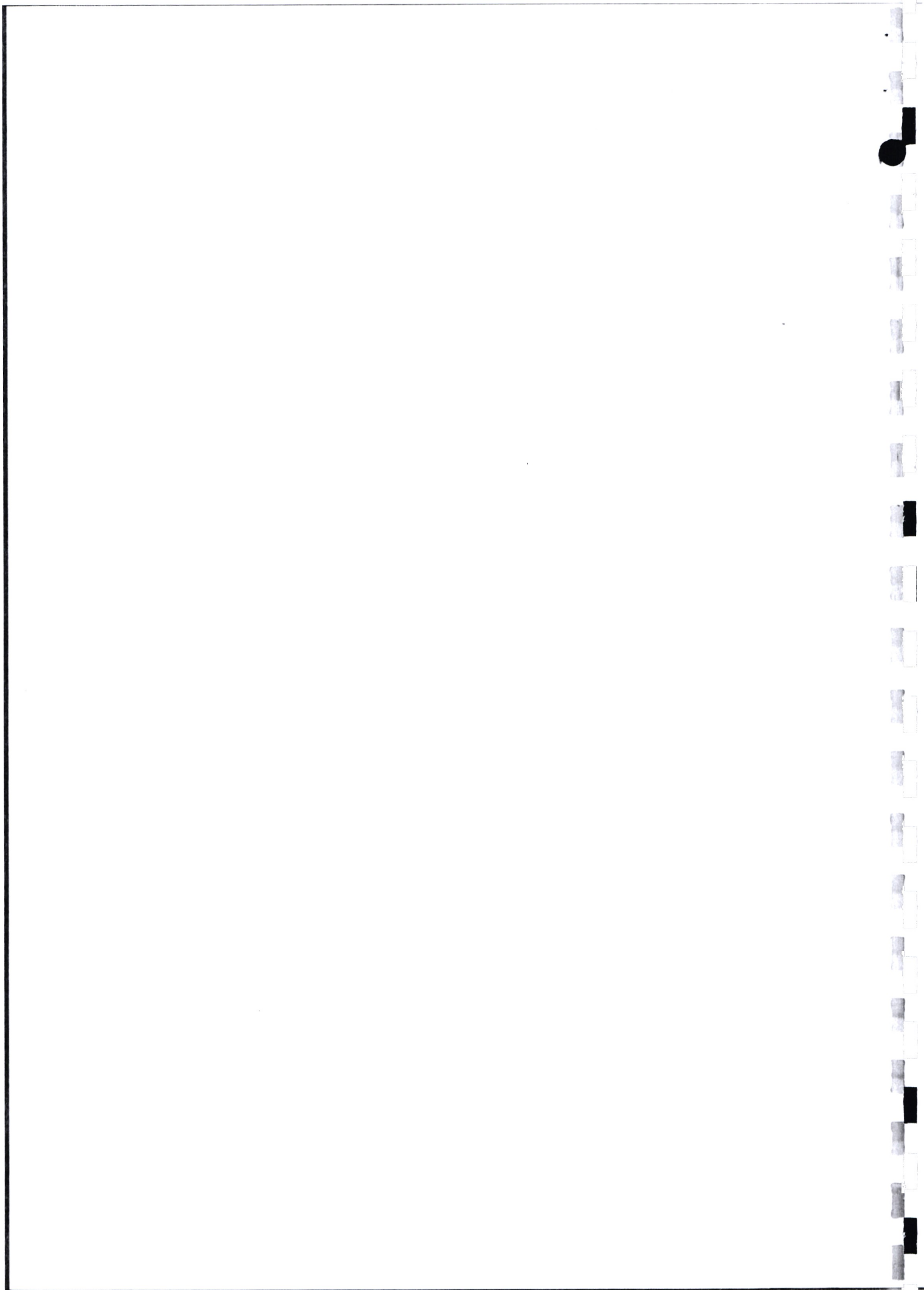
The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

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



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

p) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

s) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

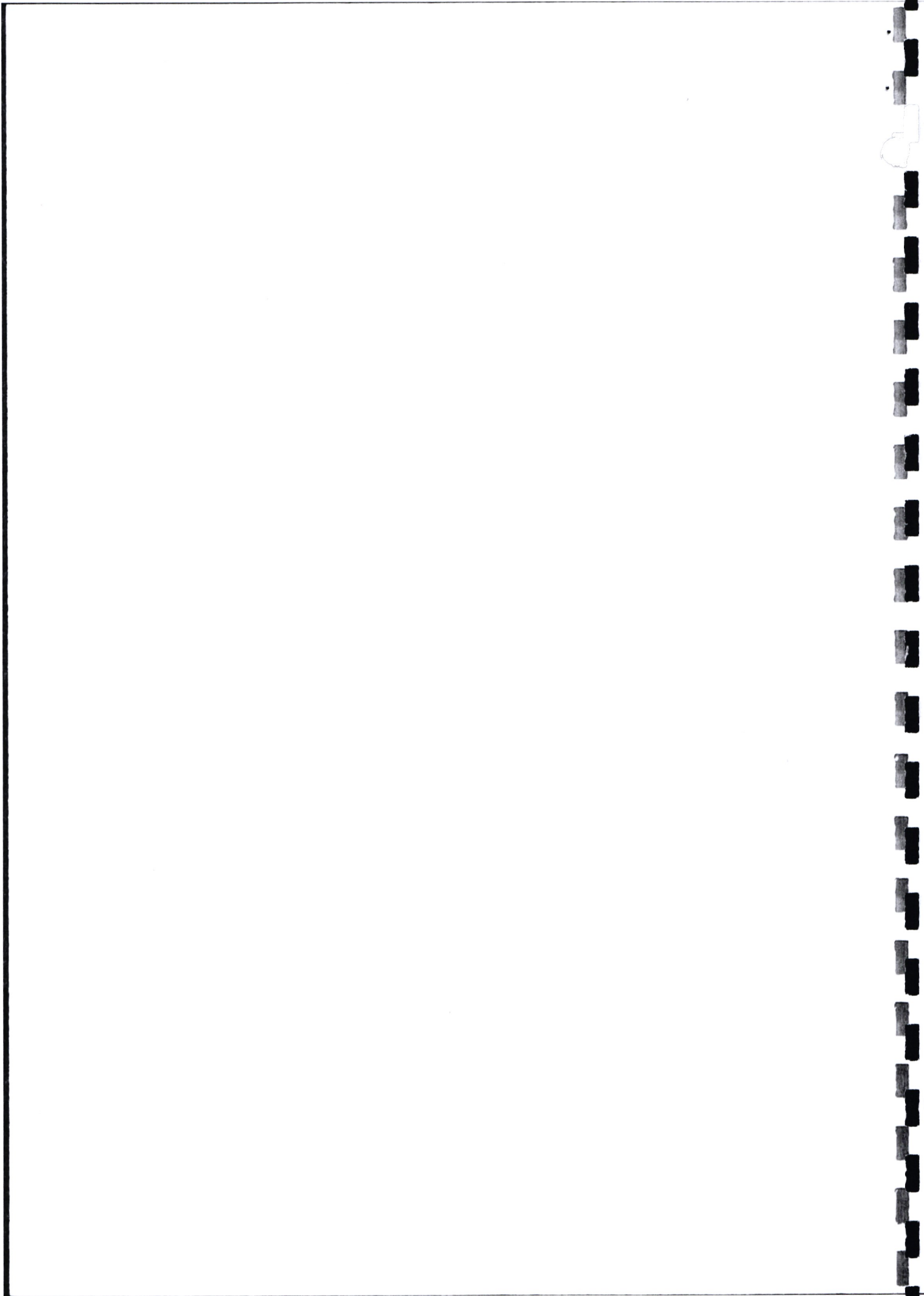
t) Service concession arrangements

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

v) Comparative figures

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

w) Subsequent events

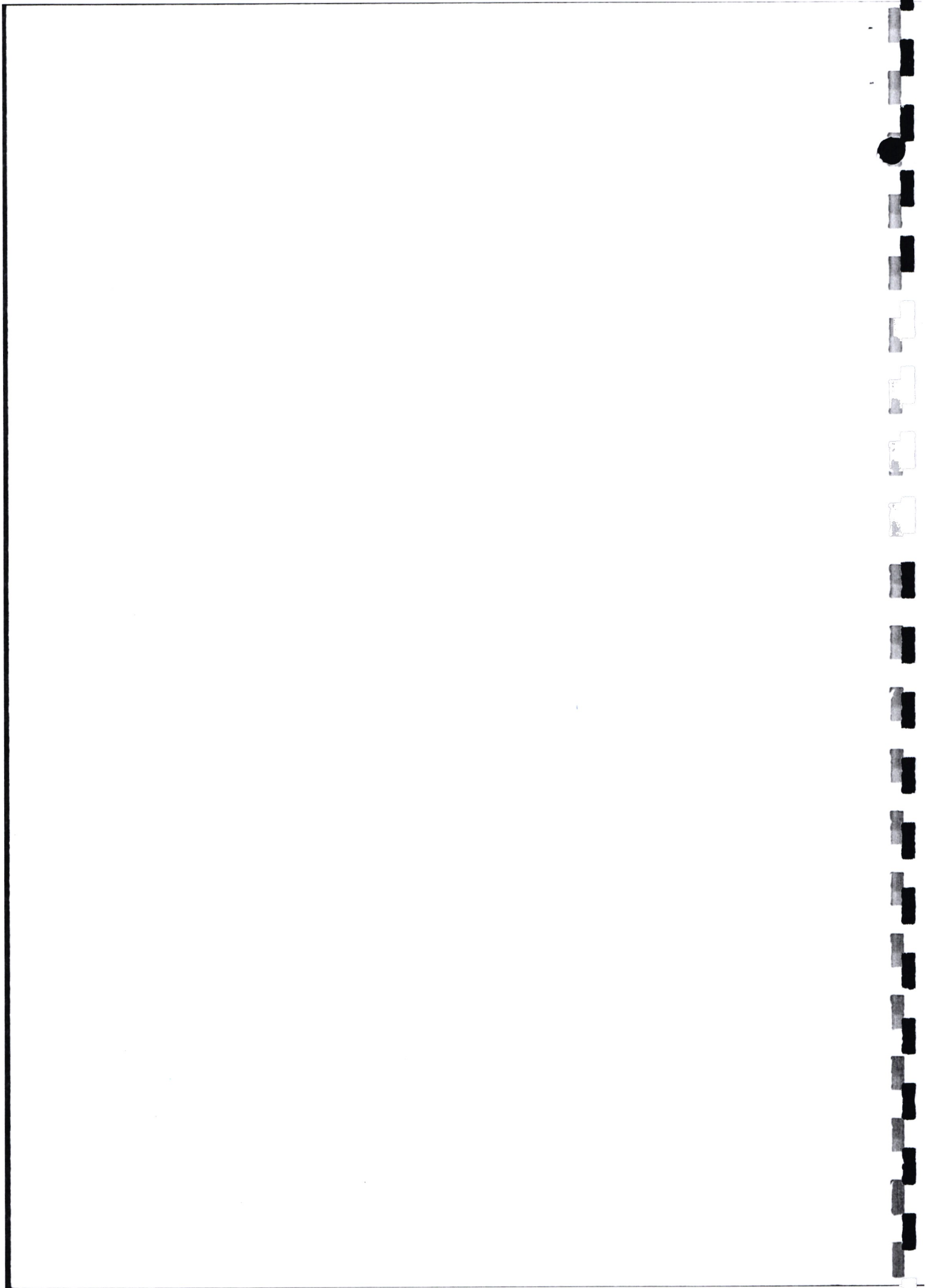
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2020.

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Significant Judgments and Sources of Estimation Uncertainty (Continued)

Useful lives and residual values

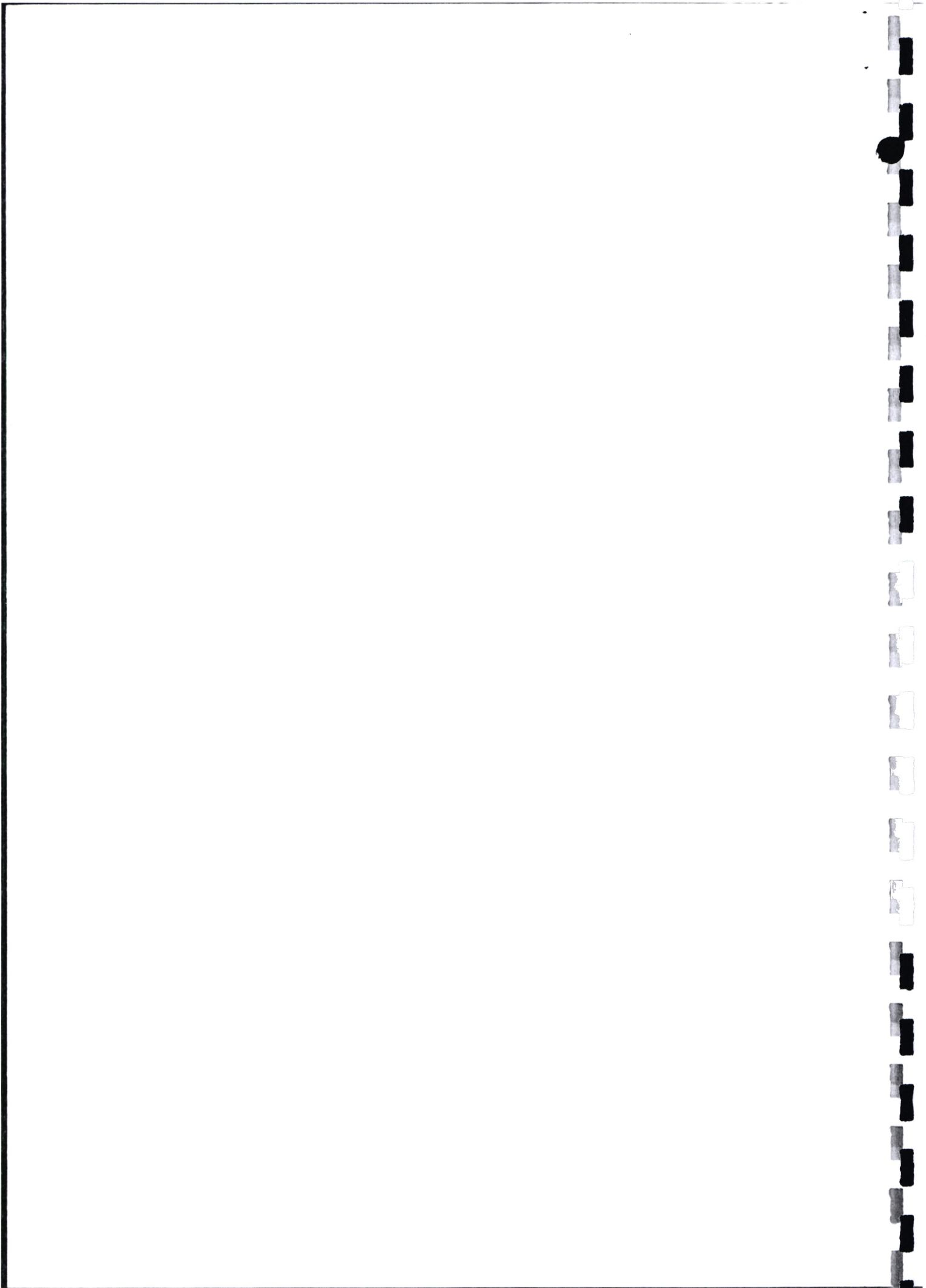
The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a. The condition of the asset based on the assessment of experts employed by the Entity.
- b. The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c. The nature of the processes in which the asset is deployed.
- d. Availability of funding to replace the asset.
- e. Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.



Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
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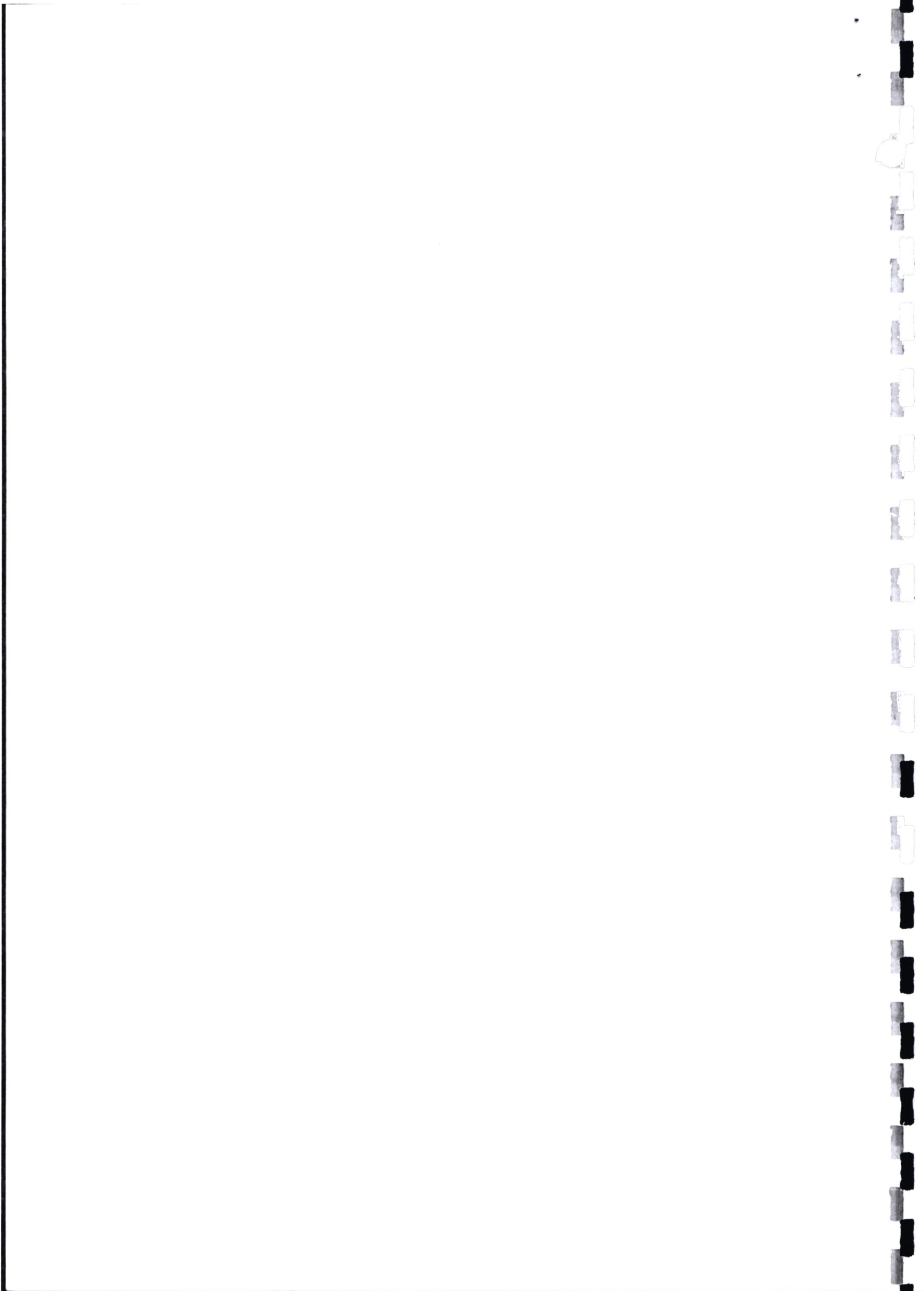
NOTES TO THE FINANCIAL STATEMENTS (Continued)

1. INTEREST INCOME

Description	2019-2020	2018-2019
	Kshs	Kshs
Interest income from car loan (3%)	1,168,807	892,141
Interest Income from Mortgage loans (3%)	3,946,570	2,227,399
Other interest income		
TOTAL	5,115,377	3,119,540

2. LOAN ADMINISTRATIVE EXPENSES

Description	2019-2020	2018-2019
	Kshs	Kshs
3% Commission to the Bank	5,115,377	3,119,540
TOTAL	5,115,377	3,119,540



Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
Reports and Financial Statements
For the year ended June 30, 2020.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. CASH AND CASH EQUIVALENT

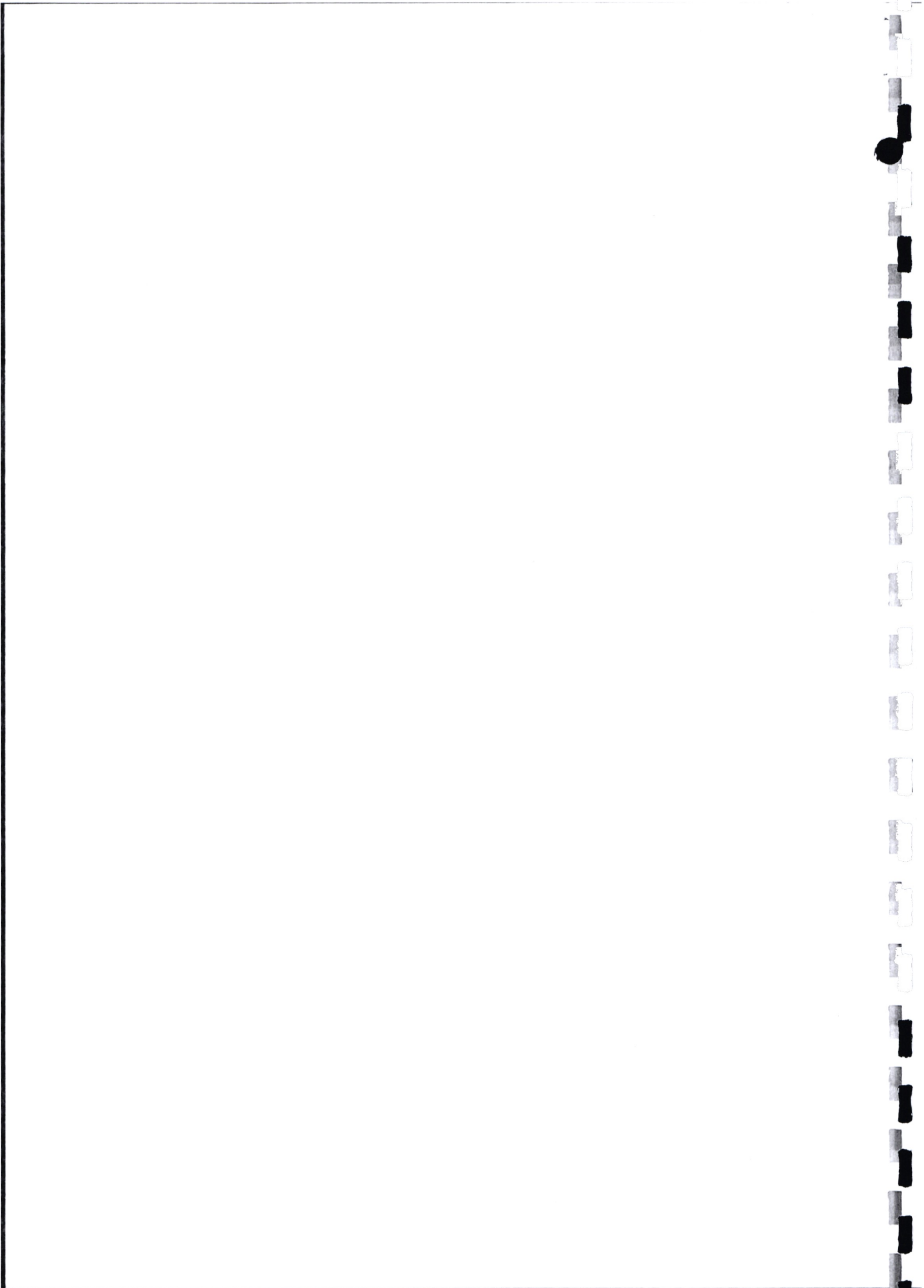
Description	2019-2020	2018-2019
	Kshs	Kshs
Consolidated Car Loan Account	45,518,289	41,345,506
Consolidated Mortgage Account	127,830,956	90,543,303
Total	173,349,245	131,888,808

4. PRINCIPAL PAID

Description	2019-2020	2018-2019
	Kshs	Kshs
Principal recovered (car loan)	9,672,783	6,251,221
Principal recovered (Mortgage loan)	5,937,653	3,036,282
TOTAL	15,610,436	9,287,504

5. CURRENT PORTION OF LONG TERM RECEIVABLES

Description	2019-2020	2018-2019
	Kshs	Kshs
Car	12,048,900	7,894,724
Mortgage	7,470,294	3,624,199
Total	19,519,194	11,518,923



Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
Reports and Financial Statements
For the year ended June 30, 2020.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. LONG TERM RECEIVABLES STAFF MORTGAGE AND CAR LOAN

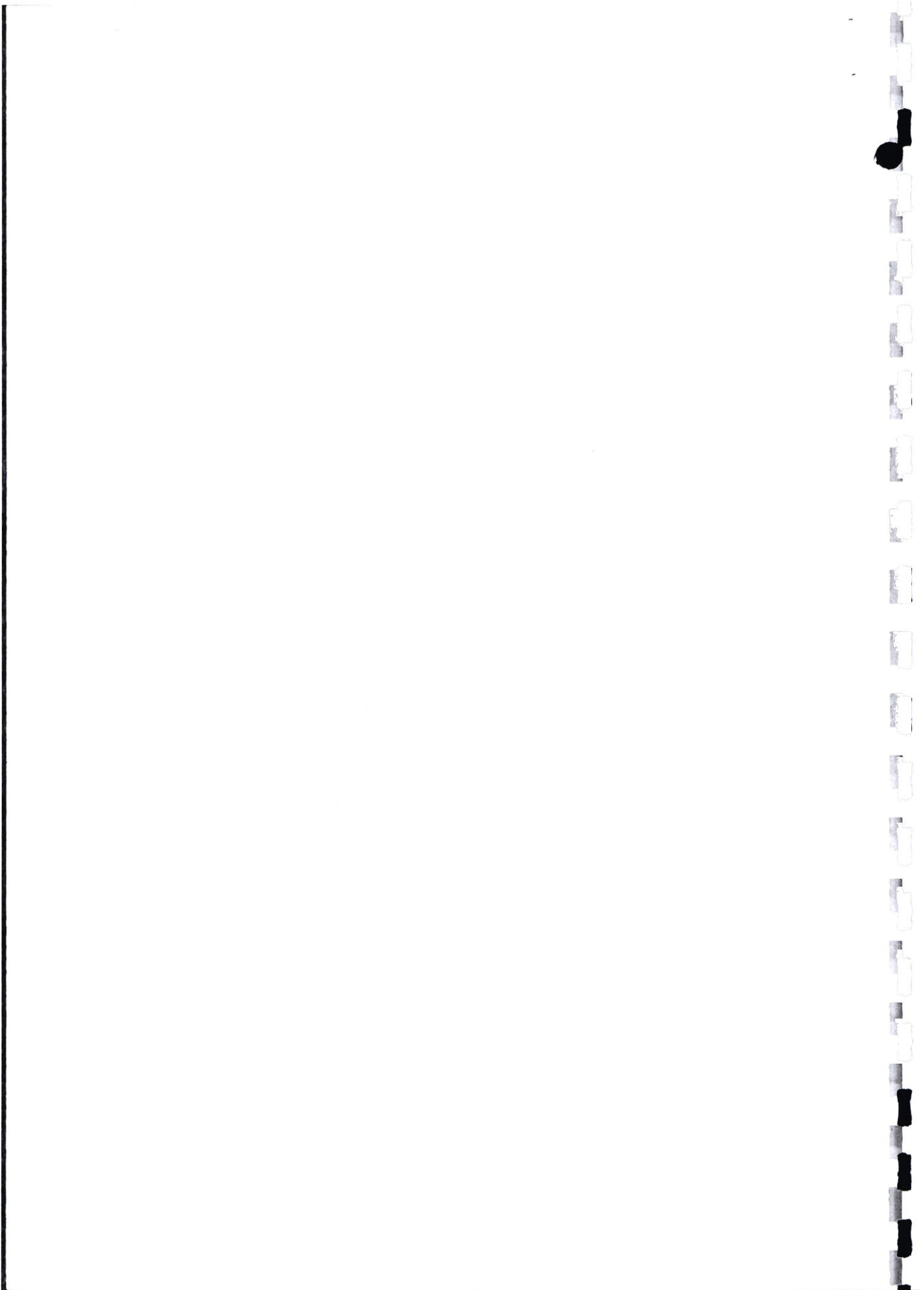
Description	2019-2020	2018-2019
	Kshs	Kshs
Car	32,432,811	25,759,770
Mortgage	154,698,750	80,832,499
Total	187,131,561	106,592,269

7. TRANSFER TO REVOLVING FUND

Description	2019-2020	2018-2019
	Kshs	Kshs
Staff car loan	15,000,000	22,500,000
Staff mortgage Loan	115,000,000	52,500,000
Totals	130,000,000	75,000,000

8. LOAN DISBURSED

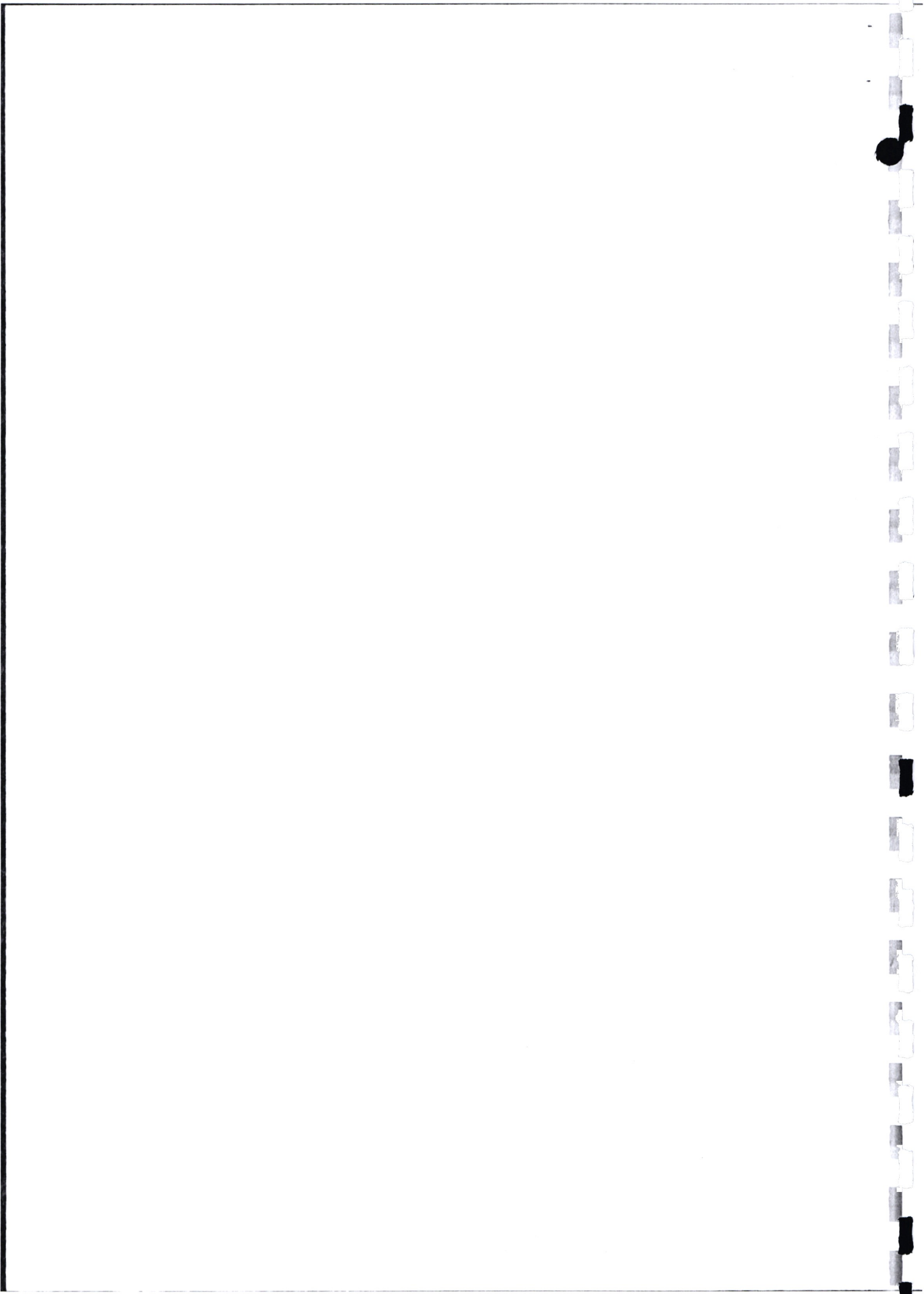
Description	2019-2020	2018-2019
	Kshs	Kshs
Staff car loan	20,500,000	18,795,000
Staff mortgage Loan	83,800,000	44,250,000
Totals	104,300,000	63,045,000



APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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)



Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme
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 For the year ended June 30, 2020.

APPENDIX II: INTER-ENTITY TRANSFERS

ENTITY NAME:		Office of the director of public prosecutions Staff Mortgage and Car Loan Scheme		
Break down of Transfers from the Office of the director of public prosecutions				
FY 2019/2020				
a.	Recurrent Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
	Staff car loan	19.02.2020	15,000,000	2019-2020
	Staff mortgage Loan	27.05.2020	115,000,000	2019-2020
		Total	130,000,000	

The above amounts have been communicated to and reconciled with the parent Ministry



Fund Administrator

Name: Mr. Noordin M. Haji, CBS, OGW

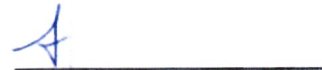
Date: 21/11/2022



Head of Accounts

Name: Zuvena Zainabu

Date: 21/11/2022



Chairperson of the Fund

Name: Mrs. Dorcas Oduor, EBS, OGW

Date: 21/11/2022



REPUBLIC OF KENYA

BANK RECONCILIATION- CAR LOAN

AS AT 30TH JUNE 2020

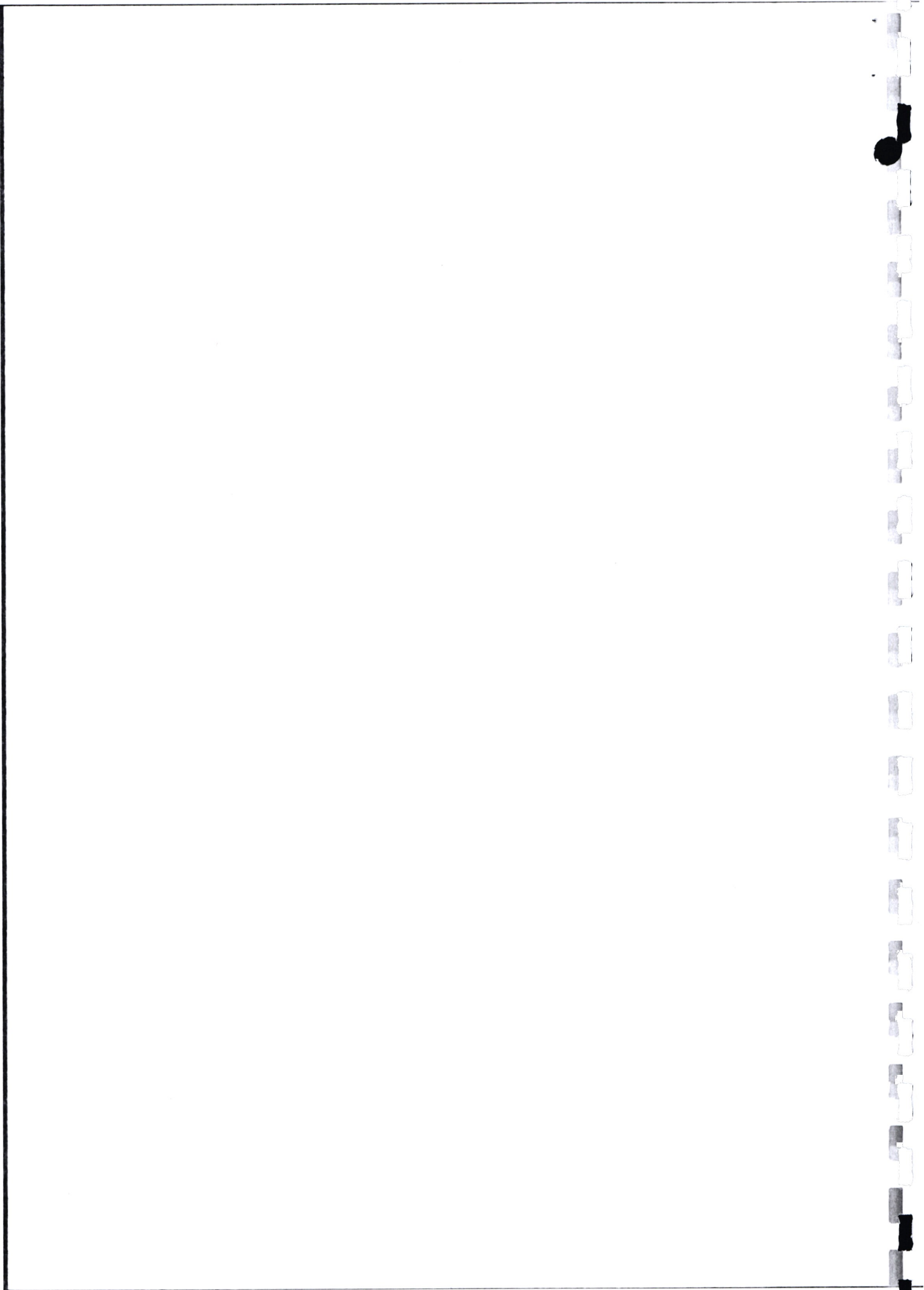
Station

Balance as per Bank Certificate ..			33,054,086.00
Less _			
1. Payments in Cash Book not yet recorded in Bank (Unpresented Ch	-		
2. Receipts in Bank Statements not			
yet recorded in Cash Book ..	4,349,086.00		4,349,086.00
Add_			
3. Payments in Bank Statement not yet recorded in Cash Book ..	-		
4. Receipts in Cash Book not yet recorded in Bank Statements	16,813,288.73		16,813,288.73
Bank Balance as per Cash Book			45,518,288.73

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

Reconciled by Petrus Mwangi Signature [Signature] Date 04/08/2022

Approved by Zurera Zainab Signature [Signature] Date 04/08/2022



PAYMENTS IN CASHBOOK NOT IN BANK AS 30TH JUNE 2020

DATE	CHQ.NO.	PAYEE	AMOUNT

RECEIPTS IN BANK NOT IN CASHBOOK

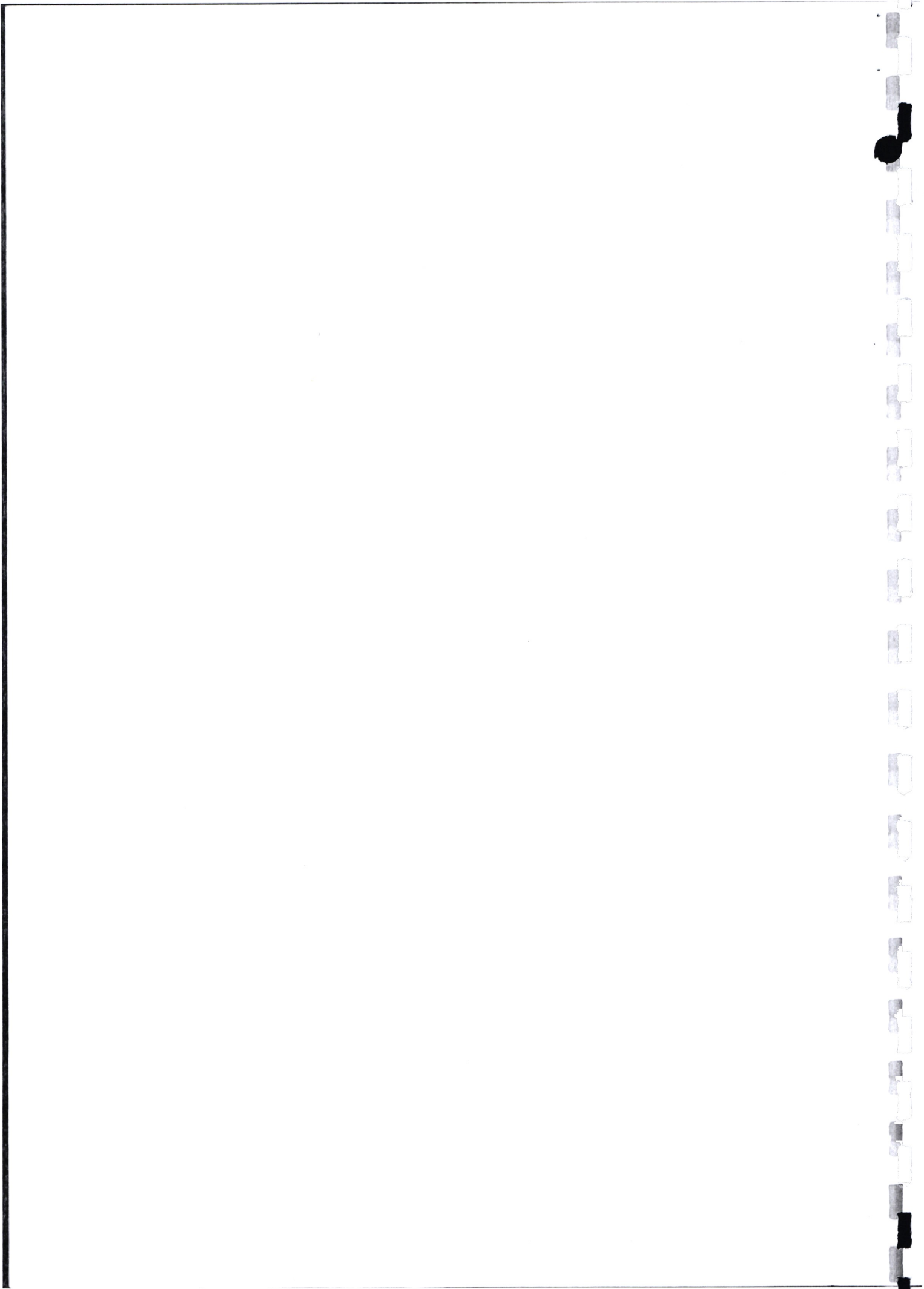
DATE	CHQ.NO.	PAYEE	AMOUNT
10-APR-2019		PRINCIPAL RECEIPT	4,349,086.00
			4,349,086.00

PAYMENTS IN BANK NOT IN CASH BOOK

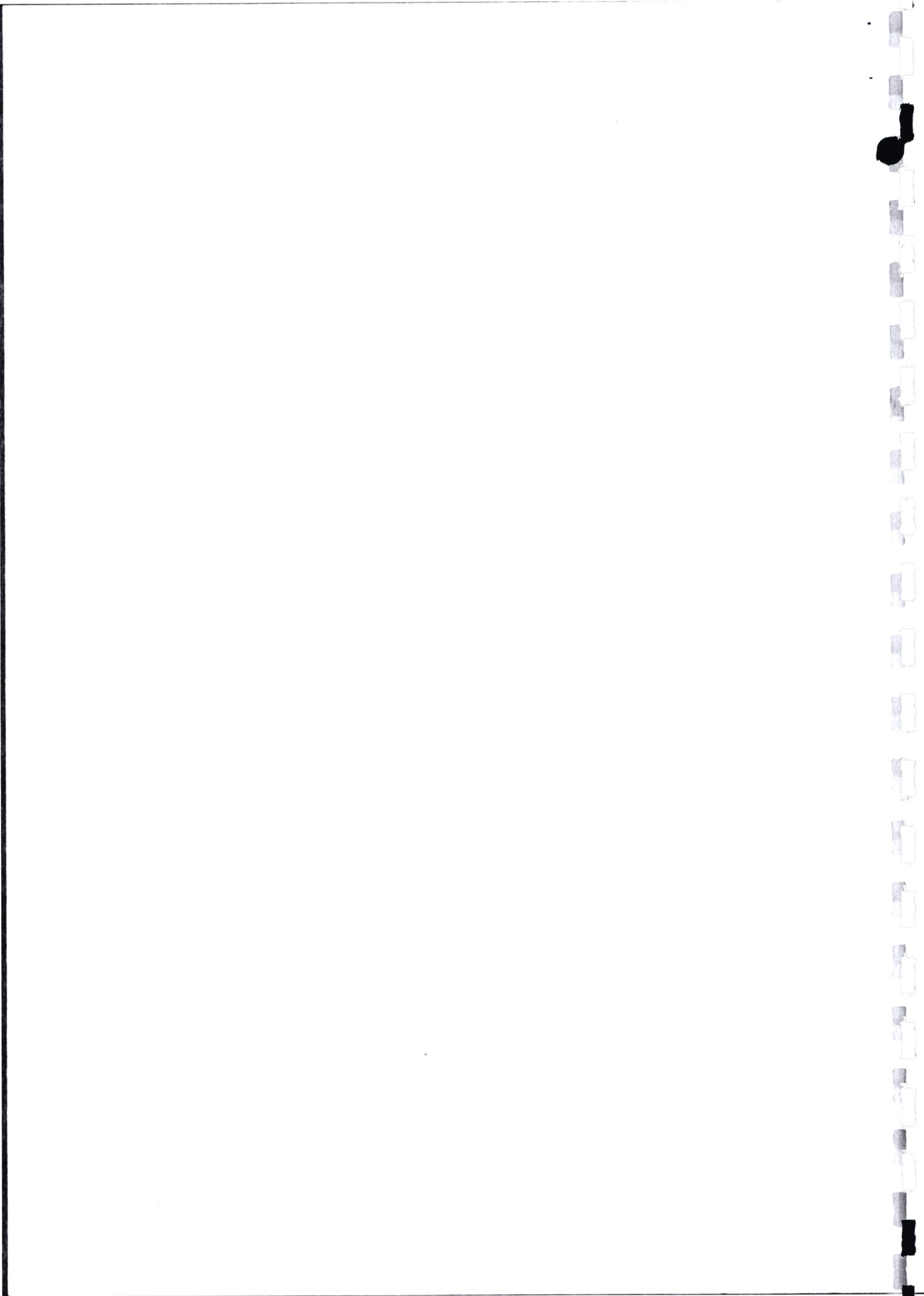
DATE	CHQ.NO.	PAYEE	AMOUNT

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

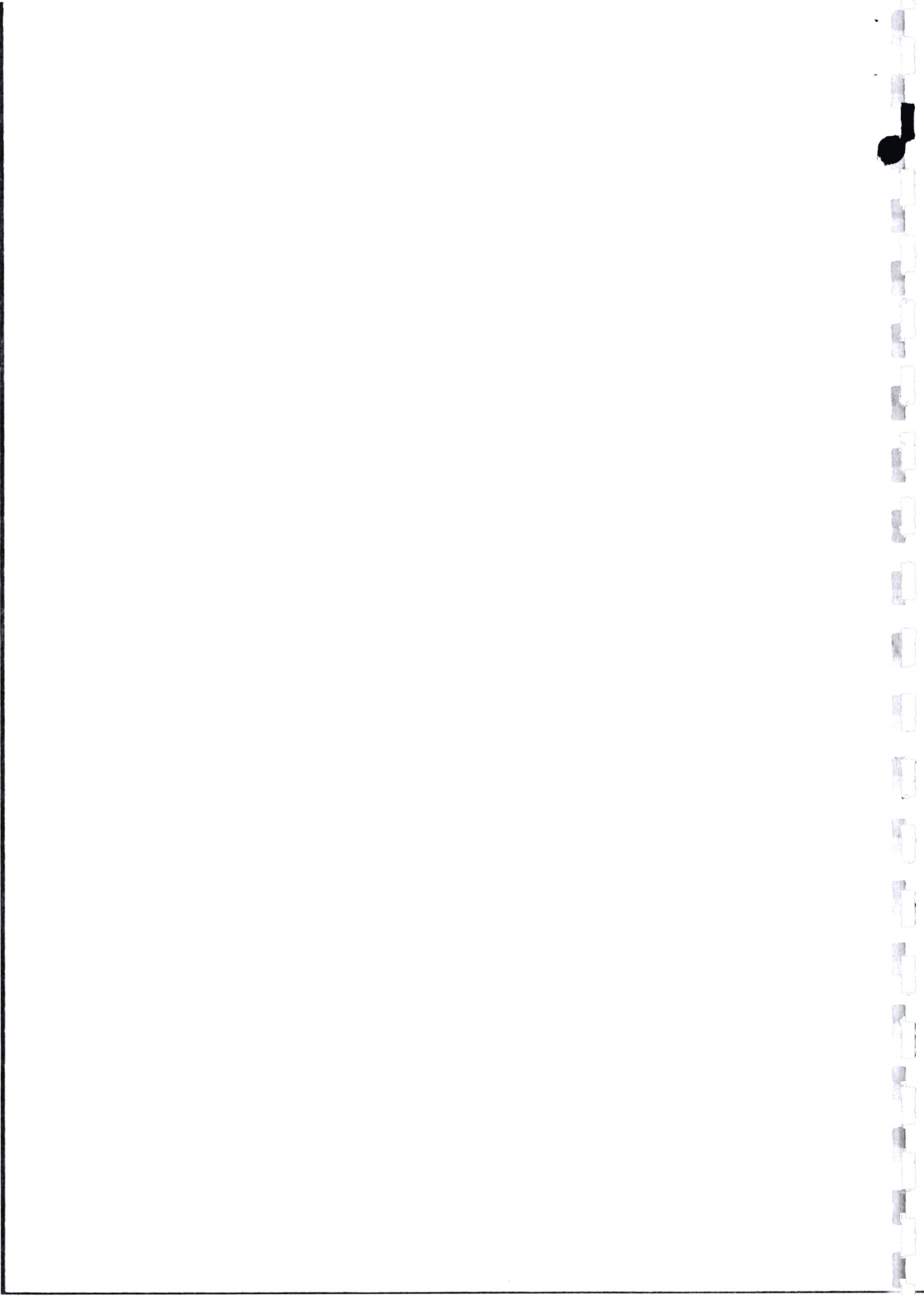
DATE	CHQ.NO.	PAYEE	AMOUNT
Nov-17		MUCHINA WILLIAM	20,109.30
Dec-17		MUCHINA WILLIAM	20,159.57
Jan-18		MUCHINA WILLIAM	20,209.97
Feb-18		MUCHINA WILLIAM	20,260.49
Mar-18		MUCHINA WILLIAM	20,311.15
Apr-18		MUCHINA WILLIAM	20,361.92
May-18		MUCHINA WILLIAM	20,412.83
Jun-18		MUCHINA WILLIAM	20,463.86
Jul-18		MUCHINA WILLIAM	20,515.02
Aug-18		MUCHINA WILLIAM	20,566.31
Sep-18		MUCHINA WILLIAM	20,617.72
Oct-18		MUCHINA WILLIAM	20,669.27
Nov-18		MUCHINA WILLIAM	20,720.94
Dec-18		MUCHINA WILLIAM	20,772.74
Jan-19		MUCHINA WILLIAM	20,824.68
Feb-19		MUCHINA WILLIAM	20,876.74
Mar-19		MUCHINA WILLIAM	20,928.93
Apr-19		MUCHINA WILLIAM	20,981.25
May-19		MUCHINA WILLIAM	21,033.70
Jun-19		MUCHINA WILLIAM	21,086.29
Jul-19		MUCHINA WILLIAM	21,139.00
Aug-19		MUCHINA WILLIAM	21,191.85
Sep-19		MUCHINA WILLIAM	21,244.83
Oct-19		MUCHINA WILLIAM	21,297.94
Nov-19		MUCHINA WILLIAM	21,351.19
Dec-19		MUCHINA WILLIAM	21,404.57
Jan-20		MUCHINA WILLIAM	21,458.08
Feb-20		MUCHINA WILLIAM	21,511.72
Mar-20		MUCHINA WILLIAM	21,565.50
Apr-20		MUCHINA WILLIAM	21,619.42
May-20		MUCHINA WILLIAM	21,673.46
Jun-20		MUCHINA WILLIAM	21,727.65
Jan-18		TALAI ISAAC	15,468.69
Feb-18		TALAI ISAAC	15,507.36
Mar-18		TALAI ISAAC	15,546.13
Apr-18		TALAI ISAAC	15,585.00
May-18		TALAI ISAAC	15,623.96
Jun-18		TALAI ISAAC	15,663.02
Jul-18		TALAI ISAAC	15,702.18
Aug-18		TALAI ISAAC	15,741.43
Sep-18		TALAI ISAAC	15,780.79
Oct-18		TALAI ISAAC	15,820.24
Nov-18		TALAI ISAAC	15,859.79
Dec-18		TALAI ISAAC	15,899.44
Jan-19		TALAI ISAAC	15,939.19



Feb-19	TALAI ISAAC	15,979 03
Mar-19	TALAI ISAAC	16,018 98
Apr-19	TALAI ISAAC	16,059 03
May-19	TALAI ISAAC	16,099 18
Jun-19	TALAI ISAAC	16,139 42
Jul-19	TALAI ISAAC	16,179 77
Aug-19	TALAI ISAAC	16,220 22
Sep-19	TALAI ISAAC	16,260 77
Oct-19	TALAI ISAAC	16,301 42
Nov-19	TALAI ISAAC	16,342 18
Dec-19	TALAI ISAAC	16,383 03
Jan-20	TALAI ISAAC	16,423 99
Feb-20	TALAI ISAAC	16,465 05



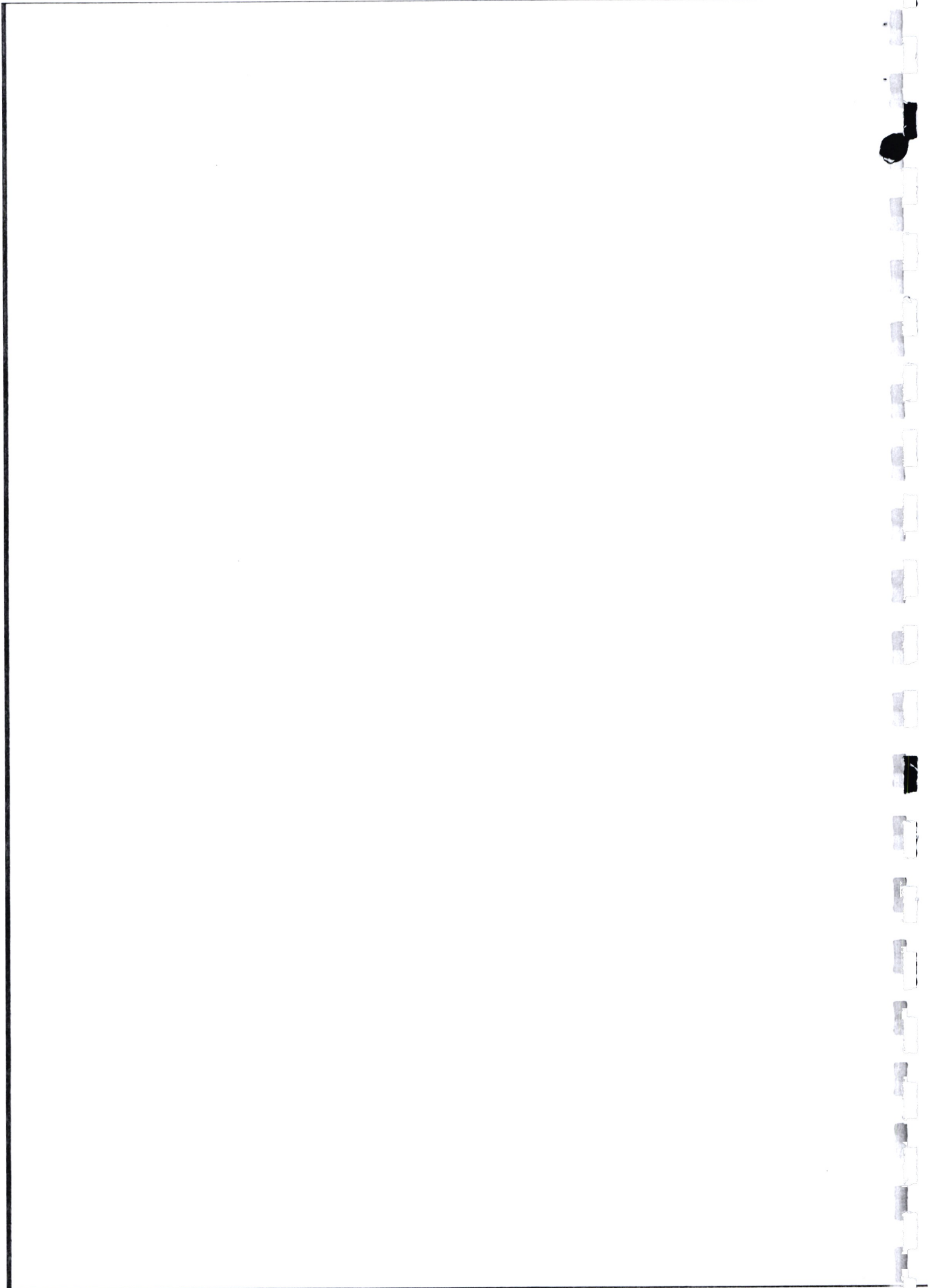
Mar-20	TALAI ISAAC	16,506.21
Apr-20	TALAI ISAAC	16,547.48
May-20	TALAI ISAAC	16,588.85
Jun-20	TALAI ISAAC	16,630.32
Feb-18	ANNETE WANGIA	13,148.39
Mar-18	ANNETE WANGIA	13,181.26
Apr-18	ANNETE WANGIA	13,214.21
May-18	ANNETE WANGIA	13,247.25
Jun-18	ANNETE WANGIA	13,280.36
Jul-18	ANNETE WANGIA	13,313.57
Aug-18	ANNETE WANGIA	13,346.85
Sep-18	ANNETE WANGIA	13,380.22
Oct-18	ANNETE WANGIA	13,413.67
Nov-18	ANNETE WANGIA	13,447.20
Dec-18	ANNETE WANGIA	13,480.82
Jan-19	ANNETE WANGIA	13,514.52
Feb-19	ANNETE WANGIA	13,548.31
Mar-19	ANNETE WANGIA	13,582.18
Apr-19	ANNETE WANGIA	13,616.13
May-19	ANNETE WANGIA	13,650.17
Jun-19	ANNETE WANGIA	13,684.30
Jul-19	ANNETE WANGIA	13,718.51
Aug-19	ANNETE WANGIA	13,752.81
Sep-19	ANNETE WANGIA	13,787.19
Oct-19	ANNETE WANGIA	13,821.66
Nov-19	ANNETE WANGIA	13,856.21
Dec-19	ANNETE WANGIA	13,890.85
Jan-20	ANNETE WANGIA	13,925.58
Feb-20	ANNETE WANGIA	13,960.39
Mar-20	ANNETE WANGIA	13,995.29
Apr-20	ANNETE WANGIA	14,030.28
May-20	ANNETE WANGIA	14,065.36
Jun-20	ANNETE WANGIA	14,100.52
Feb-18	JULET ADHIAMBO	17,015.56
Mar-18	JULET ADHIAMBO	17,058.10
Apr-18	JULET ADHIAMBO	17,100.74
May-18	JULET ADHIAMBO	17,143.50
Jun-18	JULET ADHIAMBO	17,186.35
Jul-18	JULET ADHIAMBO	17,229.32
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Oct-18	JULET ADHIAMBO	17,358.86
Nov-18	JULET ADHIAMBO	17,402.26
Dec-18	JULET ADHIAMBO	17,445.77
Jan-19	JULET ADHIAMBO	17,489.38
Feb-19	JULET ADHIAMBO	17,533.10
Mar-19	JULET ADHIAMBO	17,576.94
Apr-19	JULET ADHIAMBO	17,620.88
May-19	JULET ADHIAMBO	17,664.93
Jun-19	JULET ADHIAMBO	17,709.09
Jul-19	JULET ADHIAMBO	17,753.37
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Sep-19	JULET ADHIAMBO	17,842.24
Oct-19	JULET ADHIAMBO	17,886.85
Nov-19	JULET ADHIAMBO	17,931.57
Dec-19	JULET ADHIAMBO	17,976.40
Jan-20	JULET ADHIAMBO	18,021.34
Feb-20	JULET ADHIAMBO	18,066.39
Mar-20	JULET ADHIAMBO	18,111.56
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May-20	JULET ADHIAMBO	18,202.23
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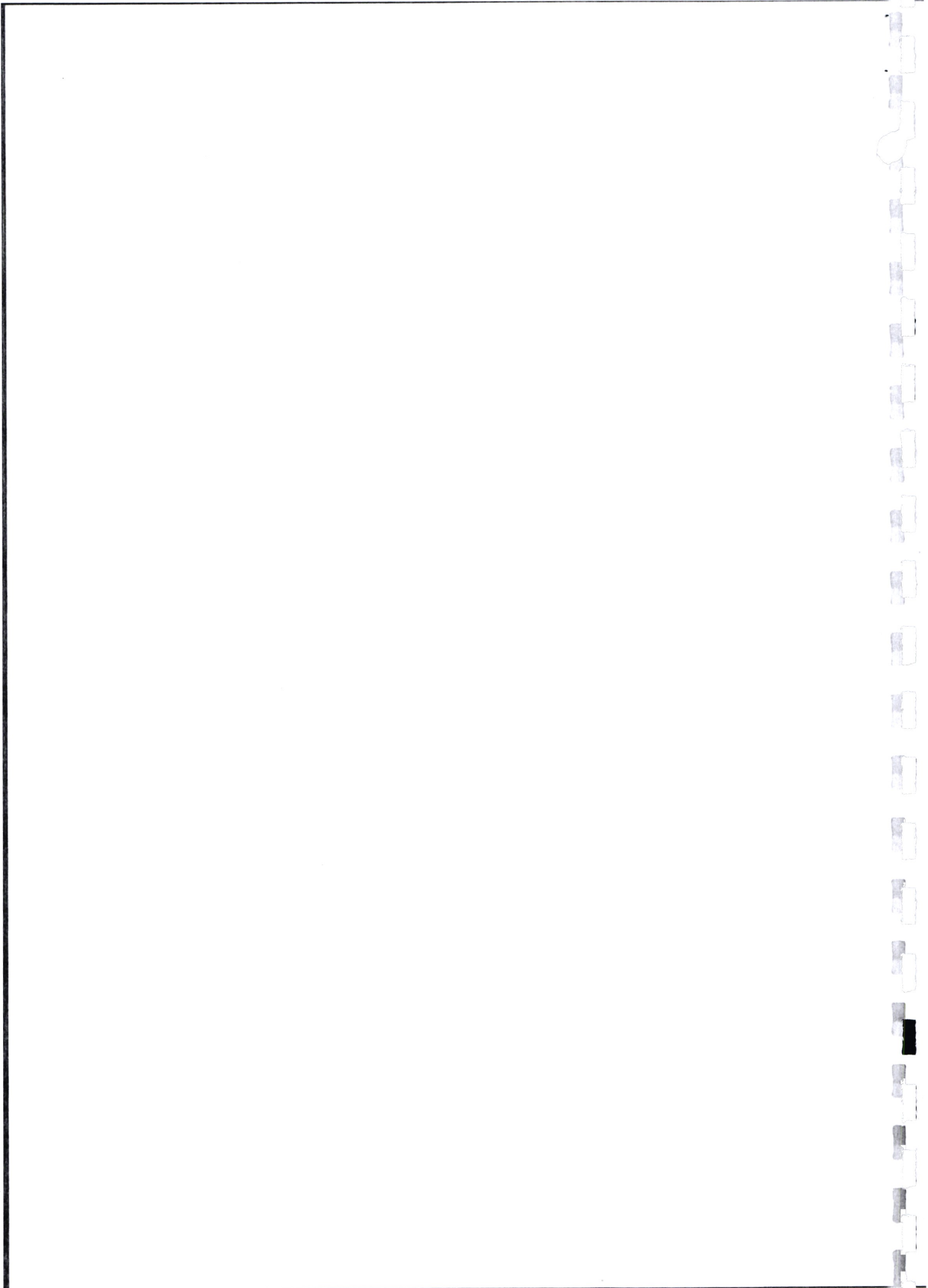
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Mar-18	EDNA NTABO	23,261 04
Apr-18	EDNA NTABO	23,319 20
May-18	EDNA NTABO	23,377 49
Jun-18	EDNA NTABO	23,435 94
Jul-18	EDNA NTABO	23,494 53
Aug-18	EDNA NTABO	23,553 26
Sep-18	EDNA NTABO	23,612 15
Oct-18	EDNA NTABO	23,671 18
Nov-18	EDNA NTABO	23,730 36
Dec-18	EDNA NTABO	23,789 68
Jan-19	EDNA NTABO	23,849 16
Feb-19	EDNA NTABO	23,908 78
Mar-19	EDNA NTABO	23,968 55
Apr-19	EDNA NTABO	24,028 47
May-19	EDNA NTABO	24,088 54
Jun-19	EDNA NTABO	24,148 76
Jul-19	EDNA NTABO	24,209 14
Aug-19	EDNA NTABO	24,269 66
Sep-19	EDNA NTABO	24,330 33
Oct-19	EDNA NTABO	24,391 16
Nov-19	EDNA NTABO	24,452 14
Dec-19	EDNA NTABO	24,513 27
Jan-20	EDNA NTABO	24,574 55
Feb-20	EDNA NTABO	24,635 99
Mar-20	EDNA NTABO	24,697 58
Apr-20	EDNA NTABO	24,759 32
May-20	EDNA NTABO	24,821 22
Jun-20	EDNA NTABO	24,883 27
Feb-18	ALEX AKULA	23,203 04
Mar-18	ALEX AKULA	23,261 04
Apr-18	ALEX AKULA	23,319 20
May-18	ALEX AKULA	23,377 49
Jun-18	ALEX AKULA	23,435 94
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Oct-18	ALEX AKULA	23,671 18
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Jan-19	ALEX AKULA	23,849 16
Feb-19	ALEX AKULA	23,908 78
Mar-19	ALEX AKULA	23,968 55
Apr-19	ALEX AKULA	24,028 47
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Jul-19	ALEX AKULA	24,209 14
Aug-19	ALEX AKULA	24,269 66
Sep-19	ALEX AKULA	24,330 33
Oct-19	ALEX AKULA	24,391 16
Nov-19	ALEX AKULA	24,452 14
Dec-19	ALEX AKULA	24,513 27
Jan-20	ALEX AKULA	24,574 55
Feb-20	ALEX AKULA	24,635 99
Mar-20	ALEX AKULA	24,697 58
Apr-20	ALEX AKULA	24,759 32
May-20	ALEX AKULA	24,821 22
Jun-20	ALEX AKULA	24,883 27
Apr-18	MURIUKI EVANS	24,749 91
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Jun-18	MURIUKI EVANS	24,873 81
Jul-18	MURIUKI EVANS	24,935 99



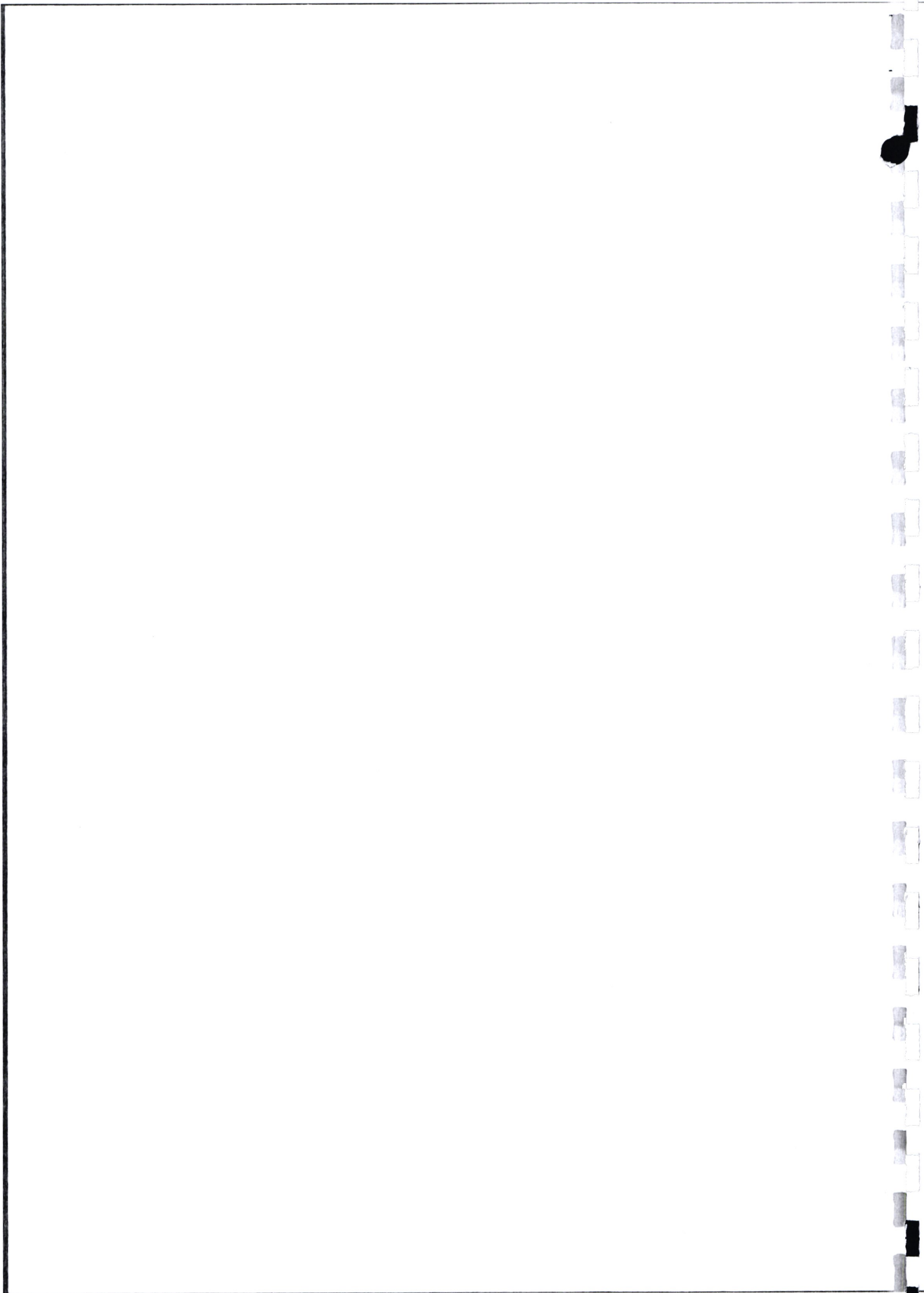
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Jan-19	MURIUKI EVANS	25,312.38
Feb-19	MURIUKI EVANS	25,375.66
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Apr-19	MURIUKI EVANS	25,502.70
May-19	MURIUKI EVANS	25,566.45
Jun-19	MURIUKI EVANS	25,630.37
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Aug-19	MURIUKI EVANS	25,758.68
Sep-19	MURIUKI EVANS	25,823.08
Oct-19	MURIUKI EVANS	25,887.64
Nov-19	MURIUKI EVANS	25,952.36
Dec-19	MURIUKI EVANS	26,017.24
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Feb-20	MURIUKI EVANS	26,147.49
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Jun-20	MURIUKI EVANS	26,409.94
May-18	GATOBU MUTEMBEI	20,109.30
Jun-18	GATOBU MUTEMBEI	20,159.57
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Aug-18	GATOBU MUTEMBEI	20,260.49
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Oct-18	GATOBU MUTEMBEI	20,361.92
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Jan-19	GATOBU MUTEMBEI	20,515.02
Feb-19	GATOBU MUTEMBEI	20,566.31
Mar-19	GATOBU MUTEMBEI	20,617.72
Apr-19	GATOBU MUTEMBEI	20,669.27
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Jun-19	GATOBU MUTEMBEI	20,772.74
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Dec-19	GATOBU MUTEMBEI	21,086.29
Jan-20	GATOBU MUTEMBEI	21,139.00
Feb-20	GATOBU MUTEMBEI	21,191.85
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May-20	GATOBU MUTEMBEI	21,351.19
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May-18	THYAKA SHARON	23,203.04
Jun-18	THYAKA SHARON	23,261.04
Jul-18	THYAKA SHARON	23,319.20
Aug-18	THYAKA SHARON	23,377.49
Sep-18	THYAKA SHARON	23,435.94
Oct-18	THYAKA SHARON	23,494.53
Nov-18	THYAKA SHARON	23,553.26
Dec-18	THYAKA SHARON	23,612.15
Jan-19	THYAKA SHARON	23,671.18
Feb-19	THYAKA SHARON	23,730.36
Mar-19	THYAKA SHARON	23,789.68
Apr-19	THYAKA SHARON	23,849.16
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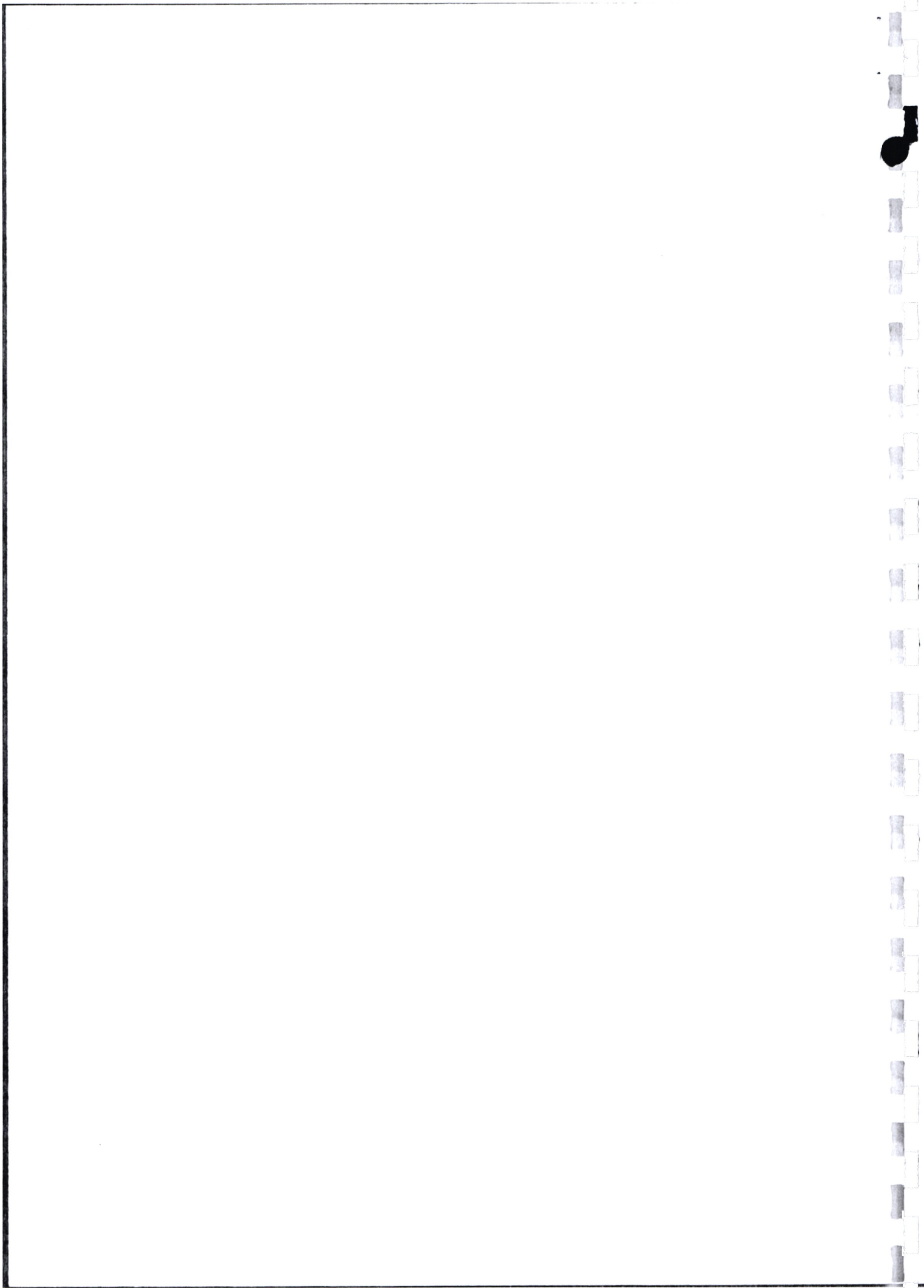
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Oct-19	THYAKA SHARON	24,209.14
Nov-19	THYAKA SHARON	24,269.66
Dec-19	THYAKA SHARON	24,330.33
Jan-20	THYAKA SHARON	24,391.16
Feb-20	THYAKA SHARON	24,452.14
Mar-20	THYAKA SHARON	24,513.27
Apr-20	THYAKA SHARON	24,574.55
May-20	THYAKA SHARON	24,635.99
Jun-20	THYAKA SHARON	24,697.58
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Mar-19	MUGAMBI ANNE WANGARI	22,996.69
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Jun-19	MUGAMBI ANNE WANGARI	23,169.60
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Jun-20	MUGAMBI ANNE WANGARI	23,874.32
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Jun-18	GICHUHI LILIAN NJERI	21,400.16
Jul-18	GICHUHI LILIAN NJERI	21,453.66
Aug-18	GICHUHI LILIAN NJERI	21,507.29
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Oct-18	GICHUHI LILIAN NJERI	21,614.97
Nov-18	GICHUHI LILIAN NJERI	21,669.00
Dec-18	GICHUHI LILIAN NJERI	21,723.18
Jan-19	GICHUHI LILIAN NJERI	21,777.48
Feb-19	GICHUHI LILIAN NJERI	21,831.93
Mar-19	GICHUHI LILIAN NJERI	21,886.51
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Sep-19	GICHUHI LILIAN NJERI	22,216.86
Oct-19	GICHUHI LILIAN NJERI	22,272.41
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Dec-19	GICHUHI LILIAN NJERI	22,383.91
Jan-20	GICHUHI LILIAN NJERI	22,439.87
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Mar-20	GICHUHI LILIAN NJERI	22,552.21



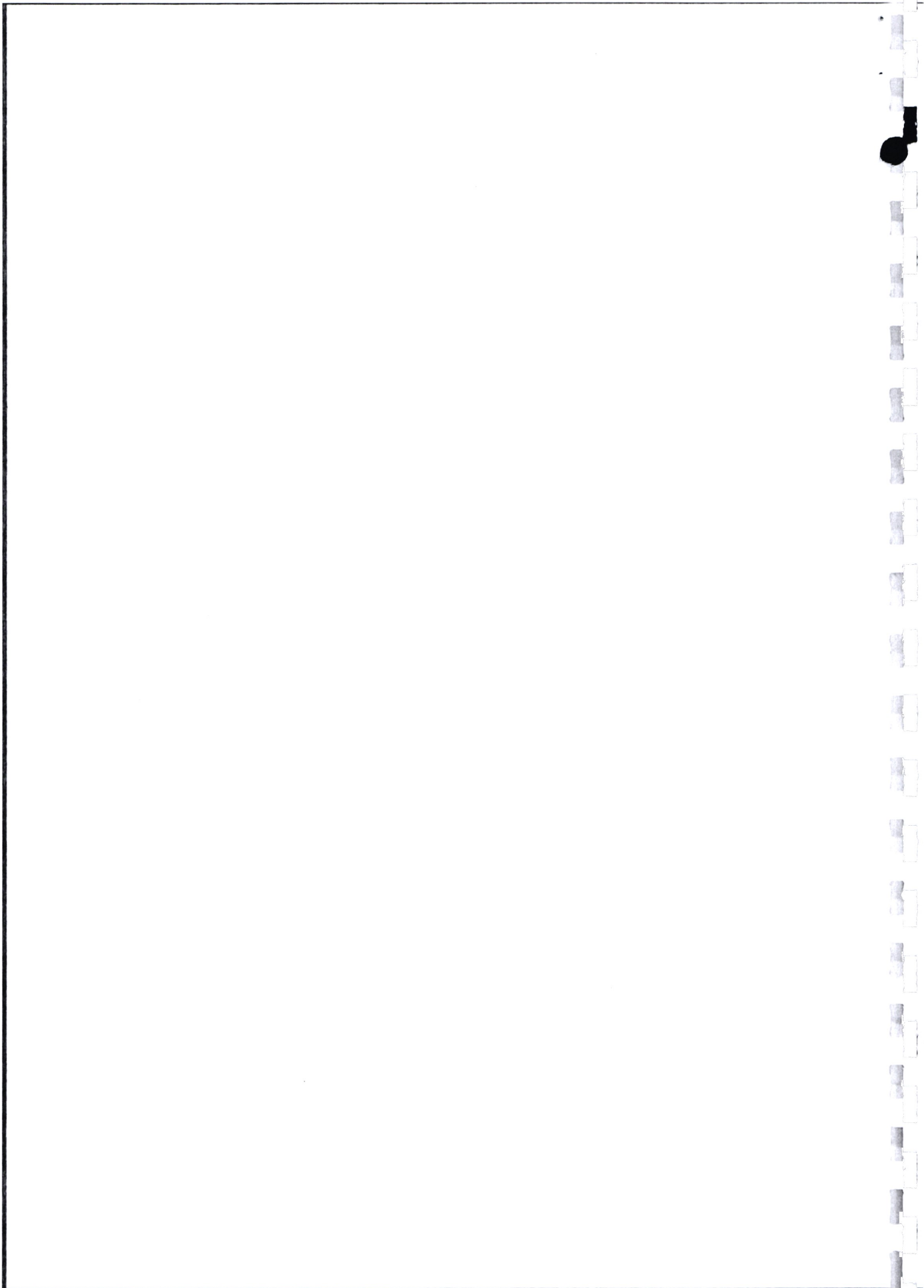
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Jul-18	JAMES OPUNDO	24,749 91
Aug-18	JAMES OPUNDO	24,811 78
Sep-18	JAMES OPUNDO	24,873 81
Oct-18	JAMES OPUNDO	24,935 99
Nov-18	JAMES OPUNDO	24,998 33
Dec-18	JAMES OPUNDO	25,060 83
Jan-19	JAMES OPUNDO	25,123 48
Feb-19	JAMES OPUNDO	25,186 29
Mar-19	JAMES OPUNDO	25,249 26
Apr-19	JAMES OPUNDO	25,312 38
May-19	JAMES OPUNDO	25,375 66
Jun-19	JAMES OPUNDO	25,439 10
Jul-19	JAMES OPUNDO	25,502 70
Aug-19	JAMES OPUNDO	25,566 45
Sep-19	JAMES OPUNDO	25,630 37
Oct-19	JAMES OPUNDO	25,694 45
Nov-19	JAMES OPUNDO	25,758 68
Dec-19	JAMES OPUNDO	25,823 08
Jan-20	JAMES OPUNDO	25,887 64
Feb-20	JAMES OPUNDO	25,952 36
Mar-20	JAMES OPUNDO	26,017 24
Apr-20	JAMES OPUNDO	26,082 28
May-20	JAMES OPUNDO	26,147 49
Jun-20	JAMES OPUNDO	26,212 85
Jul-18	WANGECI BIDEN	18,562 43
Aug-18	WANGECI BIDEN	18,608 83
Sep-18	WANGECI BIDEN	18,655 36
Oct-18	WANGECI BIDEN	18,702 00
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Dec-18	WANGECI BIDEN	18,795 62
Jan-19	WANGECI BIDEN	18,842 61
Feb-19	WANGECI BIDEN	18,889 72
Mar-19	WANGECI BIDEN	18,936 94
Apr-19	WANGECI BIDEN	18,984 28
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Jun-19	WANGECI BIDEN	19,079 32
Jul-19	WANGECI BIDEN	19,127 02
Aug-19	WANGECI BIDEN	19,174 84
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Oct-19	WANGECI BIDEN	19,270 83
Nov-19	WANGECI BIDEN	19,319 01
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Jan-20	WANGECI BIDEN	19,415 73
Feb-20	WANGECI BIDEN	19,464 27
Mar-20	WANGECI BIDEN	19,512 93
Apr-20	WANGECI BIDEN	19,561 71
May-20	WANGECI BIDEN	19,610 61
Jun-20	WANGECI BIDEN	19,659 64
Jul-18	MARY NYAMBURA	11,137 46
Aug-18	MARY NYAMBURA	11,165 30
Sep-18	MARY NYAMBURA	11,193 21
Oct-18	MARY NYAMBURA	11,221 20
Nov-18	MARY NYAMBURA	11,249 25
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Jan-19	MARY NYAMBURA	11,305 57
Feb-19	MARY NYAMBURA	11,333 83
Mar-19	MARY NYAMBURA	11,362 17
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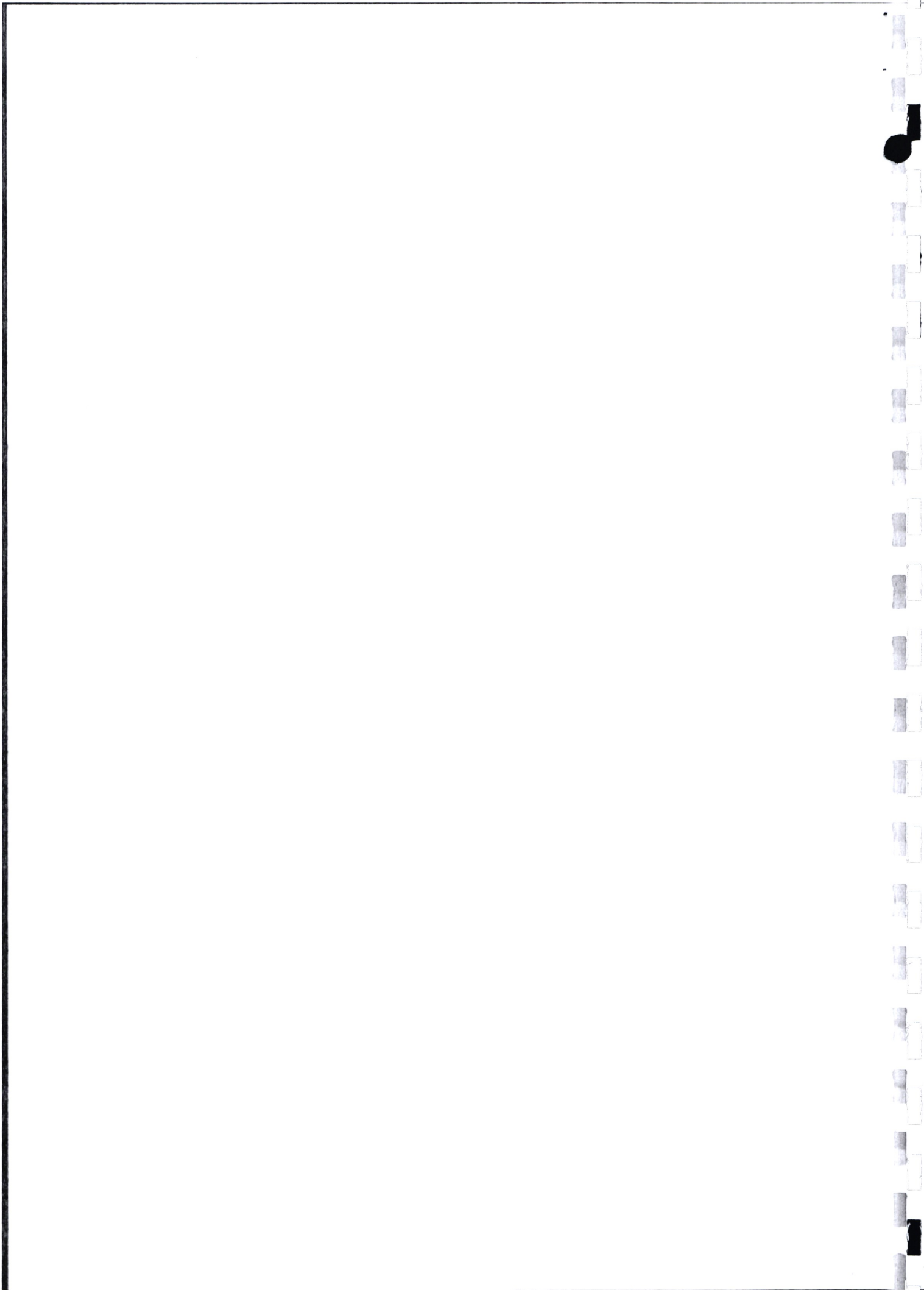
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Feb-19	MILICENT KAGIRA	23,045.34
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Apr-19	MILICENT KAGIRA	23,160.71
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Nov-18	SII VESTER GITHIGA	23,261.04
Dec-18	SII VESTER GITHIGA	23,319.20
Jan-19	SII VESTER GITHIGA	23,377.49



Feb-19	SII VESTER GITHIGA	23,435 94
Mar-19	SII VESTER GITHIGA	23,494 53
Apr-19	SII VESTER GITHIGA	23,553 26
May-19	SII VESTER GITHIGA	23,612 15
Jun-19	SII VESTER GITHIGA	23,671 18
Jul-19	SII VESTER GITHIGA	23,730 36
Aug-19	SII VESTER GITHIGA	23,789 68
Sep-19	SII VESTER GITHIGA	23,849 16
Oct-19	SII VESTER GITHIGA	23,908 78
Nov-19	SII VESTER GITHIGA	23,968 55
Dec-19	SII VESTER GITHIGA	24,028 47
Jan-20	SII VESTER GITHIGA	24,088 54
Feb-20	SII VESTER GITHIGA	24,148 76
Mar-20	SII VESTER GITHIGA	24,209 14
Apr-20	SII VESTER GITHIGA	24,269 66
May-20	SII VESTER GITHIGA	24,330 33
Jun-20	SII VESTER GITHIGA	24,391 16
Oct-18	NICHOLAS MUTUKU	61,874 76
Nov-18	NICHOLAS MUTUKU	62,029 45
Dec-18	NICHOLAS MUTUKU	62,184 52
Jan-19	NICHOLAS MUTUKU	62,339 98
Feb-19	NICHOLAS MUTUKU	62,495 83
Mar-19	NICHOLAS MUTUKU	62,652 07
Apr-19	NICHOLAS MUTUKU	62,808 70
May-19	NICHOLAS MUTUKU	62,965 73
Jun-19	NICHOLAS MUTUKU	63,123 14
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Aug-19	NICHOLAS MUTUKU	63,439 15
Sep-19	NICHOLAS MUTUKU	63,597 75
Oct-19	NICHOLAS MUTUKU	63,756 74
Nov-19	NICHOLAS MUTUKU	63,916 13
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Feb-20	NICHOLAS MUTUKU	64,396 71
Mar-20	NICHOLAS MUTUKU	64,557 70
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May-20	NICHOLAS MUTUKU	64,880 89
Jun-20	NICHOLAS MUTUKU	65,043 09
Oct-18	JAMES MCHIRA	23,203 04
Nov-18	JAMES MCHIRA	23,261 04
Dec-18	JAMES MCHIRA	23,319 20
Jan-19	JAMES MCHIRA	23,377 49
Feb-19	JAMES MCHIRA	23,435 94
Mar-19	JAMES MCHIRA	23,494 53
Apr-19	JAMES MCHIRA	23,553 26
May-19	JAMES MCHIRA	23,612 15
Jun-19	JAMES MCHIRA	23,671 18
Jul-19	JAMES MCHIRA	23,730 36
Aug-19	JAMES MCHIRA	23,789 68
Sep-19	JAMES MCHIRA	23,849 16
Oct-19	JAMES MCHIRA	23,908 78
Nov-19	JAMES MCHIRA	23,968 55
Dec-19	JAMES MCHIRA	24,028 47
Jan-20	JAMES MCHIRA	24,088 54
Feb-20	JAMES MCHIRA	24,148 76
Mar-20	JAMES MCHIRA	24,209 14
Apr-20	JAMES MCHIRA	24,269 66
May-20	JAMES MCHIRA	24,330 33
Jun-20	JAMES MCHIRA	24,391 16
Oct-18	JOYCE WANGARE	23,203 04
Nov-18	JOYCE WANGARE	23,261 04
Dec-18	JOYCE WANGARE	23,319 20



Jan-19	JOYCE WANGARE	23,377.49
Feb-19	JOYCE WANGARE	23,435.94
Mar-19	JOYCE WANGARE	23,494.53
Apr-19	JOYCE WANGARE	23,553.26
May-19	JOYCE WANGARE	23,612.15
Jun-19	JOYCE WANGARE	23,671.18
Jul-19	JOYCE WANGARE	23,730.36
Aug-19	JOYCE WANGARE	23,789.68
Sep-19	JOYCE WANGARE	23,849.16
Oct-19	JOYCE WANGARE	23,908.78
Nov-19	JOYCE WANGARE	23,968.55
Dec-19	JOYCE WANGARE	24,028.47
Jan-20	JOYCE WANGARE	24,088.54
Feb-20	JOYCE WANGARE	24,148.76
Mar-20	JOYCE WANGARE	24,209.14
Apr-20	JOYCE WANGARE	24,269.66
May-20	JOYCE WANGARE	24,330.33
Jun-20	JOYCE WANGARE	24,391.16
Oct-18	JUSTUS OCHIENG	16,242.13
Nov-18	JUSTUS OCHIENG	16,282.73
Dec-18	JUSTUS OCHIENG	16,323.44
Jan-19	JUSTUS OCHIENG	16,364.25
Feb-19	JUSTUS OCHIENG	16,405.16
Mar-19	JUSTUS OCHIENG	16,446.17
Apr-19	JUSTUS OCHIENG	16,487.28
May-19	JUSTUS OCHIENG	16,528.50
Jun-19	JUSTUS OCHIENG	16,569.82
Jul-19	JUSTUS OCHIENG	16,611.25
Aug-19	JUSTUS OCHIENG	16,652.78
Sep-19	JUSTUS OCHIENG	16,694.41
Oct-19	JUSTUS OCHIENG	16,736.14
Nov-19	JUSTUS OCHIENG	16,777.99
Dec-19	JUSTUS OCHIENG	16,819.93
Jan-20	JUSTUS OCHIENG	16,861.98
Feb-20	JUSTUS OCHIENG	16,904.14
Mar-20	JUSTUS OCHIENG	16,946.40
Apr-20	JUSTUS OCHIENG	16,988.76
May-20	JUSTUS OCHIENG	17,031.23
Jun-20	JUSTUS OCHIENG	17,073.81
Jan-19	LUCAS KIPKOSGEI	19,335.86
Feb-19	LUCAS KIPKOSGEI	19,384.20
Mar-19	LUCAS KIPKOSGEI	19,432.66
Apr-19	LUCAS KIPKOSGEI	19,481.25
May-19	LUCAS KIPKOSGEI	19,529.95
Jun-19	LUCAS KIPKOSGEI	19,578.77
Jul-19	LUCAS KIPKOSGEI	19,627.72
Aug-19	LUCAS KIPKOSGEI	19,676.79
Sep-19	LUCAS KIPKOSGEI	19,725.98
Oct-19	LUCAS KIPKOSGEI	19,775.30
Nov-19	LUCAS KIPKOSGEI	19,824.73
Dec-19	LUCAS KIPKOSGEI	19,874.30
Jan-20	LUCAS KIPKOSGEI	19,923.98
Feb-20	LUCAS KIPKOSGEI	19,973.79
Mar-20	LUCAS KIPKOSGEI	20,023.73
Apr-20	LUCAS KIPKOSGEI	20,073.79
May-20	LUCAS KIPKOSGEI	20,123.97
Jun-20	LUCAS KIPKOSGEI	20,174.28
Jan-19	WESLEY NYAMACHE	23,203.04
Feb-19	WESLEY NYAMACHE	23,261.04
Mar-19	WESLEY NYAMACHE	23,319.20
Apr-19	WESLEY NYAMACHE	23,377.49
May-19	WESLEY NYAMACHE	23,435.94



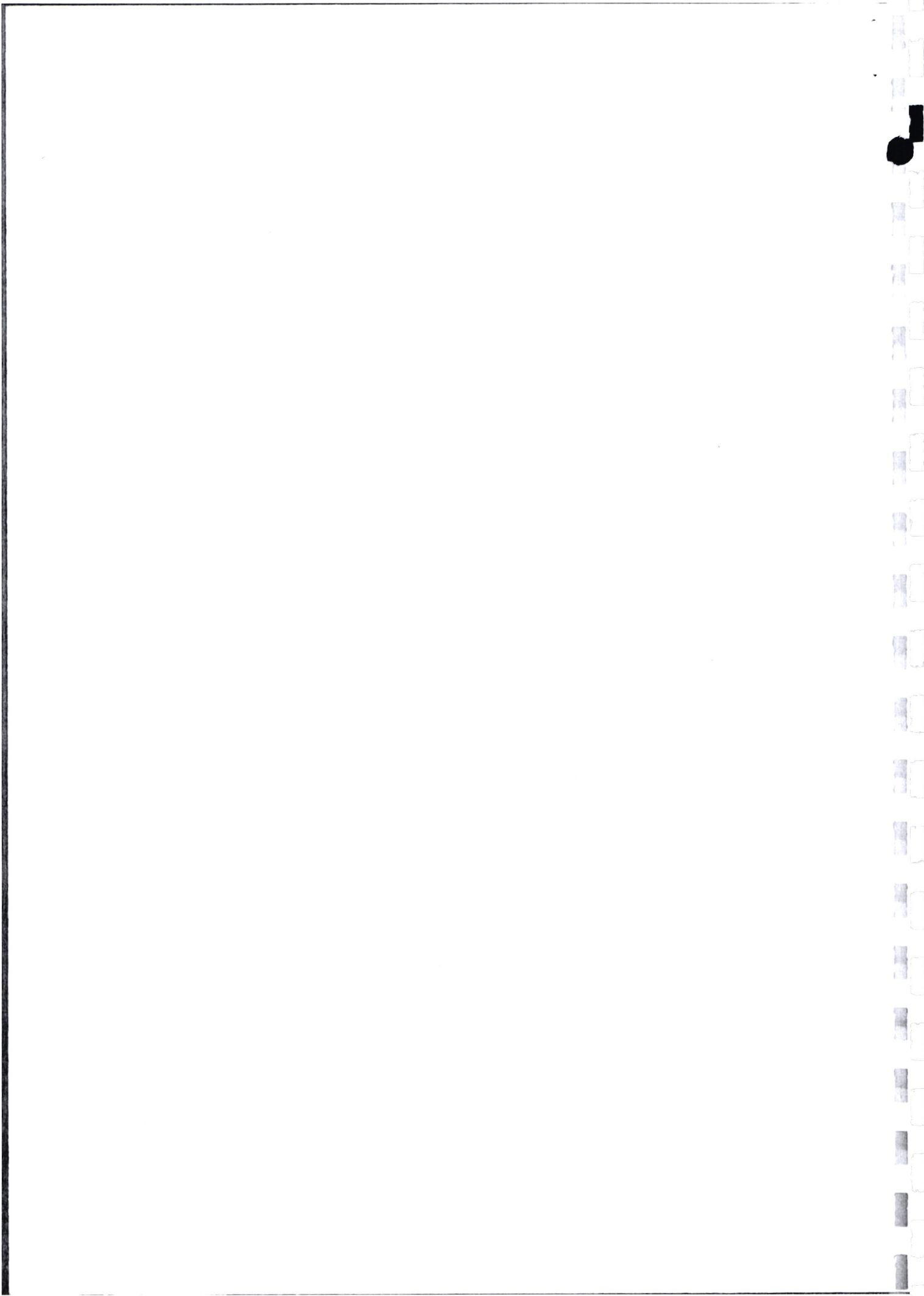
Jun-19	WESLEY NYAMACHE	23,494 53
Jul-19	WESLEY NYAMACHE	23,553 26
Aug-19	WESLEY NYAMACHE	23,612 15
Sep-19	WESLEY NYAMACHE	23,671 18
Oct-19	WESLEY NYAMACHE	23,730 36
Nov-19	WESLEY NYAMACHE	23,789 68
Dec-19	WESLEY NYAMACHE	23,849 16
Jan-20	WESLEY NYAMACHE	23,908 78
Feb-20	WESLEY NYAMACHE	23,968 55
Mar-20	WESLEY NYAMACHE	24,028 47
Apr-20	WESLEY NYAMACHE	24,088 54
May-20	WESLEY NYAMACHE	24,148 76
Jun-20	WESLEY NYAMACHE	24,209 14
Apr-19	ASAVA MUDEMBA	17,788 99
May-19	ASAVA MUDEMBA	17,833 47
Jun-19	ASAVA MUDEMBA	17,878 05
Jul-19	ASAVA MUDEMBA	17,922 75
Aug-19	ASAVA MUDEMBA	17,967 55
Sep-19	ASAVA MUDEMBA	18,012 47
Oct-19	ASAVA MUDEMBA	18,057 50
Nov-19	ASAVA MUDEMBA	18,102 65
Dec-19	ASAVA MUDEMBA	18,147 90
Jan-20	ASAVA MUDEMBA	18,193 27
Feb-20	ASAVA MUDEMBA	18,238 76
Mar-20	ASAVA MUDEMBA	18,284 35
Apr-20	ASAVA MUDEMBA	18,330 06
May-20	ASAVA MUDEMBA	18,375 89
Jun-20	ASAVA MUDEMBA	18,421 83
Apr-19	MUKOYA JUDITH	45,632 64
May-19	MUKOYA JUDITH	45,746 72
Jun-19	MUKOYA JUDITH	45,861 09
Jul-19	MUKOYA JUDITH	45,975 74
Aug-19	MUKOYA JUDITH	46,090 68
Sep-19	MUKOYA JUDITH	46,205 90
Oct-19	MUKOYA JUDITH	46,321 42
Nov-19	MUKOYA JUDITH	46,437 22
Dec-19	MUKOYA JUDITH	46,553 32
Jan-20	MUKOYA JUDITH	46,669 70
Feb-20	MUKOYA JUDITH	46,786 37
Mar-20	MUKOYA JUDITH	46,903 34
Apr-20	MUKOYA JUDITH	47,020 60
May-20	MUKOYA JUDITH	47,138 15
Jun-20	MUKOYA JUDITH	47,255 99
Jan-19	SHIRLEY KEBUT	14,231 20
Feb-19	SHIRLEY KEBUT	14,266 77
Mar-19	SHIRLEY KEBUT	14,302 44
Apr-19	SHIRLEY KEBUT	14,338 20
May-19	SHIRLEY KEBUT	14,374 04
Jun-19	SHIRLEY KEBUT	14,409 98
Jul-19	SHIRLEY KEBUT	14,446 00
Aug-19	SHIRLEY KEBUT	14,482 12
Sep-19	SHIRLEY KEBUT	14,518 32
Oct-19	SHIRLEY KEBUT	14,554 62
Nov-19	SHIRLEY KEBUT	14,591 00
Dec-19	SHIRLEY KEBUT	14,627 48
Jan-20	SHIRLEY KEBUT	14,664 05
Feb-20	SHIRLEY KEBUT	14,700 71
Mar-20	SHIRLEY KEBUT	14,737 46
Apr-20	SHIRLEY KEBUT	14,774 31
May-20	SHIRLEY KEBUT	14,811 24
Jun-20	SHIRLEY KEBUT	14,848 27
Aug-19	KIPTOO JACKLINE JEMUTAI	25,059 28



Sep-19	KIPTOO JACKLINE JEMUTAI	25,121 93
Oct-19	KIPTOO JACKLINE JEMUTAI	25,184 73
Nov-19	KIPTOO JACKLINE JEMUTAI	25,247 69
Dec-19	KIPTOO JACKLINE JEMUTAI	25,310 81
Jan-20	KIPTOO JACKLINE JEMUTAI	25,374 09
Feb-20	KIPTOO JACKLINE JEMUTAI	25,437 53
Mar-20	KIPTOO JACKLINE JEMUTAI	25,501 12
Apr-20	KIPTOO JACKLINE JEMUTAI	25,564 87
May-20	KIPTOO JACKLINE JEMUTAI	25,628 78
Jun-20	KIPTOO JACKLINE JEMUTAI	25,692 86
Jul-19	BRIAN AYODO	21,039 74
Aug-19	BRIAN AYODO	21,092 34
Sep-19	BRIAN AYODO	21,145 07
Oct-19	BRIAN AYODO	21,197 94
Nov-19	BRIAN AYODO	21,250 93
Dec-19	BRIAN AYODO	21,304 06
Jan-20	BRIAN AYODO	21,357 32
Feb-20	BRIAN AYODO	21,410 71
Mar-20	BRIAN AYODO	21,464 24
Apr-20	BRIAN AYODO	21,517 90
May-20	BRIAN AYODO	21,571 70
Jun-20	BRIAN AYODO	21,625 62
Nov-19	SUSAN LEWA	20,109 30
Dec-19	SUSAN LEWA	20,159 57
Jan-20	SUSAN LEWA	20,209 97
Feb-20	SUSAN LEWA	20,260 49
Mar-20	SUSAN LEWA	20,311 15
Apr-20	SUSAN LEWA	20,361 92
May-20	SUSAN LEWA	20,412 83
Jun-20	SUSAN LEWA	20,463 86
Nov-19	KENNEDY AMUNGA	20,109 30
Dec-19	KENNEDY AMUNGA	20,159 57
Jan-20	KENNEDY AMUNGA	20,209 97
Feb-20	KENNEDY AMUNGA	20,260 49
Mar-20	KENNEDY AMUNGA	20,311 15
Apr-20	KENNEDY AMUNGA	20,361 92
May-20	KENNEDY AMUNGA	20,412 83
Jun-20	KENNEDY AMUNGA	20,463 86
Dec-19	MBAE FRIDA	23,203 04
Jan-20	MBAE FRIDA	23,261 04
Feb-20	MBAE FRIDA	23,319 20
Mar-20	MBAE FRIDA	23,377 49
Apr-20	MBAE FRIDA	23,435 94
May-20	MBAE FRIDA	23,494 53
Jun-20	MBAE FRIDA	23,553 26
Dec-19	JANE MINJIRE	18,562 43
Jan-20	JANE MINJIRE	18,608 83
Feb-20	JANE MINJIRE	18,655 36
Mar-20	JANE MINJIRE	18,702 00
Apr-20	JANE MINJIRE	18,748 75
May-20	JANE MINJIRE	18,795 62
Jun-20	JANE MINJIRE	18,842 61
Jan-20	GEDRUDAH SIDI	23,203 04
Feb-20	GEDRUDAH SIDI	23,261 04
Mar-20	GEDRUDAH SIDI	23,319 20
Apr-20	GEDRUDAH SIDI	23,377 49
May-20	GEDRUDAH SIDI	23,435 94
Jun-20	GEDRUDAH SIDI	23,494 53
Jan-20	EBBY MASWAI	23,203 04
Feb-20	EBBY MASWAI	23,261 04
Mar-20	EBBY MASWAI	23,319 20
Apr-20	EBBY MASWAI	23,377 49



May-20		EBBY MASWAI	23,435.94
Jun-20		EBBY MASWAI	23,494.53
Jan-20		JULIET BUSIENEI	22,429.60
Feb-20		JULIET BUSIENEI	22,485.68
Mar-20		JULIET BUSIENEI	22,541.89
Apr-20		JULIET BUSIENEI	22,598.24
May-20		JULIET BUSIENEI	22,654.74
Jun-20		JULIET BUSIENEI	22,711.38
Jan-20		KEVIN MAGERA	22,429.60
Feb-20		KEVIN MAGERA	22,485.68
Mar-20		KEVIN MAGERA	22,541.89
Apr-20		KEVIN MAGERA	22,598.24
May-20		KEVIN MAGERA	22,654.74
Jun-20		KEVIN MAGERA	22,711.38
May-20		KANIU JENIFFER	13,148.39
Jun-20		KANIU JENIFFER	13,181.26
May-20		KADDEBE EDDIE	23,203.04
Jun-20		KADDEBE EDDIE	23,263.06
			16,813,288.73
		BANK STATEMENT BALANCE	33,054,086.00
		CASHBOOK BANK BALANCE	45,518,288.73



REPUBLIC OF KENYA

BANK RECONCILIATION- MORTGAGE

Station

AS AT 30TH JUNE 2020

Balance as per Bank Certificate ..			120,238,329.00
Less			
1. Payments in Cash Book not yet recorded in Bank (Unpresented Ch	5,300,000.00		
2. Receipts in Bank Statements not			
yet recorded in Cash Book ..	2,188,329.00		7,488,329.00
Add			
3. Payments in Bank Statement not yet recorded in Cash Book ..	5,900,000.00		
4. Receipts in Cash Book not yet recorded in Bank Statements	9,180,955.00		15,080,955.00
Bank Balance as per Cash Book			127,830,956.00

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

Reconciled by Dennis Maitia Signature [Signature] Date 04/08/2022

Approved by Zuwera Zakiya Signature [Signature] Date 04/08/2022



PAYMENTS IN CASHBOOK NOT IN BANK AS 30TH JUNE 2020			
DATE	CHQ.NO.	PAYEE	AMOUNT
20/03/2019		BRIAN AYODO	5,300,000.00
			5,300,000.00
RECEIPTS IN BANK NOT IN CASHBOOK			
DATE	CHQ.NO.	PAYEE	AMOUNT
10-APR-2019		PRINCIPAL RECEIPT	2,188,329.00
			2,188,329.00
PAYMENTS IN BANK NOT IN CASH BOOK			
DATE	CHQ.NO.	PAYEE	AMOUNT
08/10/2018		ANN KAJUJU	3,500,000.00
30/01/2020		MARYANNE MWANGI	2,400,000.00
			5,900,000.00
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT			
DATE	CHQ.NO.	PAYEE	AMOUNT
Apr-18		KURUGA SUSAN	30,459.76
May-18		KURUGA SUSAN	30,535.91
Jun-18		KURUGA SUSAN	30,612.25
Jul-18		KURUGA SUSAN	30,688.78
Aug-18		KURUGA SUSAN	30,765.50
Sep-18		KURUGA SUSAN	30,842.42
Oct-18		KURUGA SUSAN	30,919.52
Nov-18		KURUGA SUSAN	30,996.82
Dec-18		KURUGA SUSAN	31,074.31
Jan-19		KURUGA SUSAN	31,152.00
Feb-19		KURUGA SUSAN	31,229.88
Mar-19		KURUGA SUSAN	31,307.95
Apr-19		KURUGA SUSAN	31,386.22
May-19		KURUGA SUSAN	31,464.69
Jun-19		KURUGA SUSAN	31,543.35
Jul-19		KURUGA SUSAN	31,622.21
Aug-19		KURUGA SUSAN	31,701.26
Sep-19		KURUGA SUSAN	31,780.52
Oct-19		KURUGA SUSAN	31,859.97
Nov-19		KURUGA SUSAN	31,939.62
Dec-19		KURUGA SUSAN	32,019.47
Jan-20		KURUGA SUSAN	32,099.52
Feb-20		KURUGA SUSAN	32,179.76
Mar-20		KURUGA SUSAN	32,260.21
Apr-20		KURUGA SUSAN	32,340.86
May-20		KURUGA SUSAN	32,421.72
Jun-20		KURUGA SUSAN	32,502.77
Feb-18		JACOB BARTONEY	11,117.81
Mar-18		JACOB BARTONEY	11,145.61
Apr-18		JACOB BARTONEY	11,173.47
May-18		JACOB BARTONEY	11,201.40
Jun-18		JACOB BARTONEY	11,229.41
Jul-18		JACOB BARTONEY	11,257.48
Aug-18		JACOB BARTONEY	11,285.63
Sep-18		JACOB BARTONEY	11,313.84
Oct-18		JACOB BARTONEY	11,342.12
Nov-18		JACOB BARTONEY	11,370.48
Dec-18		JACOB BARTONEY	11,398.91
Jan-19		JACOB BARTONEY	11,427.40
Feb-19		JACOB BARTONEY	11,455.97
Mar-19		JACOB BARTONEY	11,484.61
Apr-19		JACOB BARTONEY	11,513.32
May-19		JACOB BARTONEY	11,542.11
Jun-19		JACOB BARTONEY	11,570.96
Jul-19		JACOB BARTONEY	11,599.89
Aug-19		JACOB BARTONEY	11,628.89
Sep-19		JACOB BARTONEY	11,657.96
Oct-19		JACOB BARTONEY	11,687.11
Nov-19		JACOB BARTONEY	11,716.32
Dec-19		JACOB BARTONEY	11,745.61
Jan-20		JACOB BARTONEY	11,774.98



Feb-20	JACOB BARTONI Y	11,804.42
Mar-20	JACOB BARTONI Y	11,833.93
Apr-20	JACOB BARTONI Y	11,863.51
May-20	JACOB BARTONI Y	11,893.17
Jun-20	JACOB BARTONI Y	11,922.90
Apr-18	LINDAH NYACHO	19,798.84
May-18	LINDAH NYACHO	19,848.34
Jun-18	LINDAH NYACHO	19,897.96
Jul-18	LINDAH NYACHO	19,947.71
Aug-18	LINDAH NYACHO	19,997.58
Sep-18	LINDAH NYACHO	20,047.57
Oct-18	LINDAH NYACHO	20,097.69
Nov-18	LINDAH NYACHO	20,147.93
Dec-18	LINDAH NYACHO	20,198.30
Jan-19	LINDAH NYACHO	20,248.80
Feb-19	LINDAH NYACHO	20,299.42
Mar-19	LINDAH NYACHO	20,350.17
Apr-19	LINDAH NYACHO	20,401.04
May-19	LINDAH NYACHO	20,452.05
Jun-19	LINDAH NYACHO	20,503.18
Jul-19	LINDAH NYACHO	20,554.44
Aug-19	LINDAH NYACHO	20,605.82
Sep-19	LINDAH NYACHO	20,657.34
Oct-19	LINDAH NYACHO	20,708.98
Nov-19	LINDAH NYACHO	20,760.75
Dec-19	LINDAH NYACHO	20,812.65
Jan-20	LINDAH NYACHO	20,864.69
Feb-20	LINDAH NYACHO	20,916.85
Mar-20	LINDAH NYACHO	20,969.14
Apr-20	LINDAH NYACHO	21,021.56
May-20	LINDAH NYACHO	21,074.12
Jun-20	LINDAH NYACHO	21,126.80
Jul-18	PAUL NDEMO	49,785.73
Aug-18	PAUL NDEMO	49,910.19
Jul-18	PAUL NDEMO	49,785.73
Aug-18	PAUL NDEMO	49,910.19
Sep-18	PAUL NDEMO	50,034.97
Oct-18	PAUL NDEMO	50,160.05
Nov-18	PAUL NDEMO	50,285.45
Dec-18	PAUL NDEMO	50,411.17
Jan-19	PAUL NDEMO	50,537.19
Feb-19	PAUL NDEMO	50,663.54
Mar-19	PAUL NDEMO	50,790.20
Apr-19	PAUL NDEMO	50,917.17
May-19	PAUL NDEMO	51,044.46
Jun-19	PAUL NDEMO	51,172.08
Jul-19	PAUL NDEMO	51,300.01
Aug-19	PAUL NDEMO	51,428.26
Sep-19	PAUL NDEMO	51,556.83
Oct-19	PAUL NDEMO	51,685.72
Nov-19	PAUL NDEMO	51,814.93
Dec-19	PAUL NDEMO	51,944.47
Jan-20	PAUL NDEMO	52,074.33
Feb-20	PAUL NDEMO	52,204.52
Mar-20	PAUL NDEMO	52,335.03
Apr-20	PAUL NDEMO	52,465.87
May-20	PAUL NDEMO	52,597.03
Jun-20	PAUL NDEMO	52,728.52
Aug-18	MIRIAM WAWIRA	14,620.68
Sep-18	MIRIAM WAWIRA	14,657.24
Oct-18	MIRIAM WAWIRA	14,693.88
Nov-18	MIRIAM WAWIRA	14,730.61
Dec-18	MIRIAM WAWIRA	14,767.44
Jan-19	MIRIAM WAWIRA	14,804.36
Feb-19	MIRIAM WAWIRA	14,841.37
Mar-19	MIRIAM WAWIRA	14,878.47
Apr-19	MIRIAM WAWIRA	14,915.67
May-19	MIRIAM WAWIRA	14,952.96
Jun-19	MIRIAM WAWIRA	14,990.34
Jul-19	MIRIAM WAWIRA	15,027.82



Aug-19	MIRIAM WAWIRA	15,065.39
Sep-19	MIRIAM WAWIRA	15,103.05
Oct-19	MIRIAM WAWIRA	15,140.81
Nov-19	MIRIAM WAWIRA	15,178.66
Dec-19	MIRIAM WAWIRA	15,216.61
Jan-20	MIRIAM WAWIRA	15,254.65
Feb-20	MIRIAM WAWIRA	15,292.78
Mar-20	MIRIAM WAWIRA	15,331.02
Apr-20	MIRIAM WAWIRA	15,369.34
May-20	MIRIAM WAWIRA	15,407.77
Jun-20	MIRIAM WAWIRA	15,446.29
Aug-18	MARRYANNE MWANGI	24,367.81
Sep-18	MARRYANNE MWANGI	24,428.73
Oct-18	MARRYANNE MWANGI	24,489.80
Nov-18	MARRYANNE MWANGI	24,551.02
Dec-18	MARRYANNE MWANGI	24,612.40
Jan-19	MARRYANNE MWANGI	24,673.93
Feb-19	MARRYANNE MWANGI	24,735.62
Mar-19	MARRYANNE MWANGI	24,797.46
Apr-19	MARRYANNE MWANGI	24,859.45
May-19	MARRYANNE MWANGI	24,921.60
Jun-19	MARRYANNE MWANGI	24,983.90
Jul-19	MARRYANNE MWANGI	25,046.36
Aug-19	MARRYANNE MWANGI	25,108.98
Sep-19	MARRYANNE MWANGI	25,171.75
Oct-19	MARRYANNE MWANGI	25,234.68
Nov-19	MARRYANNE MWANGI	25,297.77
Dec-19	MARRYANNE MWANGI	25,361.01
Jan-20	MARRYANNE MWANGI	25,424.41
Feb-20	MARRYANNE MWANGI	25,487.97
Mar-20	MARRYANNE MWANGI	25,551.69
Apr-20	MARRYANNE MWANGI	25,615.57
May-20	MARRYANNE MWANGI	25,679.61
Jun-20	MARRYANNE MWANGI	25,743.81
Jul-18	WII KISTER AWINO	15,229.88
Aug-18	WII KISTER AWINO	15,267.95
Sep-18	WII KISTER AWINO	15,306.12
Oct-18	WII KISTER AWINO	15,344.39
Nov-18	WII KISTER AWINO	15,382.75
Dec-18	WII KISTER AWINO	15,421.21
Jan-19	WII KISTER AWINO	15,459.76
Feb-19	WII KISTER AWINO	15,498.41
Mar-19	WII KISTER AWINO	15,537.16
Apr-19	WII KISTER AWINO	15,576.00
May-19	WII KISTER AWINO	15,614.94
Jun-19	WII KISTER AWINO	15,653.98
Jul-19	WII KISTER AWINO	15,693.11
Aug-19	WII KISTER AWINO	15,732.34
Sep-19	WII KISTER AWINO	15,771.67
Oct-19	WII KISTER AWINO	15,811.10
Nov-19	WII KISTER AWINO	15,850.63
Dec-19	WII KISTER AWINO	15,890.26
Jan-20	WII KISTER AWINO	15,929.98
Feb-20	WII KISTER AWINO	15,969.81
Mar-20	WII KISTER AWINO	16,009.73
Apr-20	WII KISTER AWINO	16,049.76
May-20	WII KISTER AWINO	16,089.88
Jun-20	WII KISTER AWINO	16,130.11
Jul-18	SHADRACK RUTTO	21,321.83
Aug-18	SHADRACK RUTTO	21,375.14
Sep-18	SHADRACK RUTTO	21,428.57
Oct-18	SHADRACK RUTTO	21,482.15
Nov-18	SHADRACK RUTTO	21,535.85
Dec-18	SHADRACK RUTTO	21,589.69
Jan-19	SHADRACK RUTTO	21,643.66
Feb-19	SHADRACK RUTTO	21,697.77
Mar-19	SHADRACK RUTTO	21,752.02
Apr-19	SHADRACK RUTTO	21,806.40
May-19	SHADRACK RUTTO	21,860.91
Jun-19	SHADRACK RUTTO	21,915.57



Jul-19	SHADRACK RUTTO	21,970.36
Aug-19	SHADRACK RUTTO	22,025.28
Sep-19	SHADRACK RUTTO	22,080.34
Oct-19	SHADRACK RUTTO	22,135.55
Nov-19	SHADRACK RUTTO	22,190.88
Dec-19	SHADRACK RUTTO	22,246.36
Jan-20	SHADRACK RUTTO	22,301.98
Feb-20	SHADRACK RUTTO	22,357.73
Mar-20	SHADRACK RUTTO	22,413.63
Apr-20	SHADRACK RUTTO	22,469.66
May-20	SHADRACK RUTTO	22,525.84
Jun-20	SHADRACK RUTTO	22,582.15
Aug-18	HILLARY MAKILI	10,660.92
Sep-18	HILLARY MAKILI	10,687.57
Oct-18	HILLARY MAKILI	10,714.29
Nov-18	HILLARY MAKILI	10,741.07
Dec-18	HILLARY MAKILI	10,767.93
Jan-19	HILLARY MAKILI	10,794.85
Feb-19	HILLARY MAKILI	10,821.83
Mar-19	HILLARY MAKILI	10,848.89
Apr-19	HILLARY MAKILI	10,876.01
May-19	HILLARY MAKILI	10,903.20
Jun-19	HILLARY MAKILI	10,930.46
Jul-19	HILLARY MAKILI	10,957.78
Aug-19	HILLARY MAKILI	10,985.18
Sep-19	HILLARY MAKILI	11,012.64
Oct-19	HILLARY MAKILI	11,040.17
Nov-19	HILLARY MAKILI	11,067.77
Dec-19	HILLARY MAKILI	11,095.44
Jan-20	HILLARY MAKILI	11,123.18
Feb-20	HILLARY MAKILI	11,150.99
Mar-20	HILLARY MAKILI	11,178.87
Apr-20	HILLARY MAKILI	11,206.81
May-20	HILLARY MAKILI	11,234.83
Jun-20	HILLARY MAKILI	11,262.92
Aug-18	EBBY MASWAI	30,459.76
Sep-18	EBBY MASWAI	30,535.91
Oct-18	EBBY MASWAI	30,612.25
Nov-18	EBBY MASWAI	30,688.78
Dec-18	EBBY MASWAI	30,765.50
Jan-19	EBBY MASWAI	30,842.42
Feb-19	EBBY MASWAI	30,919.52
Mar-19	EBBY MASWAI	30,996.82
Apr-19	EBBY MASWAI	31,074.31
May-19	EBBY MASWAI	31,152.00
Jun-19	EBBY MASWAI	31,229.88
Jul-19	EBBY MASWAI	31,307.95
Aug-19	EBBY MASWAI	31,386.22
Sep-19	EBBY MASWAI	31,464.69
Oct-19	EBBY MASWAI	31,543.35
Nov-19	EBBY MASWAI	31,622.21
Dec-19	EBBY MASWAI	31,701.26
Jan-20	EBBY MASWAI	31,780.52
Feb-20	EBBY MASWAI	31,859.97
Mar-20	EBBY MASWAI	31,939.62
Apr-20	EBBY MASWAI	32,019.47
May-20	EBBY MASWAI	32,099.52
Jun-20	EBBY MASWAI	32,179.76
Nov-18	ANN KAJUJU	30,459.76
Dec-18	ANN KAJUJU	30,535.91
Jan-19	ANN KAJUJU	30,612.25
Feb-19	ANN KAJUJU	30,688.78
Mar-19	ANN KAJUJU	30,765.50
Apr-19	ANN KAJUJU	30,842.42
May-19	ANN KAJUJU	30,919.52
Jun-19	ANN KAJUJU	30,996.82
Jul-19	ANN KAJUJU	31,074.31
Aug-19	ANN KAJUJU	31,152.00
Sep-19	ANN KAJUJU	31,229.88
Oct-19	ANN KAJUJU	31,307.95



Nov-19	ANN KAJUJU	31,386.22
Dec-19	ANN KAJUJU	31,464.69
Jan-20	ANN KAJUJU	31,543.35
Feb-20	ANN KAJUJU	31,622.21
Mar-20	ANN KAJUJU	31,701.26
Apr-20	ANN KAJUJU	31,780.52
May-20	ANN KAJUJU	31,859.97
Jun-20	ANN KAJUJU	31,939.62
Aug-19	CAROLINE KANANA	18,275.86
Sep-19	CAROLINE KANANA	18,321.55
Oct-19	CAROLINE KANANA	18,367.35
Nov-19	CAROLINE KANANA	18,413.27
Dec-19	CAROLINE KANANA	18,459.30
Jan-20	CAROLINE KANANA	18,505.45
Feb-20	CAROLINE KANANA	18,551.71
Mar-20	CAROLINE KANANA	18,598.09
Apr-20	CAROLINE KANANA	18,644.59
May-20	CAROLINE KANANA	18,691.20
Jun-20	CAROLINE KANANA	18,737.93
Apr-19	BRAT AYODO	31,495.26
May-19	BRAT AYODO	31,574.00
Jun-19	BRAT AYODO	31,652.93
Jul-19	BRAT AYODO	31,732.07
Aug-19	BRAT AYODO	31,811.40
Sep-19	BRAT AYODO	31,890.92
Oct-19	BRAT AYODO	31,970.65
Nov-19	BRAT AYODO	32,050.58
Dec-19	BRAT AYODO	32,130.70
Jan-20	BRAT AYODO	32,211.03
Feb-20	BRAT AYODO	32,291.56
Mar-20	BRAT AYODO	32,372.29
Apr-20	BRAT AYODO	32,453.22
May-20	BRAT AYODO	32,534.35
Jun-20	BRAT AYODO	32,615.69
Apr-19	VIOLET OMBATI	39,597.69
May-19	VIOLET OMBATI	39,696.68
Jun-19	VIOLET OMBATI	39,795.92
Jul-19	VIOLET OMBATI	39,895.41
Aug-19	VIOLET OMBATI	39,995.15
Sep-19	VIOLET OMBATI	40,095.14
Oct-19	VIOLET OMBATI	40,195.38
Nov-19	VIOLET OMBATI	40,295.87
Dec-19	VIOLET OMBATI	40,396.61
Jan-20	VIOLET OMBATI	40,497.60
Feb-20	VIOLET OMBATI	40,598.84
Mar-20	VIOLET OMBATI	40,700.34
Apr-20	VIOLET OMBATI	40,802.09
May-20	VIOLET OMBATI	40,904.09
Jun-20	VIOLET OMBATI	41,006.35
Oct-19	ROBERT AYEMBO	67,650.20
Nov-19	ROBERT AYEMBO	67,819.33
Dec-19	ROBERT AYEMBO	67,988.87
Jan-20	ROBERT AYEMBO	68,158.85
Feb-20	ROBERT AYEMBO	68,329.24
Mar-20	ROBERT AYEMBO	68,500.07
Apr-20	ROBERT AYEMBO	68,671.32
May-20	ROBERT AYEMBO	68,843.00
Jan-20	ROBERT AYEMBO	69,015.10
Aug-19	EDGAR MULAMULA	22,844.82
Sep-19	EDGAR MULAMULA	22,901.93
Oct-19	EDGAR MULAMULA	22,959.19
Nov-19	EDGAR MULAMULA	23,016.58
Dec-19	EDGAR MULAMULA	23,074.13
Jan-20	EDGAR MULAMULA	23,131.81
Feb-20	EDGAR MULAMULA	23,189.64
Mar-20	EDGAR MULAMULA	23,247.62
Apr-20	EDGAR MULAMULA	23,305.73
May-20	EDGAR MULAMULA	23,364.00
Jun-20	EDGAR MULAMULA	23,422.41
Oct-19	NAHASHON KITAH	40,486.96



Nov-19	NAHASHON KII AHI	40,588.17
Dec-19	NAHASHON KII AHI	40,689.65
Jan-20	NAHASHON KII AHI	40,791.37
Feb-20	NAHASHON KII AHI	40,893.35
Mar-20	NAHASHON KII AHI	40,995.58
Apr-20	NAHASHON KII AHI	41,098.07
May-20	NAHASHON KII AHI	41,200.82
Jun-20	NAHASHON KII AHI	41,303.82
Nov-19	VALENTINE MWAKIO	25,890.80
Dec-19	VALENTINE MWAKIO	25,955.52
Jan-20	VALENTINE MWAKIO	26,020.41
Feb-20	VALENTINE MWAKIO	26,085.46
Mar-20	VALENTINE MWAKIO	26,150.68
Apr-20	VALENTINE MWAKIO	26,216.05
May-20	VALENTINE MWAKIO	26,281.59
Jun-20	VALENTINE MWAKIO	26,347.30
Feb-20	ERIC ISOE	21,321.83
Mar-20	ERIC ISOE	21,375.14
Apr-20	ERIC ISOE	21,428.57
May-20	ERIC ISOE	21,482.15
Jun-20	ERIC ISOE	21,535.85
Mar-20	PHILIPINE SIDI	17,666.66
Apr-20	PHILIPINE SIDI	17,710.83
May-20	PHILIPINE SIDI	17,755.10
Jun-20	PHILIPINE SIDI	17,799.49
		-
		9,399,741.96
	BANK STATEMENT BALANCE	120,238,329.00
	CASHBOOK BANK BALANCE	127,830,956.00



ODPP STAFF MORTGAGE AND CARLOAN SCHEME

TRIAL BALANCE AS AT 30TH JUNE 2020

ITEM	CURRENT		PREVIOUS	
	2019-2020		2018-2019	
	DEBIT	CREDIT	DEBIT	CREDIT
	KSHS.	KSHS.	KSHS.	KSHS.
Housing Mortgage Bank Balance	127,830,956		90,543,303	
Car Loan Bank Balance	45,518,289		41,345,506	
Current portion of Carloan Loan Receivables	12,048,900		7,894,724	
Current Portion of Long Term Receivables-Housing Mortgage	7,470,295		3,624,199	
Long Term Receivables-Housing Mortgage	154,698,750		80,832,499	
Long Term Receivables-Car Loan	32,432,812		25,759,770	
3% Interest Housing Mortgage scheme-Income		3,946,570		2,227,399
3% Interest Carloan Scheme-Income		1,168,807		892,141
Bank Service Charges				
3% Interest Housing Mortgage scheme-Loan Administrative Expense	3,946,570		2,227,399	
3% Interest Car loan Scheme-Loan Administrative Expenses	1,168,807		892,141	
Staff Carloan fund		90,000,000		75,000,000
Housing Mortgage fund		290,000,000		175,000,000
	<u>385,115,377</u>	<u>385,115,377</u>	<u>253,119,540</u>	<u>253,119,540</u>



2019-2020 CAR LOAN CASHBOOK

RECEIPTS			PAYMENTS		
NAME	DESCRIPTION	AMOUNT (KSHS)	NAME	DESCRIPTION	AMOUNT (KSHS)
	BAL B/F	41,345,506	Kiptoo jackline jemutai	LOAN DISBURSEMENT	1,620,000
Odpp car loan fund	PRINCIPAL AMOUNT	15,000,000	Byrian Ayodo	LOAN DISBURSEMENT	1,350,000
Muchina William	PRINCIPAL AMOUNT	257,185	Susan Lewa	LOAN DISBURSEMENT	1,300,000
Talari Issac	PRINCIPAL AMOUNT	196,849	Kennedy Amunga	LOAN DISBURSEMENT	1,300,000
Annette Wangira	PRINCIPAL AMOUNT	166,905	Mbae Frida	LOAN DISBURSEMENT	1,500,000
Juliet Adhiambo	PRINCIPAL AMOUNT	215,994	Jane Minjire	LOAN DISBURSEMENT	1,200,000
Edna Ntaho	PRINCIPAL AMOUNT	294,538	Gedrudah Sidi	LOAN DISBURSEMENT	1,500,000
Alex Akula	PRINCIPAL AMOUNT	294,538	Ebby Maswai	LOAN DISBURSEMENT	1,500,000
Murniki Evans	PRINCIPAL AMOUNT	312,608	Juliet Busienei	LOAN DISBURSEMENT	1,450,000
Gatobu Mutembei	PRINCIPAL AMOUNT	253,361	Kevin Magera	LOAN DISBURSEMENT	1,450,000
Thyaka Sharon Acc	PRINCIPAL AMOUNT	292,340	Kanu Jennifer	LOAN DISBURSEMENT	850,000
Mugambi Anne Wangari	PRINCIPAL AMOUNT	282,595	Bernice Kagali	LOAN DISBURSEMENT	1,280,000
Gichuhi Lilian Njeto	PRINCIPAL AMOUNT	268,952	Kadebe Eddie	LOAN DISBURSEMENT	1,500,000
James Opuudo	PRINCIPAL AMOUNT	310,276	Celestine Oluoch	LOAN DISBURSEMENT	1,500,000
Wangeeci Biden	PRINCIPAL AMOUNT	232,707	Valentine wakio	LOAN DISBURSEMENT	1,200,000
Mary Nyambura	PRINCIPAL AMOUNT	139,624			
Dorcas Agik	PRINCIPAL AMOUNT	775,689			
Milicent Kagira	PRINCIPAL AMOUNT	283,901			
Silvester Githiga	PRINCIPAL AMOUNT	288,713			
Nicholas Mutuku	PRINCIPAL AMOUNT	769,900			
James Mchira	PRINCIPAL AMOUNT	288,713			
Joyce Wangare	PRINCIPAL AMOUNT	288,713			
Justus Ochieng	PRINCIPAL AMOUNT	202,099			
Lucas Kipkosgei	PRINCIPAL AMOUNT	238,798			
Wesley Nyamache	PRINCIPAL AMOUNT	286,558			
Asava Mudemba	PRINCIPAL AMOUNT	218,055			
Mukoya Judith	PRINCIPAL AMOUNT	559,358			
Shirley Kebut	PRINCIPAL AMOUNT	175,756			
Kiptoo jackline jemutai	PRINCIPAL AMOUNT	279,124			
Byrian Ayodo	PRINCIPAL AMOUNT	255,978			
Susan Lewa	PRINCIPAL AMOUNT	162,289			
Kennedy Amunga	PRINCIPAL AMOUNT	162,289			
Mbae Frida	PRINCIPAL AMOUNT	163,644			
Jane Minjire	PRINCIPAL AMOUNT	130,916			
Gedrudah Sidi	PRINCIPAL AMOUNT	140,091			
Ebby Maswai	PRINCIPAL AMOUNT	140,091			
Juliet Busienei	PRINCIPAL AMOUNT	135,422			
Kevin Magera	PRINCIPAL AMOUNT	135,422			
Kanu Jennifer	PRINCIPAL AMOUNT	26,330			
Kadebe Eddie	PRINCIPAL AMOUNT	46,364			
		66,018,289			20,500,000
		<u>66,018,289</u>	BAL CD		<u>45,518,289</u>
BAL BD		<u>45,518,289</u>			<u>66,018,289</u>



Fund Administrator
 Name: Mr. Noordin M. Haji, CBS, OGW
 Date: 21/11/2022



Head of Accounts
 Name: Zuwena Zainabu
 Date: 21/11/2022

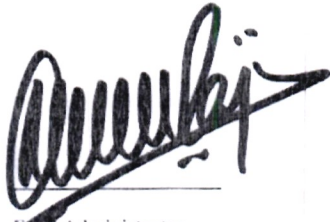


Chairperson of the Fund
 Name: Mrs. Dorcas Oduor, FBS, OGW
 Date: 21/11/2022



2019-2020 MORTGAGE CASHBOOK

RECIPTS			PAYMENTS		
NAME	DESCRIPTION	AMOUNT (KSHS)	NAME	DESCRIPTION	AMOUNT (KSHS)
	BAL B/F	90,693,303	Caroline Kanana	LOAN DISBURSEMENT	6,000,000
Odpp Mortgage loan fund	PRINCIPAL AMOUNT	115,000,000	Violet Ombati	LOAN DISBURSEMENT	13,000,000
Kuruga Susan	PRINCIPAL AMOUNT	384,728	Robert Oyiembo	LOAN DISBURSEMENT	12,000,000
Jacob Bartoney	PRINCIPAL AMOUNT	141,129	Edgar Mulamula	LOAN DISBURSEMENT	7,500,000
Linda Nyauncho	PRINCIPAL AMOUNT	250,073	Gutahi Kareithi	LOAN DISBURSEMENT	9,000,000
Paul Ndemo	PRINCIPAL AMOUNT	624,136	Valentine Wakio	LOAN DISBURSEMENT	8,500,000
Wilkister Ojenda	PRINCIPAL AMOUNT	190,928	Eric Isoe	LOAN DISBURSEMENT	7,000,000
Shadrack Rutto	PRINCIPAL AMOUNT	267,300	Philiphine Jepkemoi	LOAN DISBURSEMENT	5,800,000
Miriam Ngari	PRINCIPAL AMOUNT	182,834	Monica Owenga	LOAN DISBURSEMENT	15,000,000
Maryanne Mwangi	PRINCIPAL AMOUNT	304,724			
Makali Hillary	PRINCIPAL AMOUNT	133,317			
Ebby Maswar	PRINCIPAL AMOUNT	380,905			
Ann Kajuju	PRINCIPAL AMOUNT	378,062			
Brian Ayodo	PRINCIPAL AMOUNT	386,064			
Caroline Kanana	PRINCIPAL AMOUNT	203,566			
Violet Ombati	PRINCIPAL AMOUNT	485,383			
Robert Oyiembo	PRINCIPAL AMOUNT	614,976			
Edgar Mulamula	PRINCIPAL AMOUNT	254,458			
Gutahi Kareithi	PRINCIPAL AMOUNT	368,048			
Valentine Wakio	PRINCIPAL AMOUNT	208,948			
Eric Isoe	PRINCIPAL AMOUNT	107,144			
Philiphine Jepkemoi	PRINCIPAL AMOUNT	70,932			
		211,630,956			83,800,000
		<u>211,630,956</u>	BAL/CD		<u>127,830,956</u>
	BAL/CD	<u>127,830,956</u>			<u>211,630,956</u>



Fund Administrator
 Name: Mr. Noordin M. Haji, CBS, OGW
 Date: 21/11/2022



Head of Accounts
 Name: Zuwenia Zarnabu
 Date: 21/11/2022



Chairperson of the Fund
 Name: Mrs. Dorcas Oduor, EBS, OGW
 Date: 21/11/2022



Consolidated CAR LOAN WORKINGS SCHEDULE FOR THE PERIOD ENDED JUNE 30, 2020

Name of Payee	Staff No.	DISBURSED	TOTAL LOAN	LOAN BALANCE	PRINCIPAL PAID	LOAN BALANCE	SHORTTERM	LONGTERM	LOAN
		2018-2019	DISBURSED	01.07.2019	30.06.2020	30.06.2020	RECEIVABLES	RECEIVABLES	INTEREST
Muchina William		1,300,000	1,300,000	888,117	257,185	630,932	265,008	365,924	23,126
Talal Issac		1,000,000	1,000,000	715,567	196,849	518,718	202,837	315,881	18,775
Annette Wangia		850,000	850,000	621,951	166,905	455,046	171,981	283,065	16,376
Juliet Adhiambo		1,100,000	1,100,000	804,877	215,994	588,883	272,564	366,319	21,192
Edna Ntabo		1,500,000	1,500,000	1,097,560	294,538	803,022	303,496	499,526	28,899
Alex Akula		1,500,000	1,500,000	1,097,560	294,538	803,022	303,496	499,526	28,899
Muriuki Evans		1,600,000	1,600,000	1,222,184	312,608	909,575	322,117	587,458	32,390
Gatobu Mutembei		1,300,000	1,300,000	1,013,849	253,361	760,488	261,067	499,421	26,951
Thyaka Sharon Acc		1,500,000	1,500,000	1,169,826	292,340	877,486	301,231	576,255	31,097
Mugambi Anne Wangari		1,450,000	1,450,000	1,130,831	282,595	848,237	291,190	557,046	30,060
Gichuhi Lilian Njeri		1,380,000	1,380,000	1,076,240	268,952	807,287	277,133	530,154	28,609
James Opundo		1,600,000	1,600,000	1,298,883	310,276	988,607	319,713	668,895	34,723
Wangechi Biden		1,200,000	1,200,000	974,162	232,707	741,455	239,785	501,671	26,042
Mary Nyambura		720,000	720,000	584,497	139,624	444,873	143,871	301,002	15,625
Dorcas Agik		4,000,000	4,000,000	3,247,208	775,689	2,471,519	799,282	1,672,237	86,808
SUB Total		22,000,000	22,000,000	16,943,311	4,294,160	12,649,151	4,424,771	8,224,380	449,574
2018-2019									
Milicent Kagira		1,475,000	1,475,000	1,267,588	283,901	983,687	292,536	691,151	34,145
Silvester Githiga		1,500,000	1,500,000	1,139,072	288,713	1,000,359	297,494	702,865	34,724
Nicholas Mutuku		4,000,000	4,000,000	3,437,526	769,900	2,667,626	793,317	1,874,309	92,597
James Mchira		1,500,000	1,500,000	1,289,072	288,713	1,000,359	297,494	702,865	34,724
Joyce Wangari		1,500,000	1,500,000	1,289,072	288,713	1,000,359	297,494	702,865	34,724
Justus Ochieng		1,050,000	1,050,000	902,351	202,099	700,252	208,246	492,006	24,307
Lucas Kipkosgei		1,250,000	1,250,000	1,133,257	238,798	894,459	246,062	648,397	30,732
Wesley Nyamache		1,500,000	1,500,000	1,359,909	286,558	1,073,351	295,274	778,077	36,878
Asava Mudemba		1,150,000	1,150,000	1,096,499	218,055	878,444	224,687	653,757	29,913
Mukoya Judith		2,950,000	2,950,000	2,812,760	559,358	2,253,402	576,372	1,677,030	76,733
Shirley Kebut		920,000	920,000	834,077	175,756	658,321	181,101	477,220	22,619
sub Total		18,795,000	18,795,000	16,711,183	3,600,564	13,110,619	3,710,077	9,400,542	452,096
2019-2020									
Kiptoo Jackline Jemuti		1,620,000	1,620,000		279,124	1,340,876	313,371	1,027,506	41,078
Byrian Ayodo		1,350,000	1,350,000		255,978	1,094,022	263,763	830,259	35,115
Susan Lewa		1,300,000	1,300,000		162,289	1,137,711	249,594	888,117	24,585
Kennedy Amunga		1,300,000	1,300,000		162,289	1,137,711	249,594	888,117	24,585
Mbae Frida		1,500,000	1,500,000		163,644	1,336,356	287,274	1,049,081	25,027
Jane Minjire		1,200,000	1,200,000		130,916	1,069,084	229,820	839,265	20,021
Gedrudah Sidi		1,500,000	1,500,000		140,091	1,359,909	286,558	1,073,351	21,627
Ebby Maswai		1,500,000	1,500,000		140,091	1,359,909	286,558	1,073,351	21,627
Juliet Busienei		1,450,000	1,450,000		135,422	1,314,578	277,006	1,037,572	20,906
Kevin Magera		1,450,000	1,450,000		135,422	1,314,578	277,006	1,037,572	20,906
Kaniu Jennifer		850,000	850,000		26,330	823,670	160,769	662,901	4,217
Bernice Kagali		1,280,000	1,280,000			1,280,000	240,893	1,039,107	
Kadebe Eddie		1,500,000	1,500,000		46,464	1,453,536	283,710	1,169,826	7,442
Celestine Oluoch		1,500,000	1,500,000			1,500,000	282,297	1,217,703	
Valentine wakio		1,200,000	1,200,000			1,200,000	225,838	974,162	
sub Total		20,500,000	20,500,000		1,778,059	18,721,941	3,914,051	14,807,890	267,138
TOTALS		61,295,000	61,295,000	33,654,494	9,672,783	44,481,711	12,048,900	32,432,812	1,168,807



Consolidated Mortgage WORKINGS SCHEDULE FOR THE PERIOD ENDED JUNE 30, 2020

2017-2018

	Name of Payee	Staff No.	DISBURSED		LOAN BALANCE		PRINCIPAL PAID		LOAN BALANCE		SHORTTERM RECEIVABLES	LONGTERM RECEIVABLES	LOAN INTEREST
			2018-2019	DISBURSED	01.07.2018	30.06.2019	30.06.2019	30.06.2019					
03.04.2018	Kuruga Susan		10,000,000	10,000,000	9,535,021	384,728	9,150,293	396,430	8,753,863	280,789			
07.02.2018	Jacob Bartonev		3,650,000	3,650,000	3,457,169	141,139	3,316,041	145,421	3,170,620	101,785			
18.04.2018	Linda Nyauncho		6,500,000	6,500,000	6,197,763	250,073	5,947,690	257,679	5,690,011	182,513			
31.05.2018	Paul Ndemo		11,300,000	11,300,000	10,694,288	624,136	10,070,152	643,119	9,427,033	312,293			
22.06.2018	Wilkster Ojenda		5,000,000	5,000,000	4,814,707	190,928	4,623,779	196,736	4,427,043	141,830			
29.06.2018	Shadrack Rutto		7,000,000	7,000,000	6,740,590	267,300	6,473,291	275,430	6,197,861	198,562			
SUB TOTALS			43,450,000	43,450,000	41,439,539	1,858,293	39,581,246	1,914,815	37,666,431	1,217,773			

2018-2019

5.07.2018	Miriam Ngari		4,800,000	4,800,000	4,637,147	182,834	4,454,313	188,395	4,265,918	136,614			
3.07.2018	Maryanne Mwangi		8,000,000	8,000,000	7,728,578	304,724	7,423,855	313,992	7,109,863	227,690			
10.08.2018	Makali Hillary		3,500,000	3,500,000	3,381,253	133,317	3,247,936	137,372	3,110,565	99,614			
27.07.2018	Ebby Maswai		10,000,000	10,000,000	9,660,723	380,905	9,279,818	392,490	8,887,328	284,613			
8.10.2018	Ann Kajuju		6,500,000	6,500,000	6,254,179	378,062	5,876,117	389,561	5,486,556	287,455			
20.03.2019	Brian Ayodo		11,300,000	11,300,000	11,205,278	386,064	10,819,213	397,807	10,421,406	171,879			
SUB TOTALS			44,100,000	44,100,000	42,867,158	1,765,905	41,101,253	1,819,617	39,281,636	1,207,865			

2019-2020

11.07.2019	Caroline Kanana		6,000,000.00	6,000,000.00		203,566.29	5,796,433.71	228,542.72	5,567,890.99	162,468			
03.07.2019	Violet Ombati		13,000,000.00	13,000,000.00		485,382.87	12,514,617.13	500,146.26	12,014,470.87	379,789			
02.09.2019	Robert Oyiembo		12,000,000.00	12,000,000.00		614,975.98	11,385,024.02	841,763.32	10,543,260.70	263,876			
26.07.2019	Edgar Mulamula		7,500,000.00	7,500,000.00		254,457.86	7,245,542.14	285,678.40	6,959,863.74	203,085			
30.09.2019	Gitahi Kareithi		9,000,000.00	9,000,000.00		368,047.78	8,631,952.22	503,774.35	8,128,177.87	198,835			
11.10.2019	Valentine Wako		8,500,000.00	8,500,000.00		208,947.81	8,291,052.19	321,352.68	7,969,699.51	168,179			
22.01.2020	Eric Isaac		7,000,000.00	7,000,000.00		107,143.54	6,892,856.46	262,668.44	6,630,188.02	86,966			
27.01.2020	Philiphine Jepkemoi		5,800,000.00	5,800,000.00		70,932.08	5,729,067.92	217,096.82	5,511,971.09	57,735			
05.06.2020	Monica Owenga		15,000,000.00	15,000,000.00			15,000,000.00	574,839.66	14,425,160.34				
SUB TOTALS			83,800,000.00	83,800,000.00		2,313,454.21	81,486,545.79	3,735,862.66	77,750,683.13	1,520,932.07			
TOTALS			171,350,000.00	171,350,000.00	84,306,697.38	5,937,652.94	162,169,044.44	7,470,294.86	154,688,749.58	3,946,569.84			



Consolidated Bank

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15th August, 2022

Your Ref: ODPP/4/13/2/2

The Deputy Director, Central Facilitation Services,
Office of the Director of Public Prosecutions,
P.O. Box 30701-00100,
NAIROBI

Dear Sir,

REF: CERTIFICATE OF BANK BALANCE AS AT 30.06.2020

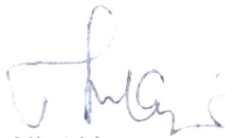
Reference is made to your letter dated 2nd August 2022

The account details as at 30th June 2020 were as follows:

Account Name	Account No	Currency	Account Type	Balances as at 30.06.2020
Mortgage Fund Account	10011209000007	KES	Agency account	120,238,320.00
Asset Finance Fund Account	10011209000008	KES	Agency account	33,054,086.00

Find enclosed herewith the bank statements as per data provided above.

Yours Faithfully,



Njeri Mama

Ag. Head of Corporate Banking



Head office

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	Head office		1 of 2
	Account Number	Currency	
	10011209000007	KES	
	Type of Account	Period	
AGEN	01-Jul-2019 - 30-Jun-2020		

Date	Value Date	Tran Code	Transaction	Ref.No.	Debit	Credit	Balance
			Opening Balance				91,438,329.00 CR
11-Jul-2019	11-Jul-2019	td	KIRIMI CAROLINE KANANA	11072019/1000/2579/1	6,000,000.00		85,438,329.00 CR
26-Jul-2019	26-Jul-2019	td	LOAN- EDGAR ALUSIOLA MULAMULA	26072019/1000/2025/1	7,500,000.00		77,938,329.00 CR
02-Sep-2019	02-Sep-2019	td	LOAN-ROBERT ACHAPA OYIEMBO	02092019/1000/4131/1	12,000,000.00		65,938,329.00 CR
01-Oct-2019	01-Oct-2019	td	VIOLET KERUBO OMBATI	01102019/1001/125/1	13,000,000.00		52,938,329.00 CR
02-Oct-2019	02-Oct-2019	td	NAHASHON K GITTAHI	02102019/1001/99/1	9,000,000.00		43,938,329.00 CR
11-Oct-2019	11-Oct-2019	td	LOAN-VALENTINA WAKIO MWAMBURI 1001833 1001833	11102019/1000/5655/1	8,500,000.00		35,438,329.00 CR
15-Jan-2020	15-Jan-2020	tc	MORTGAGE FUNDS	15012020/1001/639/2		37,500,000.00	72,938,329.00 CR
22-Jan-2020	22-Jan-2020	td	Loan-Eric Momanyi Isoe	22012020/1000/2141/1	7,000,000.00		65,938,329.00 CR
27-Jan-2020	27-Jan-2020	td	LOAN-MWANGI MARYANNE NJERI	27012020/1000/4801/1	10,000,000.00		55,938,329.00 CR
27-Jan-2020	27-Jan-2020	td	LOAN-KIBET PHILIPINE JEPKEMOI	27012020/1000/4976/1	5,800,000.00		50,138,329.00 CR
30-Jan-2020	27-Jan-2020		Reversal for 1000/27-JAN-20/4801 LOAN-MWANGI MARYANNE NJERI	30012020/1000/2246/1		10,000,000.00	60,138,329.00 CR
30-Jan-2020	30-Jan-2020	td	LOAN -MARYANNE MWANGI NJERI	30012020/1001/263/1	2,400,000.00		57,738,329.00 CR
19-Feb-2020	19-Feb-2020	tc	MORTGAGE FUNDS	19022020/1001/204/2		37,500,000.00	95,238,329.00 CR
27-May-2020	27-May-2020	tc	MORTGAGE FUNDS	27052020/1001/76/2		40,000,000.00	135,238,329.00 CR
05-Jun-2020	05-Jun-2020	td	Loan-Monican Owenga Akoth	05062020/1000/989/1	15,000,000.00		120,238,329.00 CR

Head office

STATEMENT OF ACCOUNT

OFFICE OF THE DIRECTOR OF PUBLIC 30701-00100 NRB KENYA	Branch		Statement	Page
	Head office			1 of 2
	Account Number		Currency	
	10011209000008		KES	
	Type of Account	Period		
AGEN	01-Jul-2019 - 30-Jun-2020			

Date	Value Date	Tran Code	Transaction	Ref.No.	Debit	Credit	Balance
			Opening Balance				38,554,086.00 CR
08-Aug-2019	08-Aug-2019	td	KIPTOO JACKLYNE JEMUTAI	08082019/1000/2954/1	1,620,000.00		36,934,086.00 CR
31-Oct-2019	31-Oct-2019	td	Loan - Ayodo Brian Omondi	31102019/1000/3016/1	1,350,000.00		35,584,086.00 CR
01-Nov-2019	01-Nov-2019	td	LOAN-SUSAN LEWA	01112019/1000/3285/1	1,300,000.00		34,284,086.00 CR
07-Nov-2019	07-Nov-2019	td	LOAN-AMWAYI KENNEDY AMUNGA	07112019/1000/3561/1	1,300,000.00		32,984,086.00 CR
29-Nov-2019	29-Nov-2019	td	LOAN-FRIDAH GAKII MBAE	29112019/1000/2426/1	1,500,000.00		31,484,086.00 CR
03-Dec-2019	03-Dec-2019	td	Loan-Minjire Jane Wangui	03122019/1000/3069/4	1,200,000.00		30,284,086.00 CR
06-Jan-2020	06-Jan-2020	td	LOAN- GERTRUDE KIRENGE	06012020/1000/5160/1	1,500,000.00		28,784,086.00 CR
10-Jan-2020	10-Jan-2020	td	Loan-Ebby Cheruto Maswai	10012020/1000/2098/1	1,500,000.00		27,284,086.00 CR
10-Jan-2020	10-Jan-2020	td	LOAN-JULIET CHEPKOECH BUSIENI	10012020/1000/2771/1	1,450,000.00		25,834,086.00 CR
14-Jan-2020	14-Jan-2020	td	LOAN-KEVIN MANGERA MWANGI	14012020/1000/2081/1	1,450,000.00		24,384,086.00 CR
15-Jan-2020	15-Jan-2020	tc	ASSET FINANCE FUNDS	15012020/1001/638/2		7,500,000.00	31,884,086.00 CR
17-Feb-2020	17-Feb-2020	td	LOAN-KAGALI BERNICE DAISY	17022020/1000/4105/1	1,280,000.00		30,604,086.00 CR
19-Feb-2020	19-Feb-2020	tc	ASSET FINANCE FUNDS	19022020/1001/206/2		7,500,000.00	38,104,086.00 CR
04-May-2020	04-May-2020	td	LOAN-JENNIFFER WANJIKU KANIU	04052020/1000/3747/1	850,000.00		37,254,086.00 CR
11-May-2020	11-May-2020	td	KADDEBE EDDIE NDONGA	11052020/1000/3777/1	1,500,000.00		35,754,086.00 CR
24-Jun-2020	24-Jun-2020	td	CAR LOAN- VALENTINA WAKIO MWAMBURI	24062020/1000/1932/1	1,200,000.00		34,554,086.00 CR



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	Head office			2 of 2
	Account Number		Currency	
	10011209000007		KES	
	Type of Account	Period		
AGEN	01-Jul-2019 - 30-Jun-2020			

Date	Value Date	Tran Code	Transaction	Ref.No.	Debit	Credit	Balance
			Balance B/F				120,238,329.00 CR
Total					96,200,000.00	125,000,000.00	
Total Number of Debit/Credit					11	4	
Closing Balance							120,238,329.00 CR
Uncleared Balance							0.00

Unless the constituent notifies the Bank immediately of any discrepancy found by him in the statement of account, it will be taken that he has found the account correct



Head office

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STATEMENT OF ACCOUNT

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	Head office			2 of 2
	Account Number		Currency	
	10011209000008		KES	
	Type of Account	Period		
AGEN	01-Jul-2019 - 30-Jun-2020			

Date	Value Date	Tran Code	Transaction	Ref.No.	Debit	Credit	Balance
			Balance B/F				34,554,086.00 CR
25-Jun-2020	25-Jun-2020	td	CAR LOAN-OLUOCH CHRISTINE AWUOR	25062020/1000/2155/3	1,500,000.00		33,054,086.00 CR
Total					20,500,000.00	15,000,000.00	
Total Number of Debit/Credit					15	2	
Closing Balance							33,054,086.00 CR
Uncleared Balance							0.00

Unless the constituent notifies the Bank immediately of any discrepancy found by him in the statement of account, it will be taken that he has found the account correct.

11/11/11

