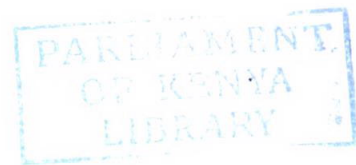


REPUBLIC OF KENYA



KENYA NATIONAL ASSEMBLY

REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
OFFICE OF THE DIRECTOR OF  
PUBLIC PROSECUTIONS

FOR THE YEAR ENDED  
30 JUNE 2014

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Office of the Director of Public Prosecutions set out on pages 13 to 31 which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of statement of receipts and payments, statement of cash flows for the year then ended, and summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

#### **Management's Responsibility for the Financial Statements**

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 4 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the

auditor's judgement, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the statement.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

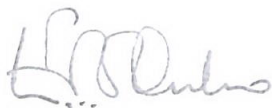
#### **Basis for Qualified Opinion**

An amount of Kshs.578,733.00 was utilised in the repair of a Government Vehicle – GK A 426N which had been involved in a self-caused accident. However, the driver responsible for the accident was only surcharged Kshs.9,000.00 which was recovered from the officer's salary.

No satisfactory explanation has been given for failure to recover the whole cost of the repairs from the officer.

#### **Qualified Opinion**

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Office of the Director of Public Prosecutions as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards.



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

Nairobi

6 March 2015



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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014

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

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**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs')**

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**I. KEY OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTION INFORMATION AND MANAGEMENT**

**(a) Background information**

The Office of the Director of Public Prosecutions (ODPP) was established as an independent constitutional office following the promulgation of the Constitution of Kenya, 2010. It derives its mandate from article 157. Its mandate is to institute, conduct and supervise prosecutions and related proceedings. The office is represented by the Director of Public Prosecutions who is responsible for the general policy and strategic direction of the Office.

**(b) Key Management**

The office of the director of Public Prosecution day-to-day management is under the following key departments:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Keriako Tobiko CBS, SC
2.	Secretary Public Prosecutions	Elijah T. Nduati MBS
3.	Deputy Director of Public Prosecutions	Dorcas Odour OGW
4.	Deputy Director of Public Prosecutions	Kioko Kamula
5.	Deputy Director of Public Prosecutions	Jacob Ondari

**(d) Fiduciary Oversight Arrangements**

During the financial year 2013/15 the office constituted an audit committee as stipulated by the Public Financial Management Act. The committee met on quarterly basis where they discussed and made recommendations to the accounting officer on the following reports;

- Payroll audit
- Cash management

- Procurement
- Field station reports

To complement the functions of the audit committee a budget implementation committee was also constituted to oversee budget execution and implement the recommendation made by the audit committee.

**(e) Office of the Director of Public Prosecution Headquarters**

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

**(f) ODPPs Contacts**

Telephone: (254) 0202732090  
E-mail: [info@odpp.go.ke](mailto:info@odpp.go.ke)  
Website: [www.odpp.go.ke](http://www.odpp.go.ke)

**(g) ODPP Bankers**

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

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS  
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II. FOREWORD BY THE DIRECTOR OF PUBLIC PROSECUTIONS

a) Budget performance

The ODPP's total approved allocation increased over the last three years from Kshs.490 million in 2011 /12 to KES 1.301 billion in 2013/14 representing 147% increase. Subsequently the ODPP's total recurrent expenditure increased from KES 1,010 million in 2012/13 to KES. 1,214 million in 2013/14 representing 20% increase.

The total expenditure by the ODPP in FY 2013/14 was Kshs 1.147 billion comprising Kshs. 1.109 billion spent on recurrent activities, Kshs. 37.6 million on development activities. The overall absorption rate by the ODPP for both recurrent and development funds was 89 per cent. The recurrent expenditure recorded an absorption rate of 88 per cent while development expenditure registered an absorption rate of 43 per cent.

Further, the expenditure by programme and economic classifications are detailed in the table below;

		Approved budget 2013/14	Actual Expenditure 2013/14
62101	Prosecution of Criminal Offences	758,066,997.00	718,335,306.90
62102	Witness and Victims of Crime Services	53,696,092.00	44,844,782.00
62104	Management of Public Prosecutions	159,941,004.00	136,681,982.90
62105	Cooperation in Criminal Matters	31,069,568.00	22,927,325.25
62106	Institutional Reforms, Restructuring and Strengthening	298,698,736	224,032,841.40
	<b>TOTAL</b>	<b>1,301,472,397.00</b>	<b>1,146,822,238.45</b>

		Actual Expenditure 2013/14	Actual Expenditure 2013/14
	<b>Current Expenditure</b>		
	Compensation to Employees	569,245,631	528,051,162
	Use of Goods and Services	544,905,177	493,633,923
	Other Recurrent		
	<b>Capital Expenditure</b>		
	Acquisition of Non-Financial Assets	187,321,589	125,137,151
	<b>TOTAL</b>	<b>1,301,472,397</b>	<b>1,146,822,236</b>

During the FY 2013/14, budget implementation was faced with a number of challenges. These included;

- Revision of the budget estimates towards the end of the financial year.
- Inadequate budget for programmes

- Limited training on the new IFMIS system

The ODPP recommends that where necessary, budget revisions should be approved in good time to allow for effective implementation of the budget, increased budgetary allocation in ODPP prioritized programmes and, harmonization of terms and conditions of service to ensure competitiveness.

**b) Key achievements for the ODPP**

In the FY: 2013-2014 through the utilization of resources allocated, the Office made significant achievements in the realization of its Strategic Objectives. These achievements were in terms of the setting up and transformation of the ODPP. In particular, the achievements are as set out below:-

**A. Enhancement of Access to Justice.**

**i. Decentralization of Prosecution Services:**

Decentralization of State services is constitutionally required and is prioritized both in Kenya's developmental blueprint and ODPP's Strategic Plan. Decentralization of ODPP services is contributing to deepening the rule of law in our Country.

During the FY: 2013-2014 ODPP opened 17 new County Offices bringing its national presence to all 47 Counties or 89.4% national coverage. The newly opened County Offices are in the following Counties:-

- Baringo
- Samburu
- Vihiga
- Migori
- Nyamira
- Siaya
- Nandi
- Kwale
- Makeni
- West Pokot
- Kitui
- Tharaka Nithi
- Lamu
- Mandera
- Tana River
- Elgeyo-Marakwet
- Laikipia

**ii. Infrastructural development of existing County offices:**

The Office also managed during the period to procure 6 vehicles for County Offices and undertook refurbishment of the following existing offices:-

- Head-Office (Nairobi)
- Voi

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs')**

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- Kajiado
- Narok
- Nyeri
- Mombasa
- Machakos
- Homa Bay
- Embu
- Bungoma

**iii. Establishment of an Integrated Public Complaints Handling Mechanism:**

The Office now has a dedicated Complaints and Compliments Section which is testing an automated public complaints management system. In future, this system will be integrated with similar systems used or being developed by the Judiciary, Commission on Administration of Justice, Kenya National Human Rights Commission and the National Police Service.

The Complaints Section is working closely with Judiciary Ombudsman; IPOA; CAJ & The police Internal Affairs Unit.

During the year the Section has so far received and timeously processed **1139** public complaints.

**B. Enhancement of Institutional Capacity.**

**i. Recruitment of Staff:**

**163** prosecution counsel and **143** non-legal staff have been recruited, so far this year. This brings ODPP from an initial 205 total staff to the current total staff of **671**.

Notably, the Office recruited the Secretary, Public Prosecutions (SPP) and 3 Deputy Directors (DDPPs) to address the leadership and management gaps in the ODPP.

Additionally, **531** vacancies for prosecution counsel and **32** vacancies for non-legal staff were advertised and the recruitment process is on-going. This will bring the total number of prosecution counsel to **857** which represents **92.4%** of the approved prosecution staff establishment.

**ii. Operationalization of the Organizational Structure:**

The Office developed the Architecture, Design and Organisational Structure of the ODPP which is in line with the new Constitution and the devolved structure of Government.

During the financial year the ODDP Advisory Board became operational and has been vital in the on-going massive recruitment process.

In order to enhance specialization, effectiveness and efficiency in our operations, re-organized the ODPP into four (**3 technical and 1 facilitative**) thematic Office of the Director of Public Prosecutions each headed by a Deputy Director: The thematic Office of the Director of Public Prosecutions are re-organized into specialized Divisions, Sections & Units, including;

- The Narcotics, Cybercrimes & Money-Laundering Division.
- The Counter-Terrorism Division;
- The International Crimes Division

- The Maritime Piracy Division
- The SGBV Section
- The Wildlife Crimes Unit;
- The Human Trafficking Unit
- The Anti-FGM Unit

**iii. Development of Internal policy documents:**

The Office developed, launched and operationalized the following internal policy documents:-

- Career progression guidelines
- Human Resource Manual
- Communication Strategy
- Finance Management Manual

**C. Professionalization of prosecution services.**

**i. Caseload:**

During the period under review the ODPP received and registered a total of 56,214 matters which comprised of Appeals and applications, Murder, Criminal cases, Corruption cases, MLA and Extradition requests, files forwarded for advise and complaints. The proportion of each category of matters processed is further illustrated by the chart below.

	Registered	% proportion
Appeals and application	9463	16.8%
Murder	1226	2.2%
Criminal cases (subordinate courts)	32712	58.2%
MLA and Extradition	66	0.1%
Advice files	7627	13.6%
Complaints	5052	9.0%
corruption case	68	0.1%
<b>Total</b>	<b>56214</b>	

During the first two years since inception, the ODPP achieved an overall conviction rate of 75.4% for all criminal trials.

**ii. Development and Review of Prosecution Policy Framework:**

To provide a sound policy framework for prosecutions that is in line with the Constitution, the Office reviewed the National Prosecution Policy and Code of Ethics and Conduct for Prosecutors.

Moreover the Office developed General Prosecution Guidelines and thematic prosecution guidelines for various types of offences, including for Sexual and Gender-based Violence and Economic Crimes cases.

**iii. Quality Assurance of Prosecutions:**

In a bid to improve the quality of cases prosecuted, the Office has initiated a pilot project in Nairobi and Meru Counties to control charging decisions before plea-taking through screening of new and existing cases by prosecution counsel.

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
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This is in line with **Section 23** of the ODPP Act which provides a statutory framework for the control of the decision to charge.

The Office also moved to regulate delegated prosecutions by setting up a database on all agencies exercising delegated prosecutorial powers and their prosecutors. The Office has gazetted **254** prosecutors from 13 and now requires that agencies with delegated powers of prosecutions must file monthly and quarterly comprehensive returns with the Office.

**iv. Taking Over Prosecutions in the Magistracy:**

In what is historically unprecedented in Kenya's legal history, Prosecution Counsel were deployed this year to serve in Magistrates' Court stations across the country i.e. in Nairobi, Baringo, Samburu, Vihiga, Migori, Nyamira, Siaya, Nandi, Kwale, Makueni, West Pokot, Kitui, Tharaka Nithi, Wajir, Lodwar, Narok, Kajiado, Voi, Marsabit, Bomet, Homabay, Kerugoya, Murang'a, Isiolo, Nyahururu, Thika, Meru, Embu, Machakos, Malindi, Nyeri, Meru, Kakamega, Busia, Bungoma, Eldoret, Kitale Kisii, Kisumu, Kericho, Garisssa, and Nakuru Counties.

This is expected to result in increased access to justice for Kenyans and it will promote a robust rule of law culture.

**v. Facilitation of Police Prosecutors:**

The Office facilitated Police prosecutors in all Magistrates Court stations by providing:-

- Equipment: 143 computers, 143 Printers.
- Prosecution Allowance totalling Kshs 48 million.

**vi. Prosecution-Guided Investigation Model:**

To improve the quality of investigations which has a direct impact on prosecutions, the Office has increasingly employed the prosecution-guided investigation model which is an international best practice. This is pursuant to the powers of the Director of Public Prosecutions as provided in **Section 5 (3)** of the ODPP Act.

This has been used particularly in major and complex cases, such as the Westgate Mall Attack Case, Busia 'Liz' Case, JKIA fire taskforce, Alexander Monson Case, and in Wildlife Crime cases.

**D. Professional Skills Development:**

The ODPP continues to be dedicated to staff improvement and progression through training. The ODPP has trained **548** staff in the following categories.

The ODPP also ensures that in most of its trainings, there is an inter-agency approach.

**E. Staff Welfare:**

The Office developed and submitted to Salaries and Remuneration Commission (SRC) proposals for improved Terms and Conditions of Service for ODPP Staff.

Pending completion of the on-going job evaluation exercise, SRC approved a prosecutorial allowance; and the provision of Group Life Insurance Cover; Group Personal Accident Cover; and a Comprehensive Medical Scheme for ODPP Staff.

**F. Automation of ODPP processes and procedures:**

The ODPP in its strategic objective seeks to harness ICT to improve its efficiency in its processes and procedures. To this end, the Office developed an ICT Strategy Framework to guide it on how to leverage on ICT.

Additionally, the Office has initiated a three-phased Automated and Integrated Case Management System development project. So far, the Office has completed phase one, that is, an “As-Is mapping and analysis of the existing case management processes and procedures”.

Moreover, the Office has continued to undertake networking of its offices across the country.

**G. Promotion of Inter-Agency Collaboration:**

The ODPP recognizes the need for enhanced collaboration across our criminal justice system – from law enforcement, to our Prosecutors, the Judiciary and our correctional services.

Towards this end, the Office has actively participated in the National Council of Administration of Justice (NCAJ), Court Users Committees (CUCs), Inter-Agency trainings on key criminal justice issues, and forums on improvement of access to justice.

The Office also participated in various inter-agency taskforces and committees on various issues in the Justice Sector, including Sentencing Policy Development, Anti-Doping Policy and Legislation, Review of the Wildlife Conservation and Management Act, Bail and Information, JKIA fire taskforce, 12<sup>th</sup> Assembly of State Parties to the Rome Statute, 14<sup>th</sup> Meeting of States parties on Convention Against Torture, and 7<sup>th</sup> Conference of the States Parties to the United Nations Convention against Corruption, Open-ended Intergovernmental Working Group on Asset Recovery.

**H. Contribution in legislative and policy reforms:**

The ODPP has spearheaded the Review of the National Prosecution Policy, Code of Conduct and Ethics for Prosecutors, Development of Plea-Bargaining Rules and guidelines and a Cyber-crime Bill, Victims.

The office has been involved in the development of legislations on Sentencing Policy, Victim of Offences Protection, Wildlife Conservation and Management, Anti-Doping, etc.

**I. International Cooperation:**

ODPP has a fully-fledged Mutual Legal Assistance and Extradition Division which handles cross-border crimes and international legal cooperation.

The ODPP has also been active in various international prosecution Associations including the East Africa Association of Prosecutors, Africa Association of Prosecutors, International Association of Prosecutors and the Commonwealth Justice Ministers forums.

**J. Witness/Victims Support:**

Facilitation and support of Witnesses and Victims of Crime is vital in ensuring successful trials and enhances the quality of a Justice system.

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In recognition of this, the ODPP during the financial year has set up an operational Children, Witness and Victim Support Division. The Office has also set up secure pre-trial chambers in its various Offices. The Office collaborates with the Witness Protection Agency in ensuring witness protection and is developing witness and victims' support policy, a Juvenile Justice Policy and modalities for the roll-out of a national pre-trial witness and victims' facilitation programme.

**K. Second Annual National Prosecution Service Convention**

The Office successfully held the second Annual Prosecution Service Convention as provided for under the ODPP Act.

This served as a forum for the organization to appraise itself on its performance generally and an opportunity for team building among the staff.

The theme of the convention was **"enhancing prosecution services within a balanced working environment"**. It specifically spoke to aspects of organizational culture, efficient delivery of service and pro-activeness amongst staff in carrying out the mandate of the Office.

In conclusion, the three years that ODPP has been in operation have been formative and essential in realization of the strategic objectives of the ODPP. Prosecutors play an integral and critical role in the administration of criminal justice and the realization of the national development goals



Keriako Tobiko CBS, SC  
Director of Public Prosecutions

**III. STATEMENT OF OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTION MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Office of the Director of Public Prosecution shall prepare financial statements in respect of that Office of the Director of Public Prosecution. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the ODPP is responsible for the preparation and presentation of the office's financial statements, which give a true and fair view of the state of affairs of the ODPP for and as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Office of the Director of Public Prosecution; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Office of the Director of Public Prosecution; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the ODPP accepts responsibility for the office's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Office of the Director of Public Prosecution's financial statements give a true and fair view of the state of ODPP's transactions during the financial year ended June 30, 2014, and of the ODPP's financial position as at that date. The Accounting Officer charge of the ODPP further confirms the completeness of the accounting records maintained for the ODPP, which have been relied upon in the preparation of the ODPP's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The ODPP's financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_

2014

  
\_\_\_\_\_  
Director of Public Prosecutions

  
\_\_\_\_\_  
Chief Accountant

#### IV. REPORT OF THE INDEPENDENT AUDITORS ON THE OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

We have audited the accompanying financial statements of ODPP for the year ended June 30, 2014, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

##### Management's responsibility for the financial statements

The ODPP's Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

##### Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the ODPP's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ODPP's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

##### Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the ODPP as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

---

Auditor General

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Date

V. STATEMENT OF RECEIPTS AND PAYMENTS

RECEIPTS		2013-2014	2012-2013
Transfers from National Treasury	1	1,156,000,000	1,001,000,000
Domestic Currency and Domestic Deposits	2	1,146,403	1,591,728
Other Revenues	3	1,327,000	1,446,656
<b>TOTAL REVENUES</b>		<b>1,158,473,403</b>	<b>1,004,038,384</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	528,051,162	347,409,298
Use of goods and services	5	493,633,923	405,524,009
Transfers to Other Government Units	6	14,506,789	-
Acquisition of Assets	7	125,137,151	265,122,198
Other Expenses	8	1,591,728	-
<b>TOTAL PAYMENTS</b>		<b>1,162,920,752</b>	<b>1,018,055,505</b>
<b>SURPLUS/DEFICIT</b>		<b>(4,447,350)</b>	<b>(14,017,121)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ODPP's financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
 Director of Public Prosecutions

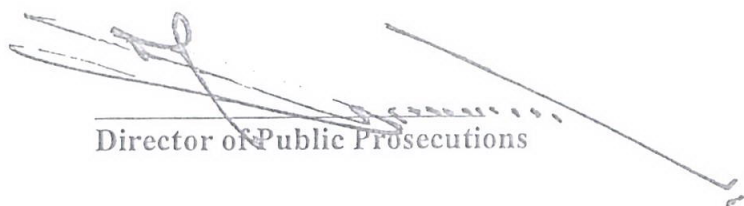
  
 Chief Accountant

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS  
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 For the year ended June 30, 2014 (Kshs')

VI. STATEMENT OF ASSETS

	Note	2013-2014	2012-2013
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	13,051,076	17,339,320
Cash Balances	9B	751,210	920,780
Outstanding Imprests & Advances	9C	88,230	77,766
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,890,516</b>	<b>18,337,866</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	18,337,866	32,354,987
Surplus/Deficit for the year		(4,447,350)	(14,017,121)
Prior year adjustments	13	-	-
<b>NET FINANCIAL POSITION</b>		<b>13,890,516</b>	<b>18,337,866</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ODPP's financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
 Director of Public Prosecutions

  
 Chief Accountant

VII. STATEMENT OF CASHFLOW

	Note	2013 - 2014	2012 - 2013
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts for operating income			
Transfers from National Treasury	1	1,156,000,000	1,001,000,000
Other Revenues	3	1,327,000	1,446,656
Payments for operating expenses			
Compensation of Employees	4	(528,051,162)	(347,409,298)
Use of goods and services	5	(493,633,923)	(405,524,009)
Transfers to Other Government Units	6	(14,506,932)	-
Other Expenses	8	<u>(1,591,728)</u>	<u>-</u>
Net cash flow from operating activities		<u>119,543,399</u>	<u>249,513,349</u>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	<u>(125,137,151)</u>	<u>(265,122,198)</u>
Net cash flows from Investing Activities		<u>(125,137,151)</u>	<u>(265,122,198)</u>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Domestic Currency and Domestic Deposits	2	<u>1,146,403</u>	<u>1,591,728</u>
Net cash flow from financing activities		<u>1,146,403</u>	<u>1,591,728</u>
NET INCREASE IN CASH AND CASH EQUIVALENT		(4,447,350)	(14,017,121)
Cash and cash equivalent at BEGINNING of the year	9	<u>18,337,866</u>	<u>32,354,987</u>
Cash and cash equivalent at END of the year	9	<u>13,890,516</u>	<u>18,337,866</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ODPP's financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
 Director of Public Prosecutions

  
 Chief Accountant

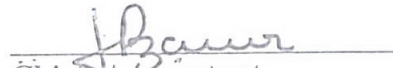
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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,525,402,397	(224,180,000)	1,301,222,397	1,156,000,000	145,222,397	89%
Transfers from other Government entities	-	-	-	-	-	
Domestic Currency and Domestic Deposits	-	-	-	1,146,403	(1,146,403)	100%
Other receipts	-	-	-			100%
Other receipts 'AIA'	-	250,000	250,000	1,327,000	(1,077,000)	531%
<b>TOTALS</b>	<b><u>1,525,402,397</u></b>	<b><u>(223,930,000)</u></b>	<b><u>1,301,472,397</u></b>	<b><u>1,158,569,563</u></b>	<b><u>142,998,994</u></b>	
<b>PAYMENTS</b>						
Compensation of Employees	743,425,631	(174,180,000)	569,245,631	528,051,162	41,194,469	93%
Use of goods and services	547,581,877	(2,676,700)	544,905,177	493,633,923	51,271,254	91%
Transfers to Other Government Units	-	-	-	14,506,785	(14,506,785)	100%
Acquisition of Assets	234,394,889	(47,073,300)	187,321,589	125,137,151	62,184,438	67%
Other Expenses	-	-	-	1,591,728	(1,591,728)	100%
<b>TOTALS</b>	<b><u>1,525,402,397</u></b>	<b><u>(223,930,000)</u></b>	<b><u>1,301,472,397</u></b>	<b><u>1,162,920,749</u></b>	<b><u>138,551,648</u></b>	89%

The ODPP's financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
 Director of Public Prosecutions

  
 Chief Accountant

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS  
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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Tax Receipts	-	-	-	-	-	
Exchequer releases	1,388,402,397	(174,180,000)	1,214,222,397	1,110,000,000	104,222,397	91%
Domestic Currency and Domestic Deposits	-	-	-	1,146,403	(1,146,403)	100%
Other receipts 'AIA'	-	250,000	250,000	1,327,000	(1,077,000)	531%
<b>TOTALS</b>	<u>1,388,402,397</u>	<u>(173,930,000)</u>	<u>1,214,472,397</u>	<u>1,112,473,403</u>	<u>101,998,994</u>	
<b>PAYMENTS</b>						
Compensation of Employees	743,425,631	(174,180,000)	569,245,631	528,031,162	41,194,469	93%
Use of goods and services	547,581,877	(2,676,700)	544,905,177	493,633,923	51,271,254	91%
Transfers to Other Government Units	-	-	-	11,813,215	(11,813,215)	100%
Acquisition of Assets	97,394,889	2,926,700	100,321,589	87,502,522	12,819,067	87%
Other Expenses	-	-	-	1591728	(1,591,728)	100%
<b>TOTALS</b>	<u>1,388,402,397</u>	<u>- 173,930,000</u>	<u>1,214,472,397</u>	<u>1,122,592,550</u>	<u>91,879,847</u>	92%

Commentary on underutilization (below 50% of overutilization)

Other receipts 'AIA'

In the financial year 2013/2014 the office collected Kshs. 1,077,000.00 in form of AIA in excess of the budgeted allocation of Kshs. 250,000.00 in sale of Tender.

The ODPP's financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
 Director of Public Prosecutions

  
 Chief Accountant

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X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>	-	-	-	-	-	
Exchequer releases	137,000,000	(50,000,000)	87,000,000	46,000,000	41,000,000	53%
Other receipts 'AIA'	-	-	-	-	-	
<b>TOTALS</b>	<u>137,000,000</u>	<u>(50,000,000)</u>	<u>87,000,000</u>	<u>46,000,000</u>	<u>41,000,000</u>	53%
<b>PAYMENTS</b>						
Transfers to Other Government Units	-	-	-	2,693,570	(2,693,570)	100%
Acquisition of Assets	137,000,000	(50,000,000)	87,000,000	37,634,629	49,365,371	43%
Other Expenses	-	-	-	-	-	
<b>TOTALS</b>	<u>137,000,000</u>	<u>(50,000,000)</u>	<u>87,000,000</u>	<u>40,328,199</u>	<u>46,671,801</u>	46%

Commentary on underutilization (below 50% of utilization)

Acquisition of assets

A delay in release of supplementary estimate resulted in the office not spending Kshs. 49,365,371.00 that was budgeted for acquisition of assets for the office. This was coupled with long procurement procedures.

The ODPP's financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
 Director of Public Prosecutions

  
 Chief Accountant

XI. SUMMARY STATEMENT OF PROVISIONINGS

DETAILS OF GENERAL ACCOUNTS ON  
VOTE

2013 - 2014

2012 - 2013

GAV Provisioning Balance

140,775,047

56,562,742

DETAILS OF EXCHEQUER ACCOUNT

Exchequer Provisioning Balance

126,884,530

38,224,875

NET AT THE END OF THE YEAR

13,890,517

18,337,866

The ODPP's financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
\_\_\_\_\_  
Director of Public Prosecutions

  
\_\_\_\_\_  
Chief Accountant

## XII. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the ODPP. The accounting policies adopted have been consistently applied to all the year presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the ODPP.

### 2. Recognition of revenue and expenses

The ODPP recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the ODPP. In addition, the ODPP recognises all expenses when the event occurs and the related cash has actually been paid out by the ODPP.

### 3. In-kind contributions

In-kind contributions are donations that are made to the ODPP in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment personnel services. Where the financial value received for in-kind contributions can be reliably determined, the ODPP includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the ODPP at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The ODPP's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the ODPP's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. 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, 2014.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS  
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XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	2013 - 2014	2012 - 2013
Total Exchequer Releases for quarter 1	275,000,000	60,000,000
Total Exchequer Releases for quarter 2	192,000,000	120,000,000
Total Exchequer Releases for quarter 3	316,000,000	190,000,000
Total Exchequer Releases for quarter 4	<u>373,000,000</u>	<u>631,000,000</u>
<b>Total</b>	<b><u>1,156,000,000</u></b>	<b><u>1,001,000,000</u></b>

2 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014	2012 - 2013
Netplus Communication	319,215	1,591,728
Start General Contractors	521,406	-
Quick Engineering	49,489	-
Push Agencies	95,119	-
Prisca Engineering	<u>161,175</u>	<u>-</u>
<b>Total</b>	<b><u>1,146,403</u></b>	<b><u>1,591,728</u></b>

The detailed analysis of this Note is shown under Annex 3. The amount held as retention and deposits is also disclosed under Note 9

3 OTHER RECEIPTS

	2013 - 2014	2012 - 2013
Receipts from Administrative Fees and Charges - Collected as AIA	1,327,000	1,053,000
Other Receipts Not Classified Elsewhere	<u>-</u>	<u>393,656</u>
<b>Total</b>	<b><u>1,327,000</u></b>	<b><u>1,446,656</u></b>

Note: the total collected as A.I.A represents receipts from sale of tender documents.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
Basic salaries of permanent employees	208,151,960	160,039,084
Personal allowances paid as part of salary	319,899,202	187,370,214
<b>Total</b>	<b>528,051,162</b>	<b>347,409,298</b>

Notes on compensation of employees

The under expenditure of Kshs. 38, 257,634 in Personal Allowances and Basic Salary of Kshs 2,936,834 was budgeted to be spent on newly recruited staff but due to long recruitment procedures they could not be brought on board before 30<sup>th</sup> June, 2014 hence resulted in unspent balance.

5 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
Utilities, supplies and services	7,161,561	2,254,522
Communication, supplies and services	33,232,791	23,790,868
Domestic travel and subsistence	110,592,818	79,259,475
Foreign travel and subsistence	17,235,525	20,532,048
Printing, advertising and information supplies & services	40,770,401	32,473,872
Rentals of produced assets	65,770,160	40,263,059
Training expenses	30,247,400	42,652,413
Hospitality supplies and services	65,193,330	48,965,159
Insurance costs	1,178,602	-
Specialized materials and services	6,961,308	22,378,780
Office and general supplies and services	61,317,011	51,568,771
Fuel and Lubricants	24,135,436	17,342,432
Other operating expenses	5,138,156	5,470,763
Routine maintenance – vehicles and other transport equipment	15,303,287	9,099,729
Routine maintenance – other assets	9,396,137	9,472,118
<b>Total</b>	<b>493,633,923</b>	<b>405,524,009</b>

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS**  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**Notes on use of goods and services**  
**Utilities, Supplies and Services**

The Under expenditure of kshs 1,456,864.00 was due to the lengthy procedures in acquisition of offices, coupled with lack of appropriate office space in many county stations. The funds which were earmarked for utilities in new county offices were therefore not utilized

**Communication Supplies and Services**

The under expenditure of kshs 1,222,330.00 was as result of delay in opening of new county offices and recruitment of new staff hence the funds could not fully utilized.

**Domestic Travel and Subsistence and Other transportation costs**

The under expenditure of kshs 3,264,220.00 was due to delay in approval of the Supplementary Estimates. There was therefore inadequate time to undertake planned activities.

**Foreign Travel and Subsistence and Other transportation costs**

The under expenditure of kshs 10,205,940.00 was due to austerity measures put forward by the government to reduce spending in foreign trips.

**Printing advertising and Information Supplies and Services**

The under expenditure of Kshs. 1,893,665.00 was due to delay in approval of the Supplementary Estimates thus insufficient time to undertake procurement.

**Rentals of produced assets**

The under expenditure of kshs 6,867,584.00 was due to the lengthy procedures in acquisition of offices thus funds earmarked for Rent were not fully utilized.

**Training expenses**

The under expenditure of kshs 1,373,578.00 was due to the delay in recruiting new staff hence funds earmarked for induction remained unutilized.

**Hospitality supplies and services**

The under Expenditure of Kshs 3,830,694.00 was due to delay in approval of the Supplementary Estimates resulting in under utilization of funds.

**Office and General Supplies and Services**

The under Expenditure of ksh, 6,425,533.00 the under expenditure was due to delay in releasing of supplementary Estimates thus insufficient time to undertake procurement.

**Other operating expenses**

The under Expenditure of kshs 4,361,844.00 was due to delay in releasing of Supplementary Estimates thus insufficient time to undertake procurement.

**Routine Maintenance-Other Assets**

The under expenditure of Kshs 1,299,988.00 was as result of limited cases of equipment breakdown.

**Routine Maintenance-Vehicles and Other Transport Equipment**

The under expenditure of Kshs 1,589,645.00 was as result of limited cases of equipment breakdown.

**Fuel and lubricants**

The under expenditure of Kshs 1,595,607.00 was result of failure to open the intended County offices due to long procedures in acquiring office space hence funds earmarked for it were un utilized.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
Transfers to National Government entities		
Treasury	14,506,788	-
<b>TOTAL</b>	<b>14,506,788</b>	<b>-</b>

Note:

At the beginning of the year 2013/2014 the Opening balances in **Development Bank Account** totalling to Kshs. **2,693,570** and **Recurrent Bank Account Kshs: 11,813,215** was transferred to Treasury Exchequer Account when the Banks account were closed and the office opened New Bank Accounts with zero balance

7 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
Refurbishment of Buildings	35,046,118	42,462,572
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	44,805,279	73,252,062
Purchase of Office Furniture and General Equipment	42,697,243	132,056,630
Purchase of ICT Equipment, Software and Other ICT Assets	2,588,511	17,350,934
<b>Total</b>	<b>125,137,151</b>	<b>265,122,198</b>

Notes on acquisition of assets

**Purchase of office furniture and general equipment.**

The office had budgeted to purchase office furniture for the newly opened offices but due to delay in release of supplementary estimate coupled with long procurement procures resulted in unspent balance of Kshs. **12,624,346.00**

**Refurbishment of Buildings**

The under-expenditure of **Ksh.14,953,882.00** was due to the lengthy procedures in acquisition of offices, coupled with lack of appropriate office space in many county stations. The office could therefore not undertake the intended refurbishment.

**Purchase of specialised equipment & machinery**

In the year 2013/2014 the office had budgeted to purchase specialized equipment of Kshs. **34,411,489.00**. This could not be spent due to delay in release of supplementary estimates.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 OTHER EXPENSES

	2013 - 2014	2012 - 2013
Other expenses	<u>1,591,728</u>	<u>-</u>
	<u>1,591,728</u>	<u>-</u>

Note: the figure of kshs.1,591,728 is contractors retention money owed to bewa wholesalers at the close of financial year 2012-2013 released to the supplier in the current year.

9 A: BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Exch rate	2013 - 2014	2012 - 2013
Central bank of Kenya, Ac no1000181605(Kshs) - Recurrent	-	-	2,416,882	10,291,229
Central bank of Kenya, Ac no1000182075 (Kshs) -Development	-	-	3,373,660	2,693,570
Central bank of Kenya, Ac no1000181796. (Kshs) -Deposits	-	-	1,146,403	-
Field Stations Balances (ANNEX 5)	-	-	<u>6,114,131</u>	<u>4,354,522</u>
<b>Total</b>			<u>13,051,076</u>	<u>17,339,320</u>

9 B: CASH IN HAND

HEAD OFFICE cash office	751,210	920,780
<b>Total</b>	<u>751,210</u>	<u>920,780</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash Count Certificate As At 30<sup>th</sup> June 2014

Denomination	Number	Total
1000	751	751,000
500	-	-
200	1	200
100	-	-
50	-	-
40	-	-
20	-	-
10	1	10
5	-	-
1	-	-
.50	-	-
Total		751,210

The cash held at head office was as per indicated cash count certificate.

9 C: OUTSTANDING IMPRESTS/ADVANCES

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance	Balance
		Kshs	Kshs	Kshs	Kshs
					57,766
Loice Nyaboke Osoro	01.04.2014	60,000	10,000	50,000	-
William Kingetich Bett	01.06.2014	42,055	3,825	38,230	-
Total		102,055	13,825	88,230	77,766

Note: The amounts above represent salary advances held by the staff listed.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	17,339,320	32,273,395
Cash in hand	920,780	-
Imprests & advances	77,766	81,592
<b>Total</b>	<b>18,337,866</b>	<b>32,354,987</b>

[The amount of bank accounts is inclusive of amounts held by field stations as shown in appendix 5]

13 PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

14.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

14.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	1,146,404	1,591,728
Others (specify)	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

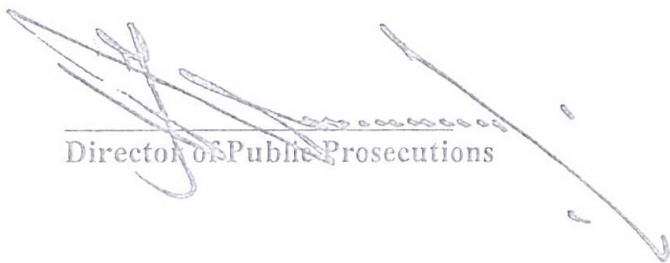
15 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

Notes:

During the financial year 2012/2013 the Office of the Director of Public Prosecutions was awarded an Unqualified Audit Report, hence no issues were raised.

  
 Director of Public Prosecutions

  
 Chief Accountant

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XIV. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	c	d=a-c		
Construction of buildings						
Sub-Total						
Construction of civil works						
Sub-Total						
Supply of goods						
Sub-Total						
Supply of services						
Sub-Total						
Grand Total						

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XV. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Senior Management							
Sub-Total							
Middle Management							
Sub-Total							
Unionisable Employees							
Sub-Total							
Others (specify)							
Sub-Total							
Grand Total							

XVI. ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
Sub-Total							
Amounts due to County Govt Entities							
2.							
Sub-Total							
Amounts due to Third Parties							
3. NetPlus Communication	Retention Money.	1,623,952	03.12.2013	1,304,737	319,215		
4. Start General Contractors	Retention Money	5,214,055	29.11.2013	4,692,650	521,406		
5. Quick Engineering	Retention Money	494,885	29.11.2013	445,396	49,489		
6. Push Agencies	Retention Money	951,188	29.11.2013	856,069	95,119		
7. Prisca Engineering	Retention Money	1,611,753	03.12.2013	1,450,578	161,175		
8. Bewa Stationers	Retention Money	-	-	-	-	1,591,728	Cleared
Sub-Total		9,895,833		8,749,431	1,146,404	1,591,728	
Others (specify)							
9.							
10.							
11.							
Sub-Total							
Grand Total							

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XVII. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2013/14	Historical Cost (Kshs) 2012/13	Historical Cost (Kshs) 2011/12
Land	-	-	-
Buildings and structures	-	-	-
Transport equipment	44,805,279	73,252,062	15,500,694
Office equipment, furniture and fittings	30,875,306	120,794,776	28,778,220
ICT Equipment, Software and Other ICT Assets	11,821,937	11,261,854	720,000
Other Machinery and Equipment	2,588,511	102,850,934	
Heritage and cultural assets	-	-	
Intangible assets	-	-	
<b>Total</b>	<b>90,091,033</b>	<b>308,159,626</b>	<b>44,998,914</b>

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XVIII. ANNEX 5 – FIELD STATIONS BALANCES

FIELD BANK&CASH BALANCES		2013 - 2014	2012 - 2013
STATION		Kshs	Kshs
1	EMBU	13,205	92,860
2	KISUMU	810	6,516
3	TRANS NZOIA	752	95,787
4	KAKAMEGA	736	6,023
5	ELDORET	10,573	12,257
6	MACHAKOS	28,793	2,832,650
7	NYERI	9,644	38,287
8	BUNGOMA	2,321	278
9	KERICHO	39	125,303
10	KERUGOYA	35,503	119,307
11	NAKURU	465	580,211
12	MURANGA	9,500	2,457
13	HOMABAY	321,185	365,853
14	GARISSA	19,976	28,698
15	MALINDI	941	16,162
16	BUSIA	293	6,609
17	MOMBASA	4,950,299	14,724
18	MERU	621	5,822
19	KISII	1,421	4,717
20	MARSABIT	295	-
21	THIKA	331,944	-
22	NYAHURURU	227,938	-
23	TURKANA CENTRAL(LODWAR)	12,389	-
24	WAJIR ESAT	111,851	-
25	NAROK	20,333	-
26	BOMET	9	-
27	KAJIADO	1,966	-
28	VOI	328	-
<b>TOTAL</b>		<b><u>6,114,131</u></b>	<b><u>4,354,521</u></b>