

REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**


**OF**

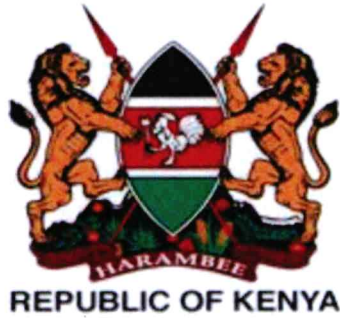
**THE AUDITOR-GENERAL**

**ON**

**WITNESS PROTECTION AGENCY ✓**

**FOR THE YEAR ENDED  
30 JUNE, 2025**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: 05 NOV 2025	DAY: WED
TABLED BY:	DEPT MAJORITY PARTY WIP
CLERK-AT THE-TABLE:	WILLIS OBIERO



## WITNESS PROTECTION AGENCY

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### ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2025

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



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## 1. ACRONYMS AND DEFINITION OF KEY TERMS

### A: Acronyms and Abbreviations

EMCA	Environmental Management and Co-ordination Act
IPOA	Independent Policing Oversight Authority
KNCHR	Kenya National Commission on Human Rights
NCAJ	National Council on the Administration of Justice
ODPP	Office of the Director of Public Prosecutions
VPB	Victim Protection Board
WPA	Witness Protection Agency
WPAB	Witness Protection Advisory Board

### B: Definition of Key Terms

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organization.

**Comparative Year-** Means the prior period.

**Agency** – refers to the Witness Protection Agency.

**Board** – refers to the WP Advisory Board.



## 2. KEY AGENCY INFORMATION AND MANAGEMENT

### (a) Background information

The Witness Protection Agency is an independent and autonomous State Agency established under the **Witness Protection Act CAP. 79, Laws of Kenya (Revised 2022)** which came into operation on 1<sup>st</sup> September, 2008 vide Legal Notice No. 110/2008 dated 19<sup>th</sup> August, 2008.

The **Witness Protection Regulations, 2011** to facilitate the efficient and effective implementation of the Act, which were gazetted by the Attorney General vide legal Notice No. 99 of 2011 which came into force on 5<sup>th</sup> August 2011.

The **Witness Protection Rules, 2015** which apply to the proceedings in court with respect to protected witnesses which were gazetted by the Chief Justice on 23<sup>rd</sup> November 2015 vide Legal Notice No. 225 of 2015.

The Agency is domiciled in Kenya with its headquarters in Nairobi County. To realise its mandate, the Agency has decentralised its services to four (4) regions based in Coast (Mombasa), Western (Kisumu), Central (Nairobi) and Eastern (Embu). Further, the Agency has eight (8) satellite offices located in Kajiado, Samburu, Nyandarua, Laikipia, Kilifi, Isiolo, Marsabit and Garissa counties.

### (b) Mandate

The **object and purpose** of the Agency is to provide the framework and procedures for giving special protection, on behalf of the State, to persons in possession of important information and who are facing potential risk or intimidation due to their co-operation with prosecution and other law enforcement agencies as stated in Section 3B of the Witness Protection Act, CAP 79.

#### Vision

A world class witness protection service

#### Mission

To provide special protection to threatened and intimidated witnesses through the Witness Protection Programme.

#### Core values

The Witness Protection Agency commits itself to the highest standards of good governance by promoting excellence, fairness and accountability.

The Agency conducts its business guided by the following core values easily abbreviated as **(T.I.C√B.I.D)**:

- Teamwork
- Integrity
- Confidentiality



- Boldness
- Innovation
- Diversity

**Motto**

The clarion call of the Agency is enshrined in the following motto:

*Ushahidi Bila Hofu (Testify without fear)*

**(c) Key Management**

The Agency's day-to-day management is under the following key offices, departments and divisions:

- i) Office of the Director/Chief Executive;
  - Public Relations Unit;
  - Internal Audit Unit.
- ii) Operations Department;
  - Field Services Division;
  - Security Division;
  - Psycho-social Support Services Division;
  - Legal Division;
- iii) Corporate Affairs Department;
  - Finance Division;
  - Supply Chain Management Division;
  - Planning, Research and Policy Division;
  - Human Resource Development Division;
  - Administration Division;
  - Information Communication Technology Division;

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name	Date of Appointment
1.	Accounting Officer	Director/Chief Executive	13 <sup>th</sup> January 2022
2.	Head, Corporate Affairs Department	Deputy Director Corporate Affairs	5 <sup>th</sup> March 2012
3.	Head, Operations Department	Deputy Director Operations	1 <sup>st</sup> February 2019
4.	Head, Finance Division	Finance Manager	26 <sup>th</sup> November 2012
5.	Head, Regional Office	Chief Protection Officer (Headquarter)	17 <sup>th</sup> May 2021
6.	Head, Supply Chain Management Division	Principal Supply Chain Management Officer	17 <sup>th</sup> May 2019



**(e) Fiduciary Oversight Arrangements**

The Agency has various fiduciary oversight arrangements comprising of the Advisory Board, Management Committees and other stakeholders as follows:

1. Witness Protection Advisory Board;
2. Audit and Risk Committee of the Advisory Board;
3. Finance and Administration Committee of the Advisory Board;
4. Technical Committee of the Advisory Board;
5. Budget Implementation Committee;
6. Training and Development Committee;
7. Evaluation Committee;
8. Disciplinary Committee;
9. Resource Mobilization Committee;
10. Public Finance Management Standing Committee
11. Departmental Committee on Justice and Legal Affairs of the National Assembly;
12. Public Accounts Committee of the National Assembly;
13. Budget Appropriation Committee of the National Assembly;
14. The National Treasury;
15. Office of the Controller of Budget;
16. Office of the Attorney General;
17. Office of the Auditor General; and
18. Commission on Revenue Allocation.

**(f) Headquarters**

Liaison Office  
Milimani Law Courts 4th Floor, Room 413  
P.O. Box 28801 – 00100  
**Nairobi, Kenya.**

**g) Agency Contacts**

Telephone: (254) (020) 7121337/8, 0770909207  
Hotline: (254)0711222441, 0725222442  
Toll Free Line: 0800 720 460  
E-mail: [director@wpa.go.ke](mailto:director@wpa.go.ke);  
Website: [www.wpa.go.ke](http://www.wpa.go.ke)

**h) Agency Bankers**

1. Central Bank of Kenya  
A/C No. 1000181222  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**Nairobi, Kenya**



2. Kenya Commercial Bank  
A/C No. 1127947893  
Moi Avenue  
P.O. Box 48400  
GPO 00100  
Nairobi, Kenya

**i) Independent Auditors**

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

**j) Principal Legal Adviser**

Attorney General  
The Office of the Attorney General and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

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### 3. PROFILE OF THE ADVISORY BOARD CHAIRMAN AND MEMBERS

The confidentiality, special and covert nature of the operations of the Witness Protection Agency calls for the protection of the members of Witness Protection Agency Advisory Board Members against the publication of their individual profiles.

Ref	Name	Designation	Date of Appointment
1.	Hon. Shadrack John Mose	Solicitor General and Chairman	Appointed 5 <sup>th</sup> March 2023
2.	Dr. Korir Sing'oei, Phd, CBS	Principal Secretary, Ministry of Foreign and Diaspora Affairs and Member	Appointed on 25 <sup>th</sup> January 2023
3.	Dr. Chris K. Kiptoo, Phd, CBS	Principal Secretary, National Treasury and Member	Appointed on 25 <sup>th</sup> January 2023
4.	Hon. Winfridah B. Mokaya, CBS	Chief Registrar Judiciary and Member	Appointed on 18 <sup>th</sup> March 2024
5.	Mr. Noordin Haji, MGH, CBS	Director General, National Intelligence Service and Member	Appointed on 13 <sup>th</sup> June 2023
6.	Mr. Douglas Kanja Kirocho, EBS, OGW	Inspector General, National Police Service and Member	Appointed on 17 <sup>th</sup> September 2024
7.	Mr. Patrick M. Aranduh, MBS	Commissioner General, Kenya Prisons Service and Member	Appointed on 12 <sup>th</sup> July 2024
8.	Mr. Renson Mulele, CBS, OGW	Director of Public Prosecutions and Member	Appointed on 20 <sup>th</sup> September 2023
9.	Ms. Roseline Odede, HSC	Chairperson, Kenya National Commission on Human Rights and Member	Ceased on 3 <sup>rd</sup> January, 2025
10.	Dr. Raymond Nyeris	Deputy Chairperson, Kenya National Commission on Human Rights and Member	Appointed on Acting Capacity from 3 <sup>rd</sup> January, 2025
11.	Ms. Jedidah W. Waruhiu	Director/Chief Executive, and Secretary to the Advisory Board	Appointed on 13 <sup>th</sup> January 2022



#### 4. PROFILE OF THE DIRECTOR/CHIEF EXECUTIVE AND KEY MANAGEMENT

The Agency is guided by the Witness Protection Pillars namely Covert capability, Institutional Independence, Interagency Collaboration, human Rights Approach, Operational Autonomy and Unity of Purpose (C.I.I.H.A.O.U.). Therefore, the confidentiality, special and covert nature of operations of the Witness Protection Agency calls for protection of the members of Witness Protection Key Management against the publication of their profiles

	Name	Responsibility
1.	Director/Chief Executive	Being the Chief Executive and Secretary to the Advisory Board, and responsible for Corporate Affairs Department, Operations Department, Public Relations and Internal Audit Units
2.	Deputy Director Corporate Affairs	Responsible for Finance, Supply Chain Management, Human Resource Development, Administration, Planning and Research, and ICT Divisions.
3.	Deputy Director Operations	Responsible for Field Services, Legal, Psychosocial Support Services, Security, Investigation and Training Divisions.
4.	Finance Manager	Responsible for Finance and Accounts Division.
5.	Chief Protection Officer	Responsible for operations at the Regional Office
6.	Principal Supply Chain Management Officer	Responsible for supply and procurement of goods and services, and disposal of Assets



## 5. STATEMENT BY THE WITNESS PROTECTION CHAIRPERSON OF THE ADVISORY BOARD

A strong and fair criminal justice system asserts the rule of law and gives effect to the rights of all concerned. Sound investigations, effective prosecutions and adjudication that are free from external interference are integral to ensuring that justice is served. Stable and fair justice systems assure citizens that the state is willing and able to take action against criminals. This is critical in combating serious transnational crimes such as terrorism, corruption and organized crime which have been a major cause of concern for the Government. In this regard, it's important to benchmark and network with other jurisdictions both regionally and internationally.

The Advisory Board has been at the forefront in providing advice and leadership in respect to policy and budget approvals for the Agency. This has ensured that the Agency remains responsive in its public service, enhances its governance and strengthens its human resource which is critical to providing effective and efficient services to the people of Kenya. Further, the Advisory Board continued to support the operations of the Agency in discharging its mandate and enhanced interagency partnership with various state and non-state actors.

The operational autonomy of the Agency has ensured that a good number of threatened and intimidated witnesses especially in sensitive and high-profile cases were supported and provided with special protection before, during and after the judicial processes. It is important to applaud the functionality of the Witness Protection Programme (WPP) which is the second programme in Africa after South Africa. A vibrant protection programme enables complex and complicated cases including transnational organized crimes to be successfully investigated, prosecuted and determined in court.

Regionally, progress towards formalized and functioning witness protection services in Africa has been slow. Challenges in funding affected the holding of a regional conference on witness protection. I believe the conference will be held in the next financial year once funding from National Treasury and development partners is available.

The thrust of the success achieved underscores the re-positioned role of the Agency in taking a leading role in the criminal justice sector and the administration of justice. I am glad that this role was exercised in recognition of witness protection as key in the criminal justice sector. In doing so the physical, emotional and psychological well-being of all protected persons and their dependents or close associates were safeguarded within the programme from harm or death.

I am glad that the Agency is alive to the fast changing dynamics that took place during the 2024-2025 period. Key among them was the presidential directive made on 24th July 2024 where a series of legislative amendments were proposed aimed at tackling corruption and enhancing transparency in the country. In line with the directive, the Agency initiated measures to enhance its statutory and institutional framework for protecting and incentivizing whistle blowers. This involved proposing legislative amendments to the WP Act, participating in the drafting of the Whistle blower Protection Bill (2025) and Anti-corruption amendment laws (Amendment Bill 2025) by Office of Attorney General. The changes will enhance witness and whistle blowers protection and make it easier and safer for citizens to come forward and report corruption as well as other criminal activities. It is important to take advantage of the political goodwill presented



and work towards spearheading amendments that benefit the Agency and the programme at large.

I want to reiterate the commitment of the Advisory Board in mitigating some of the challenges faced by the Agency such as inadequate budgetary allocation, gaps in legislative and policy framework, implementation of regional integration and reciprocal arrangements. The Advisory Board will endeavor to seek the enhancement of the Agency's budget allocation by National Treasury and National Assembly and facilitate the amendment and enactment of the various proposed legislative Bills. Additionally, the Board will facilitate regional integration and implementation of reciprocal arrangements.

I take cognizance of the fact that despite the intensity of criminal tendencies across the country during the period under review, the Agency managed to meet its mandate and execute its roles. Security to threatened witnesses and protected persons was provided hence contributing to the criminal justice system. The Advisory Board will continue to provide the necessary advice and strategic support to the Agency in the execution of its mandate.

Hon. Shadrack J. Mose  
SOLICITOR GENERAL AND CHAIRPERSON,  
WITNESS PROTECTION ADVISORY BOARD



## 6. STATEMENT BY THE ACCOUNTING OFFICER

I am delighted on behalf of Management and staff of the Agency to present the Annual Report and Financial Statements of the Witness Protection Agency for the Financial Year 2024-2025. The report outlines the major operations and activities undertaken, milestones achieved, and challenges faced during the year.

### **Witness protection**

Witness protection is recognized as a unique, valuable, life-saving mechanism though expensive in the promotion of the rule of law. It is a measure of last resort after the National Police Service and the Judiciary. I am glad that the criminal justice sector including the National Council on the Administration of Justice recognizes this importance and supports the enactment of legislation that protects witnesses.

The special protection of witnesses from intimidation, threats and/or harm is imperative to insulate the integrity and successful trail of any judicial process. The Agency endeavored to provide responsive and appropriate witness protection services pursuant to the provisions of Section 4(a), Witness Protection Act, CAP 79 Laws of Kenya. The safety, security and welfare of protected persons, their dependents and/or associates ensures that one's fundamental rights, including the right to personal protection is safeguarded.

### **Witness Protection Programme**

During the period under review, the Agency received a total of two hundred and eleven (211) new applications compared to two hundred and fifty (250) seeking admission into the Witness Protection Programme during the 2023-2024 period. There was a decrease of thirty nine (39) applications. One hundred and fifty nine (159) applicants compared to one hundred and seventy-four (174) in the previous year did not meet the admission criteria.

The number of witnesses admitted dropped from seventy-six (76) in the previous year to fifty two (52) in the year under review. During the financial year, the Agency had managed a total of one hundred and thirty-seven (137) witnesses compared to one hundred and sixty eight (168) in the previous year. The Agency managed two hundred and seventy nine (279) related persons compared to three hundred and thirty eight (338) in the previous year. As part of decentralising its services, the Agency operationalised the Eastern regional office in Embu. This will bring services closer to the former Central, Eastern and North Eastern provinces. The Agency also opened an additional satellite office in Garissa County.

### **Financial performance**

During the year, the Agency was appropriated Kshs720,134,000 for the Witness Protection Programme (WPP) by Parliament as compared to Kshs 791,444,990 for 2023-2024. The National Treasury however, released 718,369,435 to the Agency in form of



exchequers. The Agency's expenditure during the period increased to Kshs 736,312,479 from Kshs 732,843,318 (2023-2024), an increase of 5%. This is an indication of the increased activities and operations of the Agency during the period.

The Agency was rated as the overall winner in the – Accrual Reporting Category of the Financial Reporting (FiRe) award ceremony by ICPAK. The Award promotes financial reporting excellence, fosters sound corporate governance practices and enhances corporate investment and environmental reporting for financial transparency and accountability. The FiRe Award remains a critical barometer to measure financial reporting excellence among public and private sector institutions. It also provides an opportunity to promote and enhance the adoption of International Financial Reporting Standards (IFRS) thus enhancing efficient communication of financial information both locally and internationally.

Law Reform.

The Agency complied with the Presidential directives on 24th July and August 2024 on the fight against corruption in respect to protection of whistle blowers. The Agency proposed amendments to the Witness Protection Act, CAP 79 and developed the Witness Protection (Amendment) Bill, 2025 to include special protection of threatened and intimidated whistle blowers. The amendments were subjected to both internal and external validation by staff, the Witness Protection Agency Advisory Board and critical stakeholders in the criminal justice sector. The Agency also participated in the development of Whistle Blower Protection Bill (2025) led by the Office of the Attorney General and Department of Justice. The Bill is being edited before publishing.

The Agency additionally proposed amendments through the Witness Protection (Amendment) Bill, 2025. The amendments were subsequently forwarded to the Office of the Attorney General and Department of Justice to be included in the Anti-Corruption (Amendment) Bill 2025.

The amendments are part of efforts by the government to fight corruption. The Agency also developed the Witness Protection (Complaints Committee) Regulations, 2025 to implement Section 3V of the Witness Protection Act. The regulations were subjected to validation by various key stakeholders that deal with complaints resolution and is awaiting public participation.

### **Inter-agency Collaboration**

During the year review saw the Agency establish and maintain partnerships and collaborations with various stakeholders. Four (4) Memoranda of Understanding (MoU) and two (2) Service Level Agreements were signed with stakeholders.

### **Digital Technology and Administration**

The year under review saw the Agency incorporate technology in its operations to



support the Witness Protection Programme. Digital communication saw the Agency deploy virtual conferencing kits to facilitate hybrid meetings. The Agency ensured that all staff had active, secure and reliable email accounts for corporate communication. The Agency ensured that the hosting environment for the website was secure and the domain renewed meeting an uptime of over 99%. The Agency engaged e-citizen to enable applicant's access on-line admission forms. The ERP system was upgraded for efficient and effective financial and operational management.

### **Human Resource Capital**

The Agency conducted Training Needs Analysis (TNA) for its staff to identify the necessary training requirements in the course of the year. The Assessment was partly based on mitigating measures for the performance gaps identified during the 2023-2024 appraisal process. The Agency completed the review of the Human Resource Operational tools comprised of the Human Resource Manual, Organizational Structure and Career Development. Officers from the State Department of Public Service guided the process. The instruments were forwarded to the Public Service Commission for approval.

### **Environmental Conservation**

The Agency carried out environmental conservation efforts by planting trees in Western region (Kakamega), Eastern region (Meru), Nakuru Prison and Anna Jo Children's Home. To support efforts on reduction in carbon emission, the Agency continued to ensure its vehicles were regularly serviced and efficient in carbon emission. Additionally, the Agency continued to use energy saving bulbs so as to conserve energy. The Agency also installed solar power systems at its offices to conserve energy.

### **Audit and risk management**

During the year under review, the Agency developed the draft Advisory Board Charter, Audit and Risk Committee Charter, Internal Audit Charter and Internal Audit Manual. The Agency continued to mitigate the Corruption Risk Mitigation and Reporting framework despite being retired during the 20th Performance Contracting Cycle. Reports of the Corruption Prevention Committee (CPC) were submitted to the Ethics and Anti-Corruption Commission.

### **Strategic Plan and Performance Contract**

During the year the Agency continued to implement the strategies and activities of the Strategic Plan 2023-2028 as per the Key Result Areas (KRA). The mid-term Strategic Plan 2023-2028 evaluation of the Strategic Plan 2023-2028 will be undertaken during the next financial year to determine the level of implementation and required corrective actions.

The Agency implemented the Performance Contract for the FY 2024-2025 as per the Performance Contracting Guidelines for the FY 2024-2025 (21st Cycle). The overall self-evaluation of the performance of Agency was a score of 2.8427 which falls in the category



of "Very Good" as compared to 3.0926 which fell in the category of "Good" in the previous year as evaluated by the Public Service and Performance Management Unit.

### **Mental wellness**

During the 2024-2025 reporting period, the Agency prioritized direct psychosocial support for both protected persons and Agency staff comprising of mental health evaluation and risk assessment to inform individualized care plans and therapeutic interventions. There was also counselling and psychotherapy involving individual and group sessions for trauma survivors, witnesses experiencing psychological distress, and staff requiring mental health support. Trained intermediaries were deployed to offer in-court assistance to vulnerable witnesses to enhance their sense of safety and confidence during proceedings. In recognition of Mental Health Awareness month usually held in May, the Agency conducted physical fitness sessions, debriefing forums, mindfulness exercises and regional mental health sensitization forums covering Central, Nairobi, and Western, Coast and Eastern regions.

### **Challenges and future projection**

The Agency faced a number of challenges in pursuit of its mandate. They include inadequate budget from National Treasury which had an effect in both human resource capacity and operational targets. The slow pace of trials contributed immensely to the exorbitant costs of sustaining witnesses and their dependents in the programme. Lack of appropriate architecture in the courtroom such as witness protection boxes, screens, separate entry alleys to courtrooms also endangered the protected witnesses. The Agency projects to finalize the Whistle Blower Bill which will fundamentally affect its operation as it incorporates the management of whistle blowers. The Agency has also planned to acquire new office spaces to cater for increase staff and future expansion. The Human Resources instruments are at approval stage and are expected to be finalized and implemented. Plans are also underway to finalize the Witness Protection Curriculum during the 2025-2026 financial year.

### **Conclusion**

The Agency remains committed to ensuring that it continues to perform its role as stipulated in the Witness Protection Act CAP 79. The Agency will endeavour to fulfil all its requirements through the prevailing dynamics in witness protection practice and the space of law enforcement. Ultimately, the Agency expects to further contribute to the administration of justice by providing efficient and effective witness protection services.

**Jedidah W. Waruhiu**  
**DIRECTOR/CHIEF EXECUTIVE**



## 7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FINANCIAL YEAR 2024/2025

The Key Result Area and Strategic Objectives of the Witness Protection Agency are consistent with the Agency's Strategic Plan for the period 2023-2028 whose overall aim is to improve the administration of justice and enhance access to justice for vulnerable witnesses who are at risk or threatened due to their cooperation with the prosecution and other law enforcements agencies.

The Strategic Plan was launched in June 2023 and its implementation began in the FY 2023/24 on 1st July 2023. The Plan is guided by three (3) Key Result Areas and the following specific ten (10) Strategic Objectives are:

- I. To provide quality witness protection services;
- II. To provide responsive, quality legal and advisory services;
- III. To develop and implement appropriate and quality psychotherapy and social services;
- IV. To strengthen regional and international cooperation and collaboration;
- V. To build and enhance the corporate image;
- VI. To enhance responsive security services;
- VII. To attract motivate, build, retain and enhance high calibre human capital and staff experience;
- VIII. To broaden and sustain financial and non-financial base;
- IX. To enhance infrastructure and equipment; and
- X. To secure and expand digital information and infrastructure.



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
SO 1.1 To provide quality witness protection services	Improved quality of witness protection services	Number of days taken to acknowledge receipt of applications to WPP	1	1.38	1.38	Marginally off target due to decentralization
		Percentage of witnesses on whom psychosocial assessments/psychotherapy are conducted	100	94	94	Off Target due to staff constraints
		Number of days taken to provide response to the applicants/referral authorities from time of application	30	26.69	26.69	Target achieved
		Percentage of witnesses successfully managed.	100	100	100	Target achieved
		Percentage witness Satisfaction levels in the programme.	97	95.12	95.12	Target achieved
		Percentage of protection orders obtained	100	100	100	Target achieved
		Number of Liason and satellite offices operationalized	1	4	4	Target achieved
SO 1.2 To provide responsive, quality legal and advisory services	Strengthened Legal and regulatory frameworks	Number of other relevant existing Policy, Legislation, Rules, Regulations or Guidelines review and amendments initiated	3	4	4	Target achieved
		Percentage the witness Protection (Reciprocal) Arrangement Regulations finalize and implemented.	100	100	100	Target achieved
		Quarterly Inter-agency collaborations and				Target achieved



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
		networking NCAJ meetings	4	4	4	
	Strengthened Advisory services on witness protection	Number of legal advisory services issued	15	15	15	Target achieved
		Percentage advisory services and training programmes for key stakeholders developed and implemented.	100	100	100	Target achieved
SO 1.3 To develop and implement appropriate and quality psychotherapy and social services	Best practices adopted in witness psychological and social support services	Percentage of witnesses on whom four (4) psychosocial assessments/psychotherapy are conducted	100	100	100	On Target
		Develop social work tools	1	1	1	On Target
		Percentage implementation of social work tools for witnesses	100	100	100	On Target
		Percentage of witnesses offered intermediary court support	100	100	100	On Target
	Best practices in Staff psychotherapy support developed and implemented	Conduct quarterly staff training on psychosocial	4	4	4	On Target
		Percentage of debrief sessions conducted for staff	100	100	100	On Target
		No of standard counselling rooms	2	0	0	Not achieved due to resource constraints
SO 1.4 To strengthen	Regional Witness Protection	No. of Data base of African countries with legislations on witness	1	1	1	Target achieved



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
regional & international cooperation and collaboration	Association	No of regional and international forums to lobby for creation of witness protection units e.g. African Union, EAC, SADC, EGAD, ECOWAS EAPCO, UN, IMO, Africa Prosecutors Association (APA) attended	2	2	2	Target achieved
	Collaboration with regional and International witness protection units	No. of Reciprocal arrangement multi-agency pre- assessment team on regional and international collaborations	1	0	0	Not achieved due to resource constraints
		No. of courtesy visits to the regional and international witness protection units	1	2	2	On target
	Offer advice and expertise in the establishment of Witness Protection Programmes	Percentage of identified and developed draft legal and procedural documents for provision of expertise in establishment of witness protection units	100	100	100	On target
		Percentage of advice offered and training on the developed model legal and procedural documents.	100	100	100	On target
		Percentage implementation of developed training document in establishment of witness protection units	100	100	100	On target
	SO 1.5 To build and enhance corporate image	Rebrand the Agency	No. of IEC Materials with new Vision, Mission, Values, Motto printed and distributed	1,500	1,500	1,500
Refurbish and		Number of refurbished Liaison and				On target



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
	operationalize Liaison and Satellite offices	satellite offices	4	5	5	
		Number of operationalized Liaison and satellite offices	2	3	8	On target due to goodwill
	Improve customer experience	Number of reviews of customer service delivery charter	1	1	1	Target achieved
		Review and disseminate customer service delivery charter	1,500	1,500	1,500	Target achieved
		Quarterly Agency/Departmental staff meetings to communicate key management, policy decisions and activities of the Agency	4	4	4	Target achieved
		Percentage of implemented recommendations of the witness satisfaction surveys	100	100	100	Target achieved
		Percentage of public complaints reporting and resolution	100	100	100	Target achieved
		Deepen stakeholder engagement and collaboration	Quarterly stakeholder sensitization, training and courtesy calls programmes	4	4	4
		Number of Advisory Board to engage and involve members in Agency activities				Target achieved



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
			4	4	4	
		Quarterly awareness creation sessions on witness protection for Parliamentary committees (JLAC, Public Administration and Security, Health, Delegated Legislation, Education etc.)	4	4	4	Target achieved
		Number of articles published on Witness Protection in stakeholder magazines and publications	3	3	3	Target achieved
Key Result Area 2: Security Services						
SO 1.6 To enhance responsive security services	Strengthen physical security for staff, witnesses and premises	Develop and implement Security Management Policy	1	1	1	Target achieved
		No of contracts for Provision of security guards for WPA premises	2	2	2	Target achieved
		No. of Installations and upgrade of CCTV, electric fence and alarm systems in all regions and HQ	2	2	2	Target achieved
		Installation of (power backups, portable solar lighting in the Headquarters and all regions	2	2	2	Target achieved
		Percentage of developed and implemented SoPs on management of operations room	100	100	100	Target achieved
		No. of continuous staff capacity building on emerging security matters	1	1	1	Target achieved



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
	Strengthen Information Security	No. of Capacity Development and Training undertaken	132	178	178	Target achieved
		Develop and implement the vetting of staff and suppliers policy	1	1	1	Target achieved
		No. of developed/reviewed and implement Information Security and Records Management policy ie classification, retention and disposal.	1	1	1	Target achieved
Key Result Area 3: Institutional Capacity and Sustainability						
SO 1.7 To attract, motivate, build, retain and enhance high caliber human capital and staff experience	Enhance Performance management systems	No. of staff Recruited	46	19	84	Off target due to Government restrictions
		Percentage of staff appraisal staff appraisal tool reviewed and implemented	100	100	100	Target achieved
		Staff mortgage enhanced by amount (Kes million)	10	10	36	Target achieved
	Develop and strengthen staff welfare and wellness programs	Percentage of WPA Training and Development Policy and procedures developed and implemented	100	100	100	Target achieved
	Implement the Witness Protection Curriculum	Percentage employee satisfaction level	80	57	57	Not achieved
	Improve work	Percentage Work environment	80	62	62	Not achieved



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
	environment	satisfaction level				
SO 1.8 To broaden and sustain financial and non-financial base	Create Awareness on the mandate of the Agency to Parliament, National Treasury and Non State Actors	Baseline survey of key stakeholders Identifying and mapping, at Parliament, NT & Planning and Donors for sensitization on witness protection programme	1	1	1	Target achieved
	Create Awareness on the mandate of the Agency to Parliament, National Treasury and Non State Actors	Number of standard presentations developed on witness protection tailored towards the (interest of Parliament, NT & Planning and Non-State Actors) with a focus on funding	2	2	2	Target achieved
	Create Awareness on the mandate of the Agency to Parliament, National Treasury and Non State Actors	Percentage of awareness training programmes implemented	100	100	100	Target achieved
	Advocate for enhanced budget support from the State and Non-State Actors	Number reports on identified and prioritized activities of the Agency and their funding requirements	1	1	1	Target achieved
	Advocate for enhanced budget support from the State and Non-State Actors	Develop and execute funding engagement programme and roundtable meetings	3	3	3	Target achieved
						Target achieved



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
	Enhance sources of Appropriation In Aid (AIA)	Appointment of the Security Leadership Committee	1	1	1	Target achieved
		Engage with NT & NIS and develop modalities/mechanisms of corporate security	1	1	1	Target achieved
	Enhance sources of Appropriation In Aid (AIA)	Identification of viable corporate Operational instruments and tools engagements and funding arrangements	1	1	1	Target achieved
		Registration and compliance of Operational instruments and tools	1	2	2	Target achieved
	Strengthen corporate governance	No of Advisory Board induction and training programme developed and implemented	1	1	1	Target achieved
		Number of meetings for the Technical, Finance and Administration Committees of AB	4	4	4	Target achieved
	Strengthen corporate governance Engage Government and non-state actors public works	Percentage implementation of Board Charter and Code of Ethics Develop	100	100	100	Target achieved
		Percentage of corruption prevention plan implemented	100	100	100	Target achieved
		Acquisition and implementation of Enterprise Risk Management (ERM) framework. (No.)	1	1	1	Target achieved



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
		Percentage of Enterprise Risk Management Committee trained	100	100	100	Target achieved
		Percentage of Enterprise Risk Management Committees recommendations implemented	100	100	100	Target achieved
SO 1.9 To enhance infrastructure and equipment	Engage Government and non-state actors public works Operationalize of Project Management Committee	Assessment and identification of infrastructure and equipment needs	1	1	1	Target achieved
		Collate and prioritize the identified infrastructure and equipment needs	1	1	1	Target achieved
		Reactivate the Project Management Committee (PMC)	1	1	1	Target achieved
	Operationalize of Project Management Committee Adopt and implement best practices on asset and resource management	Acquire and develop WPA Headquarters	1	1	1	Target achieved
	Adopt and implement best practices on asset and resource	Acquisition of an additional of 42 motor vehicles and replacement of 20 existing vehicles	3	0	12	Not achieved due to Government restrictions
		Acquisition of furniture and non-ICT	2	2	2	On target



Key Result Area 1: Witness Protection Services						
Strategic Objective	Outcome	Outcome Indicator	FY 2024-25			Remarks
			Target	Achievement	Cumulative Achievement	
	management	equipment				
		Undertake quarterly and annual Asset verification	4	4	4	On target
		Undertake asset valuation and insurance	1	1	1	On target
		Undertake disposal of idle and obsolete assets	1	1	1	On target
SO 1.10 To secure and expand digital information and infrastructure	Accelerate digitalization process	No. of services and systems digitalized	4	2	6	Target not achieved
		Percentage of ERP upgraded and implemented to Dynamic Business Central (%)	100	100	100	On target
		No. of services digitalized in ERP	10	11	11	On target
		Percentage of implemented and maintained Electronic Data Management System	100	100	100	On target
	Implement best practices in enhancing ICT capacity and infrastructure	No. of virtual witness testimony technology	1	2	2	On target
		Implement and maintain perimeter security	1	1	1	On target
		No. of VPN implemented for the regions	3	5	5	On target
		Percentage of ICT Master Plan Developed and implemented	100	100	100	On target



## 8. GOVERNANCE STATEMENT

The Advisory Board and the Management of the Witness Protection Agency are committed to the highest standards of corporate governance by upholding integrity, accountability, Professionalism, respect for diversity and operating lawfully within the provisions of the Constitution, Public Finance Management Act. CAP 412A, Public Audit Act CAP 412B, Public Procurement and Asset Disposal Act CAP 412C, Witness Protection Act. CAP. 79, and other related legislations.

The Advisory Board oversees the setting of transparent and clear policies, procedures, structures and systems for effective, prudent, and consistent management of the Agency's operations. It also ensures the integrity of the Witness Protection Programme is maintained. This enhances risk management, internal control and assurance, costs and operational effectiveness in line with the Vision, Mission and Strategic Objective of the Agency.

### a. Witness Protection Advisory Board

The Witness Protection Advisory Board is established as an unincorporated body under section 3P of the Witness Protection Act, CAP 79, Laws of Kenya and comprises of the following nine (9) members;

- i. The Solicitor General as Chairperson;
- ii. The Principal Secretary responsible for matters relating to foreign affairs;
- iii. The Principal Secretary responsible for matters relating to finance;
- iv. The Chief Registrar of the Judiciary.
- v. The Director-General of the National Intelligence Service;
- vi. The Inspector-General of the National Police Service;
- vii. The Commissioner-General of Prisons;
- viii. The Director of Public Prosecutions; and
- ix. The Chairperson of the Kenya National Commission on Human Rights.

The Director/Chief Executive of the Agency is the secretary and ex-officio member of the Advisory Board. The tenure of the Advisory Board member is equivalent to that of the incumbent of the office.

A member of the Advisory Board may in writing designate a Senior Officer not below the level of the Director or equivalent to represent them in the Advisory Board. The membership of the Advisory Board during this financial year 2024/25 is as shown on page vii.

Section 3Q of the Witness Protection Act CAP 79, Laws of Kenya provides that the principal function of the Advisory Board is to advice the Agency generally on the exercise of its powers and the performance of its functions under the Act and shall in particular:



- i. Advise on the formulation of witness protection policies in accordance with the current law and international best practices;
- ii. Have general oversight on the administration of the Agency;
- iii. Approve the budgetary estimates of the Agency; and
- iv. Perform any other functions as may be conferred by the Act or any other law.

The Advisory Board meets at least four times in every financial year as provided for in Section 3S of the Witness Protection Act. During the Financial Year 2024/2025, the Advisory Board held three (3) meetings and the attendance to the meetings by individual members or appointees during the period under review is as indicated in the table below:

	Advisory Board Member	Quarter 1	Quarter 2	Quarter 3	Quarter 4
1.	Solicitor General - Chairperson;	√		√	×
2.	Principal Secretary Ministry of Foreign and Diaspora Affairs	√		√	√
3.	Principal Secretary, National Treasury	√		√	√
4.	Chief Registrar of the Judiciary	√		√	√
5.	Director-General of the National Intelligence Service	×		×	√
6.	Inspector-General of the National Police Service	√		√	√
7.	Commissioner-General of Prisons	√		√	√
8.	Director of Public Prosecutions	√		√	√
9.	Chairperson of the Kenya National Commission on Human Rights.	√		√	√
10.	Director/CE WPA- Secretary to the Advisory Board	√		√	√

#### Advisory Board Remuneration

The Advisory Board is guided by section 3R of the Witness protection Act and is remunerated in accordance with the approved Terms and Conditions of Service prescribed under Government Circular Number OP/CAB.2/12A (9) of 29th August 2003 as adopted by the Advisory Board in its second meeting held on 18 April 2011 and also guided by the Salary and Remuneration Commission (SRC).

#### Training and Development

During the period under review, One Advisory Board Member, the Director/CE and Internal Audit Manager attended a training for Audit Committee Members and Heads of Internal Audit on risk management offered by Public Sector Accounting Standards Board (PSASB).



The Advisory board members were also inducted during a retreat organized by the Agency in June 2025.

#### **b. The Director of the Agency**

The Director appointed under Section 3E is the Chief Executive of the Agency and is responsible for carrying out the policy decisions of the Agency, its day-to-day administration and management and control of other staff of the Agency.

#### **c. Advisory Board Committees**

The Advisory Board has established Committees in accordance with the requirement of Section 3Q (2) of the Act to enable it effectively carry out its mandate. Each Advisory Board Committee has established its own Terms of Reference setting forth the composition, purposes, goals and responsibilities of the committee, procedures for appointment and removal. The Committees report directly to the Advisory Board. All Members of the Advisory Board are Members of one or two Committees except the Chairperson.

The Committees of the Advisory Board are as follows:

- i. Technical Committee
- ii. Finance and Administration Committee
- iii. Audit and Risk Committee

The terms of reference for the Committees and membership are presented below

##### **i. Technical Committee**

The Terms of Reference of the Committee are;

To advise on the provisions of continued evaluation processes and conduct technical training for all staff.

- a) To advise on the acquisition, distribution, training and usage of fire-arms and ammunitions.
- b) To advise on the set up and management of armory.
- c) To advise on the purchase of specialized equipment for the Agency.
- d) To advise on the designs of technical training for Protection Officers.
- e) To advise on the security measures to be put on the specialized equipment, buildings, safe houses and offices.
- f) To advise on design of security measures for the Agency and the Programme.
- g) To oversee that technical surveillance methods and counter measures are adhered to.
- h) To consider such technical matters as may be referred to it by the Advisory Board.
- i) To review the Terms of Reference of the committee on an annual basis and if required make recommendations to Advisory Board.

The Committee meets at least once in every three months as provided for under Regulation 179 of the Public Finance Management Act, Cap 412A Laws of Kenya. During the period under



review the Members of the Committee were:

1. The Director General, National Intelligence Service - Chairperson.
2. The Inspector General, National Police Service,
3. The Principal Secretary, Ministry of Foreign Affairs, and
4. The Director of Public Prosecution.

	Advisory Board Member	Quarter 1	Quarter 1	Quarter 2	Quarter 3	Quarter 4
1.	Director-General of the National Intelligence Service	✓	✓		✓	✓
2.	Inspector-General of the National Police Service	✓	✓			✓
3.	Principal Secretary Ministry of Foreign and Diaspora Affairs	✓	✓			✓
4.	Director of Public Prosecutions	✓	✓		✓	✓
5.	Chief Registrar of the Judiciary	✓	✓		✓	
6.	Commissioner-General of Prisons	✓	✓		✓	
7.	Principal Secretary, National Treasury	✓	✓		✓	

The Committee held four (4) meeting during the financial year under review.

**ii. Finance & Administration Committee**

The Terms of Reference of the Committee are;

- a. To oversee, on behalf of the Advisory Board, financial affairs of the Advisory Board including its resources.
- b. To examine and make recommendations to the Advisory Board on the annual work plan:
- c. To examine and make recommendations to the Advisory board on the draft budget for the ensuring year and its resources:
- d. To examine the operation on the budget for the current year and advise the Advisory board, as appropriate, on its expenditure trends:
- e. To review and make recommendations the Agency's periodical and annual financial statements and make recommendations as necessary.
- f. To ensure that the assets of the Agency are prudently managed and properly recorded
- g. To oversee the strategic planning of the Agency's finances in line with the Agency's Strategic Plan for both short and long term:
- h. To advise and draw to the attention of the Advisory Board in relation to matters or questions which arise in the area of administration and finance;



- i. In exceptional circumstances, when matters arise over the propriety with which Advisory Board is conducting its business. to bring those matters to the attention of the Audit and Risk Committee of the Agency's and/or its legal advisors;
- j. To liaise with other Committees of the Advisory Board as required and where appropriate advise the Advisory Board, the Audit and Risk Committee and other
- k. To review risks that may arise and where necessary set out a plan to address, reduce or eliminate these risks where possible;
- l. To monitor the Managements strategy toward ensuring efficiency and integrity of the Agency's procurement systems;
- m. To advise the Advisory Board on staff matters, administrative matters, staff training, promotions and such other matters as the Advisory Board may refer to it from time to time and
- n. To review the Terms of Reference of the Committee on an annual basis and if required make recommendations to Advisory Board.

The Committee meets at least four (4) times a year or at such other times as the Chairperson of the Committee shall require. During the period under review the Members of the Committee were:

1. The Principal Secretary National Treasury - Chairperson:
2. The Chief Registrar of the Judiciary:
3. The Director of Public Prosecution: and
4. The Commissioner General. Kenya Prisons Service.

	Advisory Board Member	Quarter 1	Quarter 1	Quarter 2	Quarter 3	Quarter 4
1.	Principal Secretary, National Treasury	✓	✓		✓	✓
2.	Chief Registrar of the Judiciary	✓	✓		✓	✓
3.	Commissioner-General of Prisons	✓	✓		✓	✓
4.	Director of Public Prosecutions	✓	✓		✓	✓
5.	Director-General of the National Intelligence Service				✓	
6.	Principal Secretary Ministry of Foreign and Diaspora Affairs				✓	
7.	Inspector-General of the National Police Service				✓	

The Committee held five (5) meeting during the financial year under review with one of these meetings being a special meeting.



### iii. Audit & Risk Committee

The Terms of Reference of the Committee are;

#### 2.1 Financial Reporting

2.1.1 To monitor the integrity of the financial statements of the Agency, including its annual and quarterly reports, focusing particularly on:

Compliance with accounting standards and the consistency of application of, and any changes in, accounting policies both on a year basis and across the Agency;

- a) Any important areas where judgement must be exercised, while taking into account the views of the external auditor;
- b) The methods used to account for significant or unusual transactions where different approaches are possible;
- c) Significant adjustments resulting from the external audit;
- d) The going concern assumption; and
- e) Material information presented with the financial statements, such as the corporate governance statement (insofar as it relates to audit and risk);

2.1.2 To ensure clarity of disclosure in financial reporting and the presentation of a balanced and understandable assessment of the Agency's financial position;

#### 2.2 External Audit

- a) To assess, at least annually, the objectivity and independence of the external auditor considering relevant regulatory requirements including obtaining and reviewing a report(s) from the Agency's external auditor describing all relationships between it and the Agency;
- b) To review the external auditor's Management Letter and Management's response to the external auditor's findings and recommendations;
- c) To review and discuss the audited financial statements with Management and with the external auditor and to address any issues which arose during the audit;
- d) To be responsible for the resolution of disagreements between Management and any auditor regarding the Agency's financial reporting;
- e) To review and discuss issues and recommendations arising from the external audit, and any matters the auditors may wish to discuss (in the absence, where requested by the Committee, of Executive Members of the Advisory Board and other persons having a right to attend meetings of the Committee but who are not members of the Committee);
- f) Make annual reviews of the scope and effectiveness of the external auditors and make recommendations to the Advisory Board; and



- g) In circumstances where external auditors other than the Auditor General are required, and on instructions from the Advisory Board, the Committee will recommend the auditors to be appointed after considering the scope of work, the audit fees, the profile and independence of the audit firms.

### 2.3 Compliance and Whistleblowing

- a) To review, with the Internal Audit Manager, the Agency's arrangements for the confidential, anonymous submission by Staffs of the Agency or any other person of concerns regarding matters which could have a material impact on the Agency, and to ensure that these arrangements allow proportionate and independent investigation of such matters and appropriate follow up action;
- b) To review the status of the compliance programme (policies, training, monitoring and audit) at the Agency to ensure adherence to applicable legal and regulatory standards and to the Code of Ethics where there may be a material impact on the Agency; and
- c) Monitor effectiveness of the Agency's performance information and compliance with the performance management framework and performance reporting requirements.

### 2.4 Internal Audit, Internal Controls and Risk Management

- a) To monitor and review the integrity and effectiveness of the Internal Audit Unit;
- b) Ensure that the Internal Audit Unit of the Agency is adequately resourced;
- c) To ensure that the Internal Audit Manager has direct access to the Chairperson of the Advisory Board and to the Committee and is accountable to the Committee; and
- d) To consider and approve the remit of the Internal Audit Unit and ensure it has adequate resources and appropriate access to information to enable it to perform its function effectively and in accordance with the relevant professional standards. The Committee shall also ensure the function has adequate standing and is free from management or other restrictions;
- e) To review and assess the annual internal audit work plan;
- f) To receive a report on the results of internal auditor's work on a periodic basis;
- g) To review and monitor Management's responsiveness to the findings and recommendations of the Internal Audit Unit;
- h) To review, at least annually, the effectiveness of the Agency's internal control and risk management systems and review any statement on internal controls and/or risk management to be included in the Annual Report or other public filing before submission to the Advisory Board for its approval;
- i) Advise the Advisory Board on the adequacy of internal control, financial control, accounting systems and reporting structures;



- j) To recommend the appointment and removal of the Internal Audit Manager;
- k) Drive the assessment of performance of the Internal Audit Manager;
- a) Receive reports from Management on the effectiveness of the risk management framework in place and conclusion of any testing by internal and external auditors;
- b) Ensure that unsettled and unimplemented Public Accounts and Public Investment Committees' (PAC/ PIC) issues are resolved; and
- c) To consider other matters as notified from time to time by the Advisory Board.

The Committee meets at least once in every three months as provided for under Regulation 179 of the Public Finance Management Act, Cap 412A Laws of Kenya. During the period under review the Members of the Committee were:

1. The Chairperson, Kenya National Commission on Human Rights – Chairperson;
2. The Principal Secretary, Ministry Foreign Affairs;
3. The Chief Registrar of the Judiciary;
4. The Principal Secretary National Treasury; and
5. The Commissioner General of Prisons.

The Internal Audit Manager reports directly (technically) to the Audit and Risk Committee and administratively to the Director/Chief Executive to enhance independence of the audit and risk assurance role to the Advisory Board.

	Advisory Board Member	Quarter 1	Quarter 2	Quarter 3	Quarter 4
1.	Principal Secretary, National Treasury	✓	✓	✓	✓
2.	Chief Registrar of the Judiciary	✓	✓	✓	
3.	Commissioner-General of Prisons		✓	✓	✓
4.	Principal Secretary Ministry of Foreign and Diaspora Affairs	✓	✓		✓
5.	Chairperson of the Kenya National Commission on Human Rights.	✓	✓	✓	✓

During the period under review the Committee met four (4) times.

### Risk Management

The Agency has undertaken an analysis of the anticipated risks that are likely to hinder the realization of its Strategic Objectives. The provision of special protection measures and strategies is an inherent risk. The risks identified range from very low to very high and appropriate mitigating strategies have been developed. Some measures that the Agency have adopted towards risk management are;



- i. Development and operationalization of security, operational and whistleblower policies;

Constitution and operationalization of Integrity Assurance Committees;

- ii. Gazettement of a Code of conduct governing the employees of the Agency pursuant to the Public Officers Ethics Act 2009;
- iii. Establishment of an ICT policy that seeks to enhance the efficient use of information systems by the Agency and facilitate the secure and efficient utilization of resources; and
- iv. Constitution and operationalization of the Public Finance Management Standing Committee (PFMSC).

### Public Participation

The Agency has engaged the public directly or through the Office of the Attorney General and Department of Justice (OAG & DOJ), National Council on Administrative Justice (NCAJ), and other non-state actors during the legislative reform in the following Bills:

1. Witness Protection (Amendment) Bill, 2025
2. Witness Protection (Complaints Committee) Regulations, 2025
3. Anti- Corruption Laws (Amendment) Bill, 2025
4. Whistle Blowers Protection Bill 2025
5. Victim Protection (Amendment) Bill 2025
6. The Public Finance Management (Victim Protection Fund) Regulations 2025,

### Statement of Compliance

As a State Agency, the Agency's activities and operations are legally guided by the Constitution of Kenya (2010), the provisions of the Witness Protection Act, CAP 79, Public Finance Management Act (2012), The Public Procurement & Asset Disposal Act (2015), Employment Act (2007) and Occupational Safety and Health Act (2007) and by the principles of good corporate governance. The Agency complies with requirements of remitting statutory deductions; Pay as You Earn (PAYE), Social Health Insurance Fund, (SHIF), Housing Levy, National Social Security Fund (NSSF) and Higher Education Loans Board (HELB).

The Advisory Board continues to abide by its Charter, the internal code of conduct, the Agency's statutory mandate and the Terms of Reference of the Board committees. The Agency is committed to high standards of ethics and complies with relevant statutes such as the Leadership and Integrity Act (2012) and the Public Officers Ethics Act (2003). Further, the Agency continues to comply with all relevant Government Circulars and directives as issued from time to time.

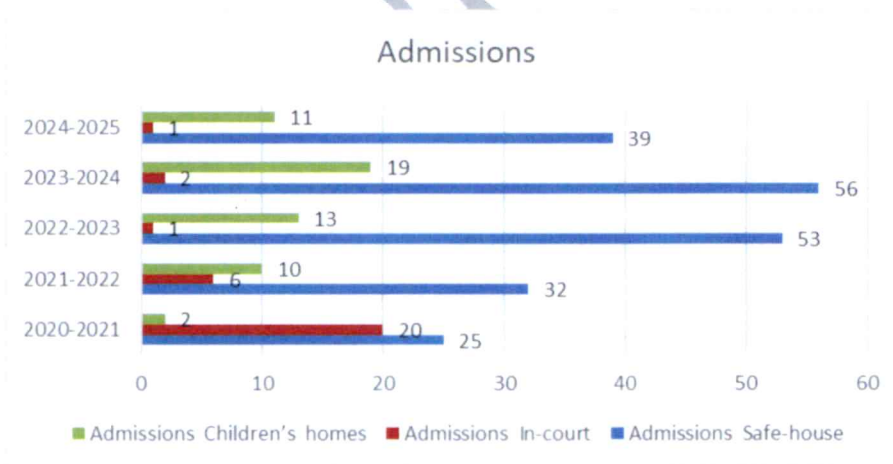
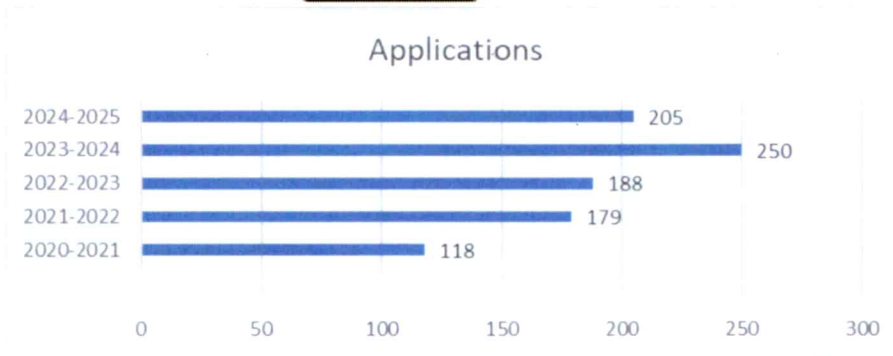
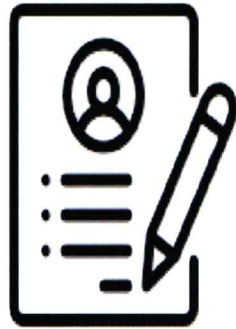


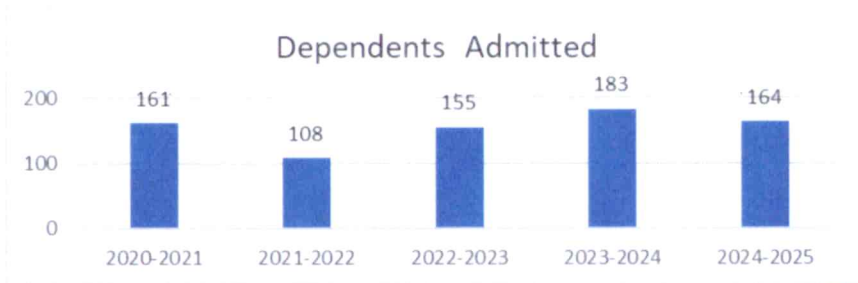
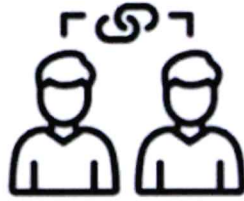
## 9. MANAGEMENT DISCUSSION AND ANALYSIS

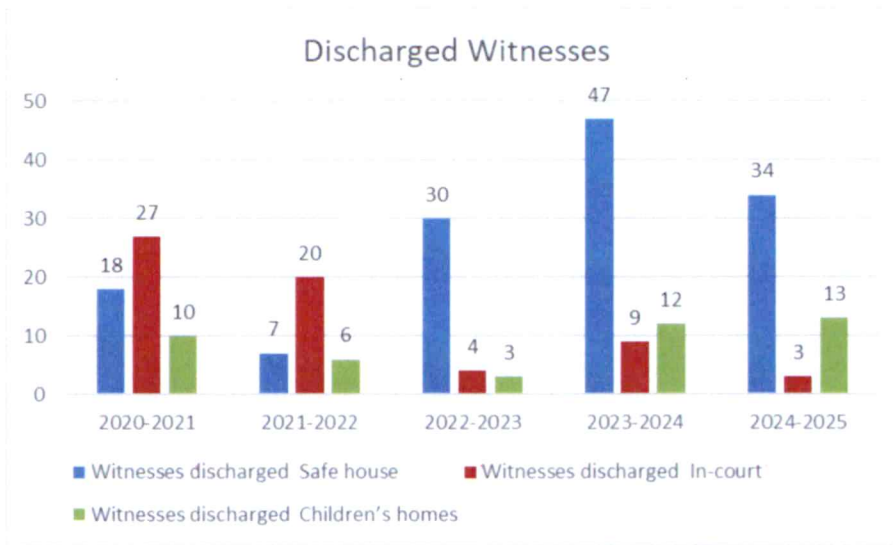
### A) OPERATIONAL PERFORMANCE

The Agency Operational performance in the last five years is presented in the table below:

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Total
Applications		118	179	188	250	205	2526
Admissions	Safe-house	25	32	53	56	39	548
	In-court	20	6	1	2	1	317
	Children's homes	2	10	13	19	11	95
	<b>Total</b>	47	46	67	76	51	960
Dependents admitted		161	108	155	183	164	2639
Applications closed - interventions made and advice accordingly		71	132	122	174	154	1566
Witnesses discharged	Safe house	18	7	30	47	34	411
	In-court	27	20	4	9	3	287
	Children's homes	10	6	3	12	13	72
	<b>Total</b>	55	33	37	68	50	770
Witnesses terminated/declined/dropped/fallen out	Terminated	5	4	5	4	3	45
	Declined	5	10	3	11	1	60
	Dropped	0	0	0	0	0	0
	Fall out	0	0	0	0	0	3
	<b>Total</b>	10	18	8	15	4	108
Witnesses who have testified since inception	Safe house	18	15	28	45	43	380
	In-court	18	15	8	7	2	258
	Children's home	7	4	8	18	15	85
	<b>Total</b>	43	34	44	65	57	724
Witnesses/dependants who have died due to natural cause while in WPP		1	2	1	1	0	7







## B) FINANCIAL PERFORMANCE

Over the last five years, the Agency has demonstrated financial resilience amidst evolving operational and macroeconomic environments. This section provides an in-depth analysis of the financial performance from FY 2020 to FY 2024, focusing on budgetary trends, expenditure patterns, asset and liability management, cash inflows and outflows and key financial indicators.

### 1. Budget trends and Expenditure Analysis

FY	BUDGET	ACTUAL	BUDGET ABSORPTION RATE %
2024/2025	720,134,000	715,276,843	99%
2023/2024	791,444,990	771,360,596	97%
2022/2023	631,830,000	633,510,501	100%
2021/2022	490,170,286	489,216,208	100%
2020/2021	462,487,500	462,089,866	100%
<b>TOTALS</b>	<b>3,096,066,776</b>	<b>3,071,454,014</b>	<b>99%</b>

The Agency's annual budget has exhibited irregular growth patterns due to various internal



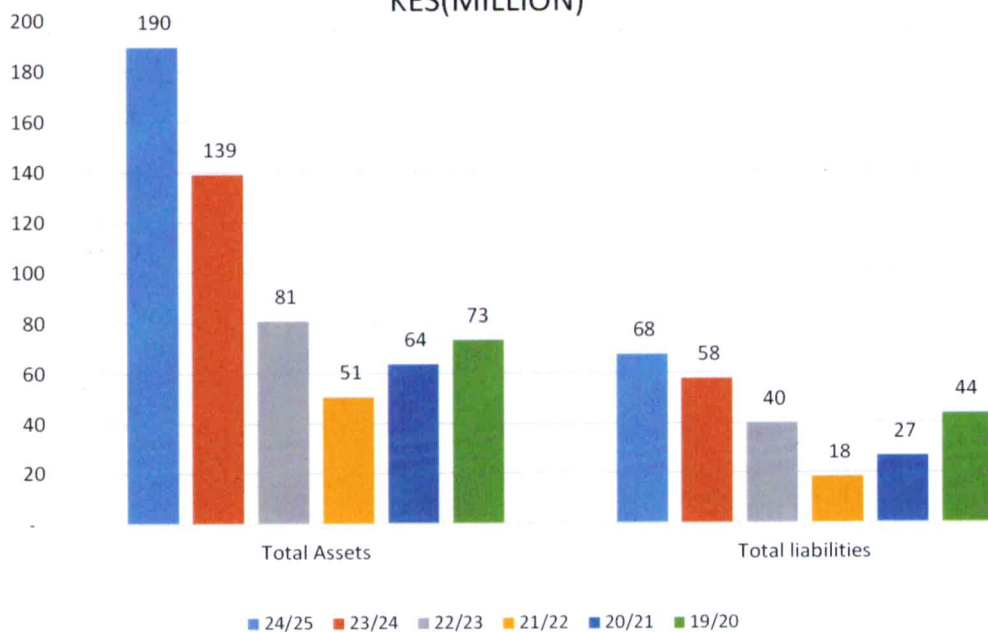
and external factors, including changes in government priorities, variations in submitted funding requests, delayed or partial disbursements, supplementary allocations and budget cuts and or donor support. The budget increase was largely driven by consistent funding from the National Treasury and improved donor support. The drop budget allocation in the FY 2024/25 dropped and this is attributed to the June anti-Finance Bill protests.

Expenditure comprises personal emoluments, operational and maintenance costs. Personnel Costs grew steadily due to annual increments and staffing expansion. The agency-maintained expenditure within approved ceilings, reflecting prudent financial management and improved efficiency.

The Agency successfully implemented 99% of planned programs, upgraded the financial reporting systems in line with IPSAS compliance and maintained unqualified audit opinions from internal and external auditors.

**1. Total Assets and Total Liabilities**

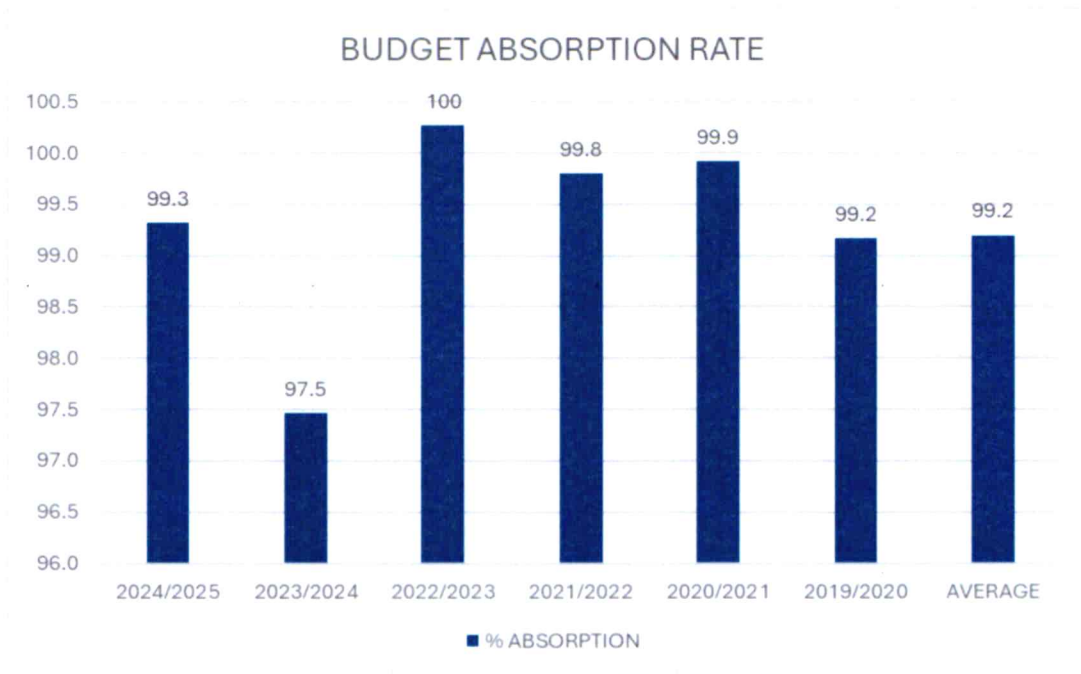
COMPARISON OF TOTAL ASSETS TO TOTAL LIABILITIES-  
 KES(MILLION)



Total Assets increased from Ksh 73,650,393 in 2020 to Ksh 189,758,395 in 2025. Liabilities remained within acceptable thresholds and no significant long-term debt was incurred. Accounts payable were settled within 30 days in accordance with Public Finance Management (PFM) guidelines.



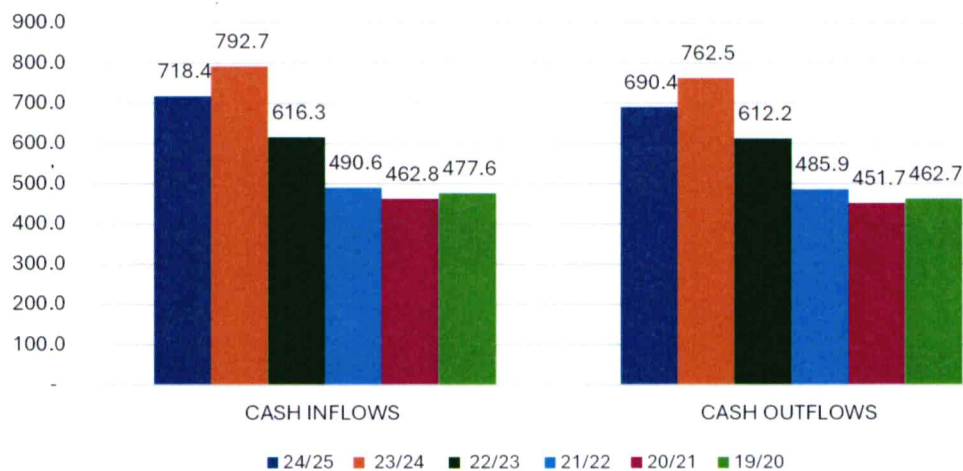
## 2. Budget Performance



The agency received the exchequers for the approved budgets for the last five (5) years. Actual expenditures of the budget for the same period are also presented above with an average of 99% absorption rate. Notable variances were realised in personnel emoluments due to delayed recruitment of additional staff resulting to under absorption of the budget.

## 3. Cash Flow Performance

**COMPARISON BETWEEN CASH INFLOWS TO CASH  
 OUTFLOWS (KSHS MILLION)**





The Agency maintained a healthy liquidity position, with net cash inflows and outflows from operating activities amounting to kshs 3,080,791,599 and kshs 3,002,841,781 respectively for the last five years.

### **C) CHALLENGES**

The Agency faces a number of challenges in pursuit of its mandate. They include: -

#### **1. Inadequate/ delayed budget allocation to the Agency**

The limited budget from National Treasury had an effect in both human resource capacity and operational targets. For instance, the continued admission of witnesses in the programme without corresponding increase of enabling facilities such as vehicles and other equipment hinders smooth movement operation in the programme.

Delayed disbursements in exchequer releases affected timely execution of planned activities. Further, inflationary pressures such as rising input costs, especially fuel and utilities, exerted pressure on recurrent budgets.

#### **2. Release of prior evidence to the accused**

Article 50 (2) (j) of the Constitution requires the accused person to be informed in advance of the evidence the prosecution intends to rely on and to have reasonable access to the evidence. This expose witnesses to danger and scares them from testifying.

#### **3. Bond and/or bail policy**

Article 50 (1)(h) of Constitution provides that a person arrested can be released on bond or bail, on reasonable conditions pending a charge or trial, unless there are compelling reasons not to be released. This provision makes many witnesses fear to give evidence.

#### **4. Lengthy trials**

The slow pace of trials contributed immensely to the exorbitant costs of sustaining witnesses and their dependents in the Witness Protection programme.

#### **5. Decentralization of witness protection services**

Article 6 of the Constitution provides for the devolution of services to all counties. Currently, the Agency is in only three (3) counties; Nairobi City, Mombasa and Kisumu with a Liaison Office in Embu County. The expansion has been hampered due to funding challenges.



**6. Poor, insufficient and slow pace of investigations of some of the referred cases**

Some cases referred to the Agency for protection are insufficient and poorly investigated while others take long to complete investigations. This poses a big risk to the witnesses expected to give evidence due to investigative loopholes that expose the witness to crime perpetrators.

**7. Lack of appropriate infrastructure in the courtroom**

Most courtrooms lack appropriate architecture such as witness protection boxes and screens to safeguard and conceal witnesses under protection when they are giving their testimony. There are also no separate entry alleys to courtrooms, which endangers the protected witnesses since they access the court room in the same entry as the accused.

**8. Awareness levels among some of the stakeholders is still low**

This poses a challenge because issues related to witness protection and the critical role played in the justice sector remain largely unnoticed. At times stakeholders such as donors and development partners fail to fund/support the Agency because of failure to exhaustively understand and appreciate the role of the Agency.

**MDA's compliance with statutory requirements.**

As a State Agency, the Agency's activities and operations are legally guided by the Constitution of Kenya (2010), the provisions of the Witness Protection Act, CAP 79, Public Finance Management Act (2012), The Public Procurement & Asset Disposal Act (2015), Employment Act (2007) and Occupational Safety and Health Act (2007) and by the principles of good corporate governance. The Agency complies with requirements of remitting statutory deductions; Pay as You Earn (PAYE), Social Health Insurance Fund, (SHIF), Housing Levy, National Social Security Fund (NSSF) and Higher Education Loans Board (HELB).

**Major risks facing the organization.**

Management identified key financial and operational risks during the year, including, inadequate or delayed disbursements from the exchequer, changes in regulatory frameworks and rising operational costs (e.g., fuel, utilities). Mitigation strategies include improved budget planning, internal controls, and diversification of funding sources. The identified risks, category



and strategies to address the risks is presented below:

RISK AND DESCRIPTION	RISK CATEGORY	STRATEGIES TO BE EMPLOYED
Inadequate cooperation by witnesses and referral Agencies, and/or misinterpretation of the Witness Protection Agency's mandate by referral Agencies and constrained resources.	STRATEGIC	Provide standard pre-admission assessment
Inadequate cooperation by protected persons and referral Agencies, delayed court processes with protected persons and/or constrained resources	STRATEGIC	Adopt responsive witness management practices
Inadequate cooperation by witnesses and/or constrained resources.	STRATEGIC	
Constrained financial resources to enable decentralization of Witness Protection services	FINANCIAL	Adopt responsive witness discharge, resettlement and reintegration mechanisms
Incompatibility of Quality Management Systems to Agency's operations and practices	OPERATIONAL	Decentralization of Witness Protection services
Unfavorable changes in Regulations and/or Performance Contracting requirements on corporate governance matters and/or incompatibility of Enterprise Risk Management frameworks to Agency's operations.	REGULATORY	Customize and implementation of internal Quality Management Systems (QMS)
Unfavorable changes in Regulations and/or Performance Contracting requirements on corporate governance matters and/or incompatibility of Enterprise Risk Management frameworks to Agency's operations.	REGULATORY	Strengthen corporate governance
Limited psycho-social tools for witnesses management and/or unethical relations between staff and witnesses and especially protected persons	OPERATIONAL	Strengthen corporate governance
Unethical relations between staff and internal psychologists	OPERATIONAL	Develop and adopt best practices in protected persons and protected witness psycho-social support
Unfavourable amendments, delays and/or rejection of recommended amendments to Witness Protection Act, Rules and Regulations by the Government.	REGULATORY	Develop and adopt best practices in staff psycho-social support
Delayed responsiveness, non-responsiveness and/or non-adoption on advised strategies by Ministries and other	STRATEGIC	Strengthening Legal and Regulatory Framework



RISK AND DESCRIPTION	RISK CATEGORY	STRATEGIES TO BE EMPLOYED
institutions		
Constrained financial resources and/or inadequate support by staff and management	<b>FINANCIAL OPERATIONAL</b>	Strengthen Advisory services
Inadequate parameters for measuring customers' experience and/or inefficiencies in implementation of feedback on customer experience	<b>OPERATIONAL</b>	Rebranding the Agency
Delayed responses, non-responsiveness or inadequate support from stakeholders.	<b>STRATEGIC</b>	Improve customer experience
Non-responsiveness, delayed responsiveness from stakeholders, incompatible legislations on Witness Protection and strained diplomatic relations	<b>STRATEGIC</b>	Deepen stakeholder engagement and collaboration
Incompatible legislations and practices on Witness Protection and strained diplomatic relations	<b>REGULATORY</b>	Champion creation of a Regional Witness Protection Association
Differences in legislations and practices on Witness Protection services	<b>REGULATORY</b>	Collaboration with regional and International witness protection units
Social-cultural differences in implementing the staff welfare programs	<b>OPERATIONAL</b>	Offer advice and expertise in establishment of witness protection units
Inadequate performance management skills and /or subjectivity in staff performance appraisal	<b>OPERATIONAL</b>	Develop and strengthen staff welfare programmes
Delayed responsiveness and/or inadequate support from relevant Government entities	<b>STRATEGIC</b>	Enhance Performance management systems
Low cohesion among staff due to socio-cultural, age and professional differences and trainings	<b>OPERATIONAL</b>	Review and develop responsive, relevant applicable HR instruments
Limited training programs and trainers on witness protection services regionally and internationally	<b>STRATEGIC</b>	Inculcate and entrench an organizational culture and knowledge management
Limited training programs and trainers on witness protection services regionally and internationally	<b>STRATEGIC</b>	Strengthen/ improve Training and Development Programmes
Incompatibility of Agency's office premises and limitation for customization to achieve ideal work environments due to	<b>OPERATIONAL</b>	Implement the Witness Protection curriculum



RISK AND DESCRIPTION	RISK CATEGORY	STRATEGIES TO BE EMPLOYED
renting of office premises.		
Delayed response, non-responsiveness from the Parliament, National Treasury and non-state actors.	<b>STRATEGIC</b>	Improve work environment
Delayed response, non-responsiveness from the Parliament, National Treasury and non-state actors..	<b>STRATEGIC</b>	Create awareness on the mandate of the Agency to Parliament, National Treasury and non-state actors.
Inadequate legislation to support generation and utilisation of Appropriations-in-Aid, incurring losses and/or failure to operationalise the operational instruments	<b>REGULATORY</b>	Advocating for enhanced budget support from government and non-state actors.
Delayed response, non-responsiveness from the Government and non-state actors	<b>STRATEGIC</b>	Enhancing sources of Appropriation-in-Aid (A-I-A)
Subjectivity and delays in appointment of committee members, inadequate internal skills to fulfil committee's mandate	<b>OPERATIONAL</b>	Engaging Government and non-state actors for support
Constrained financial resources and subjectivity in allocation of resources to achieving best practices	<b>FINANCIAL</b>	Operationalizing of Project Management Committee
Obsolescence of ICT systems and equipment due to emerging technologies	<b>STRATEGIC</b>	Adoption of best practices on asset and resource management
Obsolescence of ICT systems, incompatibility of systems and IT practices to Agency's operations	<b>STRATEGIC</b>	Accelerating digitalization process
Non-responsiveness or delayed responses from the Government, donors and non-state actors	<b>STRATEGIC</b>	Adopting of best practices in enhancing ICT capacity and infrastructure
Wide geographical spread of places of residence and/or limited areas for staff residence, relocations by staff and witnesses and inadequate mechanisms on rapid response.	<b>STRATEGIC</b>	Engaging Government, donors and non-state actors
Limited intelligence gathering tools and/or inadequate mechanisms on security intelligence	<b>OPERATIONAL</b>	Strengthen physical security for staff and witness

**Material arrears in statutory and other financial obligations.**

The Agency has no non-compliances that may expose the fund to potential contingent liabilities.



## Review of the economy and sector.

Kenya's economic growth slowed to 4.7% in 2024, down from 5.7% in 2023. This slower growth was partially attributed to the June anti-Finance Bill protests and floods, as well as a general decline in growth across various sectors. While some sectors like agriculture and manufacturing showed resilience, job creation and private sector activity remained under pressure.

Here's a more detailed breakdown:

### Overall Growth:

Kenya's real GDP grew by 4.7% in 2024, a deceleration from the 5.7% growth in 2023.

### Contributing Factors:

The slower growth was influenced by several factors, including the anti-Finance Bill protests and floods that impacted various sectors of the economy.

### Sector Performance:

**Agriculture:** While some sectors like agriculture showed resilience, its growth rate slowed to 4.4% in 2024 compared to 7.7% in 2023, partly due to reduced maize production.

**Manufacturing:** Manufacturing also experienced a slower growth rate in 2024.

**Services:** The services sector, particularly accommodation and food services, saw strong growth, potentially driven by increased tourism.

**Mining and Quarrying:** This sector experienced a contraction.

**Construction:** Construction activities also contracted in the third quarter of 2024.

**Inflation:** The annual average inflation rate for 2024 was 4.5%, the lowest in the last 5 years.

**Job Creation:** The informal sector absorbed the majority of new jobs created in 2024.

**Monetary Policy:**



The Central Bank of Kenya cut the Central Bank Rate by 75 basis points to 11.25% in December 2024, aiming to ease monetary policy while maintaining exchange rate stability.

### **The Governance, Justice, Law and Order Sector (GJLOS)**

The Governance, Justice, Law and Order Sector (GJLOS) is one of the ten (10) sectors in line with the UN-Classification of the Functions of Government (COFOG) established to guide the budgeting process so as to ensure efficiency in fiscal planning and execution. It consists of sixteen (16) sub-sectors, eighteen (18) Semi-Autonomous Government Agencies (SAGAs) and several tribunals, each with specific functions and mandates. Witness Protection Agency falls within this Sector.

During the MTEF review period, 2020/21 -2022/23, the Sector recorded achievements in various programs and activities notably: On-boarding of 5,127 government services on the e-citizen platform; Enhanced public safety through coordination of national police services and modernization of assorted security equipment; Improved police and prison officers' welfare through provision of additional housing units, counselling services, enhanced mobility for police and administrative officers, and fully operationalized three (3) counselling centers and regional offices; Clearance of 6,944 independent candidates for election; Upgrading of Integrated Political Parties Management Systems for verifying political parties membership list; Conducted elections for 1874 electoral positions; Rehabilitated 3,625 persons with substance use disorders at Miritini rehabilitation centre; and registration of 65 NGOs. Further, in the bid to reduce the level of corruption, 369 cases of corruption crimes were investigated where the value of loss of Ksh.14.94 was averted and Ksh.13.14 corruptly acquired assets traced and recovered.

In the fiscal period, the Sector had a recurrent allocation of Kshs. 220.1 billion. The need to ensure that the Sector creates a conducive environment for thriving public and private enterprises necessitated the need for additional resources to the tune of Kshs. 311. 8 billion, an increase of 39% in the FY 2023/24. This was projected to increase to Kshs. 324.0 billion in FY 2024/25 before settling at Kshs. 340.7 billion at the end of the MTEF cycle in FY 2025/26. However, due to the limited resource envelope, the Sector was allocated Kshs. 220.0 billion in FY 2023/24, Kshs. 229.1 billion in FY 2024/25 and Kshs. 238.4 billion in FY 2025/26. This created a shortfall of Kshs. 91.8 billion, Kshs. 94.9 billion and Kshs. 102.3 billion in FYs 2023/24, 2024/25 and 2025/26 respectively.

### **Future developments**

The Agency anticipates the finalization of the Whistle Blower Bill which will fundamentally affect its operation as it incorporates the management of whistle blowers. The Agency has also planned to acquire new office spaces to cater for increase staff and future expansion.



The Agency Human Resources instruments are at approval stage and are expected to be finalized and implemented. The Witness Protection Curriculum is also expected to be finalized and implemented in the FY 2025/26.

In the coming financial year, the agency anticipates enhanced budgetary support from the National Treasury, strengthened internal financial controls and reporting systems. Further, the Agency will continue enhancing revenue mobilization strategies (where applicable), prioritize value-for-money initiatives, strengthen internal controls and financial reporting in alignment with IPSAS and PFM Act 2012 and or invest in capacity building and digital transformation to enhance financial efficiency and transparency.

The Agency remains committed to sound financial management, transparency, and accountability despite challenges in order to strengthen financial systems and deliver value to stakeholders.

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## 9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The Witness Protection Agency exists to provide the framework and procedures for giving special protection on behalf of the State, to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies. We endeavor to deliver our services, putting our clients first, and improving operational excellence. Below is an outline of the organization's policies and activities that promote environment management and sustainability.

### i. Sustainability strategy and profile

The Agency continuously assesses its governance operating framework to ensure proper and robust internal governing organs, systems and processes. These systems include risk management, corruption prevention and compliance with regulatory requirements. The Agency also values its stakeholders and believes in maintaining strong partnerships with all of its stakeholders. These include all the players in the criminal justice system and the members of the National Council on Administration of Justice (NCAJ). The Agency maintained its statutory Board membership in the Office of the Director of Public Prosecution (ODPP), Victim Protection Board (VPB), the National Council on the Administration of Justice (NCAJ) and National Co-ordination Mechanism (NCM)

In order to ensure that the Agency is operating as per the international accepted best practices, the Agency maintained membership to the Europol Network on Witness Protection, a global network of agencies involved in witness protection. Additionally, arrangements are in place to steer the formation of the Africa Witness Protection Association (AWPA). The association will strengthen regional and international collaboration for effective delivery of witness protection services. It will also improve the integrity of our criminal Justice systems to support successful prosecution and promote the rule of law in fighting transnational crimes. The Agency during the period of reporting, has endeavored to fulfill all its requirements within the acceptable standards of operation and is committed to do the same in the future.

### ii. Environmental performance

The Agency's contribution towards environmental management continues to be guided by the various legislative framework in place including the Constitution, Environmental Management and Co-ordination Act (EMCA) CAP.387, Environmental Management (Waste Management) Regulations 2006, the National Solid Waste Management Strategy among others in order to ensure a healthy, safe and secure environment for all.

To support efforts to ensure reduction in carbon emission, the Agency continued to ensure its vehicles were efficiently and regularly serviced. Further, the Agency continued to use energy saving bulbs to conserve energy at its regional offices. To support efforts towards sustainable solid waste management, the Agency has adopted various measures to ensure effective



management and the disposal of its waste such as waste separation, availability of adequate bins for waste collection and avoiding the use of plastic bags to keep the environment clean.

### iii. Employee welfare

The Agency is in the process of developing several policies that focus on Recruitment policy, Training and Development policy, Gender Mainstreaming policy, Staff Promotion policy amongst others. The Agency completed the review of its Human Resource Operational Tools ie Human Resource Manual, Organizational Structure and Career Development in conjunction with officers from the State Department of Public Service. The three HR instruments were forwarded to Public Service Commission for approval.

The Agency has a defined Performance Appraisal System that gives room for adequate feedback to employees, which in turn helps in determining the rewards within the institution that are also tied to the outcomes of the appraisal. The Agency also recognizes that employee recognition and rewards are essential for motivating and retaining its staff, especially in the context of performance management. Training and development was embraced as one way of helping and managing careers for the Agency staff. In the FY 2024-2025, the Agency recruited 17 Protection Officers, 2 Clerical Officers and Internal Audit Manager. During the year under review, thirty-two (32) officers undertook CPD trainings and seven (7) online group sensitization for all staff through the Knowledge Transfer Programme.

The Agency conducted periodic awareness sessions focusing on stress management, emotional resilience, burnout prevention, and work-life balance. These sessions were facilitated by the psychosocial officers and aimed at normalizing conversations around mental health. A confidential counselling and psychological support service was made available to all staff throughout the year. The Agency organized wellness days that included physical fitness activities, mindfulness sessions, and mental health talks. A staff mental health retreat was also held, offering a break from routine work to promote team bonding and relaxation.

The Agency prioritized direct psychosocial support for both protected persons and staff. Key services included psychological assessment involving mental health evaluations and risk assessments to inform individualized care plans and therapeutic interventions. The Agency also provided counseling and psychotherapy by facilitating individual and group sessions for trauma survivors, witnesses experiencing psychological distress and staff requiring mental health support.

Additionally, the Agency deployed trained intermediaries to offer in-court assistance to vulnerable witnesses, enhancing their sense of safety and confidence during proceedings.

### iv. Market place practices

The Agency treats its suppliers as partners, and this partnership is based not only on financial transactions, but also on mutual trust and loyalty. Suppliers are made to feel like they are a part of our business. Suppliers are informed about our processes and we also listen to their



concerns. We adhere to the supplier's credit policy and ensure timely payments. Supply Chain Management at the Witness Protection Agency is also guided by the following values and principles of the Constitution and relevant legislation;

- a) Public Procurement and Disposal Act, CAP. 412C;
- b) The national values and principles provided for under Article 10;
- c) The equality and freedom from discrimination provided for under Article 27;
- d) Affirmative action programmes provided for under Articles 55 and 56;
- e) Principles of integrity under the Leadership and Integrity Act, CAP. 185C;
- f) The principles of public finance under Article 201;
- g) The values and principles of public service as provided for under Article 232;
- h) Principles governing the procurement profession, international norms;
- i) Maximization of value for money;
- j) Promotion of local industry, sustainable development and protection of the environment; and
- k) Promotion of citizen contractors.

Advertisements for procurement are placed in MyGov and the Agency official website ([www.wpa.go.ke](http://www.wpa.go.ke)) to ensure that the advert is widely circulated. Proper information is given and timelines for responding clearly indicated.

#### **v. Corporate Social Responsibility / Community Engagements**

In order to promote corporate social responsibility and community engagement, the Agency was involved in tree planting activities with local communities during the period under review. This improved the air quality through the absorption of carbon monoxide, purification of polluted water and combating greenhouse effects. The exercise was part of Kenya's Landscape and Ecosystem Restoration Programme where fifteen (15) billion trees are expected to be planted by 2032.

During the year, the Agency also visited Anna Jo Children's home in Thika and Ripples International Children's home in Meru to provide psychosocial support and give donations to help the vulnerable children.



## 10. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, CAP.412A requires that, at the end of each financial year, the Accounting Officer shall prepare financial statements in respect of the Agency. Section 81 (3) requires the financial statements so prepared, to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer is responsible for the preparation and presentation of the financial statements, which give a true and fair view of the state of affairs of the Agency for the financial year ended on June 30, 2025. This responsibility includes: maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Agency, 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, safeguarding the assets of the Agency, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer of the Witness Protection Agency accepts responsibility for the Agency's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Agency's financial statements give a true and fair view of the state of Agency's transactions during the financial year ended June 30, 2025, and of the Agency's financial position as at that date. Further confirms the completeness of the accounting records maintained for the Agency, which have been relied upon in the preparation of the Agency's financial statements as well as the adequacy of the system of internal controls.

The Agency has complied fully with applicable Government Regulations, and that the 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 Agency'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 Witness Protection Agency Financial Statements were approved on.....<sup>07/10/2024</sup>.....and signed by:

**Jedidah W. Waruhiu**  
**Accounting Officer**

# REPUBLIC OF KENYA

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*Enhancing Accountability*

## **REPORT OF THE AUDITOR-GENERAL ON WITNESS PROTECTION AGENCY FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of the Witness Protection Agency set out on pages 1 to 29, which comprise of the statement of financial position as at 30

June, 2025, and the statement of financial performance, statement of cash flows, statement of changes in net assets and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Witness Protection Agency as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Witness Protection Act, CAP 79 (Revised 2022).

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Other Information**

The Management is responsible for the other information set out on page iv to liii which comprise of Key Agency Information and Management, Profile of the Advisory Board Chairman and Members, Profile of the Director/Chief Executive and Key Management, Statement by the Witness Protection Chairperson of the Advisory Board, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Delay in the Establishment of the Victims Compensation Fund**

As previously reported, review of the Agency's records revealed that The National Treasury vide a letter dated 3 March, 2017 advised the Agency to develop and align the policies for operationalizing the Victims Compensation Fund (VCF) with the requirements of Section 24 of the Public Finance Management Act, 2012 and Regulation 207 of the Public Finance Management (National Government) Regulations, 2015. In response, Management submitted the revised Draft Regulations to The National Treasury through the Office of the Attorney General on 7 November, 2019 for approval. However, the Regulations have not been approved to date. This has led to delay in establishing the VCF. This is contrary to Section 31(i) of the Witness Protection Act, CAP 79 (Revised 2022), which requires the establishment of the Victims Compensation Fund.

In the circumstances, Management was in breach of the law. Further, the existence of a proper governance structure to execute the establishment of the Fund could not be confirmed.

#### **2. Non-Compliance with Capacity Building Levy Requirements**

During the year under review, the Agency procured various items worth Kshs.83,293,560. However, the 0.03% capacity building levy was not deducted from the contract values for remittance to the Public Procurement Regulatory Authority within the prescribed timelines. This is contrary to Legal Notice No. 206 of 2023 Paragraph 3(1) which requires all procuring entities to deduct a 0.03% Capacity Building levy on all procurement contracts signed between the supplier and procuring entity exclusive of all applicable taxes.

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

### **3. Failure to Prepare Bank Reconciliation Statement**

The statement of financial position reflects cash and cash equivalents balance of Kshs.27,955,353 which, as disclosed in Note 15 to the financial statements, includes a nil balance in respect of a Central Bank of Kenya (CBK) Account. Review of the certificate of bank balance and the Board of Survey report for the year ending 30 June, 2025, revealed a bank balance of Kshs.34,448,915. Management explained that the CBK account is maintained for receiving Exchequers receipts for payment of personnel emoluments before transfer to the commercial bank account. However, the cashbook and bank reconciliations for the Central Bank Account were not prepared and provided for audit. This is contrary to Regulation 91(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and submit a bank reconciliation statement not later than the 10th of the subsequent month to The National Treasury with a copy to the Auditor-General.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance on whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

#### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

##### **Conclusion**

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

##### **Basis for Conclusion**

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

##### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I

also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

Nairobi

16 October, 2025



12. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2024/2025	2023/2024- Restated
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from Exchequer	6	709,749,111	768,102,892
Transfers from Domestic and Foreign Partners	7	3,761,247	7,890,000
<b>Total</b>		<b>713,510,358</b>	<b>775,992,892</b>
<b>Revenue from exchange transactions</b>			
Miscellaneous income	8	257,282	34,400
<b>Total revenue</b>		<b>713,767,640</b>	<b>776,027,292</b>
<b>Expenses</b>			
Employee costs	9	455,008,090	421,150,874
Use of goods and services	10	249,437,073	259,117,587
Transfers to other Government Entities	11	-	20,000,000
Advisory Board Expenses	12	3,241,385	3,787,000
Depreciation and amortization expense	13	28,242,598	28,787,857
<b>Total expenses</b>		<b>735,929,146</b>	<b>732,843,318</b>
<b>Other gains/(losses)</b>			
Gain on sale of assets	14	31,666	-
<b>Surplus/Deficit for the year</b>	25	<b>(22,129,839)</b>	<b>43,183,974</b>
<b>Net Deficit/Surplus</b>		<b>(22,129,839)</b>	<b>43,183,974</b>

The notes set out on pages 7 to 25 form an integral part of the Financial Statements.

  
Jedidah W. Waruhiu  
DIRECTOR/CHIEF  
EXECUTIVE

Date: 07-10-25

  
FCPA Kipkoech A. Tanui  
DEPUTY DIRECTOR  
CORPORATE AFFAIRS  
ICPAK NO: 3137

Date: 07-10-25

  
CPA. John M. Mwangi  
FINANCE MANAGER  
ICPAK NO: 4743


Date: 07-10-25



### 13. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	2024/2025	2023/2024-Restated
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	15	27,955,353	30,183,739
Receivables from Exchange Transactions	16	29,564,782	22,732,710
Inventories	18	6,391,299	7,768,684
<b>Total Current Assets</b>		<b>63,911,434</b>	<b>60,685,133</b>
<b>Non-Current Assets</b>			
Receivables from Non-Exchange Transactions	17	7,193,412	5,060,386
Property, Plant and Equipment	19	105,972,643	61,387,281
Intangible Assets-WIP	20	12,178,400	12,178,400
<b>Total Non- Current Assets</b>		<b>125,344,455</b>	<b>78,626,067</b>
<b>Total Assets (a)</b>		<b>189,255,889</b>	<b>139,311,200</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	21	24,034,075	25,112,947
Deferred Income	23	33,486,060	27,803,502
<b>Total Current Liabilities</b>		<b>57,520,135</b>	<b>52,916,449</b>
<b>Non-Current Liabilities</b>			
Non-Current Provisions Gratuity	22	7,193,412	5,060,386
<b>Total Non- Current Liabilities</b>		<b>7,193,412</b>	<b>5,060,386</b>
<b>Total Liabilities (b)</b>		<b>64,713,547</b>	<b>57,976,835</b>
<b>Net Assets (a-b)</b>		<b>124,542,342</b>	<b>81,334,365</b>
<b>Represented by:</b>			
Accumulated (deficit)/surplus		(11,000,299)	11,129,540
Revaluation Reserves		135,542,641	70,204,825
<b>Net Assets</b>		<b>124,542,342</b>	<b>81,334,365</b>


The financial statements on pages 1 to 6 were signed on behalf of the Agency by:

  
Jedidah W. Waruhiu  
**DIRECTOR/CHIEF  
EXECUTIVE**

Date: 07-10-25

  
FCPA Kipkoeh A. Tanui  
**DEPUTY DIRECTOR  
CORPORATE AFFAIRS**

ICPAK NO: 3137  
Date: 07-10-25

  
CPA John M. Mwangi  
**FINANCE MANAGER**  
ICPAK NO: 4743

Date: 07-10-25



#### 14. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

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	Accumulated Surplus	Revaluation Reserve	Contributed Capital	Total
<b>As at July 1, 2023</b>	(73,775,352)	79,384,825	32,332,350	37,941,823
Surplus/ deficit for the year	43,183,974		-	43,183,974
Revaluation Reserve	208,568	(9,180,000)		(8,971,432)
Transfer of Revaluation Excess Depreciation		-	(32,332,350)	(32,332,350)
Prior Year adjustment	41,512,350		-	41,512,350
<b>As at June 30, 2024</b>	<b>11,129,540</b>	<b>70,204,825</b>	<b>0</b>	<b>81,334,365</b>
<b>As at July 1, 2024</b>	<b>11,129,540</b>	<b>70,204,825</b>	<b>0</b>	<b>81,334,365</b>
Surplus/ deficit for the year	(22,129,839)			-22,129,839
Revaluation Reserves	-	65,337,816	-	65,337,816
<b>As at June 30, 2025</b>	<b>(11,000,299)</b>	<b>135,542,641</b>	<b>-</b>	<b>124,542,342</b>

The Agency corrected a prior year error in line with IPSAs 3 by restating comparative amount of the FY 2023/2024. The Agency erroneously expensed Safe house deposits amounting to Kshs 138,000 in the FY 2023/2024. The FY 2023/2024 figure has been restated to correct the error. The effect of restatement is as summarized below.

1. Increasing the Safehouse deposits with Kshs 138,000, thus increasing the receivables and deferred income
2. Decreasing the Cost of goods and services with similar amount which in effect reduced revenue.
3. There was no effect on prior year surplus since reduction in an expense led to increase in receivables. This movement reduced revenue due to adjustment of deferred grants CF with similar amount.





15. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2025


		2024/2025	2023/2024
	Notes	Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from exchequers		718,369,435	774,747,222
Other income		354,282	34,400
Exchequer receivable		-	17,943,623
Imprest Refunds		1,240,314	604,728.0
<b>Total receipts (Restated)</b>		<b>719,964,031</b>	<b>793,329,973</b>
<b>Payments</b>			
Employee costs		447,678,180	426,998,239
Use of goods and services		263,232,079	268,019,535
Transfers to other Government Entities		-	20,000,000
Advisory Board		3,185,135	3,787,000
<b>Total payments (Restated)</b>		<b>714,095,394</b>	<b>718,804,774</b>
<b>Net cash flows from/(used in) operating activities (Restated)</b>	24	<b>5,868,637</b>	<b>74,525,199</b>
<b>Cash flows from investing activities</b>			
Purchase of PPE		-3,079,931	-40,496,540
Purchase of Inventory		-	-7,768,684
Proceeds from sale of PPE		53,700	
<b>Net cash flows from/(used in) investing activities (Restated)</b>		<b>-3,026,231</b>	<b>-48,265,224</b>
<b>Cash flows from financing activities</b>			
Payment to consolidated fund		5,070,792	132,115
<b>Net cash flows from financing Activities (Restated)</b>		<b>-5,070,792</b>	<b>-132,115</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>-2,228,386</b>	<b>26,127,860</b>
Cash and cash equivalents at 1 July 2024	15	30,183,739	4,055,880
<b>Cash and cash equivalents at 30 June 2025</b>	15	<b>27,955,353</b>	<b>30,183,740</b>

The Agency corrected a prior year error in line with IPSAs 3 by restating comparative amounts of the FY 2023/2024. Payments to Consolidated Fund has been reclassified under financing and imprest refunds under operating activities.

The financial statements on pages 1 to 6 were signed on behalf of the Agency by:

  
Jedidah W. Waruhiu  
**DIRECTOR/CHIEF  
EXECUTIVE**

  
FCPA Kipkoech A. Tanui  
**DEPUTY DIRECTOR  
CORPORATE AFFAIRS**  
ICPAK NO: 3137

  
CPA John M. Mwangi  
**FINANCE MANAGER**  
ICPAK NO: 4743

Date: 07-10-25

Date: 07-10-25


Date: 07-10-25




16. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Exchequer releases	697,134,000	23,000,000	720,134,000	718,369,435	1,764,565	99.75%
Proceeds from domestic and foreign grants	3,761,247	-	3,761,247	3,761,247	-	100.00%
Proceeds from sale of assets	--	-	-	53,700	-53,700	
Miscellaneous receipts	-	-	-	257,282	-257,282	
Imprest Refunds	-	-	-	1,240,314	1,240,314)	
<b>Total Receipts</b>	<b>700,895,247</b>	<b>23,000,000</b>	<b>723,895,247</b>	<b>723,681,978</b>	<b>213,269</b>	<b>99.97%</b>
<b>Payments</b>						
Compensation of employees	446,770,000	3,000,000	449,770,000	447,678,180	2,091,820	99.51%
Use of goods and services	245,225,569	16,509,376	261,734,945	261,328,959	405,986	99.86%
Acquisition of Assets	8,662,178		8,662,178	7,512,178	1,150,000	86.72%
Other payments	237,500	3,490,624	3,728,124	3,241,385	486,739	86.94%
<b>Total Payments</b>	<b>700,895,247</b>	<b>23,000,000</b>	<b>723,895,247</b>	<b>719,760,701</b>	<b>4,134,546</b>	<b>99.43%</b>
<b>Surplus</b>		-	-	3,921,277	-3,921,277	

Jedidah W. Waruhiu  
DIRECTOR/CHIEF EXECUTIVE

  
FCPA Kipkoech A. Tanui  
DEPUTY DIRECTOR CORPORATE  
AFFAIRS  
ICPAK NO: 3137

  
CPA John M. Mwangi  
FINANCE MANAGER  
ICPAK NO: 4743

Date...07-10-25

Date...07-10-25

Date...07-10-25



**Budget Notes:**

**(a) Variance analysis:**

The Board allowances Budget allocation utilization was 86.94%. The committees met thrice in the year against four planned meetings.

**(b) Reallocations within the year:**

The Agency was allocated Ksh697,134,000 in the Printed estimates. However, the budget was adjusted to Ksh720,134,000 through the Supplementary budget. Further, there was a re-allocation of budget under board expenses from Kshs237,500 to Kshs3,728,124 to cater for board expenses.

**Budget Reconciliation to the Statement of Cash Flow**

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget –Due to Consolidated Fund.	3,921,277
1	Payables Captured as expenses and not paid	12,831,176
2	Payables B/F not yet paid	11,202,900
		<b>27,955,353</b>
	Closing Cash and Cash Equivalent as per the statement of Cash flows	27,955,353

**Budget Execution by Programmes and Sub-Programmes for FY2024/2025**

Witness Protection Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1	700,895,247	23,000,000	723,778,978	719,760,701	3,921,277
<b>Total</b>	<b>700,895,247</b>	<b>23,000,000</b>	<b>723,778,978</b>	<b>719,760,701</b>	<b>3,921,277</b>



## 17. NOTES TO THE FINANCIAL STATEMENTS

### 1. ESTABLISHMENT

The Agency is a statutory body established under the Witness Protection Act, CAP. 79, Laws of Kenya, and is domiciled in the Republic of Kenya. The mandate of the Agency, which is derived from Section 3B (1), of the Witness Protection Act, CAP. 79, Laws of Kenya, is to provide the framework and procedures for giving special protection on behalf of the State, to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

### 2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

#### Statement of compliance

The Agency's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS), Public Finance Management Act, CAP. 412 and the Witness Protection Act, CAP. 79.

The use of public resources by Agency is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Director on .....

#### Reporting period

The reporting period for these financial statements is for the period ended 30<sup>th</sup> June, 2025.

#### Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis except the cash flow statement. Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.



### 3. ADOPTION OF NEW AND REVISED STANDARDS

#### i. Early adoption of standards

The Agency did not early – adopt any new or amended standards in year since they are not applicable to the Agency

### 4. CRITICAL ACCOUNTING JUDGEMENTS

#### a) Revenue recognition

##### Revenue from non-exchange transactions – IPSAS 23

The revenue constitutes all funds accruing to the Agency in form of releases from Exchequer adjusted for deferred grants, imprest refunds if the transfers are free from conditions. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

#### b) Budget information

The original budget for FY 2024/25 of Kshs 697,134,000 was approved by the National Assembly in march 2024 and revised through Supplementary 111 to Kshs720,134,000

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

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis is included in the statement of comparison of budget and actual amounts and the actuals as per the statement of Cashflows.

#### c) Property, plant and equipment

All property, plant and equipment are stated at cost or revalued amount less accumulated



depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Agency recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. Several Motor Vehicles Furniture, Computers, Equipment's and Security Equipment's have been depreciated to Nil However, the assets are still useful and revaluation is planned in accordance with IPSAS 17 subject to budget availability and security of the Agency's premises access by the valuer. Laser Property Services Valuers did the last revaluation for the Agency's Assets in 2017. Motor Vehicle with initial cost of Kes112,468,579 and depreciated to Kes71,870,695 were revalued to Kes 105,935,700 during the year under review. During the year, there was a classification of Assets from Equipment's to Computers and ICT Equipment's class.

All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. Depreciation is done on straight-line basis as per the Agency's financial manual and rates applicable are as follows.

	<u>Rate - %</u>
Computers	33.3
Motor vehicles	16.67
Furniture & fittings	12.5
Security Equipment	12.5
Software-ERP	33.3
Office Equipment	12.5

Full depreciation is charged in the year of purchase and no depreciation is charged in the year of disposal.

#### d) Intangible assets

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



**e) Inventories-IPSAS 12**

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Witness Protection Agency.

**f) Provisions – IPSAS 19**

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

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement. The provisions in our payables due to gratuity payable

**g) Nature and purpose of reserves**

The Agency creates and maintains reserves in terms of specific requirements. The Agency maintains the following reserves:

<b>Reserve</b>	<b>Policy</b>
Contributed Capital	Accounts for grants received in form of property, plant and equipment.
Revaluation Surplus/Deficit	Accounts for differences between carrying value of an asset and the revalued amount.



Accumulated surplus	This relates to difference between revenue and expenses on accrual basis
---------------------	--

#### **h) Changes in accounting policies and estimates – IPSAS 3**

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

#### **i) Employee benefits**

##### **Retirement benefit plans**

The Agency and the employees contribute to the WPA Staff Retirement Benefits Scheme, a contributory scheme established in July 2012, and the National Social Security Fund (NSSF), a national defined contribution scheme. Contributions are determined by local statute and the Agency's contributions are charged to the statement of comprehensive income in the year to which they relate. The staff have been contributing 10% of their basic salary and the employer 20%. Gratuity for staff on contract is accrued in the year earned.

#### **j) Related parties**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. National Treasury is regarded as a related party.

#### **k) 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, the Kenya Commercial Bank of Kenya and cash at hand at the end during the financial year.

#### **l) Comparative figures**

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



#### m) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

### 5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

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

#### Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

The Agency based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Agency. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

#### Useful lives and residual values

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

- i. The condition of the asset based on the assessment of experts employed by the Agency;
- ii. The nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- iii. The nature of the processes in which the asset is deployed;
- iv. Availability of funding to replace the asset; and
- v. Changes in the market in relation to the asset.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFERS FROM OTHER GOVERNMENTS ENTITIES

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Current	Total transfers Comparative-Restated
Recurrent	718,369,435	(8,620,324)	709,749,111	768,102,892
<b>Total</b>	<b>718,369,435</b>	<b>(8,620,324)</b>	<b>709,749,111</b>	<b>768,102,892</b>
Exchequer releases	718,369,435			
Deferred grants B/F recognized	18,282,109			
Grants Receivable Gratuity	2,133,026			
Deferred grant C/f	(29,035,459)			
<b>Total Grants</b>	<b>709,749,111</b>			

The Agency had an allocation of Kshs. 720,134,000 as per Supplementary 3. The total Exchequer released in the current Financial Year 2024/2025 was Kshs. 718,369,435. Deferred grants brought forward recognized were Kshs. 18,282,109, while deferred grants for the current FY were Kshs. 29,035,459 hence the total transfers from Exchequer grants for the FY are KShs 710,749,111

7. TRANSFERS FROM DOMESTIC AND FOREIGN PARTNERS

Description	2024/2025	2023/2024
	Kshs	Kshs
Grants in Kind from Multilateral donors	3,761,247	7,890,000
<b>Total</b>	<b>3,761,247</b>	<b>7,890,000</b>



Notes to the Financial Statements (Continued)

Details on Transfers from domestic and foreign partners

Name Of The MDA Sending The Grant/Transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers 2024-2025	Total transfers Comparative FY
	Kshs	Kshs	Kshs	Kshs
UNODC	3,761,247	-	3,761,247	7,890,000
<b>Total</b>	<b>3,761,247</b>	<b>-</b>	<b>3,761,247</b>	<b>7,890,000</b>

8. OTHER INCOMES

Description	2024/2025	2023/2024
	Kshs	Kshs
Insurance recoveries	112,044	-
Sale of incidental goods	123,600	34,400
Other incomes	21,638	-
<b>Total other income</b>	<b>257,282</b>	<b>34,400</b>

9. EMPLOYEE COSTS

Description	2024/2025	2023/2024
	Kshs	Kshs
Basic salaries of permanent employees	230,499,879	210,112,288
Personal allowances – part of salary	142,815,661	120,333,672
Pension and other social security contributions	44,235,718	42,650,104
Employer contributions to compulsory national social security schemes	4,586,042	-
Employer contributions National Housing Levy	5,630,879	4,298,328
Contribution to Health Insurance	25,106,884	41,585,906
Gratuity	2,133,026	2,093,326
Others	-	77,250
<b>Employee costs</b>	<b>455,008,090</b>	<b>421,150,874</b>

The Agency provides for gratuity for employees on contract. Gratuity is paid upon completion of contract.



## 10. USE OF GOODS AND SERVICES

Description	2024/2025	2023/2024- Restated
	Kshs	Kshs
Utilities, supplies and services	1,347,723	1,665,308
Communication, supplies and services	583,944	1,823,455
Domestic travel and subsistence	167,500	477,315
Printing, advertising, and information supplies & services	174,998	323,750
Rentals of produced assets	17,606,274	17,583,129
Training expenses	260,000	1,184,950
Hospitality supplies and services	792,577	2,186,967
Insurance costs	4,015,000	3,607,932
Bank Charges	579,507	641,859
Office and general supplies and services	550,000	3,558,696
Fuel Oil and Lubricants	1,929,135	2,522,749
Routine maintenance – vehicles	1,500,000	2,824,740
Routine maintenance – other assets	531,518	785,886
Other operating expenses	219,398,897	219,930,851
<b>Total</b>	<b>249,437,073</b>	<b>259,117,587</b>

Note: To comply with the reporting template, The Agency moved Repairs and Maintenance (Note 13) to use of goods and services and separated between Motor vehicle service and Routine maintenance others. Similarly, Witness Expenses was moved under use of goods and services and combined with parking fees and contracted guard's expenses.

## 11. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2024/2025	2023/2024
	Kshs	Kshs
Transfers to mortgage scheme	-	20,000,000
<b>Total</b>	-	20,000,000

## 12. ADVISORY BOARD EXPENSES

Description	2024/2025	2023/2024
	Kshs	Kshs
Chairman's Honoraria	1,044,000	1,044,000
Sitting Allowances	2,197,385	2,743,000
<b>Total</b>	<b>3,241,385</b>	<b>3,787,000</b>



### 13. DEPRECIATION AND AMORTIZATION EXPENSE

Description	2024/2025	2023/2024
	Kshs	Kshs
Property, plant and equipment	28,242,598	28,787,857
<b>Total</b>	<b>28,242,598</b>	<b>28,787,857</b>

### 14. GAIN/LOSS ON SALE OF ASSETS

Description	2024/2025	2023/2024
	Kshs	Kshs
Property, plant and equipment	31,666	-
<b>Total gain on sale of assets</b>	<b>31,666</b>	<b>-</b>

### 15. CASH AND CASH EQUIVALENTS

Description	2024/2025	2023/2024
	Kshs	Kshs
Recurrent Account	27,904,457	30,170,152
Cash in Hand	50,896	13,587
<b>Total</b>	<b>27,955,353</b>	<b>30,183,739</b>

#### (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024/2025	2023/2024
		Kshs	Kshs
Recurrent Account	1127947893	27,904,457	30,170,152
CBK001	1000181222	-	-
Cash on Hand		50,896	13,587
<b>Sub- Total</b>		<b>27,955,353</b>	<b>30,183,739</b>
<b>Grand Total</b>		<b>27,955,353</b>	<b>30,183,739</b>

#### NOTE:

The Agency has two Bank Accounts at Central Bank of Kenya and Kenya Commercial Bank of Kenya. CBK is only for receiving Exchequers while KCB the transacting Account. We received Exchequer of Kshs.34, 448,915 on 27/06/2025 at CBK to pay Personnel Emoluments. The transfer to KCB was initiated and the same was receipted in the Cashbook. However, the Cash was received in KCB on 1/07/2025. Bank reconciliation was done with the receipted amount and board of survey carried out. The variance of Certificate of CBK bank balance and note 15 is as a result of the cash in transit and the same is documented in the bank reconciliation.



## 16. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Description	2024/2025		2023/2024- Restated	
	Kshs		Kshs	
Staff Debtors Imprests	15,071,978		9,694,806	
Prepayments	9,380,703		7,197,923	
Total Kenya Fuel card	502,820.00		1,605,000	
Rent deposits	519,441		519,441	
Credit Facility CFAO	500,000		500,000	
LAN Connectivity Deposit. SAF Kenya	27,840		27,840	
Safe house Deposits	3,562,000		3,187,700	
<b>Total receivables from non- exchange transactions</b>	<b>29,564,782</b>		<b>22,732,710</b>	
<b>Ageing Analysis- Receivables from non-exchange transactions</b>	<b>2024/2025</b>	<b>% of the total</b>	<b>2023/2024</b>	<b>% of the total</b>
Less than 1 year	25,252,181	85%	18,497,729	82%
Between 1-2 years	3,265,320	11%	3,187,700	13%
Over 3 years	1,047,281	4%	1,047,281	5%
<b>Total</b>	<b>29,564,782</b>	<b>100%</b>	<b>22,732,710</b>	<b>100%</b>

## 17. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Description	2024/2025		2023/2024	
	Kshs		Kshs	
Receivable Gratuity	7,193,412		5,060,386	
<b>Total receivables from non-exchange transactions</b>	<b>7,193,412</b>		<b>5,060,386</b>	
<b>Ageing Analysis- Receivables from non-exchange transactions</b>	<b>2024/2025</b>	<b>% of the total</b>	<b>2023/2024</b>	<b>% of the total</b>
Less than 1 year	2,133,026	42%	2,093,326	41
Between 1-2 years	5,060,000	58%	2,967,060	59
Over 3 years			-	
<b>Total</b>	<b>7,193,412</b>	<b>100</b>	<b>5,060,000</b>	<b>100%</b>



## 18. INVENTORIES

Description	2024/2025	2023/2024
	Kshs	Kshs
Consumable stores	6,391,299	7,768,684
<b>Total</b>	<b>6,391,299</b>	<b>7,768,684</b>

The consumable stores represents the office supplies and computers accessories not issued at the end of the financial year 2024/25.

### Detailed disclosure on inventories

	2024/2025	2023/2024
	Kshs	Kshs
Opening balance	7,768,684	-
Additional Inventory in the year	6,773,843	7,768,684
Inventory expensed in the year	(8,151,228)	-
Closing balance	<b>6,391,299</b>	<b>7,768,684</b>



## 19. PROPERTY, PLANT, AND EQUIPMENT

	Motor vehicles	Furniture and fittings	Equipment	Computers & ICT Equipment	Security Equipment	Total
Depreciation Rate	16.67%	12.50%	12.50%	33.30%	12.50%	
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As at 1 <sup>st</sup> July 2023	77,924,400	20,214,589	34,841,161	22,374,398	11,255,422	166,609,970
Additions	34,544,179	2,506,900	4,302,408	11,011,943	-	52,365,430
As At Jun 2024	112,468,579	22,721,489	39,143,569	33,386,341	11,255,422	218,975,400
As at 1 <sup>st</sup> July 2024	112,468,579	22,721,489	39,143,569	33,386,341	11,255,422	218,975,400
Additions	-	414,000	547,580	6,550,598	-	7,512,178
Disposals	-	(647,850)	(316,635)	-	-	(964,485)
Transfer/Adjustments		-	(10,475,165)	10,475,165	-	0
Revaluation cost Adjustment	(6,532,879)	-	-	-	-	(6,532,879)
As At Jun 2025	105,935,700	22,487,639	28,899,349	50,412,104	11,255,422	218,990,214
Depreciation & Impairment						
As at 1 <sup>st</sup> July 2023	52,638,050	18,313,543	31,531,459	19,382,657	6,934,553	128,800,262
Depreciation	19,232,645	973,915	1,545,243	6,050,781	985,273	28,787,857
As At 30 <sup>th</sup> June 2024	71,870,695	19,287,458	33,076,702	25,433,438	7,919,826	157,588,119
As at 1 <sup>st</sup> July 2024 (current FY)	71,870,695	19,287,458	33,076,702	25,433,438	7,919,826	157,588,119
Depreciation	17,659,481	842,399	1,424,597	7,684,137	631,984	28,242,598
Depreciation Adjustment on Disposals	-	(639,562)	(302,888)	-	-	(942,450)
Transfer/Adjustment on revaluation	(71,870,695)	-	(7,791,645)	7,791,645	-	(71,870,695)
As At 30 <sup>th</sup> June 2025	17,659,481	19,490,295	26,406,766	40,909,220	8,551,810	113,017,572



	Motor vehicles	Furniture and fittings	Equipment	Computers & ICT Equipment	Security Equipment	Total
Net Book Values						
As at 30 <sup>th</sup> June 2024	40,597,884	3,434,031	6,066,867	7,952,903	3,335,596	61,387,281
As At 30 <sup>th</sup> June, 2025	88,276,219	2,997,344	2,492,583	9,502,884	2,703,612	105,972,642

#### Valuation

Items of PPE are valued at Historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired, PPE has been valued at the current operational value which is the amount the Witness Protection Agency would pay for the remaining service potential of an asset at the measurement

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Notes to the Financial Statements (Continued)

20 INTANGIBLE ASSETS

	Software 1	Work in Progress	Total
Depreciation Rate	33.33%		
Cost	Kshs	Kshs	Kshs
As at 1 <sup>st</sup> July 2023	2,632,137	-	2,632,137
Additions	-	-	-
As At Jun 2024	2,632,137	-	2,632,137
As at 1 <sup>st</sup> July 2024	2,632,137	-	2,632,137
Additions	-	12,178,400	12,178,400
As At Jun 2025	2,632,137	12,178,400	14,810,537
Depreciation & Impairment			
As at 1 <sup>st</sup> July 2023	2,632,137	-	2,632,137
Depreciation	-	-	-
Disposals	-	-	-
As At 30 <sup>th</sup> June 2024	2,632,137	-	2,632,137
As at 1 <sup>st</sup> July 2024	-	-	-
Depreciation	-	-	-
Disposals	-	-	-
As At 30 <sup>th</sup> June 2025 (current FY)	-	-	-
Net Book Values			
As at 30 <sup>th</sup> June 2024	-	12,178,400	12,178,400
As At 30 <sup>th</sup> June, 2025	-	12,178,400	12,178,400

The ERP is Work in progress at User testing stage.



## 21. TRADE AND OTHER PAYABLES

Description	2024/2025	2023/2024
	Kshs	Kshs
Trade payables	24,034,075	25,112,947
<b>Total trade and other payables</b>	<b>24,034,075</b>	<b>25,112,947</b>

Ageing analysis: (Trade and other payables)	2024/2025	% of the Total	2023/2024	% of the Total
Under one year	12,831,176	55.34%	25,112,947	100%
1-2 years	11,202,899	44.66%	-	0%
<b>Total (tie to above total)</b>	<b>24,034,075</b>	<b>100%</b>	<b>25,112,947</b>	<b>100%</b>

## 22. PROVISIONS

Description	Gratuity Provision	Other provision	Total	Comparative FY
	Kshs	Kshs	Kshs	Kshs
Opening bal 1 <sup>st</sup> July	5,060,386	-	5,060,386	2,967,060
Additional provisions	2,133,026	-	2,133,026	2,093,326
<b>Total provisions year end</b>	<b>7,193,412</b>	<b>-</b>	<b>7,193,412</b>	<b>5,060,386</b>
Non-current Provision	7,193,412	-	7,193,412	5,060,386



Notes to the Financial Statements (Continued)

23. DEFERRED INCOME

Description	2024/2025	2023/2024- Restated
	Kshs	Kshs
National Government	33,486,060	27,803,502
<b>Total Deferred Income</b>	<b>33,486,060</b>	<b>27,803,502</b>

Analyzed as:

Description	Amount
Current	33,486,060
Non- Current	-
<b>Total</b>	<b>33,486,060</b>

The deferred income movement is as follows:

	National government	2024/2025	2023/2024-Restated
	Kshs	Kshs	Kshs
Balance Brought Forward	27,665,502	27,665,502	19,065,846
Additions	29,035,459	29,035,459	25,477,011
Transfers To Income Statement	(18,282,109)	(18,282,109)	(13,898,078)
Transfers to Consolidated Fund	(5,070,792)	(5,070,792)	(2,841,277)
<b>Balance Carried Forward</b>	<b>33,486,060</b>	<b>33,486,060</b>	<b>27,803,502</b>



## 24. CASH GENERATED FROM OPERATION

	2024/2025	2023/2024
	Kshs	Kshs
Surplus for the year before tax	-22,129,839	43,183,974
<b>Adjusted for:</b>		
Depreciation	28,242,598	28,787,857
Non-cash grants received	-3,761,247	-7,890,000
Assets Payables	-671,000	-16,157,290
Gains and losses on disposal of assets	-31,666	-
Refund to Exchequer from Deferred Income	5,070,792	0
<b>Working capital adjustments</b>		
Decrease in inventory	1,377,385	
Increase in receivables	-6,832,072	13,472,937
Increase in deferred income	5,682,558	8,599,656
Decrease in payables	-1,078,872	4,224,753
Increase in payments received in advance	-	-433,531
<b>Net cash flow from operating activities</b>	<b>5,868,637</b>	<b>73,788,356</b>

25. Accumulated Surplus Reconciliation		
Net Surplus/Deficit		(22,129,839)
Adjusted for;		
Depreciation		28,242,598
Assets acquired during the FY		(7,512,178)
Inventory consumed		1,377,385
Loss on sale of assets		(31,666)
Proceed from sale of Assets		53,700
Variance		-

## 26. RELATED PARTY DISCLOSURES

### Nature of related party relationships

Entities and other parties related to the Agency include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members



Other related parties include:

- i) The National Treasury.
- ii) Advisory Board
- iii) SAGAs and MDA's
- v) Key management.

	2024/2025	2023/2024
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) purchases from related parties</b>		
Purchases of electricity from KPLC	1,239,258	1,520,385
Purchase of water from govt service providers	120,000	144,923
Rent expenses paid to govt agencies	1,501,968	1,506,558
Training and conference fees paid to govt. Agencies	1,850,000	-
<b>Total</b>	<b>4,711,226</b>	<b>3,171,866</b>
<b>b) Grants /transfers from the government</b>		
Grants from national Govt	718,369,435	768,240,892
Donations in kind-UNODC	3,761,247	-
<b>Total</b>	<b>722,130,682</b>	<b>768,240,892</b>
<b>C .Key management compensation</b>		
Compensation to key management	66,242,879	65,986,179
Advisory Board	3,241,385	3,787,000
<b>Total</b>	<b>69,484,264</b>	<b>69,773,179</b>

## 27. EVENTS AFTER THE REPORTING PERIOD

There were no material adjusting and non- adjusting events after the reporting period.

## 28. ULTIMATE AND HOLDING MDA

The MDA ultimate parent is the Government of Kenya.

## 29. CURRENCY

The Financial Statements are presented in Kenya Shillings (KSh.).



## 18. APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The Agency received an un-qualified report for the FY 2023/24. However, there was a matter under the report on effectiveness of internal controls, risk management and governance and effectiveness in use of Public Resources.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2041	<p><b>Under-Staffing</b></p> <p>As reported in the previous year, the Agency's Human Resource Policy Manual, 2016 provides for two hundred and ninety-six (296) staff members. However, only one hundred and seventeen (117) staff members were in post, resulting in a shortfall of one hundred and seventy-nine (179) staff members as at 30 June, 2024. Further, the shortage is on various job cadres including core departments like Operations, Internal Audit, IT and Administration. The job cadres most affected include psychosocial officers, protection officers, research planning and policy analysis officers, internal audit staff, IT staff and Secretaries.</p>	<p><i>Understaffing at the Agency is a historical issue since 2011. Management has continuously sought for budget and authority to recruit</i></p> <p><i>Following these requests, the National Treasury gave authority to recruit 39No. staff in 2018 vide their letter referenced RES 1321/18/01/A/3 dated 11<sup>th</sup> September 2018 (Appendix V), who were recruited in 2019. However, this did not address the understaffing and Management continued to seek budget and authority to recruit.</i></p> <p><i>However, this did not address the understaffing and Management</i></p>	The Agency Recruited 22 officers as per the approval by NT	The Agency is still engaging the NT to allocate more resources to enable recruitment



	<p>In the circumstances, the under staffing may hinder effective delivery of services by the Agency.</p>	<p><i>continued to seek budget and authority to recruit. Specifically, the Agency sought authority from the National Treasury to recruit vide letter referenced WPA/ADM/BUDGET/003/K dated 23<sup>rd</sup> September, 2021 (Appendix VI). The National Treasury responded vide letter referenced TNT/ZZ 253/032/ "A" dated 9<sup>th</sup> November, 2021 (Appendix VII) by advising the Agency to secure the necessary funding through the budgetary process before seeking the National Treasury's approval for recruitment. The same was unsuccessfully sought through the Sector Working Groups budget process.</i></p> <p><i>On 29<sup>th</sup> August 2022, the Agency further wrote to the National Treasury vide letter referenced WPA/HR/REC/1)4/C VOL.XII (Appendix VIII) seeking authority to recruit additional staff after the approval to open new offices in the North Rift Valley and South Valley and the Central and Eastern region with their headquarters in Eldoret and Embu respectively. The request was staggered in three (3) phases with the FY 2022/2023 budget request of Kes66,175,840 (29No.), FY 2023/2024 budget request of Kes52,905,920</i></p>		
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		<p><i>(22No.) and FY 2024/2025 (17No.) budget request of Kes43,224,000.</i></p> <p><i>The National Treasury responded vide letter referenced RES/1321/22/01 'A'(6) dated 6<sup>th</sup> September 2022 (Appendix IX) advising the Agency to present the budget proposals for funding consideration during the Sector budgeting process. After presentation of this guidance at the GJLO Sector budget, the Agency was allocated an amount of Kes46,405,920 for purposes of recruiting additional staff in the FY 2023/2024. This was further scaled down by the National Treasury to Kes15 million.</i></p>		
2039	<p>As reported in the previous years, review of the Agency's records revealed that a letter from The National Treasury Ref: AG.3/155 Vol.1/33ES/126/13 dated 3 March, 2017 advised the Agency to develop and align the policies for operationalizing the Victims Compensation Fund (VCF) with the requirements of Section 24 of the Public Finance Management Act, 2012 and Regulation 207 of the Public Finance Management (National Government) Regulations, 2015. In response, Management submitted the revised Draft Regulations to The National Treasury through the Office of the Attorney General on 7 November, 2019 for approval. However, the Regulations have not been approved to date. This has led to delay in</p>	<p><i>a) It is true that the Victims Compensation Fund has not been established to date. The Management has since inception made efforts towards the establishment of the Fund to no avail.</i></p> <p><i>b) The Agency appeared before the Parliamentary Accounts Committee on 5<sup>th</sup> October 2023. The Agency provided steps taken since 2014 towards the</i></p>	Not resolved	<p>The Policy was presented to the Witness Protection Advisory Board during its 7th Meeting on 9th January 2025. However, the same cannot be effectively finalized without a final and Gazetted</p>



	<p>establishing the VCF for eighteen (18) years from 30 June, 2006 to 30 June, 2024. This was contrary to Section 31(1) of the Witness Protection Act,(Revised 2022) which requires establishment of the Victims Compensation Fund. In the circumstances, the existence of a proper governance structure to execute the effectiveness in use of public resources could not be established and Management was in breach of the law</p>	<p><i>implementation of section 31 of the Witness Protection Act on the Victim Compensation Fund noting the various correspondence between the Agency and National Treasury. The National Treasury committed to facilitate the Agency towards the implementation of the Fund</i></p>		<p>Regulations.</p>
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Jedidah W. Waruhiu  
DIRECTOR/CHIEF EXECUTIVE

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