

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by LOM
Tuesday
17/4/2018
Ash*



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
THE OFFICE OF DIRECTOR OF PUBLIC
PROSECUTIONS

FOR THE YEAR ENDED
30 JUNE 2017



OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

ISSUED ON: SEPTEMBER 30, 2017 (UNAUDITED)

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

Table of Content

I. KEY ODPP INFORMATION AND MANAGEMENT	I
II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS	XIX
III. STATEMENT OF ODPP MANAGEMENT RESPONSIBILITIES	XXXVII
IV. REPORT OF THE AUDITOR-GENERAL ON THE OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE 2017.....	XXXVIII
V. STATEMENT OF RECEIPTS AND PAYMENTS	1
VI. STATEMENT OF ASSETS AND LIABILITIES.....	2
VII. STATEMENT OF CASHFLOWS.....	3
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	4
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	5
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	6
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	7
XII. SIGNIFICANT ACCOUNTING POLICIES	8
XIII. NOTES TO THE FINANCIAL STATEMENTS	11

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY ODPP INFORMATION AND MANAGEMENT

(a) Background Information

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

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

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

Specifically, the Office;

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

The office is headed by the Director of Public Prosecutions, Mr. Keriako Tobiko, CBS SC who is responsible for the general policy and strategic direction of the office.

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

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

1.1 Vision

A just, fair, independent and quality public prosecution services

1.2 Mission

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

1.3 Core Values

- Transparency

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

- Integrity
- Accountability;
- Professionalism;
- Independence; and
- Teamwork

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY ODPD INFORMATION AND MANAGEMENT (CONTINUED)

(a) Background Information (continued)

1.4 Core Functions

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

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

(b) Key Management

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

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director of Public prosecutions	Mr. Keriako Tobiko, CBS SC
2.	Secretary, Public Prosecutions	Mrs. Dorcas Oduor, MBS
3.	Deputy Director, Department of Offences against the Person	Mr. Nicholas Mutuku
4.	Deputy Director, Department of Economic, International & Emerging Crimes	Mr. Jacob Ondari
5.	Deputy Director, Department of Central Facilitation Services	Mr. Kennedy Kimuyu
6.	Principal Accountant, Head of Accounting Division	Rose Baraza
7.	Chief Finance Officer, Head of Finance	Walter Oselu

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

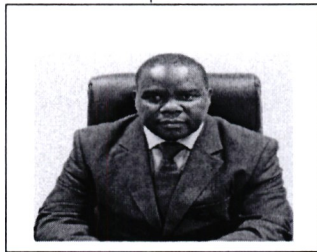
Senior Management – Office of the Director of Public Prosecutions



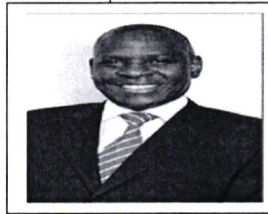
Mr. Keriako Tobiko CBS, SC
Director of Public Prosecutions



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



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

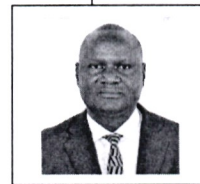


Mr. Jacob Ondari,
DDPP, Economic and
emerging crimes department



Mr. Kennedy Kimuyu,
DDCFS, Central
Facilitation Department

Divisions, Sections and Units



Mr Walter Oselu
CFO/ Head of Finance Div






Mrs Rose Baraza
Principal Accountant/Head
of Accounts Div

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

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

Head	Personal Profile
 <p data-bbox="252 880 558 931">Mr. Keriako Tobiko CBS, SC Director of Public Prosecutions</p>	<p data-bbox="671 528 1461 741">Mr. Keriako Tobiko CBS, SC is the current holder of the office and the first under the new Constitution of Kenya having being first appointed in 2005. Mr. Tobiko is an alumnus of the University of Nairobi and Cambridge University and formerly a lecturer at the University of Nairobi. He is an advocate of the High Court of Kenya.</p> <p data-bbox="671 786 1461 931">He was appointed as Director of Public Prosecutions in 2005 and Re-designated as Chief Public Prosecutor in August 2010 and later appointed under the current Constitutional dispensation to the position of DPP in June 2011</p>
 <p data-bbox="233 1296 520 1348">Mrs. Dorcas Oduor, MBS, Secretary Public prosecutions</p>	<p data-bbox="671 996 1461 1355">Mrs. Dorcas Agik Oduor is the Secretary of Public Prosecutions and Head of County Affairs and Regulatory Prosecutions at the Office of the Director of Public Prosecutions. A career Prosecution Counsel, Mrs. Oduor has previously served in the Public Prosecutions space for more than 25 years having begun her career as a State Counsel in 1991. She holds a Master Degree in International Conflict Management and an LL.B Degree from the University of Nairobi alongside a Law Diploma, from the Kenya School of Law.</p>
 <p data-bbox="217 1742 574 1821">Mr. Nicholas Mutuku, DDPP, Offences Against the Persons Department</p>	<p data-bbox="671 1435 1461 1688">Mr. Nicholas Mutuku is the Deputy Director Public Prosecutions and Head of Offences Against the Persons department at the Office of the Director of Public Prosecutions. An advocate of the High Court of Kenya, Mr. Mutuku began his career in Public Prosecutions after obtaining his LL.B Degree from the University of Nairobi and Diploma in Law from the Kenya School of Law</p> <p data-bbox="671 1733 1461 1872">He has previously served as a Senior State Counsel, Principal State Counsel, Assistant Director of Public Prosecutions and Senior Assistant Director of Public Prosecution at the State Law Office</p>

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017



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

Mr. Ondari Jacob Nyakundi is the Deputy Director Public Prosecutions and Head of County affairs and Regulatory prosecutions at the Office of the Director of Public Prosecutions. An advocate of the High Court of Kenya, Mr. Ondari began his career in Public Prosecutions after obtaining his LL.B Degree from the University of Nairobi in 1992 and Diploma in Law from the Kenya School of Law, in 1994.

He has previously served as a Senior State Counsel, Principal State Counsel, Assistant Director of Public Prosecutions and Senior Assistant Director of Public Prosecution at the State Law Office. A dedicated legal practitioner, Nyakundi has attended numerous management and leadership courses in Strategic Leadership Development; East African Prosecutors and Police Training; Gender Based Violence, Witness Protection; Counter Terrorism and Counter Piracy Training.

Mr. Ondari has been involved in resource mobilization in piracy prosecution and represented the office on complex prosecutions and appeals.



Mr. Kennedy Kimuyu,
DDCFS, Central Facilitation
Department

Kennedy Kimuyu is the Deputy Director Central Facilitation. He has a wealth of experience in the public Service having begun his career over 20 years ago as a District Human Resource Officer with the Teachers Service Commission where he worked for about 15 years.

Mr Kimuyu is responsible for providing effective leadership and coordination in the Department of Central facilitation Services which comprise of 11 support Divisions including Administration, HRD, HRM, Planning, Finance, Accounts, ICT, Audit, Communications, Supply Chain management, and the Registry.




Walter Oselu
Chief Finance Officer/ Head

Mr. Walter Oselu is the Chief Finance and Head of Finance Division at the Office of the Director of Public Prosecutions since 2014. A certified Investment and Financial Investment Analyst (CIFA) and a member of ICIFA No. 00030.

Mr. Oselu is in charge of monitoring and execution of budgets so as to ensure efficient utilisation of funds in implementing the programmes and sub-programmes within the office of the ODPP. He holds a Master's of Business Administration (Finance) and a Bachelor's degree in

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

of Finance	Education (Business Studies and Economics).
 <p>Mrs Rose Baraza Principal Accountant/Head of Accounts Div</p>	<p>Mrs. Rose Baraza is the Principal Accountant and Head of Accounts Division at the Office of the Director of Public Prosecutions where She is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal control relevant to the preparation and fair presentation of financial statements</p> <p>A certified Public Accountant CPA (K) and a member of ICPAK No. 5586.</p> <p>She holds a Masters degree in Business Administration (Finance), Bachelors Degree in commerce (BCOM). She has successfully completed SLDP and SMC at the Kenya school of Government with a Distinction. Her career spans of 25 years in the civil service where she has worked in various ministries among them Cabinet office where she was awarded Recognition for operationalization of Accounts department successfully.</p>

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

The ODPP Advisory Board

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

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

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

The Board comprises of the following members:

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

Committees

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

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

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

i. Audit Committee

Mandate

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

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

Composition

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

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

Attendance of the audit committee members

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

Committee attendance for the year ended 30 th June 2017	Audit committee meetings				Total Attendance
	Qtr 1: 2016	Qtr 2 :2016	Qtr 3: 2017	Qtr 4: 2017	
1. Mrs Valentine Gitoho	-	-	-	3/3	3
2. Ms. Mercy Wambua	-	-	-	1/3	1

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

3. Mr. Stephen Nyanchiro	-	-	-	3/3	3
4. Mr. Maina Njoroge	-	-	-	2/3	2
5. Mr. Paul Mbugua	-	-	-	3/3	3
6. Mr. Clement Kagiri	-	-	-	3/3	3

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

ii. Budget Implementation Committee

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

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

ii. Budget Implementation Committee Activities

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

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the Office.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

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

Attendance of the budget committee members

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

Committee attendance for the year ended 30 th June 2017	Budget Implementation committee meetings				Total Attendance
	Qtr 1: 2016	Qtr 2 :2016	Qtr 3: 2017	Qtr 4: 2017	
Mr. Walter Oselu	1	1	2	2	6/6
Mrs. Dorcas Oduor				1	1/6
Mr. Jacob Ondari				2	2/6
Mr. Nicholas Mutuku			1	2	3/6
Mrs. Emily Kamau				1	1/6
Mr. William Osoro		1			3/6
Ms. Mediatrice Rapando	1	1	1	1	4/6
Ms. Beatrice Adieri	1	1	1	1	4/6
Mr. Kimson Kimathi				1	1/6
Mr. Alloys Kemo	1	1	1	1	4/6
Mrs. Tabitha Ouya	1	1	1	2	5/6
Mrs. Mary Nyambura			1	1	2/6
Mr. Mark Kimutai			2	2	4/6
Mrs. Rose Baraza	1	1	2	2	6/6
Mr. Patrick Gumo	1	1			2/6
Mr. Kenney Ndwiga			1	2	3/6
Mrs. Monica Mburugu			2	2	4/6
Mrs. Mary Asava			1		1/6
Ms. Hilder Kaaria	1	1	1	2	5/6
Mr. Francis Kissinger		1			1/6
Mr. Muhanji Ambani	1				1/6
Mr. Nahashon Gitahi			1	2	3/6
Mr. Hezekiah Ongeru	1	1	2	2	6/6
Mr. Joash Atandi	1	1	2	2	6/6

iii. ODPP Human Resources Management Advisory Committee Activities

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

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

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

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

Their duties include:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another and;
- Confirmation of surcharge of officers found to have misused government resources.

Attendance of the human resource management advisory committee members

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

Committee attendance for the year ended 30th June 2017	Human Resource Management Advisory committee meetings				Total Attendance
	Qtr 1: 2016	Qtr 2 :2016	Qtr 3: 2017	Qtr 4: 2017	
Dorcas Odour, MBS	1	1	2	2	6/7
Mr. Jacob Ondari			2	2	4/7
Mr. Nicholas Mutuku		2	2	2	4/7
Mrs. Christine Gakobo				1	1/7
Mr. William Osoro		1	1	1	3/7
Ms. Mediatrix Rapando		1	2	2	5/7
Ms. Beatrice Adieri	2	1	2	2	7/7

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

Mr. Kennedy Kimuyu			1	2	3/7
Mr. Alloys Kemo			1	2	3/7
Mrs. Tabitha Ouya				1	1/7
Mrs. Mary Kathungu			1	2	3/7
Mr. Victor Mule				2	2/7
Mrs. Grace Murungi				2	2/7
Mr. Patrick Gumo				2	2/7
Monica Mburugu	2	1	2	2	7/7

iv. ODPP Training Committee activities

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

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

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

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

Attendance of the ODPP Training committee members

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

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

Committee attendance for the year ended 30 th June 2017	ODPP Training committee meetings				Total Attendance
	Qtr 1: 2016	Qtr 2 :2016	Qtr 3: 2017	Qtr 4: 2017	
Dorcas Odour, MBS	2	2	2	4	10/16
Mr. Jacob Ondari	1	2	2	2	7/16
Mr. Nicholas Mutuku	4	4	2	1	11/16
Mr. Kennedy Kimuyu		2	4	4	10/16
Mr. Paul Ndemo			4	3	7/16
Mr. Walter Oselu	4	4	2	1	11/16
Mr. Kennedy Ndwiga			2	2	4/16
Mrs. Mary Kathungu		2	4	4	10/16
Mr. William Osoro	4	4	2	2	12/16
Mr. Patrick Gumo	4	4	2	1	11/16
Mr. Alloys Kemo			2	2	4/16
Mrs. Monica Mburugu	4	4	2	4	14/16
Mr. David Nderitu	1	1	1	1	4/16
Ms. Mediatrix Rapando	4	4	4	1	13/16
Ms. Beatrice Adieri				1	1/16
Mrs. Tabitha Ouya			1	1	2/16
Mrs. Rodah Ogoma				1	1/16
Mr. Muhanji Ambani				1	1/16
Ms. Emily Kamau				1	1/16
Ms. Jacqueline Wanja				1	1/16
Ms. Ebby Maswai				1	1/16
Mr. William Muchina				3	3/16

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(a) Office of the Director of Public Prosecution Headquarters

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

(b) ODPPs Contacts

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

(c) County offices

<p>1. <u>NAKURU COUNTY</u> CDN Plaza, Ground & 2nd Floor P.O BOX 1165-20100, NAKURU OFFICE TEL: 053 – 8008373</p>	<p>2. <u>KAKAMEGA COUNTY</u> PC'S Building Block 'A', 2nd Floor P.O BOX 1529-50100, KAKAMEGA OFFICE TEL: 056 - 31049</p>	<p>3. <u>KISUMU COUNTY</u> Nyanza Provincial Headquarters, 7th Floor P.O BOX 1902-40100, KISUMU OFFICE TEL: 057 - 2024620</p>
<p>4. <u>NAIROBI COUNTY</u> NSSF BLOCK 'A', 19th & 18th Floor P.O BOX 30701-00100, NAIROBI OFFICE TEL: 020-22732090</p>	<p>5. <u>KAJIADO COUNTY</u> ODPP Building P.O BOX 646, KAJIADO OFFICE TEL: 020 - 2622894</p>	<p>6. <u>KILIFI COUNTY</u> Malindi Complex Building, 1st Floor P.O BOX 5751-80200, MALINDI OFFICE TEL: 042- 2121259</p>
<p>7. <u>TRANS NZOIA COUNTY</u> Ndege House 3rd floor P.O BOX 663-30200, KITALE OFFICE TEL: 054-31273</p>	<p>8. <u>HOMA BAY COUNTY</u> District Treasury Building P.O BOX 153-40300, HOMA-BAY OFFICE TEL: 020- 2698187/0202696130</p>	<p>9. <u>MERU COUNTY</u> Ntara Place Building, 2nd Floor P.O BOX 2377-60200, MERU OFFICE TEL: 064- 32543/020262945</p>
<p>10. <u>EMBU COUNTY</u> Faith House ACK House, 2nd Floor P.O BOX 2855, EMBU OFFICE TEL: 31227</p>	<p>11. <u>BUNGOMA COUNTY</u> IFTHIM Investment Building, 2nd Floor P.O BOX 2058-50200, BUNGOMA OFFICE TEL: 0770-355066</p>	<p>12. <u>MACHAKOS COUNTY</u> Kiamba Mall P.O BOX 1041-90100, MACHAKOS OFFICE TEL: 044-21041</p>
<p>13. <u>TANA RIVER COUNTY</u> DC's Office P.O BOX 10-80200, GARSEN OFFICE TEL: 202-395930</p>	<p>14. <u>NYERI COUNTY</u> Provincial Commissioner's Office Block 'A', 2nd & 3rd Floor P.O BOX 463-10100, NYERI OFFICE TEL: 061-2030698</p>	<p>15. <u>UASIN GISHU COUNTY</u> K.V.D.A Plaza, 10th Floor P.O BOX 4024-30100, ELDORET OFFICE TEL: 053- 2031781</p>
<p>16. <u>GARISSA COUNTY</u> Rt. General Mohamud Plaza, 1st Floor P.O BOX 69-70100, GARISSA OFFICE TEL: 046-2102362</p>	<p>17. <u>MOMBASA COUNTY</u> NSSF Building & Min of Home Affairs, City Centre P.O. BOX 80896-80100, MOMBASA OFFICE TEL: 041-2222211</p>	<p>18. <u>KERICHO COUNTY</u> AFC Building, 1st Floor P.O BOX 1512-20200, KERICHO OFFICE TEL: 020- 2172594</p>
<p>19. <u>KISII COUNTY</u> AG Chambers Bulding, Ground Floor P.O BOX 2470-40200, KISII OFFICE TEL: 058-2030331</p>	<p>20. <u>BUSIA COUNTY</u> ECO Bank Building, 1st Floor P.O BOX 476, BUSIA OFFICE TEL: 077-4204446</p>	<p>21. <u>MURANG'A COUNTY</u> Ministry of Lands Building, 1st Floor P.O BOX 931, MURANGA</p>

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

		OFFICE TEL: 060-2030400
22. <u>NYANDARUA COUNTY</u> Ministry of Water & Irrigation Building P.O BOX 321, NORTH KINANGOP OFFICE TEL: 202-395803	23. <u>KIAMBU COUNTY</u> Thika Arcade, 6 th Floor P.O BOX 6219-01000, THIKA OFFICE TEL: 020-2309459	24. <u>BOMET COUNTY</u> Roranya Premises Building P.O BOX 236, BOMET OFFICE TEL: 020-2194667
25. <u>LAIKIPIA COUNTY</u> GF Plaza 1 st Floor P.O BOX 1438-2300, NYAHURURU OFFICE TEL: 020-2573752	26. <u>SAMBURU COUNTY</u> Letitiya Plaza, Ground Floor P.O BOX 132, MARALAL OFFICE TEL: 202-392727/020-2688339	27. <u>WEST POKOT COUNTY</u> Divisional Police Headquarters P.O BOX 363-30600, KAPENGURIA OFFICE TEL: 202-395932
28. <u>NANDI COUNTY</u> Biegon Building P.O BOX 318-30300, KAPSABET OFFICE TEL: 0202-2392730	29. <u>KIRINYAGA COUNTY</u> Professional Plaza, 2 nd Floor P.O BOX 1224-10300, KERUGOYA OFFICE TEL: 202-695803	30. <u>NAROK COUNTY</u> Information Office, 1 st Floor P.O BOX 991-20500, NAROK OFFICE TEL: 050-23247
31. <u>TAITA – TAVETA COUNTY</u> Maghamba Plaza P.O BOX 760-80300, VOI OFFICE TEL: 020-2318016	32. <u>WAJIR COUNTY</u> DCS Office P.O BOX 417-70200, WAJIR OFFICE TEL: 020-2594873	33. <u>MARSABIT COUNTY</u> Madina House P.O BOX 387, MARSABIT OFFICE TEL: 020-2192632
34. <u>VIHIGA COUNTY</u> Posta Building P.O BOX 840-50300, MARAGOLI OFFICE TEL: 077-5711735	35. <u>MIGORI COUNTY</u> Dev Mart Building, 2 nd floor P.O BOX 1228-40400, MIGORI OFFICE TEL: 208-008290	36. <u>NYAMIRA COUNTY</u> Jubilee Plaza P.O BOX 243-40500, NYAMIRA OFFICE TEL: 202-392734
37. <u>ISIOLO COUNTY</u> DC'S Office P.O BOX 739-60300, ISIOLO OFFICE TEL: 020-2395001	38. <u>KITUI COUNTY</u> Nzambani Building P.O BOX 448-90200, KITUI OFFICE TEL: 077-1258125	39. <u>SIAYA COUNTY</u> J&J Building P.O BOX 681, SIAYA OFFICE TEL: 208-008287
40. <u>LAMU COUNTY</u> Bahari House P.O BOX 43 – 80500, LAMU OFFICE TEL: 020-2424750	41. <u>BARINGO COUNTY</u> Talai Plaza, 2 nd Floor P.O BOX 110, KABARNET OFFICE TEL: 208-008289	42. <u>KWALE COUNTY</u> Mwanabeyu Plaza P.O BOX 201-80403, KWALE OFFICE TEL: 0770-16594
43. <u>ELGEYO-MARAKWET COUNTY</u> AFC Building P.O BOX 578-30700, ITEN OFFICE TEL: 208-008291	44. <u>MANDERA COUNTY</u> DC's Office P.O BOX 478-70300, MANDERA OFFICE TEL: 202-395863	45. <u>THARAKA-NITHI COUNTY</u> Meru South Coop Sacco Building P.O BOX 791-60400, CHUKA

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

		OFFICE TEL: 020-2459002
46. <u>TURKANA COUNTY</u> District Treasury P.O BOX 563, LODWAR OFFICE TEL: 020-2640008	47. <u>MAKUENI COUNTY</u> SOI Plaza, 1 st Floor P.O BOX 531-90300, WOTE OFFICE TEL: 208-008283	

(d) ODPP Bankers

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

(e) Independent Auditors

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

(f) Principal Legal Adviser

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS

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

Specifically, the Office;

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

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

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

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

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



Mr. Keriako Tobiko, CBS SC
DIRECTOR OF PUBLIC PROSECUTIONS

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

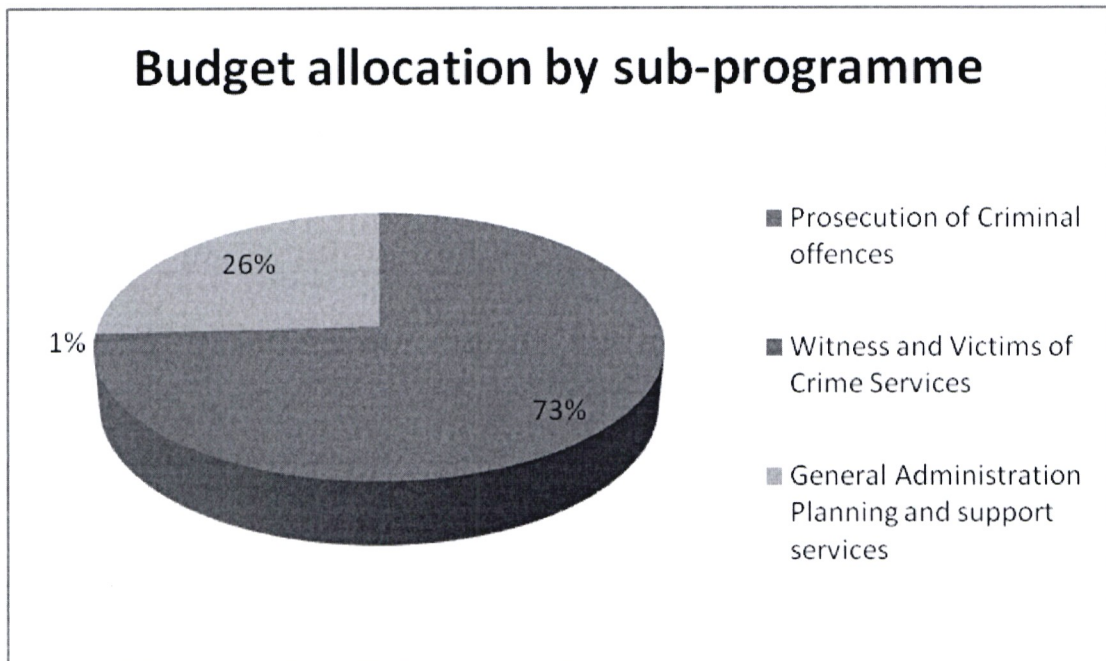
BUDGET ALLOCATION

In the financial year 2016/17 the Office of the Director of public Prosecutions had a gross budget of **KShs. 2,212,803,129.00** which was made up of **KShs. 2,114,253,129** and **KShs. 98,550,000** for recurrent and development vote respectively.

The office was to expend the gross budget of **KShs. 2,212,803,129.00** under the programme: **Public prosecutions services** which has three sub-programmes

Budget allocation by Sub-programme

S/No.	Sub-programme	Total allocation (Kshs)	% of the total Budget
1.	Prosecution of Criminal offences	1,633,581,664.00	74%
2.	Witness and Victims of Crime Services	13,958,068.00	1%
3.	General Administration Planning and support services	565,263,397.00	26%
	Total	2,212,803,129.00	100%



OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

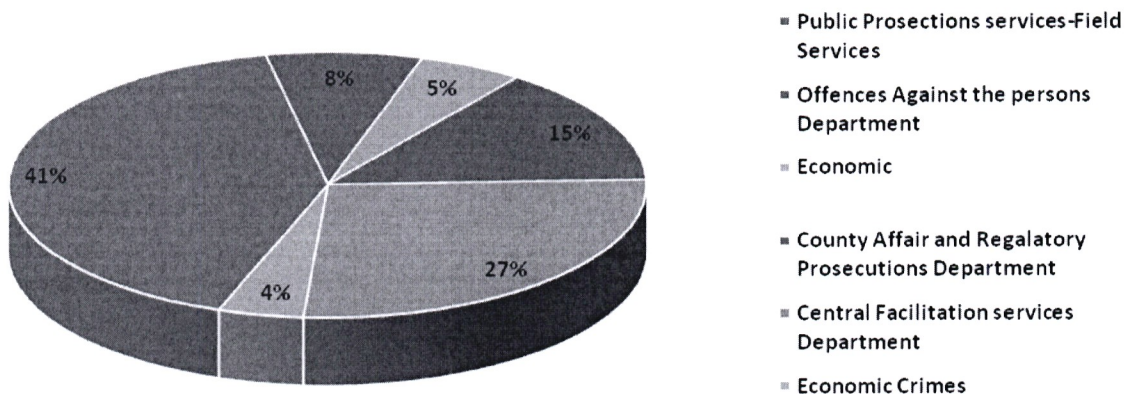
Reports and Financial Statements

For the year ended June 30, 2017

Budget allocation per head

Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs		
Public Prosecutions services-Field Services	873,046,303	842,421,711.55	30,624,591.45
Offences Against the persons Department	167,700,899	146,345,623.15	21,355,275.85
Economic	111,983,886	98,094,776.85	13,889,109.15
County Affair and Regulatory Prosecutions Department	304,910,544	273,312,293.40	31,598,250.60
Central Facilitation services Department	565,263,397	381,638,263.80	183,625,133.20
Economic Crimes	91,348,100	63,598,026.00	27,750,074.00
Public Prosecutions services	98,550,000	-	98,550,000.00
	2,212,803,129	1,805,410,695	407,392,434

BUDGET ALLOCATION BY PROGRAMMES



OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

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

I. Programme: Prosecution services

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

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

II. Sub Programme 1: Prosecution of criminal offences

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

This sub programme was allocated **KShs 1,633,581,664.00** representing 74% of the budget.

III. Sub Programme 2: Witness and Victims of crime Services

The objective of the sub programme is to enhance and facilitate the participation of witnesses and victims of offences in the criminal justice process

This sub programme was allocated **KShs 13,958,068.00** representing 1% of the budget.

IV. Sub Programme 5: General Administration planning and support services

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

This Sub programme was allocated **KShs. 565,263,397.00** representing 26% of the budget.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**Reports and Financial Statements****For the year ended June 30, 2017****II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS
(CONTINUED)****Key Performance Highlights**

Below is an overview of the financial performance for the year ended 30th June 2017 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary**Actual Performance against Budget for Year to 30th June 2017**

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	2,312,803,129	1,812,812,026	499,401,103	82%
Total Payments	2,312,803,129	1,805,410,695	507,352,589	82%
Surplus for the Year	0	7,401,331		

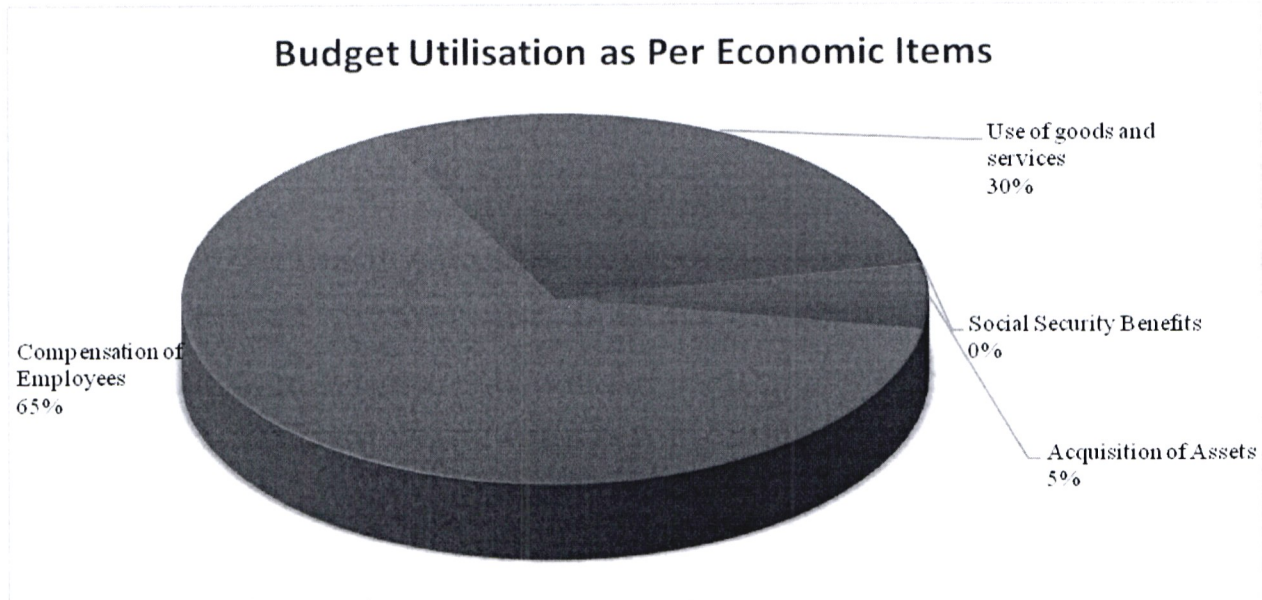
Budget Utilisation

The ODPP spent **KShs. 1,805,410,695** against an approved budget of **KShs. 2,312,803,129** representing absorption of **82%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance	%
Compensation of Employees	1,183,194,100	1,166,235,475	16,958,625	99%
Use of goods and services	806,825,357	537,461,410	269,366,973	67%
Social Security Benefits	860,000	860,000	-	0%
Acquisition of Assets	221,923,672	100,853,810	121,069,862	45%
Transfer to Other Government Entities	100,000,000	-	100,000,000	0%
Total Payments	2,312,803,129	1,805,410,695	507,392,434	78%

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

Budget Utilization as per economic items



It is noted that 65% of the ODPP's approved budget was used on compensation to employees while 3% for goods and services.

Current Year Performance against Prior Year

Financial Performance	Year to	Year to	Change	%
	30 th June 2017	30 th June 2016		
	KShs	KShs	KShs	Change
Total Receipts	1,812,812,026	2,013,844,500	(201,032,474)	(10%)
Total Payments	1,805,410,695	2,014,180,350	(208,769,655)	(10%)
Surplus/(Deficit) for the Year	7,401,331	(335,850)		

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

Receipts

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

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

Total Receipts Breakdown

	Year to 30th June 2017	Year to 30th June 2016	Change	%
Receipts	KShs	KShs	KShs	Change
Transfers from National Treasury	1,811,949,000	2,013,760,000	(201,811,000)	(10%)
Other Receipts	863,026	84,500	778,526	921%
Total Receipts	1,812,812,026	2,013,844,500	(201,032,474)	(10%)

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

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

The table above depicts the share of major categories of receipts for the fiscal year ended 30th June 2017. The major source of funding for the ODPP is exchequer releases

Payments

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

The total payments for FY 2016/2017 stood at Kshs **1,805,410,695**, representing a 10 % decrease from KShs **2,014,180,350** for FY 2015/2016

Total Payment Breakdown

	Year to 30th June 2017	Year to 30th June 2016	Change	%
Payment	KShs	KShs	KShs	Change
Compensation of Employees	1,166,235,475	1,107,752,262	58,483,213	5%
Use of goods and services	537,461,410	798,162,972	(260,701,562)	(32%)
Social Security Benefits	860,000	-	860,000	100%
Transfer to Other Government Entities	100,000,000	-	100,000,000	100%
Acquisition of Assets	853,810	108,265,116	(107,411,306)	(99%)
Total Payments	1,805,410,695	2,014,180,350	(208,769,655)	(-10%)

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

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

The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2017

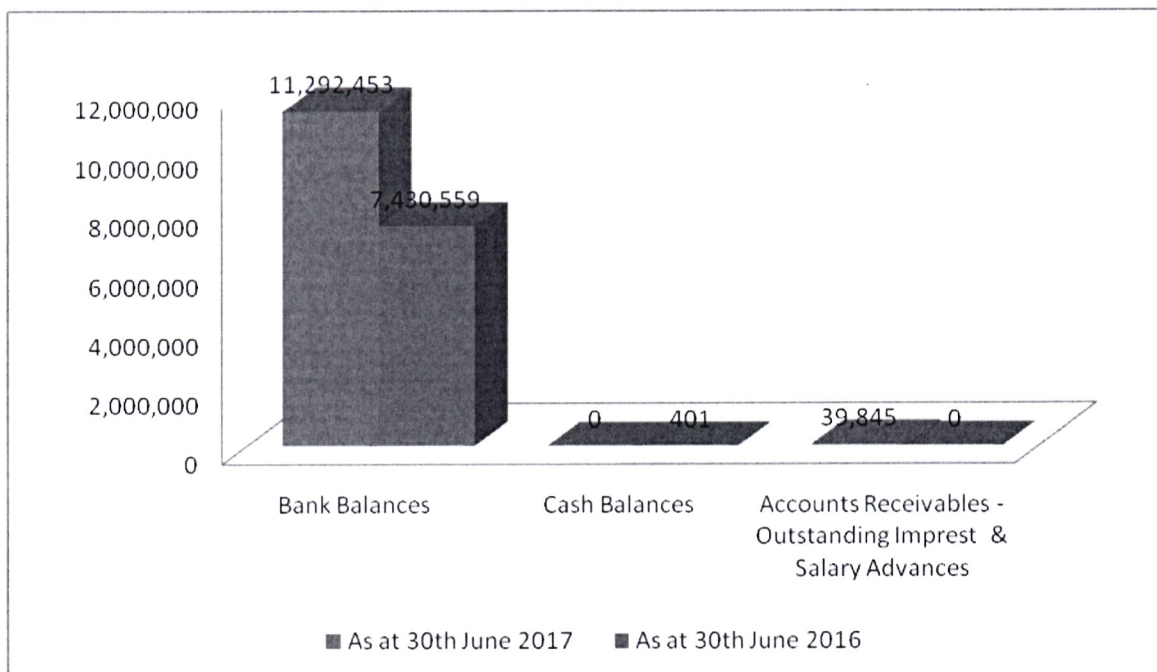
Financial Assets Summary

Financial Assets	As at 30 th June 2017	As at 30 th June 2016	Change	%
	KShs	KShs	KShs	Change
Bank Balances	11,292,453	7,430,559	3,861,894	52%
Cash Balances	-	401	(401)	(100%)
Accounts Receivables - Outstanding Imprest & Salary Advances	39,845	0	39,845	100%
Total Financial Assets	11,332,298	7,430,960	3,901,338	53%

Bank balances increased by 52% as a result of reduced spending towards the end of the year.

Cash balances decreased due the requirement to bank all outstanding cash balances held at the closure of the financial year

There is also an increase in accounts receivables as a result of outstanding imprests



OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

Cash Flows and Cash Position

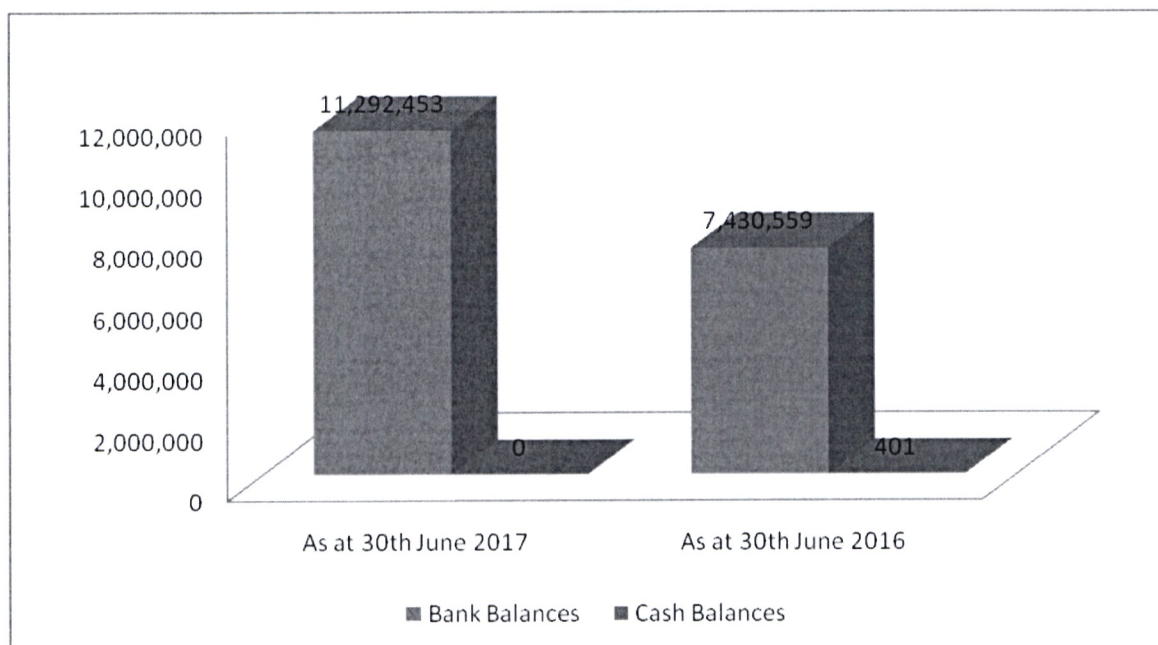
The cash and bank balances held by the ODPP as at 30th June 2017 was Kshs **11,292,453** compared to Kshs **7,430,960** held as at 30th June 2016. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30th June 2017	As at 30th June 2016	Change	%
	KShs	KShs	KShs	Change
Bank Balances	11,292,453	7,430,559	3,861,894	52%
Cash Balances	-	401	(401)	(100%)
Total	11,292,453	7,430,960	3,861,493	52%

Bank balances increased by 52% as a result of reduced spending towards year end.

Cash balances decreased due the requirement to bank all outstanding cash balances held at the closure of the financial year



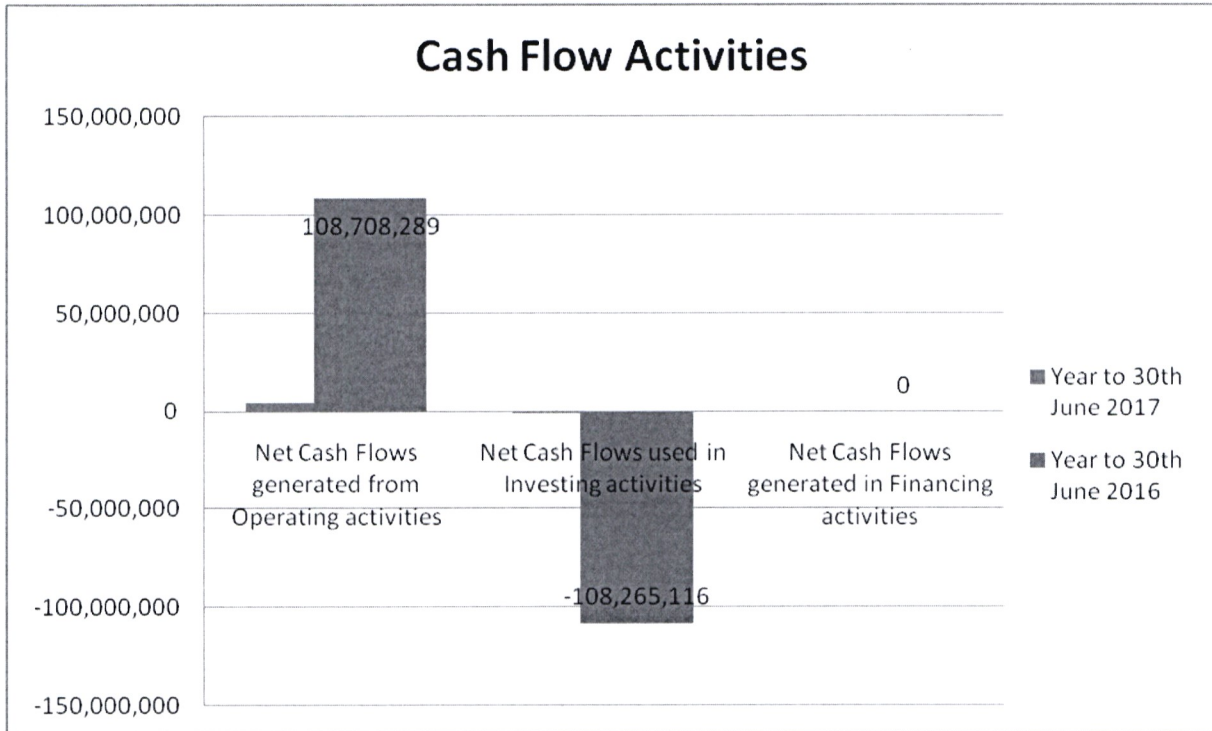
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**Reports and Financial Statements****For the year ended June 30, 2017****II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS
(CONTINUED)****Cash Flow Activities**

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

Cash Flow Activities	Year to 30th June 2017	Year to 30th June 2016	Change	%
	KShs	KShs	KShs	Change
Net Cash Flows generated from Operating activities	4,715,303	108,708,289	(103,992,986)	(-96%)
Net Cash Flows used in Investing activities	(853,810)	(108,265,116)	101,411,306	(99%)
Net Cash Flows generated in Financing activities	-	-		
Net increase in Cash and Cash Equivalents	3,861,493	443,173	3,418,320	771%
Cash and Cash Equivalents at 1 July	7,430,960	6,967,786	463,174	7%
Cash and Cash Equivalents at 30 June	11,292,453	7,430,959	3,861,494	52%

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

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



Key Achievements of the ODPP in the FY 2016/17

The Office of the DPP accomplished the following during FY 2016/17:

(i) Prosecution Performance

During the year under review, the Office of the Director of Public Prosecutions continued to discharge its mandate of prosecution where a total of **235,233** matters were handled. This included 198,174 criminal matters, 25,286 new appeals and applications and 4,525 new advice files from police. The overall conviction rate attained during the year is 92%

The improvement in the chances of success and conviction of cases registered in court was attained as a result of the ODPP taking over decision to charge in all the 47 Counties and the 121 Court Stations across the country, bringing prosecutorial services to hitherto unserved Counties and far-flung Sub-Counties in the Republic.

As a result of the above initiative the ODPP achieved an overall conviction rate of **92%** as compared to **82%** in 2015-2016 a steady improvement over the last **4 years**. The office has also enhanced training and supervision of Delegated Prosecuting agencies.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

Summary of criminal cases processed by the ODPP in the year is as depicted below

Category of Cases	Cases Handled	Convictions	Acquittals	Withdrawals	PENDING	Convictions Rates
Murder	9,324	247	121	66	8,890	67%
Offences Against The Person (Homicide)	3,580	432	111	128	2,909	80%
Offences Against Morality (Sexual And Gender Based Violence Cases)	14,817	1,146	439	403	12,829	72%
Offences Under Part Iv Of The Female Genital Mutilation Act (FGM)	226	11	7	5	203	61%
Offences Under Part Xxv Of The Penal Code	300	17	10	11	262	63%
Assaults	35,529	3,439	968	2,061	29,061	78%
Robbery And Extortions	6,898	364	176	151	6,207	67%
Offences Relating To Property And Breakings	9,197	982	243	404	7,568	80%
Theft and Stealing	21,164	2,448	627	1,054	17,035	80%
Forgery and False Pretenses And Various Forms Of Fraud	1,721	149	48	61	1,463	76%
Offences Relation To Coin, Bank And Currency Notes	287	19	3	8	257	86%
Offences Relating To Drugs	10,551	2,622	182	193	7,554	94%
Offence relating to Alcoholism	26,431	20,306	443	716	4,966	98%
Traffic Offences	34,035	17,621	663	1,231	14,520	96%
Malicious Injuries to Property/Offences Causing Injury to Property	7,364	890	211	387	5,876	81%
Economic Crimes	4,280	334	110	186	3,650	75%
Corruption	124	5	3	1	115	63%

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

Category of Cases	Cases Handled	Convictions	Acquittals	Withdrawals	PENDING	Convictions Rates
Offences Involving Tourist	44	18	-	-	26	100%
Wildlife Crimes	754	94	26	19	615	78%
Cyber Crime Offences Under The Kenya Information And Communication Act In Part VIA, VIC And VII as well as the Penal Code i.e. section 247(e), 349, 354, 355, and 357.	344	14	6	15	309	70%
Human Trafficking Under Human Offences - Counter Trafficking In Persons Act in Part II of the Act	227	46	7	15	159	87%
Money Laundering Under Crime And Anti-Money Laundering Act	10	-	-	-	10	0%
Incitement To Violence and Hate Speech Crimes Under Penal Code And National Cohesion And Integration Act	150	5	1	9	135	83%
Terrorism Offences Under the Prevention of Terrorism Act 2012 Part III of the Act	354	64	11	12	267	85%
Land Cases	250	47	4	9	190	92%
Environmental Cases	268	77	3	45	143	96%
Other Unclassified Cases	9,945	3,271	504	372	5,798	87%
Total	198,174	54,668	4,927	7,562	131,017	92%

ODPP also witnessed heightened political incitement to violence as demonstrated in the ‘**Pangani Six**’ case where **6 male** and **2 female legislators** drawn from both CORD and Jubilee Coalitions were charged for hate-speech and incitement to violence. To prepare better for the 2017 General Elections, the DPP established an **Election Preparedness Committee** and **Election Offences Prosecution Unit**.

Summary of other Matters Handled

	2016-17	
	Matters Handled	Resolved
Appeals (Supreme Court, CoA & HC)	2,1060	1,138
Criminal Trial (HC & MC)	198,174	67,159

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**Reports and Financial Statements****For the year ended June 30, 2017**

Revisions	2,264	419
Applications	4,226	672
Advice Files	4,525	2,063
Complaints	4,984	4,292
TOTAL	235,233	75,743

ANTI-CORRUPTION CASES

The ODPP also continued to record convictions in major corruption and procurement cases including;

- ❖ **Nzoia Sugar Company case** – where DPP charged company’s senior officials which included the finance manager, chief cashier among others for irregular payment for fictitious claims amounting to Kshs. 35.7 million where trial proceeding are ongoing.
- ❖ **IEBC Case** – where DPP charged former IEBC CEO James Oswago and others for flouting procurement laws by awarding contract for supply of 57,000 ballot papers to a south Mugirango by-election to Smith and Ouzman Ltd. Plea taken and all pleaded not guilty. 1st and 2nd Accused are out on bond of Kshs. 600,000 cash bail and third accused released on KSH. 3 million cash bail
- ❖ **Garissa Case** – where DPP charged Salan Ahmed Nuno Abdullahisalat and others for flouting employment rules regulations
- ❖ **Trans-Nzoia County Case-** where the speaker of County assembly and 40 Members of County Assembly (MCAs) were charged for abuse of office for irregular payment of Kshs 47,000/= to each of the accused to attend the funeral of an MCA who passed on.
- ❖ **‘KES. 180M Youth Fund Case’** – where the Youth Enterprise Development Fund suspended Chairman, a board member and a CEO among others were charged for abuse of office, corruption and money-laundering.
- ❖ **‘Willie Kimani Murder Case’** – ODPP charged **5** police officers with murder in one of the most important police accountability cases in Kenya’s legal history following the shocking murder of Lawyer Willie Kimani, his client and taxi driver.
- ❖ **‘NYS Case’**– ODPP continued with hearing of its **3** ongoing corruption and money-laundering cases against **11** suspects including a Principal Secretary and Director-General of the National Youth Service in one of the most-publicized recent graft scandals.
- ❖ **‘NACADA case’** – ODPP charged NACADA CEO and **5** others for their role in the theft of **KES. 99M** from NACADA.
- ❖ **‘Nursing Council case’** – ODPP charged **3** officials at Nursing Council of Kenya for their role in the theft of **KES. 69.9M** from the council.
- ❖ **Garissa Governor and 6 other County officials** were charged for irregular leasing of ambulance services.
- ❖ **‘Imperial Bank Case’**– where DPP charged the Bank’s former Chairman, CEO and 3 other senior bank officials for defrauding the bank through a **KES. 29 Billion** illegal overdraft disbursement scheme which caused the Bank’s collapse.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

- ❖ **'Family Bank Case'**– where DPP charged Family Bank, its former CEO and 7 other bank officials with Banking Act violations and money-laundering charges for their role in the NYS scandal.
- ❖ **'Rio Olympics Scandal Case'**– where DPP charged 5 sports officials for their role in the theft of funds and equipment meant for Kenya's 2016 Rio Olympics Team.
- ❖ **'Anglo-leasing Scandal Cases'** – ODPP made significant progress in the ongoing trials of Anglo-leasing suspects facing graft and money-laundering charges.

ODPP also continued to record convictions in major corruption and procurement cases including the, sentencing of former **Eldoret South, MP Peris Simam**, her husband, 3 Senior Ministry of Education officials involved in the **'Free-Primary Education scandal'** and 5 senior Nyeri County Government officials.

Overall, during the year under review 24 corruption cases were concluded were 12 convictions was attained hence a 57.14% conviction rate.

(ii) Capacity development and professionalization of services

Prosecutors and other non legal staff continued to receive training in various thematic areas in order to respond to the increasing sophistication of crime.

(iii)Enhanced Inter-Agency Cooperation:

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

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

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

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

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

Challenges and Emerging Issues

The following challenges weighed heavily on the ODPP's effort to effectively deliver on its mandate;

- i) **Low conclusion rate in criminal trials:** While the justice system suffers from accumulated backlog of cases as exhibited by the low case conclusion rate, the ODPP's overall prosecution performance is adversely impacted.
- ii) **Limited capacity to handle emerging crimes:** The ODPP is faced with inadequate specialized skills and knowledge in handling new, emerging and complex forms of crime such as money laundering, cybercrime and other transnational crimes.
- iii) **Human Resource capacity gaps:** The ODPP staff optimal level is 1297 staff, comprising 927 counsel and 360 central facilitation staff. The ODPP has not been able to attain the desired level due to its inability to attract and retain staff. Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery. Terms and conditions of service for the staff needs to be improved in order for ODPP to remain competitive in the job market particularly within the justice system. Harmonization of terms and conditions of service with the wider justice sector is necessary to ensure increased retention of ODPP staff.
- iv) **Archaic Case-file and mail management process and procedures:** Due to lack of adequate resources, ODPP has not been able to effectively put in place an enabling ICT environment to facilitate the Office in automating the new manual case management system.
- v) **Inadequate witness and victim facilitation:** The ODPP faces acute challenge of office accommodation where the office lack office space to accommodate its officers and to conduct pre-trial sessions. This results in poor witness preparation, witness fatigue and eventual collapse of otherwise meritorious cases.
- vi) **Archaic and unresponsive laws:** The current criminal laws are not sufficiently applicable to new and emerging crimes and technological advancements. The existing substantive and procedural criminal laws are archaic and have not had the benefit of substantial law review. There is need for continuous review and revision of key procedural, evidential and substantive criminal laws in order to respond to the complex and ever mutating forms of criminality.
- vii) **Capacity constraints within other criminal justice agencies:** A number of key agencies within the criminal justice system such as; the National Police Service, and the Government Chemist, suffer acute capacity constraints which inevitably affect the efficient delivery of services by the entire system. For instance, insufficient use of modern investigation techniques due to the lack of a modern National Forensic Crime Laboratory and inadequate forensic investigation skills have greatly hampered the ability of the investigative agencies to investigate complex and emerging crimes. This impact greatly on the ability of the ODPP to offer effective and efficient prosecution services. There is

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

need to modernize and enhance capacity of investigative agencies so as to improve quality of investigations, and in turn impact positively on the effectiveness of prosecution.

- viii) **Security and safety of staff:** The handling of serious crimes by prosecutors exposes them to increased threats and insecurity which adversely affects overall performance and retention of staff. In carrying out the mandate, officers are faced with threats from the suspects and criminals during trial and when out on bail and bond. In addition, ODPP offices, both at the headquarters and the Counties are housed in rented insecure premises, thus exposing officers to vulnerable and unsecure conditions.
- ix) **Inadequate infrastructural capacity:** While the ODPP has a presence in all counties in Kenya, there is need for infrastructural development of the County Offices. The Office lacks adequate infrastructural capacity in terms of vehicles, legal resources, furniture, equipment and office space, both at the headquarters and the County Offices.



DIRECTOR OF PUBLIC PROSECUTIONS

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF ODPD MANAGEMENT RESPONSIBILITIES

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

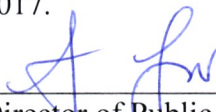
The Accounting Officer in charge of the Office of the Director of Public Prosecutions is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Office of the Director of Public Prosecutions accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the Office of the Director of Public Prosecutions further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

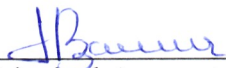
The Accounting Officer in charge of the Office of the Director of Public Prosecutions confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on ^{30th} September 2017.



Director of Public Prosecutions
Name: **Mr. Keriako Tobiko, CBS SC**



Principal Accounts Controller
Name: **Rose Baraza**
ICPAK Member Number: 5586

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

**IV. REPORT OF THE AUDITOR-GENERAL ON THE OFFICE OF THE DIRECTOR OF
PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE 2017**

AUDITOR-GENERAL

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE OFFICE OF DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Office of the Director of Public Prosecutions set out on pages 1 to 22, which comprise the statement of Assets and Liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Office of the Director of Public Prosecutions as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Office of the Director of Public Prosecutions Act, 2013.

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Opinion

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 in accordance ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there were no Key Audit Matters to communicate in my report.

Report of the Auditor-General on the Financial Statements of the Office of Director of Public Prosecutions for the year ended 30 June 2017

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such 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.

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

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

Those charged with governance are responsible for overseeing the Office's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 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.

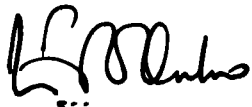
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the Office's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Office to cease to continue as a going concern.
- 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 of and business activities of the Office to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

03 April 2018

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 KShs	2015-2016 KShs
RECEIPTS			
Transfers from National Treasury	1	1,811,949,000	2,013,760,000
Other Receipts	2	863,026	84,500
TOTAL RECEIPTS		1,812,812,026	2,013,844,500
PAYMENTS			
Compensation of Employees	3	1,166,235,475	1,107,752,262
Use of Goods and Services	4	537,461,410	798,162,972
Social Security Benefits	5	860,000	-
Transfer to Other Government Entities	6	100,000,000	-
Acquisition of Assets	7	853,810	108,265,116
TOTAL PAYMENTS		1,805,410,695	2,014,180,350
SURPLUS/DEFICIT		7,401,331	(335,850)

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 30th September 2017 and signed by:



Director of Public Prosecutions
Name: Mr. Keriako Tobiko, CBS SC



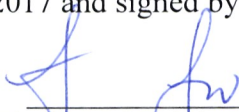
Principal Accounts Controller
Name: Rose Baraza
ICPAK Member Number: 5586

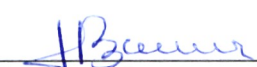
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 KShs	2015-2016 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	11,292,453	7,430,559
Cash Balances	7B		401
Total Cash And Cash Equivalents		11,292,453	7,430,960
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	39,845	-
TOTAL FINANCIAL ASSETS		11,332,298	7,430,960
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	9	1,348,429	1,869,834
NET FINANCIAL ASSETS		9,983,869	5,561,126
REPRESENTED BY			
Fund balance b/fwd	10	5,561,126	5,896,975
Prior year adjustments	11	(2,978,589)	-
Surplus/Deficit for the year		7,401,331	(335,850)
NET FINANCIAL POSITION		9,983,869	5,561,125

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 ^{30th} September 2017 and signed by:


 Director of Public Prosecutions
 Name: Mr. Keriako Tobiko, CBS SC


 Principal Accounts Controller
 Name: Rose Baraza
 ICPAK Member Number: 5586

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

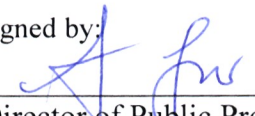
Reports and Financial Statements

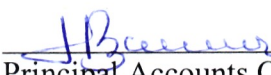
For the year ended June 30, 2017

VII. STATEMENT OF CASHFLOWS

	Note	2016-2017 KShs	2015-2016 KShs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	1,811,949,000	2,013,760,000
Other Receipts	2	863,026	84,500
		1,812,812,026	2,013,844,500
Payments for operating expenses			
Compensation of Employees	3	(1,166,235,475)	(1,107,752,262)
Use of goods and services	4	(537,461,410)	(798,162,972)
Social Security Benefits	5	(860,000)	-
Transfer to Other Government Entities	6	(100,000,000)	-
		1,804,556,885	1,905,915,234
Adjusted for:			
Changes in receivables		(39,845)	168,600
Changes in payables		(521,405)	610,423
Adjustments during the year	11	(2,978,589)	
		4,715,303	108,708,289
Net cash flow from operating activities			
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	6	(853,810)	(108,265,116)
		(853,810)	(108,265,116)
Net cash flows from Investing Activities			
ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT			
		3,861,493	443,173
Cash and cash equivalent at BEGINNING of the year	7A	7,430,960	6,987,786
Cash and cash equivalent at the END of the year	7A	11,292,453	7,430,959

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 30th September 2017 and signed by:


 Director of Public Prosecutions
 Name: Mr. Keriko Tobiko, CBS SC



 Principal Accounts Controller
 Name: Rose Baraza
 ICPAK Member Number: 5586


OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
 Reports and Financial Statements
 For the year ended June 30, 2017

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	2,324,134,100	(11,330,971)	2,211,943,129	1,811,949,000	399,994,129	82%
Returns of Equity Holdings						
Other Receipts		860,000	860,000	863,026	(3,026)	100%
	2,324,134,100	(10,470,971)	2,312,803,129	1,812,812,026	499,991,103	78%
PAYMENTS						
Compensation of Employees	1,192,794,100	(9,600,000)	1,183,194,100	1,166,235,475	16,958,625	99%
Use of goods and services	816,700,547	(9,875,190)	806,825,357	537,461,410	269,363,947	67%
Social Security Benefits	0	860,000	860,000	860,000	0	100%
Transfer to Other Government Entities	100,000,000	0	100,000,000	100,000,000	0	100%
Acquisition of Assets	214,639,453	7,284,219	221,923,672	853,810	221,069,862	0.4%
Total Payments	2,324,134,100	(11,330,971)	2,312,803,129	1,805,410,695	507,392,434	78%
Surplus/ Deficit	0	0	0	7,401,331	(7,401,331)	

The entity financial statements were approved of...^{3rd}...September 2017 and signed by:


 Director of Public Prosecutions
 Name: Mr. Keriako Tobiko, CBS SC



 Principal Accounts Controller
 Name: Rose Baraza
 ICPAK Member Number: 5586

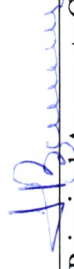
Reports and Financial Statements
For the year ended June 30, 2017

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	2,225,584,100	(12,190,971)	2,113,393,129	1,811,949,000	401,444,129	86%
Other Receipts		860,000	860,000	863,026	(3,026)	100%
	2,225,584,129	11,330,971	2,214,253,129	1,812,812,026	401,441,103	82%
PAYMENTS						
Compensation of Employees	1,192,794,100	(9,600,000)	1,183,194,100	1,166,235,475	16,958,625	99%
Use of goods and services	814,150,547	(9,875,190)	804,275,357	537,461,410	266,813,947	67%
Social Security Benefits	0	860,000	860,000	860,000	0	100%
Transfer to Other Government Entities	100,000,000	0	100,000,000	100,000,000	0	100%
Acquisition of Assets	118,639,453	7,284,219	125,923,672	853,810	125,069,862	0.7%
Totals	2,225,584,100	(11,330,971)	2,214,253,129	1,805,410,695	408,842,434	82%
Surplus/Deficit	0	0	0	7,401,331	(7,401,331)	

The entity financial statements were approved on ^{30th}..... September 2017 and signed by:


Director of Public Prosecutions
Name: Mr. Keriako Tobiko, CBS SC


Principal Accounts Controller
Name: Rose Baraza
ICPAK Member Number: 5586

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	98,550,000		98,550,000		98,550,000	0%
	98,550,000	0	98,550,000	0	98,550,000	0%
PAYMENTS						
Use of goods and services	2,550,000		2,550,000		2,550,000	0%
Acquisition of Assets	96,000,000		96,000,000		96,000,000	0%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
Totals	98,550,000	0	98,550,000	0	98,550,000	0%
Surplus/Deficit	0		0	0	0	

The entity financial statements were approved on 30th September 2017 and signed by:



Director of Public Prosecutions
Name: Mr. Keriako Tobiko, CBS SC



Principal Accounts Controller
Name: Rose Baraza
ICPAK Member Number:5586

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2016/17		2016/17		2016/17
	KShs	KShs	KShs	KShs	KShs
Public prosecution services	2,212,803,129		2,212,803,129	1,805,410,695	407,392,434
Prosecution of criminal offences	1,633,581,664		1,633,581,664	1,417,899,783	215,681,881
Witness and victims of crime services	13,958,068		13,958,068	3,536,462	10,421,606
General Administration planning and support services	565,263,397		565,263,397	383,974,450	181,288,947
TOTAL	2,212,803,129		2,212,803,129	1,805,410,695	407,392,434

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

External Assistance

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

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Other receipts

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

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of goods and services

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

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

4. Cash and cash equivalents

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

5. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash during the year

6. Accounts Receivable

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

XIII NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM NATIONAL TREASURY

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

Description	2016-2017 Kshs	2015-2016 Kshs
Total Exchequer Releases for quarter 1	350,900,000	401,000,000
Total Exchequer Releases for quarter 2	402,849,000	337,200,000
Total Exchequer Releases for quarter 3	382,400,000	505,500,000
Total Exchequer Releases for quarter 4	675,800,000	770,060,000
Total	1,811,949,000	2,013,760,000

2 OTHER RECEIPTS

Description	2016-2017 Kshs	2015-2016 Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	3,000	84,500
Other Receipts Not Classified Elsewhere	860,026	-
Total	863,026	84,500

Other receipts not classified elsewhere relates to sale of tenders during the procurement process.

3 COMPENSATION OF EMPLOYEES

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

Description	2016-2017 Kshs	2015-2016 Kshs
Basic salaries of permanent employees	512,538,403	434,950,673
Basic wages of temporary employees	728,543	609,701
Personal allowances paid as part of salary	652,968,529	672,191,888
Total	1,166,235,475	1,107,752,262

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

Although the staff turnover was high there was an overall increase in compensation of employees due to additional staff who were recruited to replace the staff who left ODPP. The personal allowances in the previous year is high due to the payment of arrears.

4 USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

Description	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	4,198,603	2,697,325
Communication, supplies and services	36,740,525	30,882,340
Domestic travel and subsistence	106,128,556	143,029,357
Foreign travel and subsistence	9,809,482	13,481,185
Printing, advertising and information supplies & services	7,640,990	7,564,425
Rentals of produced assets	126,610,486	134,399,844
Training expenses	73,582,701	105,247,316
Hospitality supplies and services	57,449,683	59,155,578
Insurance costs	36,119,601	149,691,223
Specialized materials and services	652,000	7,183,695
Office and general supplies and services	28,755,447	46,832,703
Other operating expenses	16,766,950	54,463,521
Routine maintenance -vehicles and other transport equipment	12,844,447	12,933,584
Routine maintenance – other assets	6,285,413	7,149,096
Fuel oil and lubricants	13,876,528	23,451,780
Total	537,461,410	798,162,972

There was a decrease in use of goods and services due to the late release of the supplementary budget for Multi-Agency to aid in Anticorruption interventions affecting the procurement procedures and also as a result of non responsiveness of the AGPO category who were non responsive even on second attempt.

5 SOCIAL SECURITY BENEFITS

Description	2016-2017	2015-2016
	Kshs	KShs
Government pension and retirement benefits	860,000	-
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
TOTAL	860,000	-

Social Security benefits relate to payment for pension and retirement member of staff.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016-2017 Kshs	2015-2016 KShs
Car Loan and Mortgage Scheme	100,000,000	-
TOTAL	100,000,000	-

The transfer to other government entities relate to Staff mortgage and car loan scheme. The car loan accounts for ksh 30,000,000 of the total and the Mortgage scheme accounts for ksh 70, 000,000.

7 ACQUISITION OF ASSETS

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

<u>Non-Financial Assets</u>	2016-2017 KShs	2015-2016 KShs
Construction of Buildings	-	9,296,379
Refurbishment of Buildings	-	13,769,300
Purchase of Office Furniture and General Equipment	853,810	79,608,247
Purchase of Specialized Plant, Equipment and Machinery	-	5,591,190
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises		
Total	853,810	108,265,116

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

7A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency Kshs	Indicate whether recurrent, Development, deposit e.t.c	2016-2017 Kshs	2015-2016 Kshs
Central Bank of Kenya, 1000181605,KShs		Recurrent	9,936,783	7,430,559
Central Bank of Kenya, 1000182075,KShs		Development	7,241	-
Central Bank of Kenya, 1000181796,KShs		Deposits	1,348,429	-
Total			11,292,453	7,430,959

The figure for the recurrent bank account (ksh 9,936,783) is made up of amounts of ksh 8,571,764 that were held at the Head office account and ksh 1,365,019 held in commercial bank accounts at the county offices as shown in Annex III

7B: CASH IN HAND

	2016-2017 Kshs	2015-2016 Kshs
Cash in Hand – Held in domestic currency	-	401
Cash in Hand – Held in foreign currency	-	-
Total	-	401

Cash in hand should also be analysed as follows:

	2016-2017 Kshs	2015-2016 Kshs
Headquarters, National Treasury Building, Cash office	-	401
Total	-	401

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

XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016-2017 Kshs	2015-2016 Kshs
Government Imprests 2014240158 Edith Achieng Atieno	39,845	-
Total	39,845	-

9. ACCOUNTS PAYABLE

Description	2016-2017 Kshs	2015-2016 Kshs
Deposits	1,348,429	1,869,834
Total	1,348,429	1,869,834

These are retention money that is 10% retained by the ODPP on behalf of third parties that offer services. Their breakdown is shown in Annex I

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. FUND BALANCE BROUGHT FORWARD

Description	2016-2017 Kshs	2015-2016 Kshs
Bank accounts	7,430,559	6,983,119
Cash in hand	401	4,667
Accounts Receivables		168,600
Accounts Payables	(1,869,834)	(1,259,411)
Total	5,561,126	5,896,975

These are the fund balances that were brought forward from FY 2015/16. The bank balances were however taken back by exchequer as shown in note 26

11. PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017 Kshs	2015 – 2016 Kshs
Adjustments on bank account balances	(2,978,188)	-
Adjustments on receivables	(401)	-
	(2,978,589)	-

ADDITIONAL GUIDING EXPLANATORY NOTES

A. DEVELOPMENT EXPENDITURE

1. UNDER EXPENDITURE OF KSH 96,000,000.00

The non utilization of funds under development vote was caused by the office failure of the office to procure a responsive contractor. The second attempt failed because of the shortage of time to the closure of the financial year.

B. RECURRENT EXPENDITURE

1. MULTI-AGENCY HEAD 1291000701

The overall under expenditure of Kshs. 38,278,455.00 was realized under multi-agency because of late release of supplementary estimate on 8th March, 2016 and uploaded on 20th of the same month. This could not be accommodated because of the shortage of time in view lengthy procurement procedures.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

2. 221110-OFFICE AND GENERAL SUPPLIES

Under head -129100201- (Field Services) - ksh.2, 886,043
1291000301- (Offence against the Person) ksh. 4,685,729
129100401- (Economic) ksh.3, 166,240
129100501- (County affairs) ksh.2, 381,547
129100601- (Central facilitation) ksh.4, 000,444
129100701- (Economic crimes) ksh. 1,980,000

Under expenditure was as a result of non responsiveness of the AGPO -category, and on second attempt to procure could not be concluded due to shortage of time in view of the lengthy procurement procedures.

3. 2210500- PRINTING, ADVERTISING AND INFORMATION SUPPLIES AND SERVICES

Under head -19100301 (Offence Against the Person) ksh. 1,977,814
1291001401 (Economic) ksh.1, 269,396
129100601 (Central Facilitation) ksh.4,496,581

Under expenditure was realized by the failure of the office to conclude the procurement of printing of strategic plan because of non responsive of tenderer and the short time to the end of the financial year in view of the lengthy procurement procedure

4. 2210600 RENTALS OF PRODUCED ASSETS

Under head 201 (field services) - ksh.2,903,737

Under expenditure of Kshs. 2,903,737.00 was as result of the service provider submitting invoice late to the financial year.

5. 2210700 TRAINING EXPENSES

Under head -129100201- (Field Services) - ksh.3, 053,965
1291000301- (Offence against the Person) ksh. 1,884,610
129100501- (County affairs) ksh.14, 354,132
129100601- (Central facilitation) ksh.2, 776,211

The Overall under utilization was experienced due to IFMIS challenges to print LSO and delay in receiving invoices from some service providers.

6. 2210800 HOSPITALITY SUPPLIES

129100701- (Economic crimes) ksh. 1,420,182

7. 2211200 FUEL OIL AND LUBRICANTS

Under head 129100601- (Central facilitation) ksh.3, 500,000

The under-expenditure was realized because the vehicles issued were under lease agreement and was to be serviced and fueled by the lessor. (The National Treasury)

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

8. 2211300-OTHER OPERATING EXPENSES

Under head -129100201- (Field Services) - ksh.8, 553,663
1291000301- (Offence against the Person) ksh. 3,188,100
1291000401-(economic) ksh.1, 000,000
129100601- (Central facilitation) ksh.1, 821,734

The expenditure was to be incurred to meet the witness expenses: the programme did not materialize failure to receive approval for the payment from Salaries and Remuneration Commission -SRC.

9. 2220200-ROUTINE MAINTENANCE - VEHICLES

Under head - 1291000401-(Central facilitation) ksh.1, 484,339

10. 3111000 PURCHASES OF OFFICE FURNITURE AND GENERAL EQUIPMENT

Under head 129100201- (Field Services) - ksh.2, 800,589
129100301-(Offences against the Person)-ksh.960, 000
129100401- (Economic) ksh.1, 056,000
129100501- (County affairs) ksh.3,305,601
129100601- (Central facilitation) ksh.1,007,672
129100701-(Economic Crimes) ksh.5, 000,000

The reason for non utilization was due to the partial release of budget resulting in low quantities being sourced that were not attractive to tenderers hence non responsiveness.

Secondly when the full budget was released very late affecting the procurement procedures.

11. 3111100 PURCHASES OF SPECIALISED PLANT EQUIPMENT AND MACHINERY

Under head 129100601- (Central facilitation) - ksh.2, 000,000

The non utilization was as result of the budget being released quarterly and shortage of time when the final budget was released to enable the office complete the procurement.

12. 2110300 PERSONAL ALLOWANCES PAID AS PART OF SALARY

Under head -129100501- (County affairs) ksh.8, 343,835
129100601- (Central facilitation) ksh.5, 747,376

The overall under expenditure was due to the failure to complete recruitment process as had been projected and the high rate of staff turn-over to other organization.

13. 2210200- COMMUNICATION SUPPLIES AND SERVICES

Under head - 1291000301- (Offence against the Person) ksh. 4,866,043
129100401- (Economic) ksh.2, 226,164

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

129100501- (County affairs) ksh.1, 608,769

129100601- (Central facilitation) ksh.3, 822,960

The overall under expenditure was because of system challenges to produce LSOs in the system before the closure of the Financial Year; hence inability to pay.

14. 2210900 – INSURANCE COSTS

Under head - 129100601- (Central facilitation) ksh.132, 880,399

Under utilization of Kshs. 132,880,399.00 was due to shortage of time in view of the lengthy procurement procedure to acquire a new service provider. The office had expected to renew the previous contract with Jubilee Insurance but decided otherwise after PPOA (Public Procurement Oversight Authority) advised that the terms of the contract did not provide for renewal.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. RELATED PARTY DISCLOSURES

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

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

- Key management personnel that include the DPP, Accounting Officers, Seceratry Public prosecutions, Deputy Directors and various committee members within the Office.

Key management compensation Amount

	NAME	GROSS SALARY (KSH)
1.	Dorcas Agik Oduor Adhong	6,470,880
2.	Jacob Nyakundi Ondari	4,073,136
3.	Nicholas Kilatya Mutuku	3,996,012
4.	Kennedy Kathanzu Kimuyu	<u>2,699,136</u>
	TOTAL	<u>17,239,164</u>

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016 – 2017 Kshs	2015 – 2016 Kshs
Construction of buildings	1,348,429	1,869,834.90
Construction of civil works		
Supply of goods		
Supply of services		
Total	1,348,429	1,869,834.90

See analysis of the accounts payable provided in Annex I

13.2: OTHER PENDING PAYABLES (See Annex 3)

	2016 – 2017 Kshs	2015 – 2016 Kshs
Amounts due to National Government entities		
Amounts due to Entity entities		
Amounts due to third parties	14,350,607	10,334,852
Others		
Total	14,350,607	10,334,852

Breakdown is provided in Annex II

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	There was no matters arising from the previous audit				

Guidance Notes:



Director of Public Prosecutions
 Name: Mr. Keriako Tobiko, CBS SC



Principal Accounts Controller
 Name: Rose Baraza
 ICPAK Member Number: 5586

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2,017	Outstanding Balance 2,016	Comments
	A	B	c	d=a-c		
Construction of buildings						
Bullsons	4,584,528			458,452.80	458,452.80	
Start general Contractors	5,214,055	29.11.2013	4,692,650	-	521,406	
Quick Engineering	494,885	29.11.2013	445,396	49,489	49,489	
Push Agencies	951,188	29.11.2013	856,069	95,119	95,119	
Prisca Engineering	1,611,753	03.12.2013	1,450,578	161,175	161,175	
Faim K Construction	1,130,084	15.06.2015	1,017,076	113,008	113,008	
Havilla Investments Ltd	2,355,925.70		2,120,333.15	235,592.55	235,592.55	
Havillah Investments Ltd	2,355,925.70		2,120,333.15	235,592.55	235,592.55	
TOTAL	18,698,344		12,702,435	1,348,428.90	1,869,834.90	

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Amounts due to Third Parties							
Total pending payable B/F					2,017	2,016	
Mombasa Beach	Sensitization on Bribery act	529,450		490,000	41,500	nil	IFMIS processing at receiving and inspection
KIBT	Refresher course for the divers	476,000		274,131	201,869	nil	IFMIS processing at receiving and inspection
KSG Embu	Senior management course	116,400		nil	116,400	250,560	IFMIS processing error
Citoco General Supplies	Newspapers	128,089		nil	128,089	nil	IFMIS processing at receiving and inspection
Citoco General Suppliers	Supply of Newspapers	15,576		nil	15,576	nil	IFMIS processing error at receiving and inspection
Citoco General Suppliers	Supply of Newspapers	9,912		nil	9,912		IFMIS processing error at receiving and inspection
Kisumu Hotel-Maseno University	Bribery sensitization	556,530		nil	556,530	nil	IFMIS processing error at receiving and inspection
Airtel Kenya	Supply of airtime	268,000		nil	268,000	nil	Late submission of invoice
Airtel Kenya	Supply of airtime	119,000		nil	119,000	nil	Late submission of invoice
Airtel Kenya	Supply of airtime	59,500		nil	59,500	nil	Late submission of invoice
Sai Rock Hotel	Strategic plan	795,598.3		550,000	245,598.30	nil	Late submission of invoice

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2,017	2,016	
	workshop						
Epipinician Ltd	Supply of tyres	203,000.00		nil	203,000	nil	IFMIS processing error at receiving and inspection
KSG-Lower Kabete	Colloquim conference	11,840,342		2,176,544	9,663,798.16	nil	Late submission of invoice
Boma Travels Services Ltd	Return airticket	107,760		nil	107,760	12,900	IFMIS processing error at receiving and inspection
Egerton University –Arch Hotel	HIV/AIDS conference	147,600		nil	147,600	nil	Late submission of invoice
Citoco General Suppliers	Supply of newspapers	28,320		nil	28,320	nil	IFMIS processing error at receiving and inspection
Pago Airways Travel Services Ltd	Supply of airticket	42,575		nil	42,575	463,227	IFMIS processing error at receiving and inspection
Egerton University	Conference facility	37,500		nil	37,500	nil	IFMIS processing error at receiving and inspection
Machakos University	Conference facility	592,500		nil	592,500	nil	IFMIS processing error at the receiving and inspection stage
Toyota Kenya	Service of GKB 184E	41,700		nil	41,700	nil	Delayed invoices 6 th September 2017
Feedback Ventures Ltd	Supply of banners for NITF	50,000		nil	50,000	nil	IFMIS processing error at receiving and inspection
NSSF	parking	1,673,880		nil	1,673,880	nil	Insufficient Funds
Sub-Total		17,839,232.30		3,490,675.00	14,350,607.46	10,334,852	

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2015/2016	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2016/2017
Land	-	-	-	-
Buildings and structures	88,196,192	-	-	88,196,192
Transport equipment	133,558,035	-	-	133,558,035
Office equipment, furniture and fittings	260,056,549	853,810	-	260,910,359
ICT Equipment, Software and Other ICT Assets	28,828,791	-	-	28,828,791
Other Machinery and Equipment	111,030,634	-	-	111,030,634
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	621,670,201			622,524,011

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 4 – Bank balances as at 30th June 2017

RETURN TEMPLATE FOR THE REGISTER AND RECORDS OF GOVERNMENT BANK ACCOUNTS AS AT 30TH JUNE 2017									
Ref	Name of Public Entity	Bank Name and Branch	Account Number	Nature of Account	2016-2017	AMOUNT RETURNED	BALANCE	RETENTION	
1	ODPP	Central Bank -NRB	1000181605	Recurrent	8,571,762.55	8,571,762.55	-		
2	ODPP	Central Bank -NRB	1000181796	Deposit	1,348,428.85	-	1,348,428.85		
3	ODPP	Central Bank -NRB	1000182075	Developmen t	7,241.40	7,241.40	-		
4	ODPP	Central Bank -NRB	1000182757	Direct Deposit	-	-	-		
5	ODPP	Co-op - Mbale	1141472635600	Recurrent	2,005.00		2,005.00		
6	ODPP	Co-op - Siaya	1141257537300	Recurrent	5,045.85	4,464.4	581.45		
7	ODPP	Co-op - Makueni	1141539448100	Recurrent	-	-	-		
8	ODPP	KCB - Migori	1155018745	Recurrent	17,858.00	17,858.00	-		
9	ODPP	KCB - Nyamira	1154742032	Recurrent	13,301.00	13,301.00	-		
10	ODPP	KCB - Kapsabet	1154790134	Recurrent	3,779.00	-	3,779.00		
11	ODPP	KCB - Kwale	1155816943	Recurrent	82.00	82.00	-		
12	ODPP	KCB - Iten	1154800725	Recurrent	19,491.00	19,491.00	-		
13	ODPP	KCB - Kitui	1154837289	Recurrent	354.00	354.00	-		
14	ODPP	KCB - Chuka	1151101222	Recurrent	2,668.00		2,668.00		
15	ODPP	KCB - Maralal	1155812905	Recurrent	-	-	-		
16	ODPP	KCB - Kabarnet	1156041147	Recurrent	111,759.65	-	111,759.65	111,759.65	
17	ODPP	KCB - Isiolo	1157999972	Recurrent	63.00	63.00			
18	ODPP	KCB - Mandera	1157715516	Recurrent	17,661.00	820.00	16,841.00		
19	ODPP	KCB - Lamu	1157979157	Recurrent	50.00	-	50.00		
20	ODPP	KCB - Kapenguria	1157940080	Recurrent	5,918.00	-	5,918.00		
21	ODPP	KCB - Garsen	1158173741	Recurrent	2,662.00	2,662.00	-		

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

RETURN TEMPLATE FOR THE REGISTER AND RECORDS OF GOVERNMENT BANK ACCOUNTS AS AT 30TH JUNE 2017								
Ref	Name of Public Entity	Bank Name and Branch	Account Number	Nature of Account	2016-2017	AMOUNT RETURNED	BALANCE	RETENTION
22	ODPP	CO-OP - Engineer	1141605249900	Recurrent	5,057.00	-	5,057.00	
23	ODPP	KCB - Kisii	1130021653	Recurrent	1,082.35	-	1,082.34	
24	ODPP	CO-OP - Kagundo	1141343317500	Recurrent	533.00	533.00	-	
25	ODPP	CO-OP - Kilgoris	1141480136600	Recurrent	1,846.00	-	1,846.00	
26	ODPP	KCB - Kilifi	1159011915	Recurrent	568.00	568.00	-	
27	ODPP	KCB - Naivasha	1159015759	Recurrent	598.00	598.00	-	
28	ODPP	KCB - Mwingi	1158878850	Recurrent	347.00	-	347.00	
29	ODPP	KCB - Meru	1130056767	Recurrent	5.00	-	5.00	
30	ODPP	KCB - Embu	1130139573	Recurrent	4,343.00	-	4,313.00	
31	ODPP	KCB - Thika	1144248817	Recurrent	27,351.00	-	27,351.00	
32	ODPP	KCB - Machakos	1129915751	Recurrent	47,543.80	-	47,543.80	
33	ODPP	CO-OP - Kisii East	1141477387200	Recurrent	247.00	247.00	-	
34	ODPP	CO-OP - Kericho	01141336879400	Recurrent	2,065.00	-	2,065.00	
35	ODPP	CO-OP - Narok	01141339453900	Recurrent	190.00	190	-	
36	ODPP	CO-OP - Nakuru	01141351042800	Recurrent	-	197,238.65	-	
37	ODPP	CO-OP - Kakamega	01141166860300	Recurrent	210,139.20	-	210,139.20	210,139.20
38	ODPP	KCB-Homa Bay	1139885138	Recurrent	17,948.20	7,528.00	10,420.20	
39	ODPP	CBK - Kisumu	1000191139	Recurrent	211.00	211.00	-	
40	ODPP	KCB - Busia	1129884112	Recurrent	-	17,000.00	-	
41	ODPP	KCB - Garissa	1132893054	Recurrent	20,560.00	117.00	-	

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

RETURN TEMPLATE FOR THE REGISTER AND RECORDS OF GOVERNMENT BANK ACCOUNTS AS AT 30TH JUNE 2017								
Ref	Name of Public Entity	Bank Name and Branch	Account Number	Nature of Account	2016-2017	AMOUNT RETURNED	BALANCE	RETENTION
42	ODPP	KCB - Kajjado	1143946863	Recurrent	186,436.65	185,886.7	549.95	
43	ODPP	KCB-Kerugoya	1139757784	Recurrent	18,563.50	-	18,563.50	
44	ODPP	CO-OP -Athi River	01141563660800	Recurrent	50.00	-	50.00	
45	ODPP	CBK- Mombasa	1000186321	Recurrent	-	37,464.50	-	
46	ODPP	KCB-VOI	1143611519	Recurrent	11,437.50	11,437.50	-	
47	ODPP	CO-OP - KITALE	01141269214500	Recurrent	298,414.55	-	298,414.55	298,414.55
48	ODPP	CBK- Eldoret	1000185724	Recurrent	248,042.00	248,042.00	0	
49	ODPP	KCB- Lodwar	1144399041	Recurrent	2812	2812	-	
50	ODPP	KCB-Bungoma	1130189805	Recurrent	3.00	-	3.00	
51	ODPP	KCB- Hola	1164879952	Recurrent	6,096.00	-	6,096.00	
52	ODPP	KCB- Marsabit	1144092876	Recurrent	304.00	-	-	
53	ODPP	KCB- Nyeri	1155812905	Recurrent	1,762.0	1,762.00	-	
54	ODPP	KCB- Muranga	1139727575	Recurrent	7.35	-	7.35	
55	ODPP	CO-OP - Nyahuru	01141501491500	Recurrent	2,127.00	2,127.00	-	
56	ODPP	KCB- Wajir	1143775384	Recurrent	42,495.45	-	42,495.45	42,495.45
57	ODPP	CO-OP- Bomet	01141357279900	Recurrent	2,812.00	-	2,812.00	
58	ODPP	KCB-Malindi	1130200345	Recurrent	324.80	324.80	-	
59	ODPP	KCB-Loitokitok	1159146659	Recurrent	-	-	-	
			TOTAL		11,292,452.65	9,340,630.40	2,171,192.30	606,808.85

ANNEX 5- REPORTS GENERATED FROM IFMIS

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

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

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



Trial Balance

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To ADJ2-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420600 Receipts from Sale of Incidental Goods	0.00	3,000.00	0.00	84,500.00
1420000 Sales of Goods and Services	0.00	3,000.00	0.00	84,500.00
1450200 Receipts Not Classified Elsewhere	0.00	860,026.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	860,026.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	512,538,402.70	0.00	434,950,673.05	0.00
2110200 Basic Wages - Temporary Employees	728,542.95	0.00	609,701.45	0.00
2110300 Personal Allowances paid as part of Salary	652,968,529.05	0.00	672,191,887.60	0.00
2110000 Wages and Salary Contributions	1,166,235,474.70	0.00	1,107,752,262.10	0.00
2210100 Utilities, Supplies and Services	4,198,603.05	0.00	2,697,325.00	0.00
2210200 Communication, Supplies and Services	36,740,525.25	0.00	30,882,340.25	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	106,128,556.00	0.00	143,029,356.95	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	9,809,481.50	0.00	13,481,185.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	7,640,989.50	0.00	7,564,425.30	0.00
2210600 Rentals of Produced Assets	126,610,485.60	0.00	134,399,843.80	0.00
2210700 Training Expenses	73,582,700.80	0.00	105,247,315.95	0.00
2210800 Hospitality Supplies and Servi	57,449,682.75	0.00	59,155,578.40	0.00
2210900 Insurance Costs	36,119,601.00	0.00	149,691,222.75	0.00
2211000 Specialised Materials and Supp	652,000.00	0.00	7,183,695.05	0.00
2211100 Office and General Supplies and Services	28,755,446.95	0.00	46,832,702.05	0.00
2211200 Fuel Oil and Lubricants	13,876,527.50	0.00	23,451,780.20	0.00
2211300 Other Operating Expenses	16,766,950.00	0.00	54,463,521.00	0.00
2210000 Goods and Services	518,331,549.90	0.00	778,080,291.70	0.00
2220100 Routine Maintenance - Vehicles	12,844,447.35	0.00	12,933,584.35	0.00
2220200 Routine Maintenance - Other Assets	6,285,413.00	0.00	7,149,095.50	0.00
2220000 Routine Maintenance	19,129,860.35	0.00	20,082,679.85	0.00
2710100 Government Pension and Retirement Benefits	859,999.60	0.00	0.00	0.00
2710000 Social Security Benefits	859,999.60	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	9,296,379.40	0.00
3110300 Refurbishment of Buildings	0.00	0.00	13,769,299.90	0.00
3111000 Purchase of Office Furniture and General Equipment	853,810.25	0.00	79,608,246.95	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	5,591,189.65	0.00
3110000 Acquisition of Fixed Capital Assets	853,810.25	0.00	108,265,115.90	0.00
4110400 Domestic Loans to Individuals and Households	100,000,000.00	0.00	0.00	0.00
4110000 Domestic Lending and On-lending	100,000,000.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	9,936,782.00	0.00	2,582,136.00	0.00
6530000 Recurrent Bank Accounts	9,936,782.00	0.00	2,582,136.00	0.00
6540100 Development Bank Accounts	7,241.40	0.00	0.00	0.00
6540000 Development Bank Accounts	7,241.40	0.00	0.00	0.00
6550100 Deposit Bank Accounts	1,348,429.00	0.00	1,869,834.00	0.00
6550000 Deposit Bank Account	1,348,429.00	0.00	1,869,834.00	0.00
6580100 Cash in Hand	0.00	0.00	401.00	0.00
6580000 Cash in Hand	0.00	0.00	401.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors &	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Advances				
6730100 Debtors & Advances - O'Seas Go	0.00	0.00	0.00	0.00
6730000 Foreign Debtors & Advances	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	3,802,820.00	3,802,820.00	0.00	0.00
6740000 Other Debtors & Pre-payments	3,802,820.00	3,802,820.00	0.00	0.00
6760100 Imprests	39,845.00	0.00	0.00	0.00
6760000 Government Imprests	39,845.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	37,500.00	37,500.00	0.00	0.00
6790000 Other Current Assets (System r	37,500.00	37,500.00	0.00	0.00
7320100 Salary Deductions	0.05	0.65	0.05	0.05
7320200 Other General Liabilities	0.00	1,348,429.00	0.00	1,869,834.00
7320000 Other Liabilities	0.05	1,348,429.65	0.05	1,869,834.05
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399900	0.00	0.05	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.05	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	5,369,909,000.00	0.00	3,557,960,000.00
9910000 Provisions	0.00	5,369,909,000.00	0.00	3,557,960,000.00
9990100 Opening Balance Bank	0.00	11,158,631.95	0.00	11,158,632.40
9990200 Opening Balance Cash	0.00	755,877.00	0.00	755,877.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	256,830.00	0.00	256,830.00
9990400 Opening Balance - Deposits	2,405,814.00	0.00	2,405,814.00	0.00
9999900	3,565,142,988.40	0.00	1,551,047,138.85	0.00
9990000 Opening Balance Reserves	3,567,548,802.40	12,171,338.95	1,553,452,952.85	12,171,339.40
Total	1,813,333,832.65	1,813,333,832.65	5,381,490,894.60	5,381,490,894.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

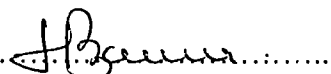
REPUBLIC OF KENYA

BANK RECONCILIATION-RECURRENT

as at 30TH JUNE 2017 Station ...DPP-R-024.....

Balance as per Bank Certificate ..				6,787,971.60
Less _____				
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	229,745,852.95			
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-			229,745,852.95
Add _____				
3. Payments in Bank Statement not yet recorded in Cash Book ..	-			
4. Receipts in Cash Book not yet recorded in Bank Statements	231,529,643.90			231,529,643.90
Bank Balance as per Cash Book				8,571,762.55

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


Signature

PAC
Designation

30TH JUNE 2017
Date

PAYMENTS IN CASHBOOK NOT		IN BANK AS AT 30TH JUNE 2017	
07.11.2016		JOHN KARIUKI PV859	12,750.00
07.11.2016		JOHN KARIUKI PV911	12,750.00
20.12.2016		PAYE PV1162	1,282.40
29.12.2016	DEC DEDUCTIONS	POSTBANK SAYE	1,000.00
31.01.2017	JAN DEDUCTIONS	MLWASA	4,890.00
31.01.2017	JAN DEDUCTIONS	WCPS	306,799.25
12.01.2017		VAT PV 1228	2,421.80
28.01.2017		PAYE PV 1330	13,500.00
29.01.2017		LUCY RODGERS PV 1360	11,100.00
14.02.2017		AGNES NYAWIRA PV 15	10,000.00
14.03.2017		PAYE PV 1777	13,500.00
28.02.2017	FEB DEDUCTIONS	NYERI TEACHERS SACCO	44,639.30
12.05.2017		JOEL ONCHWATI PV 2310	8,000.00
31.05.2017		HUMPREY CHAZIMA PV	7,500.00
13.06.2017		PAYE PV 2635	45,000.00
13.06.2017		KAGWIRIA MBOGONI PV	12,750.00
13.06.2017		JOHN KARIUKI PV 2634	12,750.00
13.06.2017		ODPP PV 2731	112,000.00
30.06.2017	JUNE DED	IMARIKA SACCO	49,293.20
30.06.2017	JUNE DED	MWITO SACCO	69,090.40
30.06.2017		ODPP FACILITATION PV	100,000.00
30.06.2017		WALTER OSELU PV 2911	15,000.00
30.06.2017		ODPP KENASA FAC PV 2	23,250.00
30.06.2017		ODPP FACILITATION PV	1,080,000.00
30.06.2017		ODPP FACILITATION PV	220,000.00
30.06.2017		EVELYNE NYAKUNDI PV	40,000.00
30.06.2017		ODPP FACILITATION PV	567,000.00
30.06.2017		ODPP FACILITATION PV	280,000.00
30.06.2017		ODPP PER DIEM PV 2919	116,900.00
30.06.2017		ODPP ALL. PV 2920	344,000.00
30.06.2017		ODPP FACILITATION PV	207,500.00
30.06.2017		CHRISTNE NANJALA PV	31,500.00
30.06.2017		MARY MWENJE PV 2923	12,295.00
30.06.2017		MARY OSOTI PV 2924	25,200.00
30.06.2017		JOSEPH RIUNGU PV 2925	14,736.15
30.06.2017		EUNICE MBITHEE PV 292	55,500.00
30.06.2017		LUCY MUHUNI PV 2927	80,000.00
30.06.2017		KSG BARINGO PV 2928	362,431.05
30.06.2017		VAT PV 2928	19,768.95
30.06.2017		SAFARICOM PV 2929	1,448,685.00
30.06.2017		SAFARICOM PV 2930	1,153,000.00
30.06.2017		SAFARICOM PV 2931	1,199,999.00
30.06.2017		SAFARICOM PV 2932	653,495.00
30.06.2017		KSG BARINGO PV 2933	51,775.85
30.06.2017		VAT PV 2933	2,824.15
30.06.2017		TELKOM PV 2934	84,000.00
30.06.2017		AFRICAN TOUCH PV 293	170,265.00
30.06.2017		LILIAN OBUO PV 2936	47,160.00
30.06.2017		DANIEL ARIEMO PV 2937	15,400.00
30.06.2017		SAMUEL NTHENGE PV 2	84,000.00
30.06.2017		ROSE KIPYEGO PV 2939	25,200.00
30.06.2017		JOHN NJUE 2940	25,200.00
30.06.2017		PETER MWENDA PV 2941	168,200.00

30.06.2017	MERCY GATERU PV 2942	3,000.00
30.06.2017	LILIAN OGWORA PV 294	20,000.00
30.06.2017	FLORENCE OGUTU PV 29	50,000.00
30.06.2017	LILIAN OGWORA PV 294	55,168.00
30.06.2017	SAMUEL NYAMBANE PV	18,120.00
30.06.2017	MOSES CHECHE PV 2947	14,700.00
30.06.2017	SUTER TECHLA PV 2948	4,056.00
30.06.2017	BENSON JOMO PV 2949	17,230.95
30.06.2017	EVELYNE MAEKA PV 29	49,240.00
30.06.2017	KPLC PV 2951	105,294.90
30.06.2017	SAFARICOM PV 2952	1,893,000.00
30.06.2017	SATGURU TRAVELS PV 2	372,770.00
30.06.2017	AFRICAN SAVANNA PV	24,590.00
30.06.2017	OKWACH ADVOCATE P	750,000.00
30.06.2017	APA LIFE INS PV 2956	5,531,100.00
30.06.2017	TUSKYS PV 2957	18,750.00
30.06.2017	PAUL ABUGA 2958	18,200.00
30.06.2017	MACHAKOS UNIVERSIT	541,939.65
30.06.2017	VAT PV 2959	29,560.35
30.06.2017	EGERTON UNIVERSITY I	1,451,431.05
30.06.2017	VAT PV 2960	79,168.95
30.06.2017	LILLIAN ESTHER PV 296	5,000.00
30.06.2017	LILIAN OGWORA PV 296	14,782.00
30.06.2017	ANJELLA KINYAJUI PV 2	6,950.00
30.06.2017	MIKE SUTER PV 2964	9,500.00
30.06.2017	JEMIMA ALUDA PV 2965	11,500.00
30.06.2017	AIRTEL NETWORKS PV 2	189,000.00
30.06.2017	BONNVENTURE EKISA P	1,000.00
30.06.2017	JOSHUA AMUNGA PV 29	10,500.00
30.06.2017	MERCY GATERU PV 2969	3,252.00
30.06.2017	VICTOR MULE PV 2970	52,745.00
30.06.2017	WALTER OSELU PV 2971	12,000.00
30.06.2017	MEDIATRIX RAPANDO P	2,000.00
30.06.2017	NAKUMATT PV 2973	150,782.00
30.06.2017	MONCAL TRAVEL PV 29	27,540.00
30.06.2017	PAUL ABUGA PV 2975	6,300.00
30.06.2017	ICIFA PV 2976	10,000.00
30.06.2017	PAUL MBUGUA PV 2977	11,900.00
30.06.2017	PETER MAKARA PV 2978	6,300.00
30.06.2017	JUDITH KIGEN PV 2979	4,000.00
30.06.2017	KSG BARINGO PV 2980	1,486,896.55
30.06.2017	VAT PV 2980	81,103.45
30.06.2017	ICPAK PV 2981	16,200.00
30.06.2017	TELKOM PV 2982	381,000.00
30.06.2017	TOYOTA KENYA PV 2983	9,482.75
30.06.2017	VAT PV 2983	517.25
30.06.2017	KENYA SCH BARINGO P	1,028,879.30
30.06.2017	VAT PV 2984	56,120.70
30.06.2017	KENYA SCH OF MONITA	46,250.00
30.06.2017	VAT PV 2985	2,520.00
30.06.2017	KENYA SCH OF GVT KAI	17,875.00
30.06.2017	VAT PV 2986	975.00
30.06.2017	LILIAN OGWORA PV 298	40,000.00
30.06.2017	JUBILEE PV 2988	14,886,371.00

30.06.2017		ODPP FACITATION PV 29	689,500.00
30.06.2017		ODPP FACILITATION PV	84,000.00
30.06.2017		ODPP FACITATION PV 29	48,000.00
30.06.2017		ODPP FACILITATION PV	62,500.00
30.06.2017		ODPP FACILITATION PV	41,000.00
30.06.2017		ODPP FACILITATION PV	294,000.00
30.06.2017		ODPP FACILITATION PV	87,500.00
30.06.2017		LILIAN OGWORA PV 299	39,633.00
30.06.2017		JAMES WARUI PV 2997	42,000.00
30.06.2017		LAWRENCE NYAGA PV 2	27,000.00
30.06.2017		BEATRICE OMARI PV 299	30,000.00
30.06.2017		AFRICAN TOUCH PV 300	23,085.00
30.06.2017		ODPP PV 3001	2,139,300.00
30.06.2017		BOMA TRAVEL PV 3002	145,550.00
30.06.2017		CITOCO PV 3003	217,902.00
30.06.2017		ODDP PV 3004	20,000.00
30.06.2017		ODPP PV 3005	48,000.00
30.06.2017		ODPP 3006	25,000.00
30.06.2017		ODPP PV 3007	292,500.00
30.06.2017		BOMA TRAVE PV 3008	232,850.00
30.06.2017		AFRICAN TOUCH PV 300	29,985.00
30.06.2017		NATIONAL OIL PV 3010	428,365.00
30.06.2017		BOMA TRAVEL PV 3011	88,550.00
30.06.2017		ODPP PV 3012	60,000.00
30.06.2017		ODPP PV 3013	535,000.00
30.06.2017		ODPP PV 3014	50,000.00
30.06.2017		TULIPS COLLEGE PV 301	181,000.00
30.06.2017		KSG-EMBU PV 3016	38,000.00
30.06.2017		BOMA TRAVEL PV 3017	22,595.00
30.06.2017		GRACE MURUNGI PV 301	51,000.00
30.06.2017		ODPP PV 3019	105,000.00
30.06.2017		ODPP PV 3020	135,000.00
30.06.2017		ODPP PV 3021	107,500.00
30.06.2017		ODPP PV 3022	153,000.00
30.06.2017		ODPP PV 3023	37,500.00
30.06.2017		BOMA TRAVEL PV 3024	36,950.00
30.06.2017		AFRICA SAVANNA PV 30	76,175.00
30.06.2017		KSMS PV 3026	191,400.00
30.06.2017		KSG EMBU 3027	183,150.00
30.06.2017		VAT PV 3027	9,990.00
30.06.2017		POSTAL CORPORATION	268,264.40
30.06.2017		VAT PV 3028	14,632.60
30.06.2017		POSTAL CORPORATION	415,235.80
30.06.2017		VAT PV 3029	22,649.20
30.06.2017		NATIONAL OIL PV 3030	3,500,000.00
30.06.2017		INSTITUTE OF HRM PV 3	500,500.00
30.06.2017		VAT PV 3031	27,300.00
30.06.2017		KSG LK PV 3032	130,350.00
30.06.2017		VAT PV 3032	7,110.00
30.06.2017		KSG BARINGO PV 3033	51,775.85
30.06.2017		VAT PV 3033	2,824.15
30.06.2017		KSG EMBU 3034	51,775.85
30.06.2017		VAT PV 3034	2,824.15
30.06.2017		KSG EMBU 3035	110,379.30

30.06.2017		VAT PV 3035	6,020.70
30.06.2017		DENNIS OKEMWA PV 3036	18,405.35
30.06.2017		PAYE PV 3036	1,282.45
30.06.2017		AFRICAN TOUCH PV 3037	169,850.00
30.06.2017		FEEDBACK PV 3038	69,454.00
30.06.2017		KIBHT PV 3039	441,728.00
30.06.2017		BOMA TRAVEL PV 3040	17,595.00
30.06.2017		AFRICAN TOUCH PV 3041	110,980.00
30.06.2017		POSTAL CORPORATION	182,808.60
30.06.2017		VAT PV 3042	9,971.40
30.06.2017		AFRICAN TOUCH PV 3043	18,565.00
30.06.2017		BOMA TRAVEL PV 3044	26,000.00
30.06.2017		AFRICAN TOUCH PV 3045	27,610.00
30.06.2017		CITOCO PV 3046	39,353.00
30.06.2017		PARGO PV 3047	41,360.00
30.06.2017		AFRICAN SAVANNA PV 3048	90,531.00
30.06.2017		NATIONAL OIL PV 3049	154,350.00
30.06.2017		AFRICAN TOUCH PV 3050	268,910.00
30.06.2017		NATIONAL OIL PV 3051	220,500.00
30.06.2017		AFRICAN SAVANNAH PV 3052	64,760.00
30.06.2017		VICTOR MULE PV 3053	25,200.00
30.06.2017		WAMBUA MWANGANGI PV 3054	25,200.00
30.06.2017		SAROVA STERNLEY PV 3055	89,327.60
30.06.2017		VAT PV 3056	4,872.40
30.06.2017		INTERCONTINENTAL PV 3057	651,066.35
30.06.2017		VAT PV 3057	35,512.75
30.06.2017		EGERTON UNIVERSITY PV 3058	375,422.40
30.06.2017		VAT PV 3058	20,477.60
30.06.2017		KSG EMBU PV 3059	551,896.55
30.06.2017		VAT PV 3059	30,103.45
30.06.2017		ESTHER KAKAI PV 3060	14,250.35
30.06.2017		PAYE PV 3060	351.25
30.06.2017		KISUMU HOTEL PV 3061	912,300.00
30.06.2017		LEONARD KIRUI PV 3062	15,753.65
30.06.2017		PAYE PV 3062	616.55
30.06.2017		KSG LK PV 3063	1,151,671.55
30.06.2017		VAT PV 3063	62,818.45
30.06.2017		ODPP 3064	760,000.00
30.06.2017		MANYEVE MILTION PV 3065	43,920.00
30.06.2017		NASERIAN SCHOLASTIC PV 3066	12,660.00
30.06.2017		AFRICAN SAVANNA PV 3067	27,700.00
30.06.2017		MUNPARIKI PV 3068	178,990.00
30.06.2017		BOMA TRAVEL 3069	214,575.00
30.06.2017		PETER GITONGA 3070	5,000.00
30.06.2017		SURRAW ADOW 3071	43,620.00
30.06.2017		EDWARD OCHIENG PV 3072	4,867.20
30.06.2017		VICTOIRIA NJOHA PV 3073	33,600.00
30.06.2017		AFRICAN TOUCH PV 3074	4,340.00
30.06.2017		TELKOM PV 3075	22,384.30
30.06.2017		KSG EMBU PV 3076	1,859,000.00
30.06.2017		VAT PV 3076	101,400.00
30.06.2017		KSG BARINGO PV 3077	1,153,103.45
30.06.2017		VAT PV 3077	62,896.55
30.06.2017		EGERTON UNIVERSITY PV 3078	469,396.55

30.06.2017		VAT PV 3078	25,603.45
30.06.2017		MOMBASA BEACH PV 30	100,517.25
30.06.2017		VAT PV 3079	5,482.75
30.06.2017		MACHOKOS UNIVERSITY	234,224.15
30.06.2017		VAT PV 3080	12,775.85
30.06.2017		KISUMU HOTEL PV 3075	379,310.35
30.06.2017		VAT PV 3075	20,689.65
30.06.2017		MACHOKOS UNIVERSITY	228,534.50
30.06.2017		VAT PV 3076	12,465.50
30.06.2017		KSG EMBU PV 3077	34,375.00
30.06.2017		VAT PV 3077	1,875.00
30.06.2017		KSG EMBU 3078	49,073.30
30.06.2017		VAT PV 3078	2,676.70
30.06.2017		AFRICAN SAVANNAH PV	59,255.00
30.06.2017		NYS MECHANICAL PV 30	151,680.00
30.06.2017		FEEDBACK PV 3081	44,200.00
30.06.2017		NAKUMATT PV 3082	53,630.00
30.06.2017		PARGO PV 3083	21,240.00
30.06.2017		BOMA TRAVEL 3084	87,700.00
30.06.2017		VINCENT GITHU PV 3085	44,800.00
30.06.2017		DAVID OKACHI PV 3086	42,200.00
30.06.2017		KIMSON KIMANTHI PV 3	9,800.00
30.06.2017		AFRICAN TOUCH PV 308	37,580.00
30.06.2017		JUBILEE INS PV 3089	30,588,501.00
30.06.2017		BOMA TRAVEL PV 3090	115,310.00
30.06.2017		BOMA TRAVEL PV 3091	67,590.00
30.06.2017		VICTOR MULE PV 3092	18,884.00
30.06.2017		RODAH OGOMA PV 3093	32,445.00
30.06.2017		EMILY KAMAU PV 3094	11,973.00
30.06.2017		AFRICAN TOUCH PV 309	141,580.00
30.06.2017		AFRICAN TOUCH PV 309	70,700.00
30.06.2017		SAI ROCK PV 3097	550,000.00
30.06.2017		LEONARD KIRUI PV 3098	15,753.65
30.06.2017		PAYE PV 3098	616.55
30.06.2017		OMENGA AKOTH PV 310	56,000.00
30.06.2017		KIAMA STEPHEN PV 310	431,900.00
30.06.2017		CONSOLIDATED BANK F	100,000,000.00
30.06.2017		PARGO PV 3103	31,110.00
30.06.2017		PARGO PV 3104	562,660.00
30.06.2017		MUNPARIKI PV 3105	199,920.00
30.06.2017		ISACA PV 3106	76,440.00
30.06.2017		NAKUMATT PV 3107	8,750.00
30.06.2017		PARGO PV 3108	95,050.00
30.06.2017		TELKOM PV 3109	63,000.00
30.06.2017		SAFARICOM PV 3110	189,000.00
30.06.2017		CITOCO PV 3111	107,084.00
30.06.2017		TELKOM PV 3112	20,106.20
30.06.2017		CITOCO PV 3113	41,536.00
30.06.2017		CITOCO PV 3114	27,376.00
30.06.2017		STANLEY KINYANJUI PV	3,720.50
30.06.2017		DANCUN ONDIMO PV 31	88,374.00
30.06.2017		MARY NZILANI PV 3117	42,000.00
30.06.2017		ABEL AMAMBA PV 3118	49,240.00
30.06.2017		JOSEPH RIUNGU PV 3119	10,700.00

30.06.2017	JACOB ONDARI PV 3120	22,300.00
30.06.2017	DANCUN ONDIMO PV 31	251,706.00
30.06.2017	RAMADHAN WESONGA	44,800.00
30.06.2017	DAVID NYAGAH PV 3123	54,600.00
30.06.2017	TABITHA OUIYA PV 3124	84,000.00
30.06.2017	KENNEDY KIMUYU PV 3	100,800.00
30.06.2017	FRANCIS AMAYI PV 312	44,200.00
30.06.2017	MILLECENT KAIRU PV 3	47,600.00
30.06.2017	JOSEPH ABIERO PV 3128	47,600.00
30.06.2017	VICTOR OWITI PV 3129	44,800.00
30.06.2017	KATTO WAMBUA PV 313	67,200.00
30.06.2017	CAROL SIGEI PV 3131	67,200.00
30.06.2017	TOM OGWENO PV 3132	84,000.00
30.06.2017	ODPP PV 3133	115,000.00
30.06.2017	ODPP PV 3134	56,000.00
30.06.2017	SHADRACK RUTTO PV 3	67,200.00
30.06.2017	FLORENCE OGUTU PV 31	67,200.00
30.06.2017	JOHN NJUE 3138	33,600.00
30.06.2017	ODPP CASH PV 3140	700,000.00
30.06.2017	EUNICE OLOO PV 3143	67,200.00
30.06.2017	ODPP PV 3144	3,525,000.00
30.06.2017	MARVINE ENTERPRISE F	595,517.25
30.06.2017	VAT PV 3145	32,482.75
30.06.2017	VIOLET KHADONDI PV 3	100,000.00
30.06.2017	ODPP PV 3147	790,000.00
30.06.2017	TOYOTA KENYA PV 3148	18,824.20
30.06.2017	VAT PV 3148	1,026.80
30.06.2017	KSG EMBU PV 3149	110,379.30
30.06.2017	VAT PV 3149	6,020.70
30.06.2017	STEPHEN MUNYOKI PV 3	15,200.00
30.06.2017	DT DOBIE PV 3151	451,379.30
30.06.2017	VAT PV 3151	24,620.70
30.06.2017	ROBERT NZYOKA PV 315	5,064.60
30.06.2017	EDWIN MASHETI PV 315	3,000.00
30.06.2017	JUDITH KARWITHA PV 3	19,442.00
30.06.2017	HERBERT OKUMU PV 31	5,000.00
30.06.2017	JAMES MAKURA PV 3156	8,000.00
30.06.2017	MARRINE ENT. PV 3157	22,758.60
30.06.2017	VAT PV 3157	1,241.40
30.06.2017	STANLEY MBURU PV 315	15,753.65
30.06.2017	PAYE PV 3158	616.55
30.06.2017	EGERTON UNIV PV 3159	265,706.90
30.06.2017	VAT PV 3159	14,493.10
30.06.2017	KSG BARINGO PV 3160	983,741.40
30.06.2017	VAT PV 3160	53,658.60
30.06.2017	MSA BEACH PV 3161	348,017.25
30.06.2017	VAT PV 3161	18,982.75
30.06.2017	KSG EMBU PV 3162	131,810.35
30.06.2017	VAT PV 3162	7,189.65
30.06.2017	SAROVA STERNLEY PV 3	91,034.50
30.06.2017	VAT PV 3163	4,965.50
30.06.2017	ISAAC NYARORI PV 3164	8,400.00
30.06.2017	JACLINE WANJA PV 3165	6,900.00
30.06.2017	LILIAN ESTHER PV 3166	25,200.00

30.06.2017		EDWIN OKELLO PV 3167	37,700.00
30.06.2017		DANSON KAGWE PV 316	39,950.00
30.06.2017		EVANS GITONGA PV 316	81,881.05
30.06.2017		PAYE PV 3169	27,382.45
30.06.2017		EVANS GITONGA PV 317	81,881.05
30.06.2017		PAYE PV 3170	27,382.45
30.06.2017		EVANS GITONGA PV 317	81,881.05
30.06.2017		VAT PV 3171	27,382.45
30.06.2017		EVANS GITONGA PV 317	81,881.05
30.06.2017		PAYE PV 3172	27,382.45
30.06.2017		ODPP PV 3173	1,796,384.00
30.06.2017		PAYE PV 3173	671,274.00
30.06.2017		LILIAN ESTHER PV 3174	21,000.00
30.06.2017		LILIAN OBUO PV 3175	51,168.00
30.06.2017		ODPP PV 3176	212,250.00
30.06.2017		VICTORINE KITOTO PV 3	44,800.00
30.06.2017		ALLEN MULAMA PV 317	44,800.00
30.06.2017		MSA BEACH PV 3179	464,655.15
30.06.2017		VAT PV 3179	25,344.85
30.06.2017		POSTAL CORP PV 3180	112,768.95
30.06.2017		VAT PV 3180	6,151.05
30.06.2017		KSG L.K PV 3181	474,137.95
30.06.2017		VAT PV 3181	25,862.05
30.06.2017		KSG BARINGO PV 3182	362,431.05
30.06.2017		VAT PV 3182	19,768.95
30.06.2017		KSMS PV 3183	259,467.25
30.06.2017		VAT PV 3183	14,152.75
30.06.2017		CONSCIENTIA LLP PV 31	874,475.00
30.06.2017		VAT PV 3184	46,025.00
30.06.2017		TOYOTA KENYA PV 3185	517,556.65
30.06.2017		VAT PV 3185	28,230.35
30.06.2017		KSG L.K PV 3186	1,422,413.80
30.06.2017		VAT PV 3186	77,586.20
30.06.2017		KSL PV 3187	905,585.05
30.06.2017		VAT PV 3187	49,395.55
30.06.2017		LATEX SYSTEMS PV 3188	14,698.30
30.06.2017		VAT PV 3188	801.70
30.06.2017		KSG MATUGA PV 3189	792,758.60
30.06.2017		VAT PV 3189	43,241.40
30.06.2017		POSTAL CORP PV 3190	1,716.40
30.06.2017		VAT PV 3190	93.60
30.06.2017		VICTORIA NJOHA PV 319	10,000.00
30.06.2017		KSG EMBU PV 3192	2,428,344.85
30.06.2017		VAT PV 3192	132,455.15
30.06.2017		KSG L.K PV 3193	663,793.10
30.06.2017		VAT PV 3193	36,206.90
30.06.2017		CITOCO PV 3194	10,266.00
30.06.2017		ODPP PV 3195	1,918,000.00
30.06.2017		PAYE PV 3195	822,000.00
30.06.2017		POSTAL CORP PV 3196	239,818.95
30.06.2017		VAT PV 3196	13,081.05
30.06.2017		ODPP PV 3197	127,500.00
30.06.2017		PAYE PV 3197	22,500.00
30.06.2017		ODPP PV 3198	705,000.00

30.06.2017		ODPP PV 3199	345,000.00
30.06.2017		KSG EMBU PV 3200	64,008.60
30.06.2017		VAT PV 3200	3,491.40
30.06.2017		MOMBASA BEACH PV 3201	824,184.50
30.06.2017		VAT PV 3201	44,955.50
30.06.2017		KSG EMBU PV 3202	58,793.10
30.06.2017		VAT PV 3202	3,206.90
30.06.2017		KSG EMBU PV 3203	52,818.95
30.06.2017		VAT PV 3203	2,881.05
30.06.2017		TOYOTA KENYA PV 3204	38,861.30
30.06.2017		VAT PV 3204	2,119.70
30.06.2017		KSG EMBU PV 3205	32,715.50
30.06.2017		VAT PV 3205	1,784.50
30.06.2017		KEVIN TERGAT PV 3211	26,460.00
30.06.2017		BERNARD MUNENE PV 3212	10,500.00
30.06.2017		ODPP FAC 3213	175,250.00
30.06.2017		ODPP FAC 3214	75,000.00
30.06.2017		GOVERNMENT PRINTER	1,340,000.00
30.06.2017		EVANS GITONGA PV 3215	90,281.05
30.06.2017		PAYE 3216	30,982.45
30.06.2017		KSG EMBU PV 3217	54,525.85
30.06.2017		VAT PV PV 3217	2,974.15
30.06.2017		KSG BARINGO 3218	51,775.85
30.06.2017		VAT PV 3218	2,824.15
30.06.2017		GABRIEL MAHANGA PV 3219	17,230.95
30.06.2017		PAYE PV 3219	877.25
30.06.2017		KSG LK PV 3220	61,600.00
30.06.2017		EVANS GITONGA 3221	81,881.05
30.06.2017		KSG EMBU PV 3222	110,379.30
30.06.2017		KSG EMBU PV 3223	52,818.95
30.06.2017		VAT PV 3223	2,881.05
30.06.2017		JOSPHAT NGERIA PV 3224	44,991.60
30.06.2017		NHIF PV 3224	1,200.00
30.06.2017		KSG BARINGO PV 3227	51,775.85
30.06.2017		VAT PV 3227	2,824.15
30.06.2017		SAROVA PV 3228	91,034.50
30.06.2017		VAT PV 3228	4,965.50
30.06.2017		SAROVA PV 3229	604,525.85
30.06.2017		VAT PV 3229	32,974.15
30.06.2017		KSG EMBU PV 3230	52,818.95
30.06.2017		VAT PV 3230	2,881.05
30.06.2017		KSG EMBU PV 3231	52,818.95
30.06.2017		VAT PV 3231	2,881.05
30.06.2017		KSG EMBU PV 3232	52,818.95
30.06.2017		VAT PV 3232	2,881.05
30.06.2017		SAROVA PV 3233	199,137.95
30.06.2017		VAT PV 3233	10,862.05
30.06.2017		SAROVA PV 3234	91,034.50
30.06.2017		ODPP FACILITATION PV 3235	155,000.00
30.06.2017		KSG EMBU PV 3239	52,818.95
30.06.2017		VAT PV 3239	2,881.05
30.06.2017		GABRIEL MAHANGA PV 3240	17,230.95
30.06.2017		UNDERCAST (3144)PV 3241	10,000.00
30.06.2017		SAROVA PV 3244	91,034.00

			229,745,852.95
RECEIPTS IN BANK NOT IN CASHBOOK			
DATE	CHQ.NO.	PAYEE	AMOUNT
			-
			-
PAYMENTS IN BANK NOT IN CASH BOOK			
DATE		NOT IN CASHBOOK	
	CHQ.NO.	PAYEE	AMOUNT
			-
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT			
DATE			AMOUNT
	CHQ.NO.	PAYEE	
30.06.2017		BANKINGS	685,113.05
30.06.2017		EX CHEQUER	230,800,000.00
30.06.2017		BANKINGS (UNSPENT IN	27,300.00
30.06.2017		BANKINGS(RETURNED	17,230.85
			231,529,643.90
		BANK STATEMENT BAL	6,787,971.60
		CASHBOOK BANK BAL	8,571,762.55

REPUBLIC OF KENYA

BANK RECONCILIATION-DEVELOPMENT

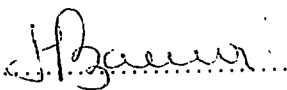
as at 30TH JUNE 2017

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

Account Number: 1000182075

Balance as per Bank Certificate ..				7,241.40
Less				
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	-			
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-			
Add				
3. Payments in Bank Statement not yet recorded in Cash Book ..	-			
4. Receipts in Cash Book not yet recorded in Bank Statements	-			
Bank Balance as per Cash Book				7,241.40

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


Signature

P.A.C
Designation

30TH JUNE 2017
Date

PAYMENTS IN CASHBOOK NOT I			IN BANK AS AT 30TH JUNE 2017	
				-
				-
RECEIPTS IN BANK NOT IN CASHBOOK				AMOUNT
DATE	CHQ.NO.	PAYEE		
				-
				-
PAYMENTS IN BANK NOT IN CASH BOOK				
DATE		NOT IN CASHBOOK		AMOUNT
	CHQ.NO.	PAYEE		-
				-
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT				AMOUNT
DATE				
	CHQ.NO.	PAYEE		-
				-
			BANK STATEMENT BALANCE	7,241.40
			CASHBOOK BANK BALANCE	7,241.40

REPUBLIC OF KENYA

BANK RECONCILIATION-DEPOSIT

as at 30TH JUNE 2017

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

Account Number: 1000181796

Balance as per Bank Certificate ..			1,348,428.85
Less			
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	-		
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-		
Add			
3. Payments in Bank Statement not yet recorded in Cash Book ..	-		
4. Receipts in Cash Book not yet recorded in Bank Statements	-		
Bank Balance as per Cash Book			1,348,428.85

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

J. B...
Signature

PAC.
Designation

30TH JUNE 2017
Date

PAYMENTS IN CASHBOOK NOT I			IN BANK AS AT 30TH JUNE 2017	
				-
				-
RECEIPTS IN BANK NOT IN CASHBOOK				AMOUNT
DATE	CHQ.NO.	PAYEE		
				-
				-
PAYMENTS IN BANK NOT IN CASH BOOK				
DATE	CHQ.NO.	PAYEE	NOT IN CASHBOOK	AMOUNT
				-
				-
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT				AMOUNT
DATE	CHQ.NO.	PAYEE		
				-
				-
			BANK STATEMENT BALANCE	1,348,428.85
			CASHBOOK BANK BALANCE	1,348,428.85

BANK RECONCILIATION

DIRECTORATE OF PUBLIC PROSECUTIONS

From Date : 01-JUL-16 To : 31-JUL-17

REC-DIRECTORATE OF PUB. PROSECUTION

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

Balance as per bank certificate	9,457,293.10
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	28,535.80
4. Receipts in Cash Book not yet Recorded in Bank Statement	0.00
Bank Balance as per Cash Book	9,485,828.90

Reconciled by: FRANKWARD DDAIDDO Signature: [Signature] Date: 30/6/17

Reviewed by: HEZEKIAH ONGER Signature: [Signature] Date: 30/6/17

Approved by: Russ Barua Signature: [Signature] Date: 30/6/17

F.O. 30

BANK RECONCILIATION

DIRECTORATE OF PUBLIC PROSECUTIONS

From Date : 01-JUL-16 To : 31-JUL-17

REC-DIRECTORATE OF PUB. PROSECUTION

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
Total			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
1028359	25-APR-17	TRFS Payments /BENM/ STD12012016	276.10
1032088	06-JUL-17	TRFS Payments /BENM/ STD28062017.	27,382.45
1032093	07-JUL-17	TRFS Payments /BENM/ STD30062017	877.25
Total			28,535.80
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
12910000234	07-FEB-17		0.00
FT16196GJPT2	14-JUL-16		0.00
1FT15183LKQMB	30-JUN-16		0.00
1FT152157F33T	03-AUG-15		
FT17187M217P	06-JUL-17		0.00
FT17199D9FRJ	18-JUL-17		
FT17199D9FRJ	18-JUL-17		
242624	28-JUL-15		
FT17055HHRN9	17-MAR-17		
FT17081D8D2K	11-APR-17		
FT17202W8FRW	21-JUL-17		
12910000209	04-NOV-16		0.00
FT16277QSD91	03-OCT-16		
ft17081gr7vy	22-MAR-17		
FT162883WG42	17-OCT-16		0.00
FT162883WG42	17-OCT-16		0.00
FT16277QSD91	03-OCT-16		0.00
2501FT1609194F	31-MAR-16		
2501FT1609194F	31-MAR-16		
2501FT1609194F	31-MAR-16		
391101	13-AUG-15		
1FT151839HM2T	02-JUL-15		
FT17081Y6WTV	22-MAR-17		0.00
2501FT16092G8Q	01-APR-16		
2501FT16092G8Q	01-APR-16		
1FT15198SYJQB	17-JUL-15		
2501FT16105GGG	15-APR-16		
2501FT16068NQK	08-MAR-16		
2501FT16068NQK	08-MAR-16		

BANK RECONCILIATION
DIRECTORATE OF PUBLIC PROSECUTIONS

From Date : 01-JUL-16 To : 31-JUL-17

REC-DIRECTORATE OF PUB. PROSECUTION

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

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
FT17172GG536	21-JUN-17	
FT171953V797	14-JUL-17	
2501FT15217RJM	05-AUG-15	
FT171933KGTJ	12-JUL-17	0.00
2501ft16092g8q	01-APR-16	
2501FT161118TCM	30-JUN-16	
Total		0.00

BANK RECONCILIATION

DIRECTORATE OF PUBLIC PROSECUTIONS

From Date : 01-JUL-16 To : 30-JUN-17

DEP-DIRECTORATE OF PUB. PROSECUTION

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

Balance as per bank certificate	1,348,428.85
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	1,348,428.85

Reconciled by: FRANKWARD DDAIDDO Signature: [Signature] Date: 30/6/17

Reviewed by: HEZEKIAH ONGERI Signature: [Signature] Date: 30/6/17

Approved by: ROSS B... Signature: [Signature] Date: 30/6/17

F.O. 30

BANK RECONCILIATION
DIRECTORATE OF PUBLIC PROSECUTIONS

From Date : 01-JUL-16 To : 30-JUN-17

DEP-DIRECTORATE OF PUB. PROSECUTION

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

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

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Receipts		Amount
No	Date	
Total		

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

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

BANK RECONCILIATION

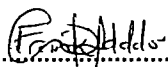
DIRECTORATE OF PUBLIC PROSECUTIONS

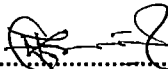
From Date : 01-JUL-16 To : 30-JUN-17

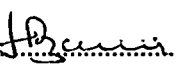
CBK 165-DIRECT. OF PUB PROSECUTION

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

Balance as per bank certificate	0.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	2,100,000.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-2,100,000.00

Reconciled by: FRANKWARD DDAIDID Signature:  Date: 30/6/17

Reviewed by: HEZEKIAH ONG'ODI Signature:  Date: 30/6/17

Approved by: Rose Barz Signature:  Date: 30/6/17

F.O. 30

BANK RECONCILIATION
DIRECTORATE OF PUBLIC PROSECUTIONS

From Date : 01-JUL-16 To : 30-JUN-17

CBK 165-DIRECT. OF PUB PROSECUTION

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

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

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
NONREF	16-SEP-16	TRFS Payments /BENM/ STD16092016	700,000.00
NONREF	19-DEC-16	TRFS Payments /BENM/ STD19122016	700,000.00
NONREF	13-JAN-17	TRFS Payments /BENM/ STD10012017/2	700,000.00
Total			2,100,000.00

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

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

F.O. 39

REPUBLIC OF KENYA
BANK RECONCILIATION
DIRECTORATE OF PUBLIC PROSECUTIONS

From Date : 01-JUL-16 To : 30-JUN-17

DEV-DIRECTORATE OF PUBLIC PROSECUT

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

Balance as per bank certificate 7,241.40

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book 7,241.40

Reconciled by: FRANKWARD DDAIDD Signature: *[Signature]* Date: 30/6/17

Reviewed by: HEZEKIAH ONGERI Signature: *[Signature]* Date: 30/6/17

Approved by: Rose Baraza Signature: *[Signature]* Date: 30/6/17

F.O. 30

BANK RECONCILIATION
DIRECTORATE OF PUBLIC PROSECUTIONS

From Date : 01-JUL-16 To : 30-JUN-17

DEV-DIRECTORATE OF PUBLIC PROSECUT

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Payee	Amount
No	Date		
			Total
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Payee	Amount
No	Date		
			Total
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Payee	Amount
No	Date		
FT162169S	03-AUG-16		
			Total

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,811,949,000.00	2,013,760,000.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	863,026.00	84,500.00
TOTAL RECEIPTS		1,812,812,026.00	2,013,844,500.00
PAYMENTS			
Compensation of Employees	12	1,166,235,474.70	1,107,752,262.10
Use of goods and Services	13	537,461,410.25	798,162,971.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	859,999.60	0.00
Acquisition of Assets	18	100,853,810.25	108,265,115.90
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		1,805,410,694.80	2,014,180,349.55
SURPLUS/DEFICIT		7,401,331.20	(335,849.55)

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	11,292,452.40	4,451,970.00
Cash Balances	22B	0.00	401.00
Total Cash And Cash Equivalents		11,292,452.40	4,452,371.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	39,845.00	0.00
TOTAL FINANCIAL ASSETS		11,332,297.40	4,452,371.00
Financial Liabilities			
Accounts Payables - Deposits	24	1,348,429.65	1,869,834.00
NET FINANCIAL ASSETS		9,983,867.75	2,582,537.00
REPRESENTED BY			
Fund Balance b/fwd	25	2,582,537.00	5,896,974.15
Surplus/Deficit for the Year		7,401,331.20	(335,849.55)
NET FINANCIAL POSITION		9,983,868.20	5,561,124.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1291-Directorate of Public Prosecutions
 Current Period: JUL-16 To JUN-17
 Compare With: JUL-15 To JUN-16

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	1,811,949,000.00	2,013,760,000.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	863,026.00	84,500.00
Payments for Operating Expenses			
Compensation of Employees	12	1,166,235,474.70	1,107,752,262.10
Use of goods and Services	13	537,461,410.25	798,162,971.55
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	859,999.60	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(561,249.35)	779,022.15
Net Cash From Operating Activities	A	107,693,892.10	108,708,288.50
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	100,853,810.25	108,265,115.90
Net Cash Flow From Investing Activities	B	(100,853,810.25)	(108,265,115.90)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	6,840,081.85	443,172.60
Cash and Cash Equivalent at BEGINNING of The Year		4,452,371.00	6,987,786.00
Cash and Cash Equivalent at END of The Year	22A+22B	11,292,452.40	4,452,371.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	1,811,949,000.00	2,013,760,000.00
TOTAL		1,811,949,000.00	2,013,760,000.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	3,000.00	84,500.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	860,026.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		863,026.00	84,500.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	512,538,402.70	434,950,673.05
Basic Wages - Temporary Employees	2110200	728,542.95	609,701.45
Personal Allowances paid as part of Salary	2110300	652,968,529.05	672,191,887.60
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		1,166,235,474.70	1,107,752,262.10

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	4,198,603.05	2,697,325.00
Communication, Supplies and Services	2210200	36,740,525.25	30,882,340.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	106,128,556.00	143,029,356.95
Foreign Travel and Subsistence, and other transportation costs	2210400	9,809,481.50	13,481,185.00
Printing, Advertising and Information Supplies and Services	2210500	7,640,989.50	7,564,425.30
Rentals of Produced Assets	2210600	126,610,485.60	134,399,843.80
Training Expenses	2210700	73,582,700.80	105,247,315.95
Hospitality Supplies and Servi	2210800	57,449,682.75	59,155,578.40
Insurance Costs	2210900	36,119,601.00	149,691,222.75
Specialised Materials and Supp	2211000	652,000.00	7,183,695.05
Office and General Supplies and Services	2211100	28,755,446.95	46,832,702.05
Fuel Oil and Lubricants	2211200	13,876,527.50	23,451,780.20
Other Operating Expenses	2211300	16,766,950.00	54,463,521.00
Routine Maintenance - Vehicles	2220100	12,844,447.35	12,933,584.35
Routine Maintenance - Other Assets	2220200	6,285,413.00	7,149,095.50
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		537,461,410.25	798,162,971.55

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	9,296,379.40
Refurbishment of Buildings	3110300	0.00	13,769,299.90
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	853,810.25	79,608,246.95
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	5,591,189.65
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	100,000,000.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		100,853,810.25	108,265,115.90

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	0.00	0.00
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	9,936,782.00	2,582,136.00
Development Bank Accounts	6540000	7,241.40	0.00
Deposit Bank Account	6550000	1,348,429.00	1,869,834.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		11,292,452.40	4,451,970.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	401.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	401.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	39,845.00	0.00
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		39,845.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	1,348,429.60	1,869,834.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.05	0.00
TOTAL		1,348,429.65	1,869,834.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	4,451,970.00	6,983,119.00
Opening Balance Cash	22B	401.00	4,667.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	168,599.20
Opening Balance - Deposits	24	(1,869,834.00)	(1,259,411.05)
TOTAL		2,582,537.00	5,896,974.15



Statement of Budget Execution

Entity: 1291-Directorate of Public Prosecutions
Current Period: JUL-16 To JUN-17

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	1,811,949,000.00	(1,811,949,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	860,000.00	860,000.00	863,026.00	(3,026.00)	100.35%
Total		0.00	0.00	860,000.00	860,000.00	1,812,812,026.00	(1,812,812,026.00)	0.00%
PAYMENTS								
Compensation of Employees	12	1,192,794,100.00	0.00	(9,600,000.00)	1,183,194,100.00	1,166,235,474.70	16,958,625.30	98.57%
Use of goods and Services	13	816,700,547.00	0.00	(9,875,190.00)	806,825,357.00	537,461,410.25	269,363,946.75	66.61%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	860,000.00	860,000.00	859,999.60	0.40	100.00%
Acquisition of Assets	18	214,639,453.00	0.00	7,284,219.00	221,923,672.00	100,853,810.25	121,069,861.75	45.45%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,224,134,100.00	0.00	(11,330,971.00)	2,212,803,129.00	1,805,410,694.80	418,723,405.20	81.17%



Statement of Budget Execution

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**Budget Execution by Programme and Economic Classification**

Entity: 1291-Directorate of Public Prosecutions

Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0612000000		Public Prosecution Services	2,212,803,129.00	1,805,410,694.80	407,711,786.40
	2110000	Wages and Salary Contributions	1,183,194,100.00	1,166,235,474.70	16,958,625.30
	2210000	Goods and Services	777,562,450.00	518,331,549.90	259,230,900.10
	2220000	Routine Maintenance	29,262,907.00	19,129,860.35	10,133,046.65
	2710000	Social Security Benefits	860,000.00	859,999.60	0.40
	3110000	Acquisition of Fixed Capital Assets	121,923,672.00	853,810.25	121,069,861.75
	4110000	Domestic Lending and On-lending	100,000,000.00	100,000,000.00	0.00
T000000			2,211,943,129.00	1,804,550,695.20	407,392,433.80
	2110000	Wages and Salary Contributions	1,183,194,100.00	1,166,235,474.70	16,958,625.30
	2210000	Goods and Services	777,562,450.00	518,331,549.90	259,230,900.10
	2220000	Routine Maintenance	29,262,907.00	19,129,860.35	10,133,046.65
	2990000	System Required Expense A/cs	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	121,923,672.00	853,810.25	121,069,861.75
	4110000	Domestic Lending and On-lending	100,000,000.00	100,000,000.00	0.00
		Grand Total	4,424,746,258.00	3,609,642,037.80	815,104,220.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**Budget Execution by Heads and Programmes**

Entity: 1291-Directorate of Public Prosecutions

Period: JUL-16 To JUN-17

Head	Program	Description	Approved Budget	Actual Payments	Variance
000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	000000000	Default - Non Programmatic	0.00	0.00	0.00
1291000200		Public prosecutions - Field Services	873,166,003.00	852,102,359.35	21,063,643.65
	0612000000	Public Prosecution Services	873,166,003.00	852,102,359.35	21,063,643.65
1291000300		Offences Against the Persons Department	167,700,899.00	146,334,649.15	21,366,249.85
	0612000000	Public Prosecution Services	167,700,899.00	146,334,649.15	21,366,249.85
1291000400		Economic	111,983,886.00	98,094,776.85	13,889,109.15
	0612000000	Public Prosecution Services	111,983,886.00	98,094,776.85	13,889,109.15
1291000500		County Affairs and Regulatory Prosecutions Department	304,910,544.00	273,312,293.40	31,598,250.60
	0612000000	Public Prosecution Services	304,910,544.00	273,312,293.40	31,598,250.60
1291000600		Central Facilitation Services Department	565,263,397.00	382,496,971.00	182,766,426.00
	0612000000	Public Prosecution Services	565,263,397.00	382,496,971.00	182,766,426.00
1291000700			91,228,400.00	53,069,645.05	38,158,754.95
	0612000000	Public Prosecution Services	91,228,400.00	53,069,645.05	38,158,754.95
1291100200		Busia ODPP Office	18,000,000.00	0.00	18,000,000.00
	0612000000	Public Prosecution Services	18,000,000.00	0.00	18,000,000.00
1291100400		Wajir ODPP Office	18,000,000.00	0.00	18,000,000.00
	0612000000	Public Prosecution Services	18,000,000.00	0.00	18,000,000.00
1291100600		Turkana ODPP Office	18,000,000.00	0.00	18,000,000.00
	0612000000	Public Prosecution Services	18,000,000.00	0.00	18,000,000.00
1291100700		Containerized Offices	15,000,000.00	0.00	15,000,000.00
	0612000000	Public Prosecution Services	15,000,000.00	0.00	15,000,000.00
1291100800			29,550,000.00	0.00	29,550,000.00
	0612000000	Public Prosecution Services	29,550,000.00	0.00	29,550,000.00
		Grand Total	2,212,803,129.00	1,805,410,694.80	407,392,434.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

IMPREST HOLDER

26-FEB-18 10:11 AM

Department: <u>ADMIN</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
2014240158	EDITH ACHIENG OTIENO	N.A.	39,845.00
Department Outstanding:			39,845.00
Department: <u>ADMIN. SERVICES - HQ.</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION - HEADQUARTERS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION HEADQUARTERS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINISTRATION POLICE</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ADMINSTRATION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>BUSIA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>CENTRAL FACILITATION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>CIVIL LITIGATION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>COMPLAINT COMMISSION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>COUNTY AFFAIRS</u>			

IMPREST HOLDER

26-FEB-18 10:11 AM

Department: COUNTY AFFAIRS

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: COUNTY EDUCATION SERVICES

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: Central Facilitation Services Department

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: County Affairs and Regulatory Prosecutions Department

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: DEVELOPMENT PLANNING SERVICES

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: DFS - HEADQUARTERS

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: DIRECTORATE OF LEGAL AFFAIRS

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: ECONOMIC CRIMES

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: FIELD SERVICES

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: FINANCE

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: Field Services

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

Department: GARISSA

PF/NO	Vendor Name	Designation	Amount
		Department Outstanding:	0.00

IMPREST HOLDER

26-FEB-18 10:11 AM

Department: GARISSA

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: GATUNDU SOUTH DISTRICT

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: GENERAL ADMIN AND PLANNING

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: HEAD QAURTERS ADMINISTRATIVE SERVICES

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: HEADQUARTERS & GENERAL ADMINISTRATION

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: HEADQUARTERS - CID

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: HEADQUARTERS ADMINSTRATIVE SERVICES

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: HEADQUARTERS- ARCHIVES

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: HOMA-BAY

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: Headquarters

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: ICT

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

Department: KAJIADO

PF/NO	Vendor Name	Designation	Amount
Department Outstanding:			0.00

IMPREST HOLDER

26-FEB-18 10:11 AM

Department: <u>KAKAMEGA</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>KISII-CENTRAL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>KISUMU</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MACHAKOS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MALINDI</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MERU-CENTRAL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MIGORI</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MINISTRY OF PUBLIC WORKS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MINISTRY OF ROADS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOMBASA</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MWINGI</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>NAIROBI</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

IMPREST HOLDER

26-FEB-18 10:11 AM

Department: <u>NAIROBI</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>NALEAP</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>NYERI</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>NYS</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>OCS - NAIROBI JOGOO ROAD</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>OFFICE OF THE ATTORNEY GENERAL</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>Offences Against the Persons Department</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>Office of the Director of Public Prosecutions</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>PGH NYERI</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>PRISONS</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>PROBATION & AFTERCARE</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00
Department: <u>PROSECUTION - NAIROBI</u>			
PF/NO	Vendor Name	Desgination	Amount
			Department Outstanding: 0.00

IMPREST HOLDER

26-FEB-18 10:11 AM

Department: PUBLIC PROSECUTIONS

PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00

Department: REGISTRATION GENERAL FIELD SERVICES

PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00

Department: THE NATIONAL TREASURY

PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00

Department: TRANS-NZOIA

PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00

Department: UASIN-GISHU

PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00

Total Outstanding: 39,845.00