



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	
DATE: 15 OCT 2020	DAY: THURSDAY
TABLED BY:	LEADER OF THE MAJORITY
OF	R-K-TIAMPATI

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

**FOR THE YEAR ENDED
30 JUNE, 2019**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

- 4 MAR 2020

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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

ISSUED ON: SEPTEMBER 30, 2019 (AUDITED)

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

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I. KEY ODPP INFORMATION AND MANAGEMENT

(a) Background Information

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

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

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

Specifically, the Office;

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

The office is headed by the Director of Public Prosecutions, Mr. Noordin Haji, CBS, OGW who is responsible for the general policy and strategic direction of the office.

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

1.1 Vision

A just, fair, independent and quality public prosecution services

1.2 Mission

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

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1.3 Core Values

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

I. KEY ODPD INFORMATION AND MANAGEMENT (CONTINUED)

(a) Background Information (continued)

1.4 Core Functions

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

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

(b) Key Management

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

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

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

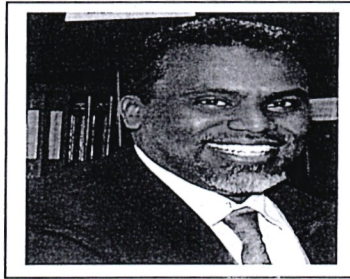
(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director of Public Prosecutions (Accounting Officer)	Mr. Noordin Haji, CBS OGW
2.	Secretary, Public Prosecutions	Mrs. Dorcas Oduor, MBS OGW
3.	Deputy Director, Department of Offences against the Person	Mr. Jacob Ondari, OGW
4.	Deputy Director, Department of Economic, International & Emerging Crimes	Ms Emily Kamau, OGW
5.	Deputy Director, Department of County Affairs and Regulatory Prosecutions	Mr. Nicholas Mutuku, OGW
6.	Deputy Director, Department of Central Facilitation Services	Mr. Kennedy Kimuyu
7.	Ag. Principal Accountant, Head of Accounting Division	CPA. Kioko Maundu
8.	Deputy Chief Finance Officer, Head of Finance Division	CPA. Kennedy Ndwiga

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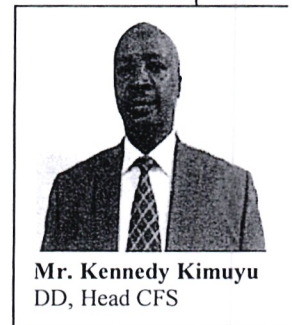
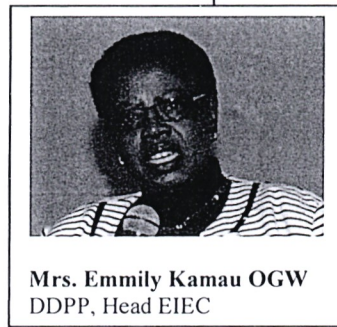
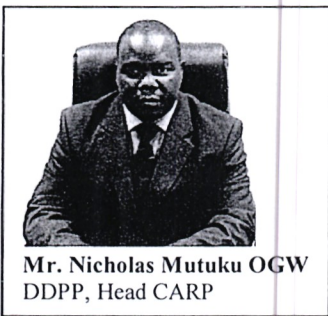
Senior Management – Office of the Director of Public Prosecutions





Mr. Noordin Haji, CBS, OGW
Director of Public Prosecutions



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



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Head	Personal Profile
 <p data-bbox="233 723 600 779">Mr. Noordin M. Haji CBS OGW Director of Public Prosecutions</p>	<p data-bbox="699 432 1474 607">Mr.Noordin M. Haji CBS OGW was appointed by the H.E. the President of Republic of Kenya as the Director of Public Prosecutions (DPP) on the 28th March, 2018 following the interview by Public Service Commission (PSC) and vetting by the National Assembly.</p> <p data-bbox="699 647 1474 857">Mr.Haji holds an LLB Degree and LLM from the University of Wales, Cardiff and Master's Degree in National Security Policy with Merit (MNSPO) from Australian National University .He holds a post graduate diploma from Kenya School of Law and was admitted to the Bar in 1999.</p> <p data-bbox="699 898 1474 1176">Mr Haji joined the Public Service in January 2000 as a State Counsel at the Attorney General Office. Prior to appointment as the DPP he was Deputy Director-Counter Organized Crime Unit National Intelligence Service (NIS) where his duties included providing legal counsel to the Director General NIS, Inspector General of Police, Director of Criminal Investigations and other Non-Law enforcement agencies.</p> <p data-bbox="699 1216 1474 1352">Mr.Haji is currently overseeing high profile corruption investigations and prosecutions in Kenya. In addition, he has worked tirelessly to improve inter-agency collaboration and coordination in fighting crime</p>
 <p data-bbox="252 1653 587 1709">Mrs. Dorcas Oduor, MBS, OGW Secretary Public prosecutions</p>	<p data-bbox="699 1361 1474 1675">Mrs. Dorcas Agik Oduor OGW is the Secretary of Public Prosecutions. A career Prosecution Counsel, Mrs. Oduor has previously served in the Public Prosecutions space for more than 25 years having begun her career as a State Counsel in 1991. She holds a Master Degree in International Conflict Management and an LL.B Degree from the University of Nairobi alongside a Law Diploma, from the Kenya School of Law.</p>

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Mr. Nicholas Mutuku, OGW
DDPP, County Affairs & Regulatory
prosecutions Department

Mr. Nicholas Mutuku OGW is the Deputy Director Public Prosecutions and Head of County Affairs and Regulatory Prosecutions at the Office of the Director of Public Prosecutions. An advocate of the High Court of Kenya, Mr. Mutuku began his career in Public Prosecutions after obtaining his LL.B Degree from the University of Nairobi and Diploma in Law from the Kenya School of Law

He has previously served as a Senior State Counsel, Principal State Counsel, Assistant Director of Public Prosecutions and Senior Assistant Director of Public Prosecution at the State Law Office






Mr. Jacob Ondari, OGW
DDPP, Offences Against Person
department

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

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

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

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 <p>Ms. Emmily Kamau OGW DDPP, Economic and emerging crimes department</p>	<p>Ms. Emmily Kamau OGW is the Deputy Director Public Prosecutions and Head of Economic, International and Emerging Crimes department at the Office of the Director of Public Prosecutions. An advocate of the High Court of Kenya.</p>
 <p>Mr. Kennedy Kimuyu, DDCFS, Central Facilitation Department</p>	<p>Kennedy Kimuyu is the Deputy Director Central Facilitation. He has a wealth of experience in the public Service having begun his career over 20 years ago as a District Human Resource Officer with the Teachers Service Commission where he worked for about 15 years.</p> <p>Mr Kimuyu is responsible for providing effective leadership and coordination in the Department of Central facilitation Services which comprise of 11 support Divisions including Administration, HRD, HRM, Planning, Finance, Accounts, ICT, Audit, Communications, Supply Chain management, and the Registry.</p>
 <p>CPA.Kioko Maundu PA, Head Accounts</p>	<p>CPA.Kioko Maundu is currently the Head of the Accounting Unit at the Office of the Director of Public Prosecutions. He has a wealth of experience in the accountancy profession having worked both in the Public and Private sector. He is a member of the Professional Body of Accountants- ICPAK. He has CPA Finalist (Part 3 Section 6), Bachelor of Commerce-Finance, University of Nairobi and currently pursuing Master Science Finance-Finance and accounting at the same university.</p>

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CPA Kennedy Ndwiga,
DCFO, Head of Finance Unit

CPA. Kennedy M. Ndwiga is currently the Head of Finance Unit at the Office of the Director of Public Prosecutions. He has a wealth of experience in both Finance and Accounting having worked in the Public sector for over 10 years as a Finance Officer. He is a member of the Professional Body of Accountants – ICPAK, an MBA Finance and holder of Bachelor of Commerce – Accounting.

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

The ODPP Advisory Board

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

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

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

The Board comprises of the following members:

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

Committees

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

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

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

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i. Audit Committee

Mandate

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

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

Composition

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

S/no	Name	Position	Date of appointment
1.	Mrs. Valentine Gitoho	Chair	4 th May 2017
2.	Ms. Mercy Wambua	Member	4 th May 2017
3.	Mr. Maina Njoroge	Member	31 st Oct. 2017
4.	Willis Okwacho	Member	6 th Sept. 2017
5.	Mr. Paul Mbugua	Secretariat	
6.	Mr. Clement Kagiri	Secretariat	

Audit committee meeting attendance

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

S/no.	Name	Organization	Total attendance
1.	Mrs. Valentine Gitoho	NCKK	5/5
2.	Ms. Mercy Wambua	LSK	3/5
3.	Willis Okwacho	National Treasury Rep	3/5
4.	Mr. Maina Njoroge	IPOA	4/5

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ii. Budget Implementation Committee

This committee is composed of members appointed from various departments and divisions within ODPP.

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

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the Office.
- To advise the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of budget
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the office and recommend actions to be taken
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual for the Office in consultation with the Heads of Department.

iii. ODPP Human Resources Management Advisory Committee Activities

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

Their duties include:

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

iv. ODPP Training Committee activities

This is the committee charged with the responsibilities of human resource development needs.

Their duties include:

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

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a. Office of the Director of Public Prosecution Headquarters

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

b. ODPPs Contacts

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

c. County offices

<p>1. <u>NAKURU COUNTY</u> CDN Plaza, Ground & 2nd Floor P.O BOX 1165-20100, NAKURU OFFICE TEL: 053 – 8008373</p>	<p>2. <u>KAKAMEGA COUNTY</u> PC'S Building Block 'A', 2nd Floor P.O BOX 1529-50100, KAKAMEGA OFFICE TEL: 056 - 31049</p>	<p>3. <u>KISUMU COUNTY</u> Nyanza Provincial Headquarters, 7th Floor P.O BOX 1902-40100, KISUMU OFFICE TEL: 057 - 2024620</p>
<p>4. <u>NAIROBI COUNTY</u> NSSF BLOCK 'A', 19th & 18th Floor P.O BOX 30701-00100, NAIROBI OFFICE TEL: 020-22732090</p>	<p>5. <u>KAJIADO COUNTY</u> ODPP Building P.O BOX 646, KAJIADO OFFICE TEL: 020 - 2622894</p>	<p>6. <u>KILIFI COUNTY</u> Malindi Complex Building, 1st Floor P.O BOX 5751-80200, MALINDI OFFICE TEL: 042- 2121259</p>
<p>7. <u>TRANS NZOIA COUNTY</u> Ndege House 3rd floor P.O BOX 663-30200, KITALE OFFICE TEL: 054-31273</p>	<p>8. <u>HOMA BAY COUNTY</u> District Treasury Building P.O BOX 153-40300, HOMA-BAY OFFICE TEL: 020- 2698187/0202696130</p>	<p>9. <u>MERU COUNTY</u> Ntara Place Building, 2nd Floor P.O BOX 2377-60200, MERU OFFICE TEL: 064- 32543/020262945</p>
<p>10. <u>EMBU COUNTY</u> Faith House ACK House, 2nd Floor P.O BOX 2855, EMBU OFFICE TEL: 31227</p>	<p>11. <u>BUNGOMA COUNTY</u> IFTHIM Investment Building, 2nd Floor P.O BOX 2058-50200, BUNGOMA OFFICE TEL: 0770-355066</p>	<p>12. <u>MACHAKOS COUNTY</u> Kiamba Mall P.O BOX 1041-90100, MACHAKOS OFFICE TEL: 044-21041</p>
<p>13. <u>TANA RIVER COUNTY</u> DC's Office P.O BOX 10-80200, GARSEN OFFICE TEL: 202-395930</p>	<p>14. <u>NYERI COUNTY</u> Provincial Commissioner's Office Block 'A', 2nd & 3rd Floor</p>	<p>15. <u>UASIN GISHU COUNTY</u> K.V.D.A Plaza, 10th Floor P.O BOX 4024-30100,</p>

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	P.O BOX 463-10100, NYERI OFFICE TEL: 061-2030698	ELDORET OFFICE TEL: 053-2031781
16. <u>GARISSA COUNTY</u> Rt. General Mohamud Plaza, 1 st Floor P.O BOX 69-70100, GARISSA OFFICE TEL: 046-2102362	17. <u>MOMBASA COUNTY</u> NSSF Building & Min of Home Affairs, City Centre P.O. BOX 80896-80100, MOMBASA OFFICE TEL: 041-2222211	18. <u>KERICHO COUNTY</u> AFC Building, 1 st Floor P.O BOX 1512-20200, KERICHO OFFICE TEL: 020-2172594
19. <u>KISII COUNTY</u> AG Chambers Bulding, Ground Floor P.O BOX 2470-40200, KISII OFFICE TEL: 058-2030331	20. <u>BUSIA COUNTY</u> ECO Bank Building, 1 st Floor P.O BOX 476, BUSIA OFFICE TEL: 077-4204446	21. <u>MURANG'A COUNTY</u> Ministry of Lands Building, 1 st Floor P.O BOX 931, MURANGA OFFICE TEL: 060-2030400
22. <u>NYANDARUA COUNTY</u> Ministry of Water & Irrigation Building P.O BOX 321, NORTH KINANGOP OFFICE TEL: 202-395803	23. <u>KIAMBU COUNTY</u> Thika Arcade, 6 th Floor P.O BOX 6219-01000, THIKA OFFICE TEL: 020-2309459	24. <u>BOMET COUNTY</u> Roranya Premises Building P.O BOX 236, BOMET OFFICE TEL: 020-2194667
25. <u>LAIKIPIA COUNTY</u> GF Plaza 1 st Floor P.O BOX 1438-2300, NYAHURURU OFFICE TEL: 020-2573752	26. <u>SAMBURU COUNTY</u> Letitiya Plaza, Ground Floor P.O BOX 132, MARALAL OFFICE TEL: 202-392727/020-2688339	27. <u>WEST POKOT COUNTY</u> Divisional Police Headquarters P.O BOX 363-30600, KAPENGURIA OFFICE TEL: 202-395932
28. <u>NANDI COUNTY</u> Biegon Building P.O BOX 318-30300, KAPSABET OFFICE TEL: 0202-2392730	29. <u>KIRINYAGA COUNTY</u> Professional Plaza, 2 nd Floor P.O BOX 1224-10300, KERUGOYA OFFICE TEL: 202-695803	30. <u>NAROK COUNTY</u> Information Office, 1 st Floor P.O BOX 991-20500, NAROK OFFICE TEL: 050-23247
31. <u>TAITA – TAVETA COUNTY</u> Maghamba Plaza P.O BOX 760-80300, VOI OFFICE TEL: 020-2318016	32. <u>WAJIR COUNTY</u> DCS Office P.O BOX 417-70200, WAJIR OFFICE TEL: 020-2594873	33. <u>MARSABIT COUNTY</u> Madina House P.O BOX 387, MARSABIT OFFICE TEL: 020-2192632
34. <u>VIHIGA COUNTY</u> Posta Building P.O BOX 840-50300, MARAGOLI	35. <u>MIGORI COUNTY</u> Dev Mart Building, 2 nd floor P.O BOX 1228-40400, MIGORI	36. <u>NYAMIRA COUNTY</u> Jubilee Plaza P.O BOX 243-40500,

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OFFICE TEL: 077-5711735	OFFICE TEL: 208-008290	NYAMIRA OFFICE TEL: 202-392734
37. <u>ISIOLO COUNTY</u> DC'S Office P.O BOX 739-60300, ISIOLO OFFICE TEL: 020-2395001	38. <u>KITUI COUNTY</u> Nzambani Building P.O BOX 448-90200, KITUI OFFICE TEL: 077-1258125	39. <u>SIAYA COUNTY</u> J&J Building P.O BOX 681, SIAYA OFFICE TEL: 208-008287
40. <u>LAMU COUNTY</u> Bahari House P.O BOX 43 – 80500, LAMU OFFICE TEL: 020-2424750	41. <u>BARINGO COUNTY</u> Talai Plaza, 2 nd Floor P.O BOX 110, KABARNET OFFICE TEL: 208-008289	42. <u>KWALE COUNTY</u> Mwanabeyu Plaza P.O BOX 201-80403, KWALE OFFICE TEL: 0770-16594
43. <u>ELGEYO-MARAKWET COUNTY</u> AFC Building P.O BOX 578-30700, ITEN OFFICE TEL: 208-008291	44. <u>MANDERA COUNTY</u> DC's Office P.O BOX 478-70300, MANDERA OFFICE TEL: 202-395863	45. <u>THARAKA-NITHI COUNTY</u> Meru South Coop Sacco Building P.O BOX 791-60400, CHUKA OFFICE TEL: 020- 2459002
46. <u>TURKANA COUNTY</u> District Treasury P.O BOX 563, LODWAR OFFICE TEL: 020-2640008	47. <u>MAKUENI COUNTY</u> SOI Plaza, 1 st Floor P.O BOX 531-90300, WOTE OFFICE TEL: 208-008283	

a) ODPP Bankers

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

b) Independent Auditors

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

c) Principal Legal Adviser

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

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II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS

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

Specifically, the Office;

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

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

The ODPP has presence in all the 47 counties in Kenya with its headquarters in the City of Nairobi. To ease administration, the office is further classified into nine (9) regional offices each headed by a Regional head and is responsible for working with the courts and the investigative agencies to provide high quality prosecution services in their jurisdiction.

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

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

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BUDGET ALLOCATION

In the financial year 2018/19 the Office of the Director of public Prosecutions had a gross budget of **KShs 2,966,776,000** which was made up of **KShs 2,941,776,000** for recurrent and **Kshs 25,000,000** for development.

The office was to expend the gross budget of **KShs.2,966,776,000** under the programme: **Public prosecutions services** which has two sub-programmes

Budget allocation by Sub-programme

S/No.	Sub-programme	Total allocation (Kshs)	% of the total Budget
1.	Prosecution of Criminal offences	2,307,045,927	78%
2.	General Administration Planning and support services	659,730,073	22%
	Total	2,966,776,000	100%

Budget allocation by head

Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs		
Public Prosecutions services-Field Services	1,147,173,716	963,638,527	183,535,189
Offences Against the persons Department	260,139,947	209,789,527	50,350,837
Economic	144,774,534	117,297,308	27,477,227
County Affair and Regulatory Prosecutions Department	301,957,730	276,554,648	25,403,081
Central Facilitation services Department	659,730,073	437,191,838	222,538,235
Public Prosecutions services	428,000,000	216,025,658	211,974,342
Development	25,000,000		25,000,000
Total	2,966,776,000	2,220,497,089	746,278,910

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2018

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

I. Programme: Prosecution services

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

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

II. Sub Programme 1: Prosecution of criminal offences

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

This sub programme was allocated KShs 2,307,045,927 representing 78% of the budget.

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

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

This Sub programme was allocated KShs. 659,730,073 representing 22% of the budget.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2018

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

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2019 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2019

Financial Performance	Printed Estimates	Actual	Variance	% Utilisation
	KShs	KShs	KShs	Variance
Total Receipts	2,966,776,000	2,222,421,558	744,354,442	75%
Total Payments	2,966,776,000	2,220,497,090	746,278,930	75%
Surplus for the Year		1,924,488		

Budget Utilisation

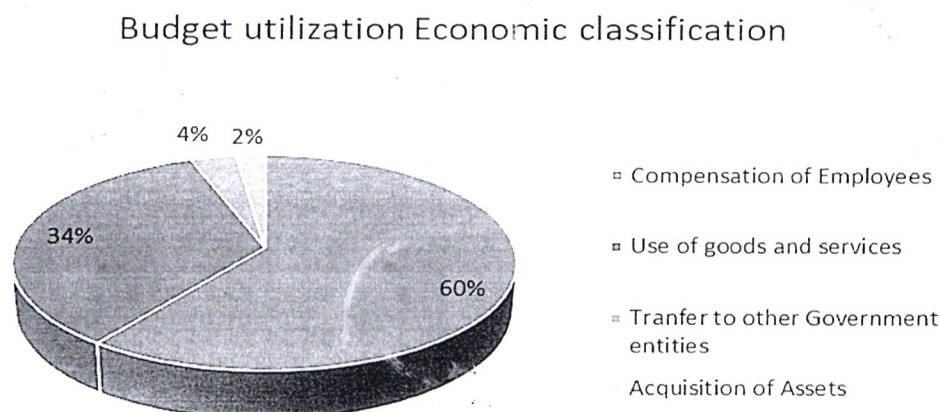
The ODPP spent **KShs. 2,220,497,090** against an approved budget of **Kshs.2,966,776,000** representing absorption of 75%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the table below:

	Approved Budget Allocation	Actual Payments	Variance	%
Compensation of Employees	1,503,500,000	1,335,186,295	168,313,705	89%
Use of goods and services	1,004,276,000	762,271,935	242,004,065	76%
Transfer to other Government entities	180,000,000	75,000,000	105,000,000	42%
Acquisition of Assets	279,000,000	48,038,860	230,961,140	17%
Total Payments	2,966,776,000	2,220,497,090	746,278,910	75%

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2018

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

Key Performance Highlights (Continued)



It is noted that 60% of the ODPP's approved budget was used on compensation to employees while 34% for goods and services forming the bulk of expenditure

Current Year Performance against Prior Year

Financial Performance	Year to 30th June 2019 KShs	Year to 30th June 2018 KShs	Change KShs	% Change
Total Receipts	2,222,421,558	1,882,527,355	339,894,203	18%
Total Payments	2,220,497,090	1,875,322,985	345,174,105	18%
Surplus/(Deficit) for the Year	1,924,468	7,204,370		

Receipts

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

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

Total Receipts Breakdown

Receipts	Year to 30 th June 2019 KShs	Year to 30 th June 2018 KShs	Change KShs	% Change
Transfers from National Treasury	2,222,421,558	1,875,851,255	346,570,303	18%
Other Receipts	-	6,676,100	-6,676,100	0%
Total Receipts	2,222,421,558	1,882,527,355	339,894,203	18%

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

The table above depicts the share of major categories of receipts for the fiscal year ended 30th June 2019. The major source of funding for the ODPP is exchequer releases

Payments

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

Total Payment Breakdown

Payment	Year to 30th June 2019 KShs	Year to 30th June 2018 KShs	Change KShs	% Chan ge
Compensation of Employees	1,335,186,295	1,256,083,062	79,103,233	6%
Use of goods and services	762,271,935	530,738,652	231,533,283	44%
Social Security Benefits	-	6,860,538	-6,860,538	0%
Transfer to Other Government Entities	75,000,000	75,000,000	0	0%
Acquisition of Assets	48,038,860	6,640,733	41,398,127	623%
Total Payments	2,220,497,090	1,875,322,980	345,174,110	18%

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

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

Financial Assets Summary

Financial Assets	As at	As at	Change	% Change
	30 th June 2019	30 th June 2018		
	KShs	KShs	KShs	
Bank Balances	2,605,596	8,182,225	-5,576,529	-68%
Cash Balances	540,340	625,419	-85,079	-13.6%
Accounts Receivables - Outstanding Imprest & Salary Advances	474,911	42,400	432,511	1,020%
Total Financial Assets	3,620,947	8,850,044	-5,229,097	- 59%

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

Cash Flows and Cash Position

The cash and bank balances held by the ODPP as at 30th June 2019 was **KShs 3,146,036** compared to **KShs 8,807,644** held as at 30th June 2018. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30th June 2019 KShs	As at 30th June 2018 KShs	Change KShs	% Change
Bank Balances	2,605,696	8,182,225	-5,576,529	-68%
Cash Balances	540,340	625,419	-85,079	-14%
Total	3,146,036	8,807,644	-5,661,608	-64%

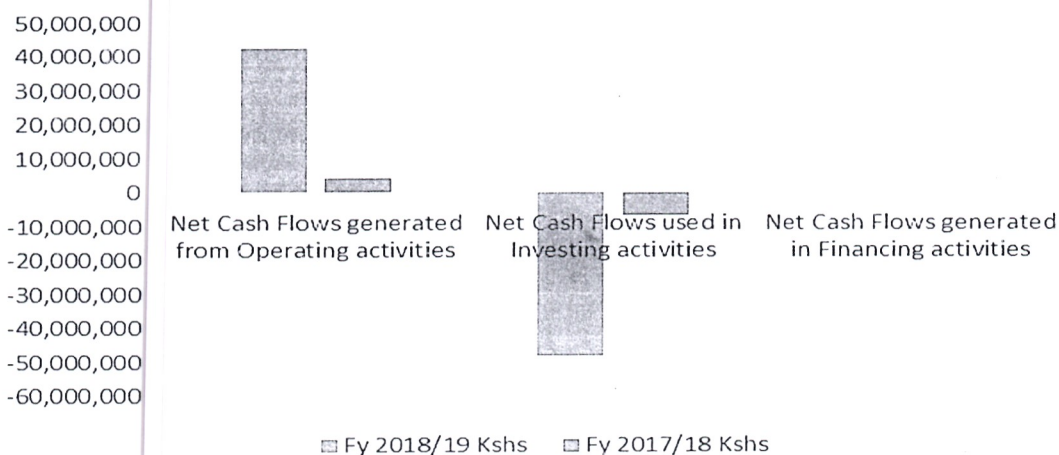
II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS
 (CONTINUED)

Cash Flow Activities

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

Cash Flow Activities	Year to 30 th	Year to 30 th	Change	% Change
	June 2019	June 2018		
	KShs	KShs	KShs	
Net Cash Flows generated from Operating activities	42,377,252	4,155,924	38,221,328	920%
Net Cash Flows used in Investing activities	-48,038,860	-6,640,733	-41,398,127	-623%
Net Cash Flows generated in Financing activities				
Net increase in Cash and Cash Equivalents	-5,661,608	-2,484,809	-3,176,799	128%
Cash and Cash Equivalents at 1 July	8,807,644	11,292,453	-2,484,809	-22%
Cash and Cash Equivalents at 30 June 2019	3,146,036	8,807,644	-5,661,608	-64%

Cash Flow activities



Key Achievements of the ODPP in the FY 2018/19

The Office of the DPP accomplished the following during FY 2018/19:

(i) Prosecution Performance

The ODPP utilized its budgetary allocations during the financial to focus on the fight against corruption, as part of the necessary reforms towards achieving the 'Big Four' agenda, recruiting additional prosecutors, implementation the plea bargaining policy and guidelines, championing implementation of laws and policies aimed at quick disposal of cases, undertaking review of case files and auditing of pending cases for remandees through the All for Justice Programme and implement of the ODPP practice Rules in handling of traffic matters.

The ODPP also operationalized and expanded the scope of the Prosecutors Training Institute (PTI) to ensure continuous capacity improvement for prosecutors; acquisition of standalone office space to improve working environment and providing the necessary tools.

Highlights of matters handled in Financial year 2018/19

DESCRIPTION	2018-19*	
	MATTERS HANDLED	PROPORTION
Appeals (Supreme Court, CoA & HC)	1,956	0.73%
Criminal Trial (HC&MC)	261,158	97.81%
Revisions	829	0.31%
Applications	1161	0.43%
Advice Files	1,027	0.38%
Complaints	863	0.32%
Total	266,994	100%

Specific achievements during the period include;

i. The fight against Corruption.

The ODPP adopted various approaches in handling corruption matters that include:

- a) Team based Prosecution approach
- b) Prosecution guided investigations
- c) Expeditious disposal of cases
- d) Capacity building
- e) Appointment of external prosecutors in anti-corruption areas
- f) Asset recovery - "Follow the money approach"
- g) Witness facilitation.
- h) Electronic disclosure of documentary evidence
- i) Review of existing laws

Asset Recovery:

One of the measures to combat corruption, is recovery of assets acquired fraudulently and illegally and eventually handing the same back to the government or their rightful owners. In line with this and in collaboration with other stake holders the office was able to recover land worth **Kshs. 2 billion belonging to the University of Nairobi in January 2019 and land belonging to Racecourse Primary School valued at Kshs.154 million.** Both parcels of land were recovered through plea bargain and alternative dispute resolution involving the Multi Agency teams.

Data on Corruption cases

The ODPP handled has so far total of 338 Anti-Corruption related cases across the country with a conviction rate of **53%**.

Table 3: Anti- Corruption Related Cases Handled

DESCRIPTION	Number of Cases
Cases filed in court- 2018/19	88
Conviction	22
Acquittal	19
Withdrawal	6
Proceedings ongoing	338

ii. Combating terrorism and violent extremism:

The office adopted a holistic approach towards enterprises through which corruption has aided terrorism directly or indirectly. Corruption being a major contributing factor to terrorism, the office expounded the fight against terrorism and violent extremism by being enjoined in the investigations and prosecution of public and private agencies.

The ODPP in collaboration with other stake holders made positive steps towards the detection, prevention and prosecution of terrorism and violent extremism related activities. Through prosecution guided investigations, managing and sharing information the ODPP has been able to facilitate the combating of terrorism activities. This has seen the apprehension and charging of suspects in court. There is also in place a Multi-agency Team dedicated at developing policy geared towards early detection of radicalization, identifying vulnerable groups and undertaking counter preventive measures.

iii. Decongesting the Criminal Justice system by championing penal and criminal Law reforms aimed at quick disposal of cases.

The initiatives by ODPP include:

- a) Gazettement and Implementation of Plea-bargaining rules.
- b) Implementation of the bail bond policy and guidelines.
- c) Championing implementation of Laws and policies aimed at quick disposal of cases.
- d) Undertaking review of cases files and auditing of pending cases for remandees through the All for Justice Programme, with a view of speeding up conclusion of the cases

- e) Implementation of the ODPP practise Rules in handling of traffic cases considering that they form bulk of the cases handled. (Approx. 60%) of cases handled by the office.

iv. Decision to Charge

The Office is currently undertaking a review on policy of the decision to charge. This is to enhance proper decision making by prosecutors across the country so that they have a standard procedure on the application of the evidential and public interest tests and ensure uniformity on charges brought before court.

In addition, a central case intake system has been developed aiming at overhauling the drafting of charges, allocation and filing of case files, maintain contacts of witnesses and keep a copy of exhibits.

This will ensure speedy trials, access to justice, and proper analysis of evidence, reduce abuse of the judicial system, reduce frivolous cases and chances of miscarriage of justice, unfair prosecution and claims against the government.

The ODPP has set up a place a multi-agency team tasked with developing policy and guide lines for prosecutors. The aim of the task force is to Review the National Prosecution Policy, draft guidelines to operationalize the central case intake and Regulate References to follow in making the decision to charge.

v. Alternatives to Prosecutions (Plea bargaining and Diversion)

The office has initiated plea bargain and diversion of cases in accordance with the constitution. This mechanism will ensure speedy conclusion of cases and reduce backlog and enhance the accountability of corporate bodies. Further, it will encourage cooperating witnesses to facilitate in the investigations and prosecution of organised crimes, corruption and terrorism cases.

vi. Prosecution Training Institute (PTI)

The office established a Prosecution training institute tasked with the role of equipping prosecutors with the necessary expertise and skills to effectively carry out their role. The Institute is mandated to conduct induction courses, mandatory courses and continuous training to officers. In addition, it will ensure there is a structured training programme. The PTI has so far inducted 104 officers.

The office aslo undertook placement of pupils and interns. 43 pupils were on attachment for six months and 22 interns on internship for three months. The program provides unemployed graduates with opportunities for hands on training for skill acquisition to enhance future employability and fulfill the legal requirement for professional registration

It worth noting also that there is a need for continuous training given the emerging crimes so as to equip our officers with requisite skills and expertise. Further the PTI will train all government agencies who have the mandate to prosecute.

vii. All for Justice programme

The project was undertaken with the ultimate goal of decongesting the prisons through expeditious disposal of cases as well as informing policy and legal reforms within the criminal justice system.

The remand review team interviewed 10,140 remandees, of which 10,016 were held in exclusively male or female prisons while 124 were held in the Juvenile remand homes. As a result of this initiative, the ODPP in collaboration with the Judiciary was able to decongest the prisons by reducing the number of petty offenders in remand.

viii. Community outreach

The Constitution requires public participation as a prerequisite of good governance as enshrined under Article 10 of the Constitution and the ODPP Act. To this end the ODPP initiated a community outreach programme with a pilot program in Lamu and Kayole. The objective of this programme is to take the ODPP to “wanjiku” as this will ensure the ODPP brings its services closer to the citizens and to engage in dialogue with the citizenry. By so doing, we will be able to understand the day to day challenges, requirements and expectations of the people to the office. We will in turn be able to formulate policy, and enact laws to best serve the people.

This will also enhance effective reporting, investigating and prosecution of cases of extrajudicial killings. In this regard, we have partnered with DCI, IPOA, Civil society, KNHCR and other government and non-governmental organizations.

ix. Capacity development and professionalization of services

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

x. Enhanced Inter-Agency Cooperation:

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

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

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

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

xi. The Organization Structure

The Office reviewed its organization structure to include nine regional offices in order to enhance accessibility of its services and coordination within the regions and counties.

The new organisation structure also introduced new staff cadres, units and re-organized the ODPP organogram and departmental functions.

The Office established the following key units;

Inspectorate Unit: mandated to inspect and oversee ODPP operations in service delivery. A Prosecution Inspection Team (PIT) has been set up to ensure quality assurance


Internal Compliance Unit: to handle complaints lodged by members of the public on the conduct of prosecutors and ODPP staff. The unit is tasked to ensure that the code of conduct for prosecutors is observed and high integrity standards are maintained at all times by all ODPP staff.

Victims of crime and witnesses support unit: to ensure that witnesses and victims are facilitated during criminal trials. The unit has modalities for the support and facilitation of witnesses and victims and has an MoU with the Witness Protection Agency.

xii. Procurement of New Office Space

The Office acquired a new stand-alone Office block at Union House in Upper Hill which will be the ODPP headquarters.

This enables the Office to consolidate all the operational departments in one place and deal with the challenge of security, modernizing ODPP infrastructure, and providing for effective coordination.



Director of Public Prosecutions

III. STATEMENT OF ODPP MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the Office of the Director of Public Prosecutions is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

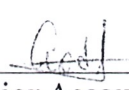
The Accounting Officer in charge of the Office of the Director of Public Prosecutions accepts responsibility for the entity's financial statements; which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the Office of the Director of Public Prosecutions further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on 25 Day of September 2019.


Director of Public Prosecutions
Mr. Noordin M. Haji, CBS OGW

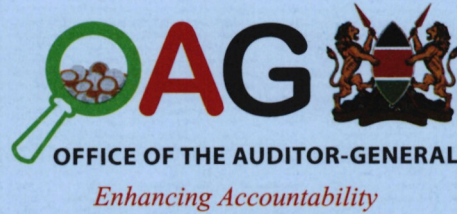

Senior Accountant.
CPA Kioko Maundu
ICPAK Member Number: 23794

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2019

**IV. REPORT OF THE AUDITOR-GENERAL ON THE OFFICE OF THE
DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30th
JUNE 2019**

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Office of the Director of Public Prosecutions set out on pages 3 to 25, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, the statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Office of the Director of Public Prosecutions as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Office of the Director of Public Prosecutions Act, 2013.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Office of the Director of Public Prosecutions 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. I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. Budgetary Performance

The Office received exchequer receipts totalling Kshs.2,222,421,558 against an approved budget of Kshs.2,966,776,00 resulting to a shortfall of Kshs.744,354,442 or 25%. Similarly, the Office incurred a total actual expenditure of Kshs.2,220,497,090 against the approved budget of Kshs.2,966,776,000 resulting to an under expenditure of Kshs.746,278,910 or 25%. The budget underfunding may have negatively affected the ability of the Office to effectively deliver on its mandate.

2. Pending Bills

Note 14 to the financial statements reflects pending bills totalling to Kshs.279,888,313. The bills were not paid during the year but were instead carried forward to 2019/2020 financial year. Failure to settle bills in the year to which they relate adversely affects the subsequent year's provisions since the bills form the first charge to that year's budget provisions.

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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Overall Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

IT Service Continuity and IT Governance

The Office did not have a disaster recovery plan. It was also noted that the IT Steering Committee did not hold any meeting during the financial year 2018/2019. In the absence of a disaster recovery plan and an active IT Steering Committee, the adequacy of the IT governance and ability of the Office to resume operations effectively after an emergency or disaster could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

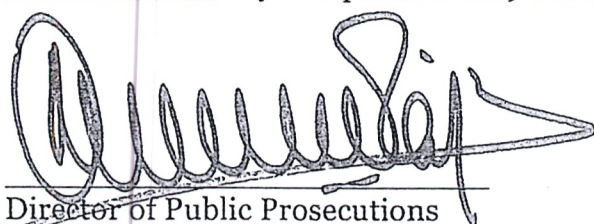
Nairobi

06 October, 2020

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019 Kshs	2017-2018 Kshs
RECEIPTS			
Exchequer releases	1	2,222,421,558	1,875,851,255
Proceeds from Domestic and Foreign Grants	2		6,676,100
Other Receipts	3	-	
TOTAL RECEIPTS		2,222,421,558	1,882,527,355
PAYMENTS			
Compensation of Employees	4	1,335,186,295	1,256,083,062
Use of goods and services	5	762,271,935	530,738,652
Social Security Benefits	6	-	6,860,538
Transfers to Other Government Units	7	75,000,000	75,000,000
Acquisition of Assets	8	48,038,860	6,640,733
TOTAL PAYMENTS		2,220,497,090	1,875,322,985
SURPLUS/DEFICIT		1,924,468	7,204,371

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th Day of September 2019 and signed by:



Director of Public Prosecutions
Mr. Noordin M. Haji, CBS OGW



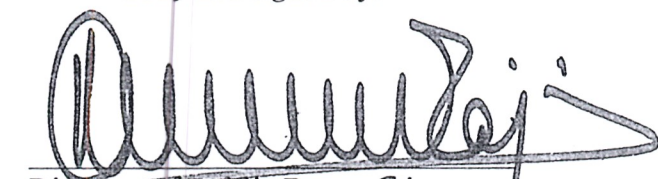
Senior Accountant.
CPA Kioko Maundu
 ICPAK Member Number: 23794

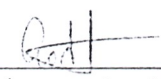
II. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	2,605,696	8,182,225
Cash Balances	9B	540,340	625,419
Total Cash and cash equivalent		3,146,036	8,807,644
Accounts receivables – Outstanding Imprests	10	474,911	42,400
TOTAL FINANCIAL ASSETS		3,620,947	8,850,044
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	11	(433,191)	(1,179,744)
NET FINANCIAL ASSETS		3,187,756	7,670,300
REPRESENTED BY			
Fund balance b/fwd	12	7,670,300	9,983,869
Prior year adjustment	13	(6,407,012)	(9,517,939)
Surplus/Deficit for the year		1,924,468	7,204,370
NET FINANCIAL POSSITION		3,187,756	7,670,300

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The entity financial statements were approved on 26th Day of September 2019 and signed by:

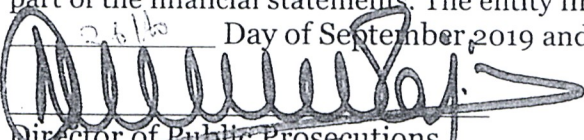

 Director of Public Prosecutions
 Mr. Noordin M. Haji, CBS OGW

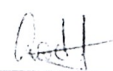

 Senior Accountant.
 CPA Kioko Maundu
 ICPAK Member Number: 23794

III. STATEMENT OF CASH FLOWS

		2018-2019 Kshs	2017-2018 Kshs
Receipts for operating income			
Exchequer Releases	1	2,222,421,558	1,875,851,255
Proceeds from Domestic and Foreign Grants	2	-	6,676,100
Other Revenues	3		
		2,222,421,558	1,882,527,355
Payments for operating expenses			
Compensation of Employees	4	(1,335,186,295)	(1,256,083,062)
Use of goods and services	5	(762,271,935)	(530,738,652)
Transfers to Other Government Units	7	(75,000,000)	(75,000,000)
Social Security Benefits	6	-	(6,860,538)
Adjusted for:			
Adjustments during the year		(7,586,076)	(9,517,939)
Net cash flow from operating activities		42,377,252	4,155,924
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	8	(48,038,860)	(6,640,733)
Net cash flows from Investing Activities		(48,038,860)	(6,640,733)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,661,608)	(2,484,809)
Cash and cash equivalent at BEGINNING of the year		8,807,644	11,292,453
Cash and cash equivalent at END of the year		3,146,036	8,807,644

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th Day of September 2019 and signed by:


 Director of Public Prosecutions
 Mr. Noordin M. Haji, CBS OGW


 Senior Accountant.
 CPA Kioko Maundu
 ICPAK Member Number: 23794

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c-%
RECEIPTS						
Exchequer releases	2,912,276,000	54,500,000	2,966,776,000	2,222,421,558	744,354,442	75%
Transfers from Other Government Entities						
TOTAL RECEIPTS	2,912,276,000	54,500,000	2,966,776,000	2,222,421,558	744,354,442	75%
PAYMENTS						
Compensation of Employees	1,524,000,000	-20,500,000	1,503,500,000	1,335,186,295	168,313,705	89%
Use of goods and services	1,054,276,000	-50,000,000	1,004,276,000	762,271,935	242,004,065	76%
Transfers to Other Government Units	180,000,000		180,000,000	75,000,000	105,000,000	42%
Social Security Benefits						
Acquisition of Assets	154,000,000	125,000,000	279,000,000	48,038,860	230,961,140	17%
TOTAL PAYMENTS	2,912,276,000	54,500,000	2,966,776,000	2,220,497,090	746,278,910	75%
Surplus/ Deficit				1,924,468	(1,924,468)	

The Revenue are the exchequer received from the National Treasury

The under-utilization was a result of the underfunding of the budget

The changes between the original and final budget are as a result of overall additional funding for office in the 2nd Supplementary Estimates of the Financial Year 2018/19. The Office was allocated additional KES 150 Million for acquiring vehicles while the Personnel Expenditure allocation was reduced by KES 20.5 Million and the Development budget was also reduced by KES 75 Million.

The entity financial statements were approved on 26th Day of September 2019 and signed by:


 Director of Public Prosecutions
 Mr. Noordin M. Haji, CBS OGW

Senior Accountant.
 CPA Kioko Maundu
 ICPAK Member Number: 23794

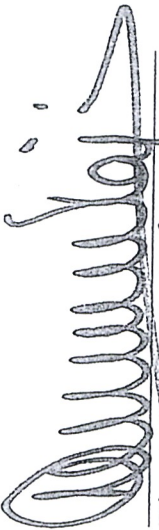
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
 Reports and Financial Statements
 For the year ended June 30, 2019


V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c%
RECEIPTS						
Exchequer releases	2,812,276,000	129,500,000	2,941,776,000	2,222,421,558	719,354,442	76%
Other Receipts						
TOTAL RECEIPTS	2,812,276,000	129,500,000	2,941,776,000	2,222,421,558	719,354,442	76%
PAYMENTS						
Compensation of Employees		-20,500,000	1,503,500,000	1,335,186,295	168,313,705	89%
Use of goods and services	954,276,000	25,000,000	979,276,000	762,271,935	217,004,065	78%
Transfers to Other Government Units	180,000,000		180,000,000	75,000,000	105,000,000	42%
Social Security Benefits						
Acquisition of Assets	154,000,000	125,000,000	279,000,000	48,038,860	230,961,140	17%
TOTAL PAYMENTS	2,812,276,000	129,500,000	2,941,776,000	2,220,497,090	721,278,910	75%
Surplus/Deficit				1,924,468	(1,924,468)	

Notes

The entity financial statements were approved on 26th Day of September 2019 and signed by:



 Director of Public Prosecutions
Mr. Noordin M. Haji, CBS OGW



 Senior Accountant.
CPA Kioko Maundu
 ICPAK Member Number: 23794

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
RECEIPTS						
Exchequer releases	100,000,000	(75,000,000)	25,000,000	0	25,000,000	0%
Other Receipts						
TOTAL RECEIPTS	100,000,000	(75,000,000)	25,000,000	0	25,000,000	0%
PAYMENTS						
Compensation of Employees						
Use of goods and services	100,000,000	(75,000,000)	25,000,000	0	25,000,000	0%
Subsidies						
Transfers to Other Government Units						
TOTAL PAYMENTS	100,000,000	(75,000,000)	25,000,000		25,000,000	0%
Surplus/Deficit						

The entity financial statements were approved on 26th Day of September 2019 and signed by:


 Director of Public Prosecutions
 Mr. Noordin M. Haji, CBS OGW


 Senior Accountant.
 CPA Kioko Maundu
 ICPAK Member Number: 23794

I. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019 Kshs	Adjustments Kshs	Final Budget 2019 Kshs	Actual on comparable basis Date, 2019 Kshs	Budget utilization difference Kshs
Programme 1					
Prosecution of criminal Offences	2,307,045,927		2,307,045,927	1,783,312,852	523,733,075
Sub-programme 2					
Sub-programme 3					
Programme 2					
General Administratin planning and support services	659,730,073		659,730,073	437,184,238	222,545,835
Sub-programme 2					
Sub-programme 3					
TOTAL	2,966,776,000		2,966,776,000	2,220,497,090	746,278,910

II. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the Office of the Director of Public Prosecutions. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

• Tax Receipts

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

SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

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

- **External Assistance**

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES

- **Repayment of Borrowing (Principal Amount)**

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

- **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs 433,190.85 compared to Kshs 1,179,743.75 in prior period as indicated on note 24 below.

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

15. Related Party Transactions

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

III. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2019 -2018 Kshs	2017 -2018 Kshs
Total Exchequer Releases for quarter 1	428,066,400	523,552,255
Total Exchequer Releases for quarter 2	654,402,550	389,320,000
Total Exchequer Releases for quarter 3	574,488,800	401,265,000
Total Exchequer Releases for quarter 4	565,463,808	561,714,000
Total	2,222,421,558	1,875,851,255

(Provide explanations relating to budgeted exchequer versus received exchequer)

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2018 -2019 Kshs	2017 -2018 Kshs
Proceeds from Domestic and Foreign Grants		
First receipt		6,010,500
Second receipt		665,600
TOTAL		6,676,100

The above grant was used in training and sensitization on UNFPA 8TH County programme on FGM. The grant was deposited directly to the Development account by the development partners (UNFPA)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER REVENUES

Description	2018 -2019	2017 -2018
	Kshs	Kshs
Interest Received		
Profits and Dividends		
Rents		
Other Property Income e.g leases, rates		
Sales by Market Establishments		
Receipts from Administrative Fees and Charges		
Receipts from Administrative Fees and Charges - Collected as AIA		
Receipts from Incidental Sales by Non-Market Establishments		
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods		
Fines Penalties and Forfeitures		
Receipts from Voluntary transfers other than grants		
Total		

4 COMPENSATION OF EMPLOYEES

	2018 -2019	2017 -2018
	Kshs	Kshs
Basic salaries of permanent employees	585,305,373	507,967,200
Basic wages of temporary employees	2,754,724	1,168,849
Personal allowances paid as part of salary	747,126,198	746,947,012
Total	1,335,186,295	1,256,083,062

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 USE OF GOODS AND SERVICES

	2018 -2019	2017 -2018
	Kshs	Kshs
Utilities, supplies and services	4,940,245	4,368,309
Communication, supplies and services	35,626,664	38,620,774
Domestic travel and subsistence	123,780,038	85,531,008
Foreign travel and subsistence	31,400,922	5,835,032
Printing, advertising and information supplies & services	5,864,204	4,124,337
Rentals of produced assets	157,139,413	140,461,921
Training expenses	55,078,935	40,822,606
Hospitality supplies and services	52,705,336	23,429,781
Insurance costs	111,664,982	122,854,668
Specialized materials and services	245,479	3,990,891
Office and general supplies and services	30,953,944	19,785,295
Other operating expenses	108,682,222	9,241,265
Routine maintenance – vehicles and other transport equipment	13,179,723	14,449,509
Routine maintenance – other assets	6,579,768	3,638,512
Fuel oil and lubricants	24,430,059	13,584,744
Total	762,271,935	530,738,652

6 SOCIAL SECURITY BENEFITS

Explanation	2018 -2019	2017 -2018
	Kshs	Kshs
Government pension and retirement benefits		6,860,538
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Social Benefits to the aged(above 70 years)		
Total		6,860,538

The social security benefits relates to payment of 75% of the outstanding medical bill (Ex-gratia) to cover medical expenses. The payment was made to Nairobi Hospital.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018 -2019 Kshs	2017-2018 Kshs
Transfer to other government agencies	75,000,000	75,000,000
TOTAL	75,000,000	75,000,000

8 ACQUISITION OF ASSETS

Non Financial Assets	2018 -2019 Kshs	2017 -2018 Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	1,417,950	
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment	45,039,000	
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	1,581,910	4,218,984
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		2,421,749
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Sub-total		
Financial Assets		
Domestic Public Non-Financial Enterprises		

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2019

Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
Sub-total		
Total	48,038,860	6,640,733

The assets relates to the purchase of motor vehicles which are at the ODPP headquarters and others distributed to the ODPP County offices, Refurbishment of the Buildings relates to the office refurbishment at the ODPP Kisumu office

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2018 -	2017 -
				2019	2018
				Kshs	Kshs
Central Bank of Kenya,1000181160 5	126,001	Recurrent	-	126,001	5,462,953
District Banks	-	District Banks		2,046,504	1,539,528
Central Bank of Kenya,1000182075					
Central Bank of Kenya,1000181796	433,191			433,191	1,179,744
Total	559,192			2,605,696	8,182,225

9B: CASH IN HAND

	2018 -2019	2017 -2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	540,340	625,419
Cash in Hand – Held in foreign currency		
Total	540,340	625,419

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018-2019	2017-2018
Government Imprests	474,911	16,000
Salary advances		16,400
District suspense		
Clearance accounts		
Total	474,911	42,400

[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Andrew Omutelema	06/09/2017	56,000	42,000	14,000
Stephen Asaape	10/10/2017	2,000		2,000
Kibet Shadrack Ruto	15/3/2019	63,000	50,400	12,600
Winnie Kabinga	10/6/2019	47,600	33,600	14,000
Austin Owiti	6/08/2018	12,600		12,600
Janeffer Wanjiku Kaniu	20/3/2019	42,450	35,375	7,075
Ezekiel Ombasa	15/03/2019	9,800	4,900	4,900
Lucas Kipkogei Tanui	06/08/2019	41,157	32,926	8,231
Jacinta Nyaboke Nyamosi	25/06/2019	28,000	14,000	14,000
Vincent Monda	29/5/2019	84,840	0	84,840
David Gitari	26/11/2018	51,612	25,806	25,806
Lilian Akinyo Okumu	02/02/2019	28,000		28,000
Shadrack Kibet Ruto	4/3/2019	116,000		116,000
Judith Chepchirchir	06/8/2018	36,389		36,389
Eunice Mbithe Muuo	30/05/2019	24,500	19,600	4,900
Natasha Elkathiri	3/5/2019	14,000	5,600	8,400
Japheth Isaboke	29/11/2018	35,250	33,518	1,732
Lilian Moraa Ogwora	25/10/2018	187,190		39,036
Zaphida Wangari Chege	06/08/2018	36,389	29,112	7,277
Peter Gitonga Muranga	28/01/2019			16,325
Caroline Karimi Kariuki	21/11/2018	16,800		14,000
Total				474,911

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11. ACCOUNTS PAYABLE

Description	2018-2019 Kshs	2017-2019 Kshs
Retention		
Deposits	433,191	1,179,744
Total	433,191	1,179,744

The accounts payable as at 30th June 2019 of kshs.433,191 is as a result of paying the retention of Bullsons of kshs.458,452.8 and transfer of kshs.288,100 to Ministry of Interior

12. FUND BALANCE BROUGHT FORWARD

Description	2018 -2019 Kshs	2017 -2018 Kshs
Bank accounts	8,182,225	11,292,453
Cash in hand	625,419	
Accounts Receivables	42,400	39,845
Accounts Payables	(1,179,744)	(1,348,429)
Total	7,670,300	9,983,869

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 -2019 Kshs	2017 -2018 Kshs
Adjustments on bank account balances	5,462,953	8,579,005
Adjustments on District Bank	917,659	
Adjustments on payables		
Adjustments on receivables	26,400	938,934
Others (<i>specify</i>)		
	6,407,012	9,517,939

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the entity).

14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	1,179,744		746,553	433,191
Construction of civil works				
Supply of goods				
Supply of services				
Total	1,179,744		746,553	433,191

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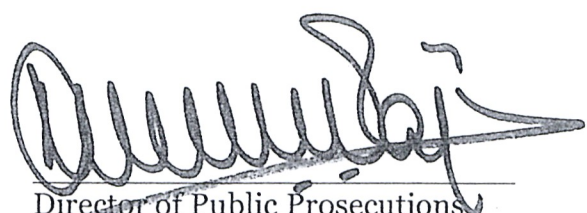
14.2: OTHER PENDING PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	5,357,789	21,977,296	1,547,110	25,787,975
Amounts due to County Government entities				
Amounts due to third parties	2,534,247	251,493,720	360,820	253,667,147
Total	7,892,035.8	273,471,016	1,907,930	279,455,122

29. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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



Director of Public Prosecutions
 Mr. Noordin M. Haji, CBS OGW



Senior Accountant.
 CPA Kioko Maundu
 ICPAK Member Number: 23794

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount A	Date Contracted B	Amount Paid To- Date C	Outstanding g Balance 2019 d=a-c	Outstanding Balance 2018	Comments
Construction of buildings						
1. Bullsons	4,584,528.80		458,452		458,452	
2. Quick Engineering	494,885	29.11.2013	445,396	49,488.50	49,488.50	
3. Push Agencies	951,188	29.11.2013	856,069	95,118.8	95,119	
4. Prisca Engineering	1,611,753	03.12.2013	1,450,578	161,175.3	161,175	
5. Faim K Construction	1,130,084	15.06.2015	1,017,076	113,008.35	113,008	
6. Dignity Traders	14,400			14,400	14,400	
7. Ministry of Interior	288,100		288,100		288,100	
8.						
9.						
Grand Total	18,698,344		13,448,987	433,191	1,794,744	

ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracte	Amount Paid To-Date	Outstand ing Balance 2017/18	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1. Kenya School of Government-Embu	Conference for job evaluation	230,300			230,300	nil	
2. Kenya Scool of Government - Baringo	SLDP course accomodation	304,000			304,000	nil	
3. Kenya Postal Corporation	EMS for the month of February and march 2018	282,290			282,290	nil	
4. KIBT	EMS	611,520			611,520	nil	
5. Kenya School of Monetary Studies	Fee for Africa Academy Programme	83,000			83,000	Nil	
6. Kenya Prison Industrial Fund	Security grills	318,198			318,198	nil	
7. Telkom Kenya Ltd	Supply of airtime	36,000			36,000	nil	
8. Kenya School of Government -Embu	Full Board Accommodation and Conference	3,608,400				3,608,400	Lack of funding
9. Kenya School of Government -Embu	Full Board Accommodation and Conference	612,700				612,700	Lack of funding
10. Kenya School of Government -Baringo	Full Board Accommodation and Conference	1,904,000				1,904,000	Lack of funding
11. Kenya School of Government -Matuga	Full Board Accommodation and Conference	308,000				308,000	Lack of funding
12. Kenya School of Government -Baringo	Full Board Accommodation and Conference	4,888,000				4,888,000	Lack of funding
13. Kenya School of Government	Full Board	4,816,000				4,816,000	Lack of

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2018/2019	Comments
-Baringo	Accommodation and Conference						funding
14. Kenya School of Government -Lower Kabete	Full Board Accommodation and Conference	4,065,220				4,065,220	Lack of funding
15. KIHBT	Refresher Course For Drivers	1,048,320				1,048,320	Lack of funding
16. Kenya School of Government -Embu	Payment Of Pending Bills KSG Embu	2,954,000				2,988,740	Lack of funding
17. Postal Corporation Of Kenya	Payment Of EMS Service	1,077,915				1,077,915	Lack of funding
18. Utalii Hotel	Full board Accommodation	268,800				268,800	Lack of funding
19. Postal Corporation Of Kenya	Payment Of EMS Service	201,880				201,880	Lack of funding
	Sub-Total					25,787,975	
	Amounts due to County Govt Entities						
20.							
21.							
22.							
	Sub-Total						
	Amounts due to Third Parties						
African Touch Safaries	Provision of Airticket	1,504,375				1,504,375	Lack of funding
African Touch Safaries	Provision of Airticket	703,895				703,895	Lack of funding
African Touch Safaries	Provision of Airticket	329,825				329,825	Lack of funding
African Touch Safaries	Provision of Airticket	120,855				120,855	Lack of funding
African Touch Safaries	Provision of Airticket	55,065				55,065	Lack of funding

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2018/2019	Comments
African Touch Safaries	Provision of Airticket	23,260				23,260	Lack of funding
African Touch Safaries	Provision of Airticket	13,920				13,920	Lack of funding
African Touch Safaries	Provision of Airticket	51,050				51,050	Lack of funding
Global Star Tours and Travel Limited	Provision of Airticket	30,655				30,655	Lack of funding
Global Star Tours and Travel Limited	Provision of Airticket	13,155				13,155	Lack of funding
Global Star Tours and Travel Limited	Provision of Airticket	7,500				7,500	Lack of funding
Realedge Africa Ventures Ltd	Provision of Airticket	891,580				891,580	Lack of funding
Realedge Africa Ventures Ltd	Provision of Airticket	380,370				380,370	Lack of funding
Realedge Africa Ventures Ltd	Provision of Airticket	63,855				63,855	Lack of funding
Magical Holidays	Provision of Airticket	26,200				26,200	Lack of funding
Magical Holidays	Provision of Airticket	18,000				18,000	Lack of funding
Magical Holidays	Provision of Airticket	41,500				41,500	Lack of funding
Magical Holidays	Provision of Airticket	7,500				7,500	Lack of funding
Magical Holidays	Provision of Airticket	234,365				234,365	Lack of funding
Longrock Tours and Travel	Provision of Airticket	272,955				272,955	Lack of funding
Longrock Tours and Travel	Provision of Airticket	82,835				82,835	Lack of funding
Longrock Tours and Travel	Provision of Airticket	35,650				35,650	Lack of funding

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2018/2019	Comments
Longrock Tours and Travel	Provision of Airticket	81,850				81,850	Lack of funding
Longrock Tours and Travel	Provision of Airticket	33,700				33,700	Lack of funding
Longrock Tours and Travel	Provision of Airticket	19,330				19,330	Lack of funding
Longrock Tours and Travel	Provision of Airticket	48,405				48,405	Lack of funding
Silverbird	Provision of Airticket	28,950				28,950	Lack of funding
Ganya Enterprises	Supply and Delivery Office Machine	2,890,000				2,890,000	Lack of funding
Sunbeam Computer System EA Limited	Supply and Delivery Office Computers Lack exchequer Lack exchequer	7,525,000				7,525,000	Lack of funding
Fast Choice	Supply and Delivery Office Furniture	1,744,400				1,744,400	Lack of funding
Fast Choice	Supply and Delivery Office Furniture	4,396,550				4,396,550	Lack of funding
Bevaj Furniture Ltd	Supply and Delivery Office Furniture	2,860,000				2,860,000	Lack of funding
Specicom Technology Ltd	Supply and Delivery Office Furniture	3,227,000				3,227,000	Lack of funding
Newline Office Furniture and Kitchen	Supply and Delivery Of Sample for Furniture	514,130				514,130	Lack of funding
Ovation Enterprises Ltd	Supply and Delivery Of Staff Uniform	8,221,000				8,221,000	Lack of funding
Chred Designs Ltd	Supply and Delivery Of Uniforms	747,500				747,500	Lack of funding
Intermass Stationers and Printers Ltd	Supply and Delivery Of Stationary	3,556,650				3,556,650	Lack of funding
Bright Point Enterprises	Supply and Delivery Of Stationary	486,150				486,150	Lack of funding
Intermass Stationers and Printers Ltd	Supply and Delivery Of Tonners	8,709,425				8,709,425	Lack of funding

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2018/2019	Comments
Jujani Brotherhood Supplies	Supply and Delivery Of Tonners	61,500				61,500	Lack of funding
Ovation Enterprises Ltd	Supply and Delivery Of Braded Dairies	1,812,500				1,812,500	Lack of funding
Ijumaa Investment	Supply and Delivery Of Tears Drops and Roll Up Banners	2,035,000				2,035,000	Lack of funding
Pillar Audio Visual Services	Vedio Conference Services	193,800				193,800	Lack of funding
Usafi Service Ltd	Supply of Drinking Water	210,000				210,000	Lack of funding
Jubilee Insurance Company	Provision of Group Personal Accident Cover	3,310,027				3,000,000	Lack of funding
Kenya Alliance Insurance	Provision of Group Life Insurance Cover	6,082,660				6,082,660	Lack of funding
National Hospital Insurance Fund	Provisionmedical Insurance Cover	1,698,378				1,698,378	Lack of funding
Gryjos Stations and Printers	Printing of ODPP Quarterly News Letters	298,000				2,980,000	Lack of funding
Sunafrica Beach	Conference Service	68,000				68,000	Lack of funding
Sunglam Hotel	Conference Service	112,500				112,500	Lack of funding
Windsor Golf Hotel and County Club	Full Bord Accommodation and Conference	273,850				273,850	Lack of funding
The Great Rift Valley Lodge	Full Board Accommodation and Conference	1,102,500				1,102,500	Lack of funding
Nyali Sun Of Government Embu	Full Board Accommodation and Conference	1,896,500				1,896,500	Lack of funding
Safaricom Kenya Ltd	Provision Of Airtime	17,222,000				17,222,000	Lack of funding
Airtel Networks	Provision Of Airtime	758,000				758,000	Lack of funding

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2018/2019	Comments
NSSF	RENT	6,050,293				6,050,293	Lack of funding
DT Dobie and Company	Repair and Replacement Of Washer Bottle For GK B018	26,417				26,417	Lack of funding
Simba Corporation Ltd	Repair and Service of GK B759U	38,110				38,110	Lack of funding
DT Dobie and Company	Repair and Service of GK A 930X	327,053				327,053	Lack of funding
DT Dobie and Company	Repair and Service of GK B797U	29,000				29,000	Lack of funding
UNES University Bookstore	Supply and Delivery of Library Books	105,173				105,173	Lack of funding
National Council For Law Reporting	Supply and Delivery of Grey Books	1,988,000				1,988,000	Lack of funding
Toyota Kenya Ltd	Supply and Delivery of 18 Toyota Corolla	76,194,000				76,194,000	Lack of funding
CMC Motors Group Ltd	Supply and Delivery of Heavy Duty Vehicles	60,678,000				60,678,000	Lack of funding
DT Dobie and Company	Supply and Delivery of Micro Bus and Salon Cars	16,552,080				16,552,080	Lack of funding
Citico General Supplies	newspapers	103,320			103,320	nil	
First Choice	Office Furnitures	67,000			67,000	nil	
ujan Brotherhood Supplies	Stationeries	61,500			61,500	nil	
Adrenrop Investments	Supply and Delivery of Tonners	129,000			129,000	nil	
Double K Enterprises	Repair of Photocopiers	720,128		720,128		720,128	Lack of funding
Amalga Commercial Agencies	Supply of velo binder	259,300		259,300		259,300	Lack of funding
Amalga Commercial Agencies	Conference Tables	1,194,000		1,194,000		1,194,000	Lack of funding
Sub-Total						253,667,147	
Others (specify)							

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2018/2019	Comments
23.							
24.							
25.							
	Sub-Total						
	Grand Total					279,455,122	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2018/2019
Land					
Buildings and structures	88,196,192	1,417,950			89,614,142
Transport equipment	133,558,038	45,039,000			178,597,038
Office equipment, furniture and fittings	265,129,343	1,581,910			266,711,253
ICT Equipment	28,828,791				28,828,791
Machinery and Equipment	113,452,383				111,452,383
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
Total	629,164,744	48,038,860			675,203,607

ANNEX 7- REPORTS GENERATED FROM IFMIS

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

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



Trial Balance

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420601 Sale of Tender Documents	0.00	0.00	0.00	0.00
1420600 Receipts from Sale of Incidental Goods	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	0.00
1450211 Refund of over Payments	0.00	0.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	585,305,372.80	0.00	507,967,199.00	0.00
2110100 Basic Salaries - Permanent Employees	585,305,372.80	0.00	507,967,199.00	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110202 Casual Labour - Others	2,754,743.35	0.00	1,168,849.35	0.00
2110200 Basic Wages - Temporary Employees	2,754,743.35	0.00	1,168,849.35	0.00
2110301 House Allowance	210,112,944.50	0.00	205,930,558.40	0.00
2110305 Prosecutorial and State Counsel Allowance	289,211,290.45	0.00	267,385,300.00	0.00
2110307 Hardship Allowance	11,241,743.55	0.00	10,020,550.00	0.00
2110309 Special Duty Allowance	1,502,492.95	0.00	7,055,524.40	0.00
2110311 Transfer Allowance	7,578,644.00	0.00	3,428,253.00	0.00
2110312 Responsibility Allowance	33,628,106.80	0.00	37,448,612.85	0.00
2110313 Entertainment Allowance	7,317,477.20	0.00	14,897,147.00	0.00
2110314 Transport Allowance	72,936,532.45	0.00	97,814,985.60	0.00
2110315 Extreme Allowance	20,891,129.05	0.00	22,946,900.00	0.00
2110317 Domestic Servant Allowance	187,200.00	0.00	187,200.00	0.00
2110318 n Practising Allowance	82,548,225.85	0.00	73,877,981.00	0.00
2110320 Leave Allowance	9,970,411.00	0.00	5,954,000.00	0.00
2110300 Personal Allowances paid as part of Salary	747,126,197.80	0.00	746,947,012.25	0.00
2110000 Wages and Salary Contributions	1,335,186,294.95	0.00	1,256,083,060.60	0.00
2210101 Electricity	3,924,915.05	0.00	3,303,002.70	0.00
2210102 Water and Sewerage Charges	1,015,330.00	0.00	1,065,306.50	0.00
2210100 Utilities, Supplies and Services	4,940,245.05	0.00	4,368,309.20	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	25,316,907.95	0.00	32,778,003.75	0.00
2210202 Internet Connections	6,402,750.00	0.00	3,321,135.30	0.00
2210203 Courier & Postal Services	3,907,006.00	0.00	2,521,635.00	0.00
2210200 Communication, Supplies and Services	35,626,663.95	0.00	38,620,774.05	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	27,793,279.00	0.00	17,061,192.00	0.00
2210302 Accommodation - Domestic Travel	75,683,775.45	0.00	47,905,957.75	0.00
2210303 Daily Subsistence Allowance	20,052,084.00	0.00	20,300,368.70	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	250,900.00	0.00	263,490.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	123,780,038.45	0.00	85,531,008.45	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	11,863,923.75	0.00	1,640,300.00	0.00
2210402 Accommodation	16,632,162.45	0.00	3,241,607.90	0.00
2210403 Daily Subsistence Allowance	2,818,687.00	0.00	925,342.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	86,149.00	0.00	27,782.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	31,400,922.20	0.00	5,835,031.90	0.00
2210502 Publishing & Printing Services	3,048,655.35	0.00	2,790,050.50	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	2,755,549.00	0.00	979,886.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	60,000.00	0.00	354,400.00	0.00
2210500 Printing, Advertising and	5,864,204.35	0.00	4,124,336.50	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Information Supplies and Services				
2210603 Rents and Rates - Non-Residential	157,139,413.10	0.00	140,461,920.80	0.00
2210600 Rentals of Produced Assets	157,139,413.10	0.00	140,461,920.80	0.00
2210701 Travel Allowance	28,749,944.50	0.00	13,330,196.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	373,200.00	0.00	510,000.00	0.00
2210704 Hire of Training Facilities and Equipment	10,734,415.00	0.00	7,354,710.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210706 Book Allowance	793,690.00	0.00	410,195.00	0.00
2210710 Accommodation Allowance	4,814,045.00	0.00	3,059,009.10	0.00
2210711 Tuition Fees Allowance	6,690,527.00	0.00	9,660,090.65	0.00
2210712 Trainee Allowance	2,923,113.25	0.00	6,498,404.85	0.00
2210700 Training Expenses	55,078,934.75	0.00	40,822,605.60	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	18,920,964.00	0.00	4,916,318.50	0.00
2210802 Boards, Committees, Conferences and Seminars	33,654,371.80	0.00	18,513,462.00	0.00
2210808 Purchase of Coffins	130,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	52,705,335.80	0.00	23,429,780.50	0.00
2210901 Group Personal Insurance	299,957.00	0.00	3,715,205.75	0.00
2210910 Medical Insurance	111,365,024.75	0.00	119,139,462.00	0.00
2210900 Insurance Costs	111,664,181.75	0.00	122,854,667.75	0.00
2211009 Education and Library Supplies	206,480.00	0.00	2,295,361.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	38,999.00	0.00	1,695,530.00	0.00
2211000 Specialised Materials and Supp	245,479.00	0.00	3,990,891.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	15,897,268.85	0.00	7,401,812.00	0.00
2211102 Supplies and Accessories for Computers and Printers	14,897,424.60	0.00	10,248,664.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	159,251.00	0.00	2,134,819.40	0.00
2211100 Office and General Supplies and Services	30,953,944.45	0.00	19,785,295.40	0.00
2211201 Refined Fuels and Lubricants for Transport	24,430,059.30	0.00	13,584,744.45	0.00
2211200 Fuel Oil and Lubricants	24,430,059.30	0.00	13,584,744.45	0.00
2211301 Bank Service Commission and Charges	209,705.00	0.00	195,844.00	0.00
2211305 Contracted Guards and Cleaning Services	12,967,647.70	0.00	2,836,372.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	868,695.00	0.00	258,323.00	0.00
2211310 Contracted Professional Services	306,495.10	0.00	96,400.00	0.00
2211311 Contracted Technical Services	0.00	0.00	432,800.00	0.00
2211312 Confidential Expenditures	41,000,000.00	0.00	0.00	0.00
2211318 Witness Expenses	4,077,705.00	0.00	1,704,950.00	0.00
2211320 Temporary Committee Expenses	31,259,500.00	0.00	0.00	0.00
2211399 Other Operating Expenses - Oth	17,992,474.05	0.00	3,716,576.00	0.00
2211300 Other Operating Expenses	108,682,221.85	0.00	9,241,265.00	0.00
2210000 Goods and Services	742,512,444.00	0.00	512,650,630.60	0.00
2220101 Maintenance Expenses - Motor Vehicles	13,179,723.35	0.00	14,449,508.90	0.00
2220100 Routine Maintenance - Vehicles	13,179,723.35	0.00	14,449,508.90	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	62,050.00	0.00
2220202 Maintenance of Office Furniture and Equipment	4,486,357.00	0.00	2,107,368.30	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	2,093,411.00	0.00	1,459,094.00	0.00
2220210 Maintenance of Computers, Software, and Networks	0.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	6,579,768.00	0.00	3,638,512.30	0.00
2220000 Routine Maintenance	19,759,491.35	0.00	18,088,021.20	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	0.00	0.00
2710115 Refund Exgratia and Other Service Gratuities	0.00	0.00	6,860,538.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	6,860,538.00	0.00
2710000 Social Security Benefits	0.00	0.00	6,860,538.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	1,417,949.65	0.00	0.00	0.00
3110300 Refurbishment of Buildings	1,417,949.65	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	45,039,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	45,039,000.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	363,910.00	0.00	182,700.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	360,450.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	1,218,000.00	0.00	3,675,834.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,581,910.00	0.00	4,218,984.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	1,550,139.00	0.00
3111112 Purchase of Software	0.00	0.00	871,610.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	2,421,749.00	0.00
3110000 Acquisition of Fixed Capital Assets	48,031,859.65	0.00	6,640,733.00	0.00
4110403 Housing loans to public servants	52,500,000.00	0.00	52,500,000.00	0.00
4110405 Car loans to Public Servants	22,500,000.00	0.00	22,500,000.00	0.00
4110400 Domestic Loans to Individuals and Households	75,000,000.00	0.00	75,000,000.00	0.00
4110000 Domestic Lending and On-lending	75,000,000.00	0.00	75,000,000.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	126,001.00	0.00	5,462,953.00	0.00
6530111 District - Recurrent Bank A/c	2,046,504.00	0.00	1,539,528.00	0.00
6530100 Recurrent Bank Accounts	2,172,505.00	0.00	7,002,481.00	0.00
6530000 Recurrent Bank Accounts	2,172,505.00	0.00	7,002,481.00	0.00
6540101 Ministry HQ Development Bank A	0.00	0.00	0.00	0.00
6540111 District - Development Bank Ac	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	0.00	0.00	0.00	0.00
6540000 Development Bank Accounts	0.00	0.00	0.00	0.00
6550101 Ministry HQ Deposit Bank A/C	433,191.00	0.00	1,179,743.75	0.00
6550100 Deposit Bank Accounts	433,191.00	0.00	1,179,743.75	0.00
6550000 Deposit Bank Account	433,191.00	0.00	1,179,743.75	0.00
6580101 Cash	540,340.00	0.00	625,419.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	540,340.00	0.00	625,419.00	0.00
6580000 Cash in Hand	540,340.00	0.00	625,419.00	0.00
6710103 Salary advance	0.00	0.00	26,400.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	26,400.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	26,400.00	0.00
6730101 Advances - Overseas Government	0.00	0.00	0.00	0.00
6730100 Debtors & Advances - O'Seas Go	0.00	0.00	0.00	0.00
6730000 Foreign Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760102 Special Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	474,911.00	0.00	16,000.00	0.00
6760100 Imprests	474,911.00	0.00	16,000.00	0.00
6760000 Government Imprests	474,911.00	0.00	16,000.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780102 General Suspense - Retrenchmen	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790101 Materials A/C	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7310101 General Deposits	0.00	14,400.00	0.00	302,500.00
7310100 General Deposits Items	0.00	14,400.00	0.00	302,500.00
7310000 Deposits	0.00	14,400.00	0.00	302,500.00
7320101 PAYE	0.05	0.00	0.05	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.20	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.25	0.00	0.05	0.00
7320201 Contractors Retention Money	0.00	418,791.00	0.00	877,243.75
7320200 Other General Liabilities	0.00	418,791.00	0.00	877,243.75
7320000 Other Liabilities	0.25	418,791.00	0.05	877,243.75
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	9,468,181,813.00	0.00	7,245,760,255.00
9910200 Exchequer Provisions	0.00	9,468,181,813.00	0.00	7,245,760,255.00
9910000 Provisions	0.00	9,468,181,813.00	0.00	7,245,760,255.00
9990101 Opening Balance Bank	0.00	8,182,225.00	0.00	11,292,453.00
9990100 Opening Balance Bank	0.00	8,182,225.00	0.00	11,292,453.00
9990201 Opening Balance Cash	0.00	625,419.00	0.00	0.00
9990200 Opening Balance Cash	0.00	625,419.00	0.00	0.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	6,732,900.15	0.00	2,642,192.30	0.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	6,732,900.15	0.00	2,642,192.30	0.00
9990401 Opening Balance - Deposits	1,179,924.00	0.00	1,348,429.00	0.00
9990400 Opening Balance - Deposits	1,179,924.00	0.00	1,348,429.00	0.00
9999999 Consolidated Fund	7,245,391,786.65	0.00	5,370,068,803.25	0.00
9999900	7,245,391,786.65	0.00	5,370,068,803.25	0.00
9990000 Opening Balance Reserves	7,253,304,610.80	8,807,644.00	5,374,059,424.55	11,292,453.00
Total	9,477,422,648.00	9,477,422,648.00	7,258,232,451.75	7,258,232,451.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 20-JUL-19

REC-DIRECTORATE OF PUB. PROSECUTION

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

Balance as per bank certificate

20,330.65

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

20,330.65

Reconciled by: Franklin N. D. D. D. D. Signature: [Signature] Date: 22/07/2019

Reviewed by: Koko Maudu Signature: [Signature] Date: 23.07.2019

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 20-JUL-19

REC-DIRECTORATE OF PUB. PROSECUTION

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

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

REPUBLIC OF KENYA

BANK RECONCILIATION- RECURRENT

as at 30TH JUNE 2019

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

Account Number : 1000181605

Balance as per Bank Certificate ..				24,384,530.90
Less ___				
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	55,951,770.35			
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-			55,951,770.35
Add ___				
3. Payments in Bank Statement not yet recorded in Cash Book ..	-			
4. Receipts in Cash Book not yet recorded in Bank Statements	31,693,240.30			31,693,240.30
Bank Balance as per Cash Book				126,000.85

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

Reconciled by FRANKWARD W. DDAIDD Signature [Signature] Date 22/07/2019

Approved by Kioko Maudu Signature [Signature] Date 23/07/2019

PAYMENTS IN CASHBOOK NOT IN		IN BANK AS AT 30TH JUNE 2019	
DATE	CHQ.NO.	PAYEE	AMOUNT
25.02.2019		ZACHARY CHEPUKAKA UNDERP/OVERC,	500.00
28.02.2019		PAYE PV 1879	15,750.00
28.02.2019		NELSON NJIRI PV 1921	56,000.00
28.02.2019		KURIA OBADIAH PV 1921	56,000.00
28.02.2019		DAVID KABORO PV 1921	56,000.00
28.02.2019		DAVID NDERITU PV 1921	56,000.00
28.02.2019		SHAMINI JAYANATHAN PV 1921	56,000.00
15.04.2019		SULEIMAN SALIM PV 2346	22,500.00
14.05.2019		DEPRTMENT OF HOUSING	106,200.00
17.05.2019		CATHERINE MWANIKI PV 2650	17,500.00
31.05.2019		VAT PV 2720	4,498.10
31.05.2019		EDWIN OKELLO PV 2698	3,000.00
31.05.2019		JACOB ONDARI PV 2787	10,000.00
31.05.2019		JAMES SIKUKU PV 2787	5,000.00
31.05.2019		MOSES MAKAU PV 2787	3,750.00
07.06.2019		PAYE PV 2817	1,319.70
07.06.2019		VAT PV 2842	7,984.50
07.06.2019		JELAGAT URSULLA PV 2986	36,180.00
14.06.2019		PAYE PV 3037	426,000.00
14.06.2019		PAYE PV 3094	13,500.00
25.06.2019		VAT PV 3203	1,290.00
25.06.2019		NICHOLUS MAITHYA PV 3225	16,800.00
25.06.2019		VOUCHER OVERCAST PV 3205	10,500.00
25.06.2019		EMILY KAMAU PV 3073	22,500.00
25.06.2019		MELODY MATIYION PV 2857	7,500.00
25.06.2019		DORCAS AGIK PV 3037	70,000.00
25.06.2019		PAYE PV 3037	426,000.00
27.06.2019		DEPRTMENT OF HOUSING	106,950.00
27.06.2019		FAULU KENYA	445,263.25
27.06.2019		FAMILY BANK	138,024.00
27.06.2019		MAGAREZA SACCO	10,195.00
27.06.2019		JAMII SACCO	188,690.00
27.06.2019		INTERNAL RECEIPT	168,043.80
27.06.2019		CONSOLIDATED BANK	0.25
27.06.2019		STEPHEN MUNYWOKI PV 3609	27,000.00
27.06.2019		TOWER SACCO UNDERPAYMENT	90.00
27.06.2019		NATIONAL BANK OF KENYA	213,673.35
27.06.2019		CONSOLIDATED BANK (ODPP)	1,158,849.00
27.06.2019		TRANSCOM WELFARE ASS	7,325.00
27.06.2019		NSSF	18,200.00
27.06.2019		DEPRTMENT OF HOUSING	106,950.00
27.06.2019		INTERNAL RECEIPT	153,275.05
28.06.2019		ODPP FACILITATION PV 3094	12,750.00
28.06.2019		ODPP FACILITATION PV 3095	4,000.00

28.06.2019		ANN MUKAMBI PV 2859	5,000.00
28.06.2019		SIMON KIMANI PV 3270	20,000.00
28.06.2019		EVELYNE KANUIRA PV 3273	20,000.00
28.06.2019		POLYNE ADISA PV3282	10,000.00
28.06.2019		RODAH OGOMA PV 3282	20,000.00
28.06.2019		JOHN JILLO PV 3282	10,000.00
28.06.2019		OBED GISORE 3282	10,000.00
28.06.2019		KENYA SCHOOL OF GOVERNMENT	149,994.80
28.06.2019		PAYE PV 3307	1,267.20
28.06.2019		NICHOLUS MUTUKU PV 3349	29,400.00
28.06.2019		FLORENCE OGUTU PV 3350	49,185.00
28.06.2019		KENYA LIBRARY PV 3351	29,000.00
28.06.2019		ALEXANDER MUTETI PV 3352	63,127.10
29.06.2019		MARTHA NYAMOSYO PV 3391	563,200.00
29.06.2019		FLORENCE OGUTU PV 3392	609,000.00
29.06.2019		HALIMA ALI PV 3393	14,940.00
29.06.2019		MERCY ATIENO PV 3394	10,886.40
29.06.2019		NATION MEDIA PV 3395	275,000.00
29.06.2019		MAGICAL HOLIDAYS PV 3396	262,635.00
29.06.2019		ODPP ADVISORY BOARD PV 3398	103,000.00
29.06.2019		INSTITUTE OF ADVANCE TECK PV 3399	274,920.00
29.06.2019		COMPUTER PRIDE PV 3400	177,000.00
29.06.2019		COMPUTER PRIDE PV 3401	319,000.00
29.06.2019		ODPP FACILITATIONS PV 3402	95,200.00
29.06.2019		ODPP FACILITATION PV 3403	840,000.00
29.06.2019		ODPP CASH FOR USE PV 3411	700,000.00
29.06.2019		ODPP FACILITATION PV 3412	370,000.00
29.06.2019		ODPP FACILITATIONS PV 3413	105,000.00
29.06.2019		ODPP FACILITATION PV 3414	55,000.00
29.06.2019		ODPP ICT FACILITATION PV 3415	97,500.00
29.06.2019		ODPP FACILITATION PV 3416	715,000.00
29.06.2019		ODPP OFFICERS PERDIEM PV 3417	54,600.00
29.06.2019		DANIEL KARURI PV 3418	29,000.00
29.06.2019		BEATRICE OMARI PV 3419	78,825.00
29.06.2019		VICTOR MULE PV 3420	15,400.00
30.06.2019		SHADRACK RUTTO PV 3421	8,000.00
30.06.2019		ROBINSON TAA PV 3422	3,000.00
30.06.2019		MICHAEL WANDERI PV 3433	7,000.00
30.06.2019		GETRUDE KIILU PV 3424	86,059.70
30.06.2019		DANIEL WAKASYAKA PV 3425	26,400.00
30.06.2019		LUCY KABAYA PV 3426	10,500.00
30.06.2019		MONICA MBURUGU PV 3427	230,000.00
30.06.2019		VICTORIA NJOKA PV 3428	30,000.00
30.06.2019		DANIEL ARIEMO PV 3429	1,500.00
30.06.2019		MICHAEL WISE PV 3430	12,600.00
30.06.2019		ALEXANDER YAMINA PV 3431	37,434.00

30.06.2019		LILIAN ESTHER PV 3432	64,300.00
30.06.2019		EDWIN OKELLO PV 3433	8,800.00
30.06.2019		RODAH OGOMA PV 3434	10,500.00
30.06.2019		NANCY MATE PV 3435	10,000.00
30.06.2019		KENNEDY KIMUYU PV 3436	20,000.00
30.06.2019		JUDITH KARWITHA PV 3437	17,340.00
30.06.2019		MARY OSOTI PV 3438	10,000.00
30.06.2019		HARRISON NACHASITO PV 3439	6,069.00
30.06.2019		ADAN TARI PV 3440	8,014.80
30.06.2019		MERCY NYABOKE PV 3441	23,900.00
30.06.2019		JAPETH ISABOKE PV 3442	43,830.00
30.06.2019		MARY KATHUNGU PV 3443	249,000.00
30.06.2019		ODPP PERDIEMS PV 3444	2,916,900.00
30.06.2019		BEATRICE AYIEMBA PV 3445	20,000.00
30.06.2019		LUCY MUHUNU PV 3446	6,000.00
30.06.2019		LILIAN OBUO PV 3447	15,435.00
30.06.2019		STEPHEN MWONYOKI PV 3448	21,300.00
30.06.2019		EDWIN OKELLO PV 3449	2,500.00
30.06.2019		GODFREY KIOKO PV 3450	13,300.00
30.06.2019		JUDY MUTEMI PV 3451	8,000.00
30.06.2019		EDDY KADDEBE PV 3452	19,919.00
30.06.2019		DAVID NYAGA PV 3453	8,000.00
30.06.2019		KIOKO MAUNDU PV 3454	25,000.00
30.06.2019		ROMAN ONDENYI PV 3455	19,600.00
30.06.2019		JULIUS AYIERA PV 3456	12,600.00
30.06.2019		DORCAS ODUOR PV 3457	182,580.00
30.06.2019		RICHARD KATHOME PV 3458	9,800.00
30.06.2019		ODPP PERDIEMS PV 3459	55,300.00
30.06.2019		CAROL SIGEI PV 3460	5,600.00
30.06.2019		SHADRACK RUTTO PV 3461	9,000.00
30.06.2019		HELLEN MUTELLAH PV 3462	8,950.00
30.06.2019		GODFREY KIOKO PV 3463	13,000.00
30.06.2019		JOEL KAMAU PV 3464	179,190.00
30.06.2019		CHRISTINE NANJALA PV 3465	7,000.00
30.06.2019		LAURA SPIRA PV 3466	8,400.00
30.06.2019		LILLIAN OKUMU PV 3467	7,000.00
30.06.2019		HASSAN ABDI PV 3468	7,000.00
30.06.2019		CATHERINE MWANIKI PV 3469	4,925.00
30.06.2019		JOSEPH ABIERO PV 3470	7,500.00
30.06.2019		DORCAS ODUOR PV 3471	4,200.00
30.06.2019		FRAK WARD DDAIDO PV 3472	21,100.00
30.06.2019		ODPP PERDIEMS PV 3473	1,694,832.00
30.06.2019		STEPHEN NGANGA PV 3474	198,000.00
30.06.2019		ODPP PERDIEMS PV 3475	565,488.00
30.06.2019		STEPHEN MWONYOKI PV 3476	100,000.00
30.06.2019		GLOBAL STAR PV 3477	20,035.00

30.06.2019		MICHAEL ONDIEKI PV 3478	45,000.00
30.06.2019		BARNABAS MAITHYA PV 3479	31,500.00
30.06.2019		JANE MBOGO PV 3480	31,500.00
30.06.2019		DENNIS MAKWERE PV 3481	31,500.00
30.06.2019		LOICE NJOKI PV 3482	56,000.00
30.06.2019		ROBERT GAKUYA PV 3483	16,800.00
30.06.2019		MOSES CHECHE PV 3484	9,800.00
30.06.2019		EDWIN OKELLO PV 3485	28,000.00
30.06.2019		TERRY KAHORO PV 3486	67,200.00
30.06.2019		ALEXANDER MUTETI PV 3487	84,000.00
30.06.2019		VICTORIA NJOKA PV 3488	56,000.00
30.06.2019		TERRY THIAKA PV 3489	21,000.00
30.06.2019		FREDRICK ASHIMOSI PV 3490	70,000.00
30.06.2019		KYALO MAITHYA PV 3491	16,800.00
30.06.2019		ODPP FACILITATION PV 3492	385,000.00
30.06.2019		ODPP PERDIEMS PV 3493	7,036,000.00
30.06.2019		UNDERCOST PV 3181	2.35
30.06.2019		ODPP UNDERCAST PV 3414	5,000.00
30.06.2019		ODPP FACILITATION PV 3505	174,500.00
30.06.2019		ODPP TASK FORCE PV 3506	168,000.00
30.06.2019		ODPP FACILITATIONS PV 3507	30,000.00
30.06.2019		JAMES OPUNDO PV 3508	103,510.00
30.06.2019		ANNE GATHENGE PV 3509	7,600.00
30.06.2019		ODPP FACILITATION PV 3510	82,500.00
30.06.2019		CHRISTINE KHAKAYI PV 3511	7,600.00
30.06.2019		ODPP FACILITATIONS PV 3512	12,000.00
30.06.2019		AFRICAN TOUCH PV 3513	51,020.00
30.06.2019		JEMIMAH ALUDA PV 3514	101,645.00
30.06.2019		KENASA PV 3515	82,500.00
30.06.2019		ODPP PERDIEM PV 3516	15,400.00
30.06.2019		ALFRED OJOWI PV 3517	16,135.00
30.06.2019		MAGU NJOKI PV 3518	9,929.20
30.06.2019		HARISSON NADASITO PV 3519	13,900.85
30.06.2019		NHIF DEDUCTION PV 3520	400.00
30.06.2019		NHIF DEDUCTION PV 3521	900.00
30.06.2019		NSSF DEDUCTION PV 3522	800.00
30.06.2019		NSSF DEDUCTION PV 3523	400.00
30.06.2019		KENYA MONETARY STUDIES PV 3524	61,922.40
30.06.2019		VAT PV 3524	3,377.60
30.06.2019		SERENA HOTEL PV3525	264,663.80
30.06.2019		VAT PV 3525	14,436.20
30.06.2019		SAROVA STANLEY PV 3526	122,327.60
30.06.2019		VAT PV 3526	6,672.40
30.06.2019		KSG EMBU PV 3527	35,000.00
30.06.2019		MAANZONI LODGE PV 3528	64,293.10
30.06.2019		VAT PV 3528	3,506.90

30.06.2019		SIMBA CORP PV 3529	37,153.45
30.06.2019		VAT PV 3529	2,026.55
30.06.2019		SIMBA CORP PV 3530	19,226.30
30.06.2019		VAT PV 3530	1,048.70
30.06.2019		REALEDGE PV 3631	171,887.00
30.06.2019		LONGROCK PV 3532	35,930.00
30.06.2019		REX KIOSK PV 3533	107,200.00
30.06.2019		LONGROCK PV 3534	122,900.00
30.06.2019		AFRICAN TOUCH PV 3535	35,740.00
30.06.2019		MAGICAL PV 3536	92,500.00
30.06.2019		LONGROCK TOURS PV 3537	317,550.00
30.06.2019		LONGROCK PV 3538	75,875.00
30.06.2019		REALEDGE OV 3539	28,935.00
30.06.2019		AFRICAN TOUCH PV 3540	86,655.00
30.06.2019		REAL EDGE PV 3541	279,370.00
30.06.2019		LONGROCK PV 3542	171,730.00
30.06.2019		SAFARICOM PV 3543	25,000.00
30.06.2019		ODPP CONFIDENTIAL PV 3544	5,000,000.00
30.06.2019		KENYA SCHOOL OF LAW PV 3545	24,000.00
30.06.2019		LONGROCK TOURS PV 3546	55,500.00
30.06.2019		GLOBAL STAR PV 3547	34,685.00
30.06.2019		BRIGHT WAYS PV 3548	158,180.00
30.06.2019		AFRICAN TOURS PV 3549	47,260.00
30.06.2019		GITOCO SUPPLIES PV 3550	103,320.00
30.06.2019		SILVER BIRD PV 3551	24,500.00
30.06.2019		AFRICAN TOURCH PV 3552	52,840.00
30.06.2019		BRIGHT WAYS PV 3553	170,390.00
30.06.2019		LONGROCK PV 3554	118,430.00
30.06.2019		ODPP FACILITATION PV 3555	95,000.00
30.06.2019		CHRISTINE KHAKAYI PV 3556	15,000.00
30.06.2019		STEVEN GITHINYI PV 3557	56,000.00
30.06.2019		PAYE PV 3557	24,000.00
30.06.2019		JACINTA NYAMOSI PV 3558	16,800.00
30.06.2019		ODPP FACILITATION PV 3559	108,500.00
30.06.2019		JOSEPH RIUNGU PV 3560	141,372.00
30.06.2019		TOYOTA KENYA PV 3561	20,962.60
30.06.2019		VAT PV 3561	1,143.40
30.06.2019		ADRENROB SUPPLY PV 3562	122,327.60
30.06.2019		VAT PV 3562	6,672.40
30.06.2019		NATION CORP PV 3563	9,482,758.60
30.06.2019		VAT PV 3563	517,241.40
30.06.2019		ODDP AIE PV 3564	100,000.00
30.06.2019		DT DOBIE PV 3565	472,851.10
30.06.2019		VAT PV 3565	25,791.90
30.06.2019		EDWIN MASHETI PV 3566	4,900.00
30.06.2019		DAVID KABORO PV 3567	12,600.00

30.06.2019		ODPP LEAVE COMMUTATION PV 3568	3,040,502.00
30.06.2019		PAYE PV 3568	1,191,910.00
30.06.2019		ODPP PUPIL STIPENDS PV 3569	405,000.00
30.06.2019		NAIROBI SERENA PV 3573	295,719.85
30.06.2019		VAT PV 3573	16,130.15
30.06.2019		TOYOTA PV 3574	181,704.85
30.06.2019		VAT PV 3574	9,911.15
30.06.2019		TOYOTA KENYA PV 3575	9,482.75
30.06.2019		VAT PV 3575	517.25
30.06.2019		TOYOTA PV 3576	77,459.90
30.06.2019		VAT PV 3576	4,225.10
30.06.2019		TOYOTA KENYA PV 3577	14,034.50
30.06.2019		VAT PV 3577	765.50
30.06.2019		DT DOBIE PV 3578	10,241.40
30.06.2019		VAT PV 3578	558.60
30.06.2019		DT DOBIE PV 3579	8,060.35
30.06.2019		VAT PV 3579	439.65
30.06.2019		DT DOBIE PV 3580	10,241.40
30.06.2019		VAT PV 3580	558.60
30.06.2019		DT DOBIE PV 3581	34,043.10
30.06.2019		VAT PV 3581	1,856.90
30.06.2019		DT DOBIE PV 3582	27,500.00
30.06.2019		VAT PV 3582	1,500.00
30.06.2019		DT DOBIE PV 3583	60,025.85
30.06.2019		VAT PV 3583	3,274.15
30.06.2019		TOYOTA KENYA PV 3584	9,482.75
30.06.2019		ODPP PERDIEMS PV 3585	3,583,400.00
30.06.2019		ODPP PUPIL PV 3586	590,916.00
30.06.2019		PAYE PV 3586	9,083.20
30.06.2019		ODPP PUPIL PV 3587	590,916.00
30.06.2019		PAYE PV 3587	9,083.20
30.06.2019		RAHMA NYAGA PV 3588	8,400.00
30.06.2019		CASHBOOK UNDERCAST PV 3589	30,000.00
30.06.2019		CASHBOOK INDERCAST PV 3590	43,697.80
30.06.2019		JACOB ONDARI PV 3591	30,000.00
			55,951,770.35

RECEIPTS IN BANK NOT IN CASHBOOK

DATE	CHQ.NO.	PAYEE	AMOUNT
			-
			-
			-
			-
			-

PAYMENTS IN BANK NOT IN CASH BOOK

DATE	CHQ.NO.	PAYEE	AMOUNT

DATE	CHQ.NO.	PAYEE	AMOUNT
30.06.2019		EXCHEQUER PV 3495	25,300,000.00
30.06.2019		CATHERINE MWANIKI PV 2650 REDUCTIO	17,500.00
30.06.2019		ODPP TASKFORCE PV 3037 REDUCTION	426,000.00
30.06.2019		ODPP PV 3205 OVERCAST	10,500.00
30.06.2019		DORCAS ODUOR PV 3037 REDUCTION	70,000.00
30.06.2019		ODPP INTERNAL RECEIPTS	168,043.80
30.06.2019		ODPP INTERNAL RECEIPT	153,275.05
30.06.2019		ODPP PV 3095	4,000.00
30.06.2019		ODPP ANN MUGAMBI PV 2859	5,000.00
30.06.2019		ODPP PV 3387 OVERCAST	270.00
30.06.2019		ODPP SIMON KIMANI PV 3270 REDUCTION	20,000.00
30.06.2019		ODPP PV 3444 OVERCAST	59,500.00
30.06.2019		ODPP PV 2857 ADJUSTMENT	7,500.00
30.06.2019		ODPP CASHBOOK ADJUSTMENT PV 3593	376,726.35
30.06.2019		ODPP BANKINGS PV 3594	105,000.00
30.06.2019		ODPP BANKINGS PV 3595	670.20
30.06.2019		ODPP ADJUSTMENT	4,969,254.90
			31,693,240.30
		BANK STATEMENT BALANCE	24,384,530.90
		CASHBOOK BANK BALANCE	126,000.85

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEV-DIRECTORATE OF PUBLIC PROSECUT

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

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

Reconciled by: FRANK W. N. DINDI Signature: [Signature] Date: 23/07/2019

Reviewed by: KIKO N. N. N. N. Signature: [Signature] Date: 23.07.2019

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEV-DIRECTORATE OF PUBLIC PROSECUT

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

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

REPUBLIC OF KENYA

BANK RECONCILIATION-DEVELOPMENT

as at 30TH

JUNE 2019

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

Account Number: 1000182075

Balance as per Bank Certificate ..				0.00
Less				
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	-			
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-			-
Add				
3. Payments in Bank Statement not yet recorded in Cash Book ..	-			
4. Receipts in Cash Book not yet recorded in Bank Statements	-			-
Bank Balance as per Cash Book				-

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

Reconciled by FRANKWOD K. DINDO Signature [Signature] Date 22/07/2019

Approved by KIOKO MAINDA Signature [Signature] Date 22.07.2019

PAYMENTS IN CASHBOOK NOT I			IN BANK AS AT 30TH JUNE 2019	
				-
				-
				-
RECEIPTS IN BANK NOT IN CASHBOOK				
DATE	CHQ.NO.	PAYEE		AMOUNT
PAYMENTS IN BANK NOT IN CASH BOOK				
DATE	CHQ.NO.	PAYEE		AMOUNT
				-
				-
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT				AMOUNT
DATE	CHQ.NO.	PAYEE		
				-
				-
			BANK STATEMENT BALANCE	-
			CASHBOOK BANK BALANCE	-

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 18-JUL-19

DEP-DIRECTORATE OF PUB. PROSECUTION

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

Balance as per bank certificate	433,190.85
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	433,190.85

Reconciled by: Frankhard N. Dindi Signature: [Signature] Date: 20/07/2019

Reviewed by: Kioko Nandi Signature: [Signature] Date: 23.07.2019

Approved by: Signature: Date:

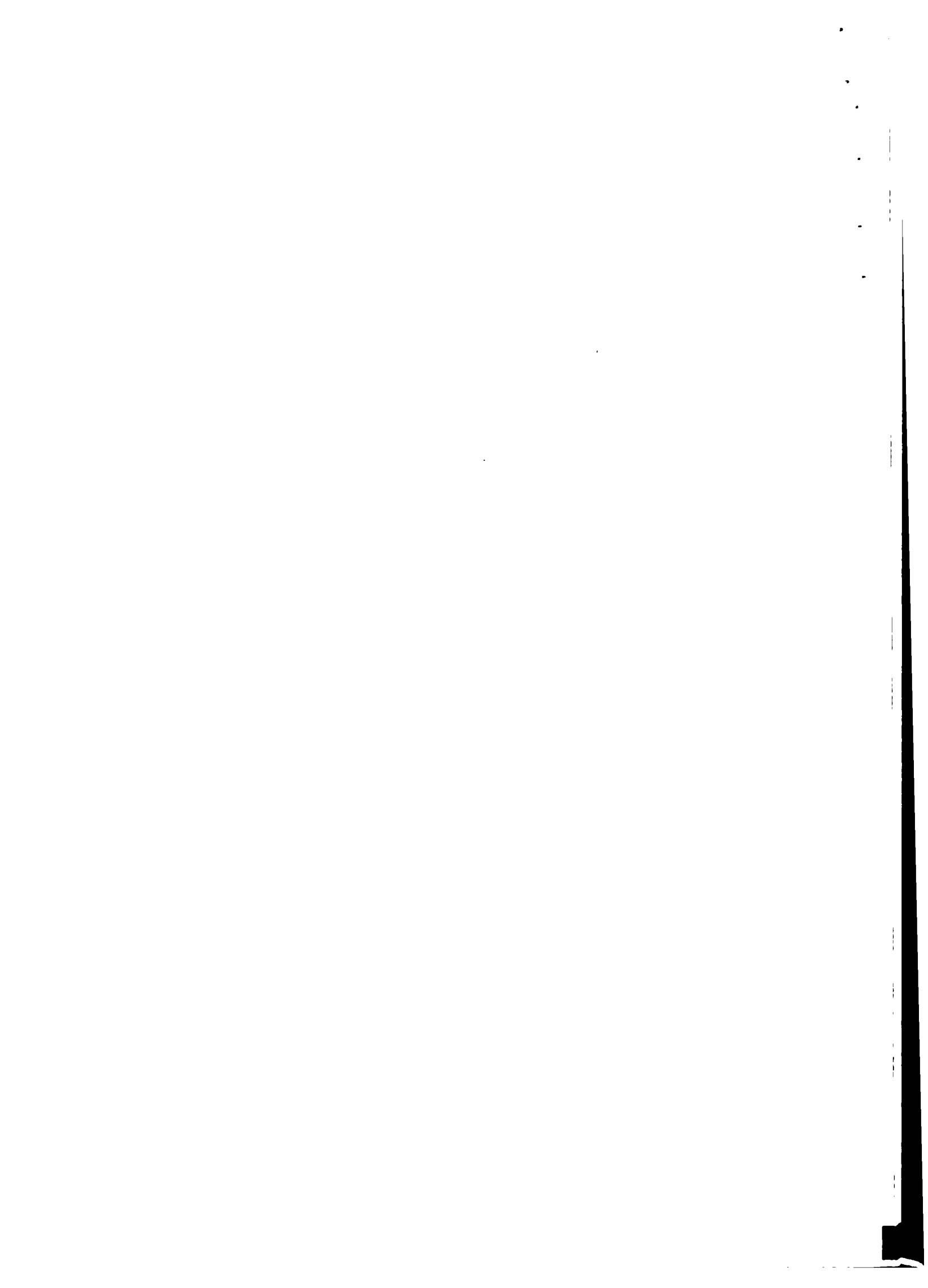
REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 18-JUL-19

DEP-DIRECTORATE OF PUB. PROSECUTION

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

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



REPUBLIC OF KENYA

BANK RECONCILIATION-DEPOSIT

as at 30TH JUNE 2019

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

Account Number: 1000181796

Balance as per Bank Certificate ..			891,643.75
Less			
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	458,452.90		
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-		458,452.90
Add			
3. Payments in Bank Statement not yet recorded in Cash Book ..	-		
4. Receipts in Cash Book not yet recorded in Bank Statements	-		-
Bank Balance as per Cash Book			433,190.85

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

Reconciled by FRANKNAPIS W. DDAIDDO Signature [Signature] Date 22/7/2019

Approved by Koko Maudu Signature [Signature] Date 23.07.2019

PAYMENTS IN CASHBOOK NOT I			IN BANK AS AT 30TH JUNE 2019
DATE	CHQ.NO.	PAYEE	AMOUNT
27.06.2019		BULSON AGENCIES	458,452.90
			458,452.90
RECEIPTS IN BANK NOT IN CASHBOOK			
DATE	CHQ.NO.	PAYEE	AMOUNT
			-
			-
			-
PAYMENTS IN BANK NOT IN CASH BOOK			
DATE	CHQ.NO.	PAYEE	AMOUNT
			-
			-
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT			AMOUNT
DATE	CHQ.NO.	PAYEE	
			-
			-
		BANK STATEMENT BALANCE	891,643.75
		CASHBOOK BANK BALANCE	433,190.85

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

CBK 165-DIRECT. OF PUB PROSECUTION

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

Balance as per bank certificate 0.00

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book 0.00

Reconciled by: ~~FRANKLIN N. DUNDA~~ Signature: *Franklin* Date: 22/07/2019

Reviewed by : *Kwako Manda* Signature: *Kwako* Date: 23.07.2019

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

CBK 165-DIRECT. OF PUB PROSECUTION

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total :			

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

Receipts		Amount
No	Date	
Total :		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total :		

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

Receipts		Amount
No	Date	
Total :		

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,222,421,558.00	1,875,351,255.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		2,222,421,558.00	1,875,351,255.00
PAYMENTS			
Compensation of Employees	12	1,335,186,294.95	1,256,083,060.60
Use of goods and Services	13	762,271,935.35	530,738,651.80
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	6,860,538.00
Acquisition of Assets	18	123,038,859.65	81,640,733.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		2,220,497,089.95	1,875,322,983.40
SURPLUS/DEFICIT		1,924,468.05	528,271.60

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

Prepared By:

Kwame daudoo

Date:

26.09.19

Reviewed By:

Kwame daudoo

Date:

26.09.19

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	2,605,696.00	8,182,224.75
Cash Balances	22B	540,340.00	625,419.00
Total Cash And Cash Equivalents		3,146,036.00	8,807,643.75
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	474,911.00	42,400.00
TOTAL FINANCIAL ASSETS		3,620,947.00	8,850,043.75
Financial Liabilities			
Accounts Payables - Deposits	24	433,190.75	1,179,743.70
NET FINANCIAL ASSETS		3,187,756.25	7,670,300.05
REPRESENTED BY			
Fund Balance b/fwd	25	7,670,300.05	9,983,868.80
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		1,924,468.05	528,271.60
NET FINANCIAL POSITION		9,594,768.10	10,512,140.40

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

Prepared By:

Karim Daudi

Date:

26.09.19

Reviewed By:

Kioko Maudu

Date:

26.09.19

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	2,222,421,558.00	1,875,851,255.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	1,335,186,294.95	1,256,083,060.60
Use of goods and Services	13	762,271,935.35	530,738,651.80
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	6,860,538.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(1,179,063.95)	6,259,191.05
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	123,784,263.75	88,428,195.65
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	123,038,859.65	81,640,733.00
Net Cash Flow From Investing Activities	B	(123,038,859.65)	(81,640,733.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	745,404.10	6,787,462.65
Cash and Cash Equivalent at BEGINNING of The Year		8,807,643.75	4,862,021.45
Cash and Cash Equivalent at END of The Year	22A+22B	3,146,036.00	8,807,643.75

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

Prepared By: Franc Ddeulo
 Reviewed By: Kwako Maudh
 Approved By: _____

Date: 26/09/19
 Date: 26/09/19
 Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	2,222,421,558.00	1,875,851,255.00
TOTAL		2,222,421,558.00	1,875,851,255.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from international NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	585,305,372.80	507,967,199.00
Basic Wages - Temporary Employees	2110200	2,754,724.35	1,168,849.35
Personal Allowances paid as part of Salary	2110300	747,126,197.80	746,947,012.25
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		1,335,186,294.95	1,256,083,060.60

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	4,940,245.05	4,368,309.20
Communication, Supplies and Services	2210200	35,626,663.95	38,620,774.05
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	123,780,038.45	85,531,008.45
Foreign Travel and Subsistence, and other transportation costs	2210400	31,400,922.20	5,835,031.90
Printing, Advertising and Information Supplies and Services	2210500	5,864,204.35	4,124,336.50
Rentals of Produced Assets	2210600	157,139,413.10	140,461,920.80
Training Expenses	2210700	55,078,934.75	40,822,605.60
Hospitality Supplies and Servi	2210800	52,705,335.80	23,429,780.50
Insurance Costs	2210900	111,664,981.75	122,854,667.75
Specialised Materials and Supp	2211000	245,479.00	3,990,891.00
Office and General Supplies and Services	2211100	30,953,944.45	19,785,295.40
Fuel Oil and Lubricants	2211200	24,430,059.30	13,584,744.45
Other Operating Expenses	2211300	108,682,221.85	9,241,265.00
Routine Maintenance - Vehicles	2220100	13,179,723.35	14,449,508.90
Routine Maintenance - Other Assets	2220200	6,579,768.00	3,638,512.30
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		762,271,935.35	530,738,651.80

14 Subsidies

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

15 Transfers to Other Government Units

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

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	6,860,538.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	6,860,538.00

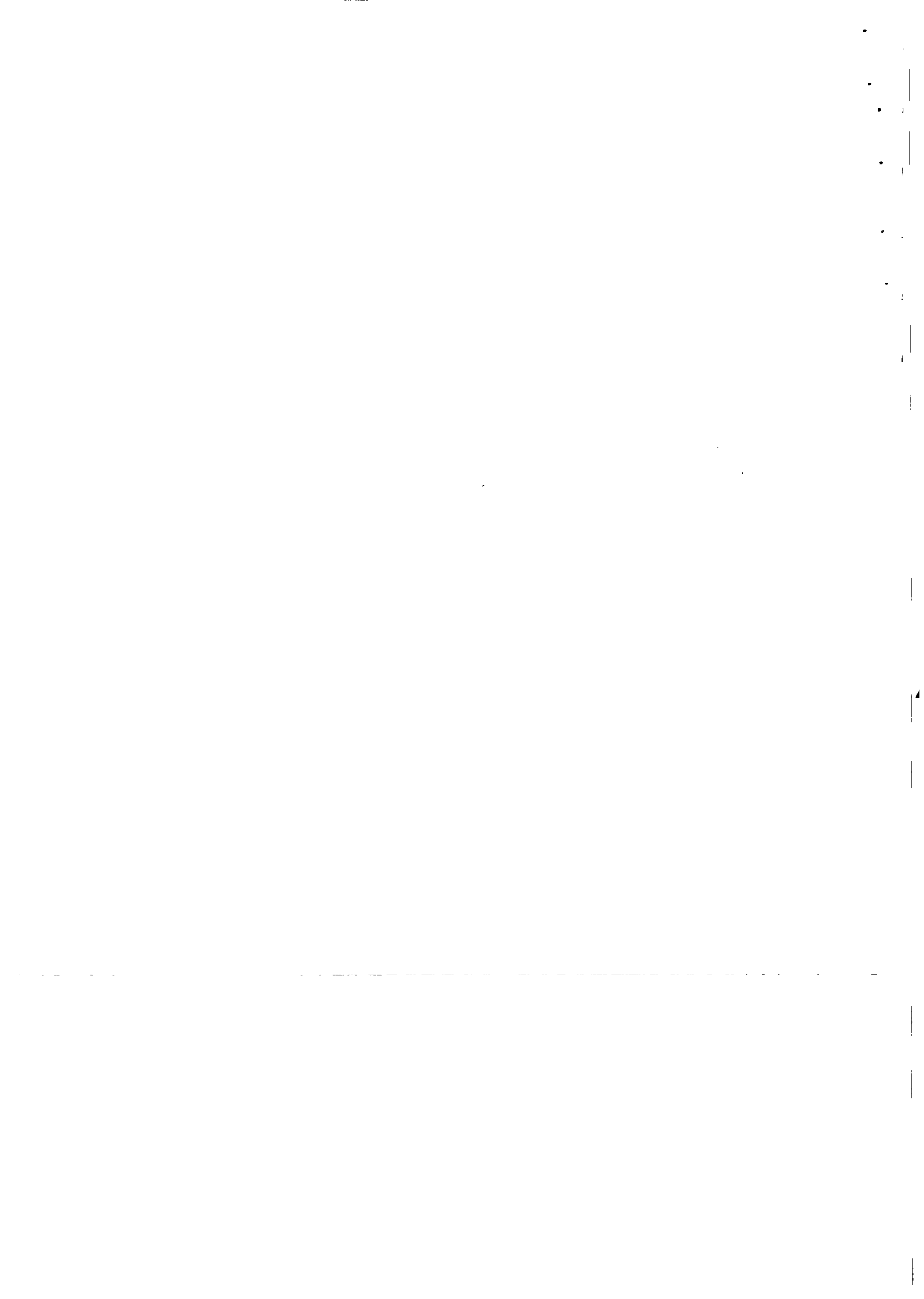
18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	1,417,949.65	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	45,039,000.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	1,581,910.00	4,218,984.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	2,421,749.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	75,000,000.00	75,000,000.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		123,038,859.65	81,640,733.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing



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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	2,172,505.00	7,002,481.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	433,191.00	1,179,743.75
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		2,605,696.00	8,182,224.75

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	540,340.00	625,419.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		540,340.00	625,419.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	26,400.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	474,911.00	16,000.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		474,911.00	42,400.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	418,790.75	877,243.70
Deposits	7310000	14,400.00	302,500.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		433,190.75	1,179,743.70

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	8,182,224.75	4,862,021.45
Opening Balance Cash	22B	625,419.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	42,400.00	6,808,811.00
Opening Balance - Deposits	24	(1,179,743.70)	(1,686,963.65)
TOTAL		7,670,300.05	9,983,868.80

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00



Statement of Budget Execution
 Entity: 1291-Directorate of Public Prosecutions
 Current Period: JUL-18 To JUN-19

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1 Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2 Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3 Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4 Exchequer releases	0.00	0.00	0.00	0.00	2,222,421,558.00	(2,222,421,558.00)	0.00%
5 Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6 Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7 Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8 Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9 Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10 Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11 Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	0.00	0.00	2,222,421,558.00	(2,222,421,558.00)	0.00%
PAYMENTS							
12 Compensation of Employees	762,000,000.00	0.00	741,500,000.00	1,503,500,000.00	1,335,186,294.95	168,313,705.05	88.81%
13 Use of goods and Services	542,138,000.00	0.00	437,138,000.00	979,276,000.00	762,271,935.35	217,004,064.65	77.84%
14 Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15 Transfers to Other Government Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16 Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17 Social Security Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18 Acquisition of Assets	289,500,000.00	0.00	194,500,000.00	484,000,000.00	123,035,859.65	360,961,140.35	25.42%
19 Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20 Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21 Other payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	1,593,638,000.00	0.00	1,373,138,000.00	2,966,776,000.00	2,220,497,089.95	746,278,910.05	74.85%



Statement of Budget Execution

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Nave Sandoz
Kristin Mard

Reviewed By: _____

Date: 28.09.19

Approved By: _____

Date: 28.09.19

Statement of Budget Execution - Recurrent Expenditure

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19



Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	2,222,421,558.00	(2,222,421,558.00)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	0.00	0.00	2,222,421,558.00	(2,222,421,558.00)	0.00%
PAYMENTS							
12	762,000,000.00	0.00	741,500,000.00	1,503,500,000.00	1,335,186,294.95	168,313,705.05	88.81%
13	542,138,000.00	0.00	437,138,000.00	979,276,000.00	762,271,935.35	217,004,064.65	77.84%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	189,500,000.00	0.00	269,500,000.00	459,000,000.00	123,038,859.65	335,961,140.35	26.81%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	1,493,638,000.00	0.00	1,448,138,000.00	2,941,776,000.00	2,220,497,089.95	721,278,910.05	75.48%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Statement of Budget Execution - Development Expenditure

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19



Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1 Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2 Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3 Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4 Exchequer releases	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
5 Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6 Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7 Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8 Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9 Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10 Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11 Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
PAYMENTS							
12 Compensation of Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
13 Use of goods and Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
14 Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15 Transfers to Other Government Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16 Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17 Social Security Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18 Acquisition of Assets	100,000,000.00	0.00	(75,000,000.00)	25,000,000.00	0.00	25,000,000.00	0.00%
19 Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20 Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21 Other payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	100,000,000.00	0.00	(75,000,000.00)	25,000,000.00	0.00	25,000,000.00	0.00%



Statement of Budget Execution - Development Expenditure

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19

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

Prepared By:

Date:

Reviewed By: Frank Dauda

Date:

26.09.19

Date:

Approved By:

Kunio Maucha

Date:

**SUMMARY STATEMENT OF DEPOSITS**

Entity: 1291-Directorate of Public Prosecutions

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	1,179,743.75	1,348,429.00
Transfers of retentions during the year	1,543,347.25	7,645,200.00
Payments made out of deposit account during the year	2,289,900.00	7,813,885.25
Closing Balance	433,191.00	1,179,743.75

Principal Secretary
Controller

Principal Accounts

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

Prepared By: Kwame DandoDate: 26.09.19Reviewed By: Kwame NanaDate: 26.09.19

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1291-Directorate of Public Prosecutions

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2220000	Routine Maintenance	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0612000000		Public Prosecution Services	2,966,776,000.00	2,220,497,089.95	746,278,910.05
	2110000	Wages and Salary Contributions	1,503,500,000.00	1,335,186,294.95	168,313,705.05
	2210000	Goods and Services	942,296,000.00	742,512,444.00	199,783,556.00
	2220000	Routine Maintenance	36,980,000.00	19,759,491.35	17,220,508.65
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	304,000,000.00	48,038,859.65	255,961,140.35
	4110000	Domestic Lending and On-lending	180,000,000.00	75,000,000.00	105,000,000.00
		Grand Total	2,966,776,000.00	2,220,497,089.95	746,278,910.05

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

Prepared By: Fran Adabo

Date: 26.09.19

Reviewed By: Koko Nandu

Date: 26.09.19

Approved By: _____

Date: _____

**Budget Execution by Heads and Programmes**

Entity: 1291-Directorate of Public Prosecutions

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291000200		Public prosecutions - Field Services	1,147,173,716.00	963,638,527.05	183,535,188.95
	0612000000	Public Prosecution Services	1,147,173,716.00	963,638,527.05	183,535,188.95
1291000300		Offences Against the Persons Department	260,139,947.00	209,789,110.10	50,350,836.90
	0612000000	Public Prosecution Services	260,139,947.00	209,789,110.10	50,350,836.90
1291000400		Economic	144,774,534.00	117,297,307.50	27,477,226.50
	0612000000	Public Prosecution Services	144,774,534.00	117,297,307.50	27,477,226.50
1291000500		County Affairs and Regulatory Prosecutions Department	301,957,730.00	276,554,648.60	25,403,081.40
	0612000000	Public Prosecution Services	301,957,730.00	276,554,648.60	25,403,081.40
1291000600		Central Facilitation Services Department	659,730,073.00	437,191,838.40	222,538,234.60
	0612000000	Public Prosecution Services	659,730,073.00	437,191,838.40	222,538,234.60
1291000700			428,000,000.00	216,025,658.30	211,974,341.70
	0612000000	Public Prosecution Services	428,000,000.00	216,025,658.30	211,974,341.70
1291100100			0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100200		Busia ODPP Office	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100400		Wajir ODPP Office	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100500		Mandera ODPP Office	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100600		Turkana ODPP Office	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100700		Containerized Offices	0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291100800			25,000,000.00	0.00	25,000,000.00
	0612000000	Public Prosecution Services	25,000,000.00	0.00	25,000,000.00
1291101000			0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
1291101200			0.00	0.00	0.00
	0612000000	Public Prosecution Services	0.00	0.00	0.00
		Grand Total	2,966,776,000.00	2,220,497,089.95	746,278,910.05

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

Prepared By: Fran DdaudoDate: 26/09/19Reviewed By: Karen MandaDate: 26/09/19

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1291-Directorate of Public Prosecutions

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0612000000		Public Prosecution Services	2,966,776,000.00	2,220,497,089.95	746,278,910.05
	0612010000	Prosecution of criminal offences	2,307,045,927.00	1,783,312,851.55	523,733,075.45
	0612020000	Witnesses and victims of crime services	0.00	0.00	0.00
	0612030000	Penal and criminal law reform	0.00	0.00	0.00
	0612040000	Inter-agency cooperation	0.00	0.00	0.00
	0612050000	General Administration Planning and Support Services	659,730,073.00	437,184,238.40	222,545,834.60
		Grand Total	2,966,776,000.00	2,220,497,089.95	746,278,910.05

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

Prepared By:

Fraze Daudy

Date:

26.09.19

Reviewed By:

Kwame Maudu

Date:

26.09.19

Approved By: _____

Date: _____

IMPREST HOLDER

26-SEP-19 01:22 PM

Department: ADMIN

PF/NO	Vendor Name	Desgination	Amount
2014240070	KIBET SHADRACK RUTTO	DPP AD, SCMS	12,600.00
2014241182	WINNIE WAMBUI KABINGA	N.A.	14,000.00
Department Outstanding:			26,600.00

Department: ADMIN. SERVICES - HQ.

PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

Department: ADMINISTRATION

PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

Department: ADMINISTRATION AND PLANNING

PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

Department: ADMINISTRATION HEADQUARTERS

PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

Department: ADMINISTRATION POLICE

PF/NO	Vendor Name	Desgination	Amount
2003051759	AUSTINE OWITI OYUECH	N.A.	12,600.00
Department Outstanding:			12,600.00

Department: BOMET

PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

Department: BUSIA

PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

Department: CENTRAL FACILITATION

PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

Department: CIVIL LITIGATION

PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

Department: COMPLAINT COMMISSION

PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			

IMPREST HOLDER

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Department: <u>COMPLAINT COMMISSION</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>COUNTY AFFAIRS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>COUNTY EDUCATION SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>Corporate Services</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>County Affairs and Regulatory Prosecutions Department</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>DEVELOPMENT PLANNING SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>DFS - HEADQUARTERS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>ECONOMIC CRIMES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>Executive</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>Executive Services</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>FIELD SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>Field Services</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

IMPREST HOLDER

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Department: <u>GARISSA</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>GENERAL ADMIN AND PLANNING</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>GSU - HEADQUARTERS COY</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HEAD QAURTERS ADMINISTRATIVE SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
2014240819	JENNIFER WANJIKU KANIU	N.A.	7,075.00
Department Outstanding:			7,075.00
Department: <u>HEADQUARTERS</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HEADQUARTERS & GENERAL ADMINISTRATION</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HEADQUARTERS - CID</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HEADQUARTERS ADMINSTRATIVE SERVICES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HEADQUARTERS- ARCHIVES</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>HOUSING</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>ICT</u>			
<u>PF/NO</u>	<u>Vendor Name</u>	<u>Desgination</u>	<u>Amount</u>
Department Outstanding:			0.00
Department: <u>KAKAMEGA</u>			

IMPREST HOLDER

26-SEP-19 01:22 PM

Department: <u>KAKAMEGA</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>KISUMU</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>LANDS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>LAW COURTS - LAMU SRM</u>			
PF/NO	Vendor Name	Desgination	Amount
59407	EZEKIEL ABUGA OMBASA	N.A.	4,900.00
Department Outstanding:			4,900.00
Department: <u>MACHAKOS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MERU-CENTRAL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MIGORI</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MINISTRY OF PUBLIC WORKS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MINISTRY OF ROADS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>MOMBASA</u>			
PF/NO	Vendor Name	Desgination	Amount
2009060405	LUCAS KIPKOGEI TANUI	N.A.	8,231.00
Department Outstanding:			8,231.00
Department: <u>MURANG'A</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00

IMPREST HOLDER

26-SEP-19 01:22 PM

Department: <u>MWINGI</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>NAIROBI</u>			
PF/NO	Vendor Name	Desgination	Amount
2000006218	JACINTA NYABOKE NYAMOSI	N.A.	14,000.00
2001049625	VINCENT SAMMY MONDA	N.A.	84,840.00
2001049706	AMULELE OGOMA RODAH	N.A.	25,806.00
2001049748	LILIAN AKINYI OKUMU	N.A.	28,000.00
2008080999	MOSES MAKAU MATUVI	N.A.	116,000.00
20120062	CAROLINE KARIMI KARIUKI	N.A.	16,800.00
20120064	JUDITH CHEPCHIRCHIR	N.A.	36,389.00
Department Outstanding:			321,835.00
Department: <u>NAKURU</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>NALEAP</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>OCPD - MERU CENTRAL</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>OCS - NAIROBI WILSON AIRPORT</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>Offences Against the Persons Department</u>			
PF/NO	Vendor Name	Desgination	Amount
2008020656	EUNICE MBITHE MUJO	DPP Personal Secretary 1	4,900.00
Department Outstanding:			4,900.00
Department: <u>Office of the Director of Public Prosecutions</u>			
PF/NO	Vendor Name	Desgination	Amount
2019240001	NATASHA EL-KATHIRI	N.A.	8,400.00
Department Outstanding:			8,400.00
Department: <u>PRISONS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			

IMPREST HOLDER

26-SEP-19 01:22 PM

Department: <u>PRISONS</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>PROBATION & AFTERCARE</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>PROSECUTION - NAIROBI</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>PUBLIC PROSECUTIONS</u>			
PF/NO	Vendor Name	Desgination	Amount
20131169	JAPHETH OUKO MAYORE ISABOKE	N.A.	1,732.00
DPP20131174	LILIAN MORAA OGWORA	N.A.	39,036.00
DPP20131243	ZAPHINDA WANGARI CHEGE	N.A.	7,277.00
DPP20131270	PETER GITONGA MURANGA	N.A.	16,325.00
Department Outstanding:			64,370.00
Department: <u>PUBLIC TRUSTEE FIELD SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>Prosecutors Training Institute</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>Public Prosecutions Department</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>REGISTRATION GENERAL FIELD SERVICES</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>THE NATIONAL TREASURY</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>TRANS-NZOIA</u>			
PF/NO	Vendor Name	Desgination	Amount
Department Outstanding:			0.00
Department: <u>UASIN-GISHU</u>			

IMPREST HOLDER

26-SEP-19 01:22 PM

Department: UASIN-GISHU

PF/NO	Vendor Name	Desgination	Amount
		Department Outstanding:	0.00
		Total Outstanding:	458,911.00

REPUBLIC OF KENYA

BANK RECONCILIATION- RECURRENT

as at 30TH JUNE 2019


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

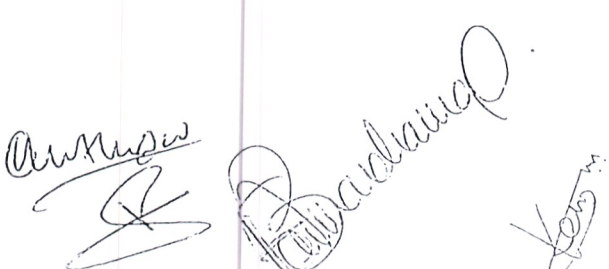
Account Number : 1000181605

Balance as per Bank Certificate ..			24,384,530.90
Less _			
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques)	55,951,770.35		
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-		55,951,770.35
Add _			
3. Payments in Bank Statement not yet recorded in Cash Book ..	-		
4. Receipts in Cash Book not yet recorded in Bank Statements	31,693,240.30		31,693,240.30
Bank Balance as per Cash Book			126,000.85

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

Reconciled by FRANKWARD N. DOAIDE Signature  Date 18/07/2019

Approved by KIOKO MAJIMBI Signature  Date 19.07.2019





PAYMENTS IN CASHBOOK NOT IN		IN BANK AS AT 30TH JUNE 2019	
DATE	CHQ.NO.	PAYEE	AMOUNT
25.02.2019		ZACHARY CHEPUKAKA PV1830	500.00
28.02.2019		PAYE PV 1879	15,750.00
28.02.2019		NELSON NJIRI PV 1921	56,000.00
28.02.2019		KURIA OBADIAH PV 1921	56,000.00
28.02.2019		DAVID KABORO PV 1921	56,000.00
28.02.2019		DAVID NDERITU PV 1921	56,000.00
28.02.2019		SHAMINI JAYANATHAN PV 1921	56,000.00
15.04.2019		SULEIMAN SALIM PV 2346	22,500.00
14.05.2019		DEPRTMENT OF HOUSING	106,200.00
17.05.2019		CATHERINE MWANIKI PV 2650	17,500.00
31.05.2019		VAT PV 2720	4,498.10
31.05.2019		EDWIN OKELLO PV 2698	3,000.00
31.05.2019		JACOB ONDARI PV 2787	10,000.00
31.05.2019		JAMES SIKUKU PV 2787	5,000.00
31.05.2019		MOSES MAKAU PV 2787	3,750.00
07.06.2019		PAYE PV 2817	1,319.70
07.06.2019		VAT PV 2842	7,984.50
07.06.2019		JELAGAT URSULLA PV 2986	36,180.00
14.06.2019		PAYE PV 3037	426,000.00
14.06.2019		PAYE PV 3094	13,500.00
25.06.2019		VAT PV 3203	1,290.00
25.06.2019		NICHOLUS MAITHYA PV 3225	16,800.00
25.06.2019		VOUCHER OVERCAST PV 3205	10,500.00
25.06.2019		EMILY KAMAU PV 3073	22,500.00
25.06.2019		MELODY MATIYION PV 2857	7,500.00
25.06.2019		DORCAS AGIK PV 3037	70,000.00
25.06.2019		PAYE PV 3037	426,000.00
27.06.2019		DEPRTMENT OF HOUSING	106,950.00
27.06.2019		FAULU KENYA	445,263.25
27.06.2019		FAMILY BANK	138,024.00
27.06.2019		MAGAREZA SACCO	10,195.00
27.06.2019		JAMII SACCO	188,690.00
27.06.2019		INTERNAL RECEIPT	168,043.80
27.06.2019		CONSOLIDATED BANK	0.25
27.06.2019		STEPHEN MUNYWOKI PV 3609	27,000.00
27.06.2019		TOWER SACCO UNDERPAYMENT	90.00
27.06.2019		NATIONAL BANK OF KENYA	213,673.35
27.06.2019		CONSOLIDATED BANK (ODPP)	1,158,849.00
27.06.2019		TRANSCOM WELFARE ASS	7,325.00
27.06.2019		NSSF	18,200.00
27.06.2019		DEPRTMENT OF HOUSING	106,950.00
27.06.2019		INTERNAL RECEIPT	153,275.05
28.06.2019		ODPP FACILITATION PV 3094	12,750.00
28.06.2019		ODPP FACILITATION PV 3095	4,000.00

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28.06.2019	ANN MUKAMBI PV 2859	5,000.00
3.06.2019	SIMON KIMANI PV 3270	20,000.00
28.06.2019	EVELYNE KANUIRA PV 3273	20,000.00
28.06.2019	POLYNE ADISA PV3282	10,000.00
28.06.2019	RODAH OGOMA PV 3282	20,000.00
28.06.2019	JOHN JILLO PV 3282	10,000.00
28.06.2019	OBED GISORE 3282	10,000.00
28.06.2019	KENYA SCHOOL OF GOVERNMENT	149,994.80
28.06.2019	PAYE PV 3307	1,267.20
28.06.2019	NICHOLUS MUTUKU PV 3349	29,400.00
28.06.2019	FLORENCE OGUTU PV 3350	49,185.00
28.06.2019	KENYA LIBRARY PV 3351	29,000.00
28.06.2019	ALEXANDER MUTETI PV 3352	63,127.10
29.06.2019	MARTHA NYAMOSYO PV 3391	563,200.00
29.06.2019	FLORENCE OGUTU PV 3392	609,000.00
29.06.2019	HALIMA ALI PV 3393	14,940.00
29.06.2019	MERCY ATIENO PV 3394	10,886.40
29.06.2019	NATION MEDIA PV 3395	275,000.00
29.06.2019	MAGICAL HOLIDAYS PV 3396	262,635.00
29.06.2019	ODPP ADVISORY BOARD PV 3398	103,000.00
29.06.2019	INSTITUTE OF ADVANCE TECK PV 3399	274,920.00
29.06.2019	COMPUTER PRIDE PV 3400	177,000.00
29.06.2019	COMPUTER PRIDE PV 3401	319,000.00
29.06.2019	ODPP FACILITATIONS PV 3402	95,200.00
29.06.2019	ODPP FACILITATION PV 3403	840,000.00
29.06.2019	ODPP CASH FOR USE PV 3411	700,000.00
29.06.2019	ODPP FACILITATION PV 3412	370,000.00
29.06.2019	ODPP FACILITATIONS PV 3413	105,000.00
29.06.2019	ODPP FACILITATION PV 3414	55,000.00
29.06.2019	ODPP ICT FACILITATION PV 3415	97,500.00
29.06.2019	ODPP FACILITATION PV 3416	715,000.00
29.06.2019	ODPP OFFICERS PERDIEM PV 3417	54,600.00
29.06.2019	DANIEL KARURI PV 3418	29,000.00
29.06.2019	BEATRICE OMARI PV 3419	78,825.00
29.06.2019	VICTOR MULE PV 3420	15,400.00
29.06.2019	SHADRACK RUTTO PV 3421	8,000.00
30.06.2019	ROBINSON TAA PV 3422	3,000.00
30.06.2019	MICHAEL WANDERI PV 3433	7,000.00
30.06.2019	GETRUDE KIILU PV 3424	86,059.70
30.06.2019	DANIEL WAKASYAKA PV 3425	26,400.00
30.06.2019	LUCY KABAYA PV 3426	10,500.00
30.06.2019	MONICA MBURUGU PV 3427	230,000.00
30.06.2019	VICTORIA NJOKA PV 3428	30,000.00
30.06.2019	DANIEL ARIEMO PV 3429	1,500.00
30.06.2019	MICHAEL WISE PV 3430	12,600.00
30.06.2019	ALEXANDER YAMINA PV 3431	37,434.00

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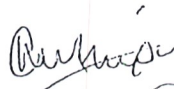


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30.06.2019		LILIAN ESTHER PV 3432	64,300.00
30.06.2019		EDWIN OKELLO PV 3433	8,800.00
30.06.2019		RODAH OGOMA PV 3434	10,500.00
30.06.2019		NANCY MATE PV 3435	10,000.00
30.06.2019		KENNEDY KIMUYU PV 3436	20,000.00
30.06.2019		JUDITH KARWITHA PV 3437	17,340.00
30.06.2019		MARY OSOTI PV 3438	10,000.00
30.06.2019		HARRISON NACHASITO PV 3439	6,069.00
30.06.2019		ADAN TARI PV 3440	8,014.80
30.06.2019		MERCY NYABOKE PV 3441	23,900.00
30.06.2019		JAPETH ISABOKE PV 3442	43,830.00
30.06.2019		MARY KATHUNGU PV 3443	249,000.00
30.06.2019		ODPP PERDIEMS PV 3444	2,916,900.00
30.06.2019		BEATRICE AYIEMBA PV 3445	20,000.00
30.06.2019		LUCY MUHUNU PV 3446	6,000.00
30.06.2019		LILIAN OBUO PV 3447	15,435.00
30.06.2019		STEPHEN MWONYOKI PV 3448	21,300.00
30.06.2019		EDWIN OKELLO PV 3449	2,500.00
30.06.2019		GODFREY KIOKO PV 3450	13,300.00
30.06.2019		JUDY MUTEMI PV 3451	8,000.00
30.06.2019		EDDY KADDEBE PV 3452	19,919.00
30.06.2019		DAVID NYAGA PV 3453	8,000.00
30.06.2019		KIOKO MAUNDU PV 3454	25,000.00
30.06.2019		ROMAN ONDENYI PV 3455	19,600.00
30.06.2019		JULIUS AYIERA PV 3456	12,600.00
30.06.2019		DORCAS ODUOR PV 3457	182,580.00
30.06.2019		RICHARD KATHOME PV 3458	9,800.00
30.06.2019		ODPP PERDIEMS PV 3459	55,300.00
30.06.2019		CAROL SIGEI PV 3460	5,600.00
30.06.2019		SHADRACK RUTTO PV 3461	9,000.00
30.06.2019		HELLEN MUTELLAH PV 3462	8,950.00
30.06.2019		GODFREY KIOKO PV 3463	13,000.00
30.06.2019		JOEL KAMAU PV 3464	179,190.00
30.06.2019		CHRISTINE NANJALA PV 3465	7,000.00
30.06.2019		LAURA SPIRA PV 3466	8,400.00
30.06.2019		LILLIAN OKUMU PV 3467	7,000.00
30.06.2019		HASSAN ABDI PV 3468	7,000.00
30.06.2019		CATHERINE MWANIKI PV 3469	4,925.00
30.06.2019		JOSEPH ABIERO PV 3470	7,500.00
30.06.2019		DORCAS ODUOR PV 3471	4,200.00
30.06.2019		FRAKWARD DDAIDO PV 3472	21,100.00
30.06.2019		ODPP PERDIEMS PV 3473	1,694,832.00
30.06.2019		STEPHEN NGANGA PV 3474	198,000.00
30.06.2019		ODPP PERDIEMS PV 3475	565,488.00
30.06.2019		STEPHEN MWONYOKI PV 3476	100,000.00
30.06.2019		GLOBAL STAR PV 3477	20,035.00



30.06.2019		MICHAEL ONDIEKI PV 3478	45,000.00
30.06.2019		BARNABAS MAITHYA PV 3479	31,500.00
30.06.2019		JANE MBOGO PV 3480	31,500.00
30.06.2019		DENNIS MAKWERE PV 3481	31,500.00
30.06.2019		LOICE NJOKI PV 3482	56,000.00
30.06.2019		ROBERT GAKUYA PV 3483	16,800.00
30.06.2019		MOSES CHECHE PV 3484	9,800.00
30.06.2019		EDWIN OKELLO PV 3485	28,000.00
30.06.2019		TERRY KAHORO PV 3486	67,200.00
30.06.2019		ALEXANDER MUTETI PV 3487	84,000.00
30.06.2019		VICTORIA NJOKA PV 3488	56,000.00
30.06.2019		TERRY THIAKA PV 3489	21,000.00
30.06.2019		FREDRICK ASHIMOSI PV 3490	70,000.00
30.06.2019		KYALO MAITHYA PV 3491	16,800.00
30.06.2019		ODPP FACILITATION PV 3492	385,000.00
30.06.2019		ODPP PERDIEMS PV 3493	7,036,000.00
30.06.2019		UNDERCOST PV 3181	2.35
30.06.2019		ODPP UNDERCAST PV 3414	5,000.00
30.06.2019		ODPP FACILITATION PV 3505	174,500.00
30.06.2019		ODPP TASK FORCE PV 3506	168,000.00
30.06.2019		ODPP FACILITATIONS PV 3507	30,000.00
30.06.2019		JAMES OPUNDO PV 3508	103,510.00
30.06.2019		ANNE GATHENGE PV 3509	7,600.00
30.06.2019		ODPP FACILITATION PV 3510	82,500.00
30.06.2019		CHRISTINE KHAKAYI PV 3511	7,600.00
30.06.2019		ODPP FACILITATIONS PV 3512	12,000.00
30.06.2019		AFRICAN TOUCH PV 3513	51,020.00
30.06.2019		JEMIMAH ALUDA PV 3514	101,645.00
30.06.2019		KENASA PV 3515	82,500.00
30.06.2019		ODPP PERDIEM PV 3516	15,400.00
30.06.2019		ALFRED OJOWI PV 3517	16,135.00
30.06.2019		MAGU NJOKI PV 3518	9,929.20
30.06.2019		HARISSON NADASITO PV 3519	13,900.85
30.06.2019		NHIF DEDUCTION PV 3520	400.00
30.06.2019		NHIF DEDUCTION PV 3521	900.00
30.06.2019		NSSF DEDUCTION PV 3522	800.00
30.06.2019		NSSF DEDUCTION PV 3523	400.00
30.06.2019		KENYA MONETARY STUDIES PV 3524	61,922.40
30.06.2019		VAT PV 3524	3,377.60
30.06.2019		SERENA HOTEL PV3525	264,663.80
30.06.2019		VAT PV 3525	14,436.20
30.06.2019		SAROVA STANLEY PV 3526	122,327.60
30.06.2019		VAT PV 3526	6,672.40
30.06.2019		KSG EMBU PV 3527	35,000.00
30.06.2019		MAANZONI LODGE PV 3528	64,293.10
30.06.2019		VAT PV 3528	3,506.90

Summary
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30.06.2019		SIMBA CORP PV 3529	37,153.45
30.06.2019		VAT PV 3529	2,026.55
30.06.2019		SIMBA CORP PV 3530	19,226.30
30.06.2019		VAT PV 3530	1,048.70
30.06.2019		REALEDGE PV 3631	171,887.00
30.06.2019		LONGROCK PV 3532	35,930.00
30.06.2019		REX KIOSK PV 3533	107,200.00
30.06.2019		LONGROCK PV 3534	122,900.00
30.06.2019		AFRICAN TOUCH PV 3535	35,740.00
30.06.2019		MAGICAL PV 3536	92,500.00
30.06.2019		LONGROCK TOURS PV 3537	317,550.00
30.06.2019		LONGROCK PV 3538	75,875.00
30.06.2019		REALEDGE OV 3539	28,935.00
30.06.2019		AFRICAN TOUCH PV 3540	86,655.00
30.06.2019		REAL EDGE PV 3541	279,370.00
30.06.2019		LONGROCK PV 3542	171,730.00
30.06.2019		SAFARICOM PV 3543	25,000.00
30.06.2019		ODPP CONFIDENTIAL PV 3544	5,000,000.00
30.06.2019		KENYA SCHOOL OF LAW PV 3545	24,000.00
30.06.2019		LONGROCK TOURS PV 3546	55,500.00
30.06.2019		GLOBAL STAR PV 3547	34,685.00
30.06.2019		BRIGHT WAYS PV 3548	158,180.00
30.06.2019		AFRICAN TOURS PV 3549	47,260.00
30.06.2019		GITOCO SUPPLIES PV 3550	103,320.00
30.06.2019		SILVER BIRD PV 3551	24,500.00
30.06.2019		AFRICAN TOURCH PV 3552	52,840.00
30.06.2019		BRIGHT WAYS PV 3553	170,390.00
30.06.2019		LONGROCK PV 3554	118,430.00
30.06.2019		ODPP FACILITATION PV 3555	95,000.00
30.06.2019		CHRISTINE KHAKAYI PV 3556	15,000.00
30.06.2019		STEVEN GITHINYI PV 3557	56,000.00
30.06.2019		PAYE PV 3557	24,000.00
30.06.2019		JACINTA NYAMOSI PV 3558	16,800.00
30.06.2019		ODPP FACILITATION PV 3559	108,500.00
30.06.2019		JOSEPH RIUNGU PV 3560	141,372.00
30.06.2019		TOYOTA KENYA PV 3561	20,962.60
30.06.2019		VAT PV 3561	1,143.40
30.06.2019		ADRENROB SUPPLY PV 3562	122,327.60
30.06.2019		VAT PV 3562	6,672.40
30.06.2019		NATION CORP PV 3563	9,482,758.60
30.06.2019		VAT PV 3563	517,241.40
30.06.2019		ODDP AIE PV 3564	100,000.00
30.06.2019		DT DOBIE PV 3565	472,851.10
30.06.2019		VAT PV 3565	25,791.90
30.06.2019		EDWIN-MASHETI-PV-3566	4,900.00
30.06.2019		DAVID KABORO PV 3567	12,600.00

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30.06.2019		ODPP LEAVE COMMUTATION PV 3568	3,040,502.00
30.06.2019		PAYE PV 3568	1,191,910.00
30.06.2019		ODPP PUPIL STIPENDS PV 3569	405,000.00
30.06.2019		NAIROBI SERENA PV 3573	295,719.85
30.06.2019		VAT PV 3573	16,130.15
30.06.2019		TOYOTA PV 3574	181,704.85
30.06.2019		VAT PV 3574	9,911.15
30.06.2019		TOYOTA KENYA PV 3575	9,482.75
30.06.2019		VAT PV 3575	517.25
30.06.2019		TOYOTA PV 3576	77,459.90
30.06.2019		VAT PV 3576	4,225.10
30.06.2019		TOYOTA KENYA PV 3577	14,034.50
30.06.2019		VAT PV 3577	765.50
30.06.2019		DT DOBIE PV 3578	10,241.40
30.06.2019		VAT PV 3578	558.60
30.06.2019		DT DOBIE PV 3579	8,060.35
30.06.2019		VAT PV 3579	439.65
30.06.2019		DT DOBIE PV 3580	10,241.40
30.06.2019		VAT PV 3580	558.60
30.06.2019		DT DOBIE PV 3581	34,043.10
30.06.2019		VAT PV 3581	1,856.90
30.06.2019		DT DOBIE PV 3582	27,500.00
30.06.2019		VAT PV 3582	1,500.00
30.06.2019		DT DOBIE PV 3583	60,025.85
30.06.2019		VAT PV 3583	3,274.15
30.06.2019		TOYOTA KENYA PV 3584	9,482.75
30.06.2019		ODPP PERDIEMS PV 3585	3,583,400.00
30.06.2019		ODPP PUPIL PV 3586	590,916.00
30.06.2019		PAYE PV 3586	9,083.20
30.06.2019		ODPP PUPIL PV 3587	590,916.00
30.06.2019		PAYE PV 3587	9,083.20
30.06.2019		RAHMA NYAGA PV 3588	8,400.00
30.06.2019		CASHBOOK UNDERCAST PV 3589	30,000.00
30.06.2019		CASHBOOK INDERCAST PV 3590	43,697.80
30.06.2019		JACOB ONDARI PV 3591	30,000.00
			55,951,770.35

RECEIPTS IN BANK NOT IN CASHBOOK

DATE	CHQ.NO.	PAYEE	AMOUNT
			-
			-
			-
			-
			-

PAYMENTS IN BANK NOT IN CASH BOOK


DATE	CHQ.NO.	PAYEE	AMOUNT

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RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT			
DATE	CHQ.NO.	PAYEE	AMOUNT
30.06.2019		EXCHEQUER PV 3495	25,300,000.00
30.06.2019		CATHERINE MWANIKI PV 2650 REDUCTIO	17,500.00
30.06.2019		ODPP TASKFORCE PV 3037 REDUCTION	426,000.00
30.06.2019		ODPP PV 3205 OVERCAST	10,500.00
30.06.2019		DORCAS ODUOR PV 3037 REDUCTION	70,000.00
30.06.2019		ODPP INTERNAL RECEIPTS	168,043.80
30.06.2019		ODPP INTERNAL RECEIPT	153,275.05
30.06.2019		ODPP PV 3095	4,000.00
30.06.2019		ODPP ANN MUGAMBI PV 2859	5,000.00
30.06.2019		ODPP PV 3387 OVERCAST	270.00
30.06.2019		ODPP SIMON KIMANI PV 3270 REDUCTION	20,000.00
30.06.2019		ODPP PV 3444 OVERCAST	59,500.00
30.06.2019		ODPP PV 2857 ADJUSTMENT	7,500.00
30.06.2019		ODPP CASHBOOK ADJUSTMENT PV 3593	376,726.35
30.06.2019		ODPP BANKINGS PV 3594	105,000.00
30.06.2019		ODPP BANKINGS PV 3595	670.20
30.06.2019		ODPP ADJUSTMENT	4,969,254.90
			31,693,240.30
		BANK STATEMENT BALANCE	24,384,530.90
		CASHBOOK BANK BALANCE	126,000.85

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KUU YA
KENYA



BANK OF
KENYA

Halle Sollessie Avenue
P.O. Box 60000 - 00100 Nairobi Kenya
Telephone: 2500000, Fax: 240192

2nd July, 2019


CERTIFICATE OF BALANCES


Customer : 120354
Balance Date: 30-Jun-19

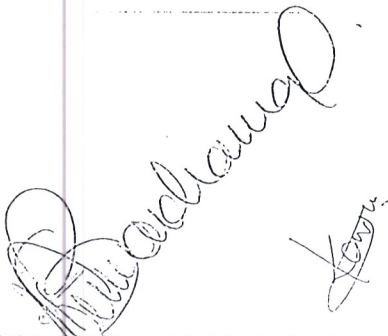
DIRECTORATE OF PUBLIC PROSECUTION

Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	24,384,530.99
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	801,643.75
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00


L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION


P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION







REPUBLIC OF KENYA

Date...23RD JULY,2019

Report of the Board of Survey on the Cash and Bank Balances of ODPP- DEVELOPMENT ACCOUNT.....
at the close of business on.....30TH JUNE,2019.....

The Board, consisting of – (Names and official titles)

- 1. NICHOLAS MUTUKU - CHAIRMAN
- 2. CATHERINE MWANIKI - MEMBER
- 3. KENNEDY NDWIGA - MEMBER
- 4 .FATMA AHMED - MEMBER

assembled at the office of...ODPP Accounts office..... at 11.45 AM ...(time).....

on the...23RD JULY,2019.....and the following cash was produced

:-	Notes	Sh.NIL.....
	Silver	Sh.	NIL... .
	Copper	Sh.	NIL.....
	Cheques (as per details on reverse).. .. .	Sh.	<u><u>NIL</u></u>

It was observed that cheques amounting to Sh.....Nil.....cts ..Nil..... had been on hand for more than 14 days prior to the date of the survey.

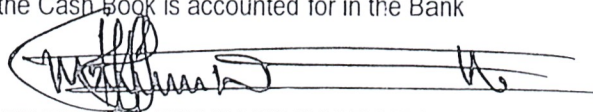
The cash consists of Kenya currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30th June,2019

Cash on Hand	Sh.	NIL
Bank Balance	Sh.	Nil
		<u><u>NIL</u></u>

The Bank Certificate of Balance showed a sum of (Sh)... NIL.....Standing to the credit of the account on 30th June,2019

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.


.....
Chairman

Date...23RD , JULY, 2019.....

Members of the Board



REPUBLIC OF KENYA

BANK RECONCILIATION-DEVELOPMENT

as at 30TH JUNE 2019

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

Account Number: 1000182075

Balance as per Bank Certificate ..				0.00
Less				
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..				
2. Receipts in Bank Statements not yet recorded in Cash Book ..				
Add				
3. Payments in Bank Statement not yet recorded in Cash Book ..				
4. Receipts in Cash Book not yet recorded in Bank Statements				
Bank Balance as per Cash Book				

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

Reconciled by FRANKHARD HADDADDE Signature... [Signature] Date... 15/07/2019

Approved by KIKO MAINDA Signature... [Signature] Date... 19.07.2019

[Handwritten signatures and initials]

PAYMENTS IN CASHBOOK NOT I			IN BANK AS AT 30TH JUNE 2019	
DATE	CHQ.NO.	PAYEE		AMOUNT
				-
				-
RECEIPTS IN BANK NOT IN CASHBOOK				
DATE	CHQ.NO.	PAYEE		AMOUNT
PAYMENTS IN BANK NOT IN CASH BOOK				
DATE	CHQ.NO.	PAYEE		AMOUNT
				-
				-
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT				AMOUNT
DATE	CHQ.NO.	PAYEE		
				-
				-
			BANK STATEMENT BALANCE	-
			CASHBOOK BANK BALANCE	-

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Amalawol
2019

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BANKI
KUU YA
KENYA



BANK OF
KENYA

Haria Classic Avenue
P.O. Box 60000 - 00100 Nairobi, Kenya
Telephone: (254) 20 240182

2nd July, 2019


CERTIFICATE OF BALANCES

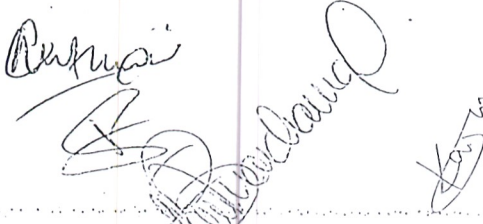
Customer : 120354
Balance Date: 30-Jun-19

DIRECTORATE OF PUBLIC PROSECUTION

Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	24,384,530.99
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	851,643.75
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00


L. K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION


P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION





REPUBLIC OF KENYA

Date...23RD JULY,2019.....

Report of the Board of Survey on the Cash and Bank Balances of ...ODPP -DEPOSIT ACCOUNT.....as at the close of

Business on30th JUNE, 2019.....

The Board, consisting of – (Names and official titles)

1. NICHOLAS MUTUKU ----CHAIRMAN-----
2. CATHERINE MWANIKI – MEMBER-----
3. KENNEDY NDWIGA --- MEMBER-----
4. FATMA AHMED --- MEMBER-----

assembled at the office of the – ODPP - Accountsat 11.45.00 A.M.....(time)

on the --23RD JULY, 2019..... and the following cash was produced:-

Notes	Sh.	NIL..
Silver	Sh.	NIL.....
Copper	Sh.	NIL..----
Cheques (as per details on reverse).. .. .	Sh.	NIL...
		<u>NIL</u>

It was observed that cheques amounting to Shs ...Nil...cts...Nil--- had been on hand for more than 14 days prior to the date of the survey.

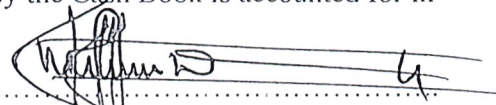
The cash consists of Kenyan currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the ...30TH JUNE, 2019.....:-

Cash on Hand	Sh.	...Nil.....
Bank Balance	Sh.	433,190.85....
		<u>433,190.85</u>

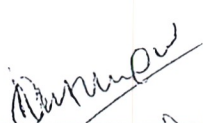
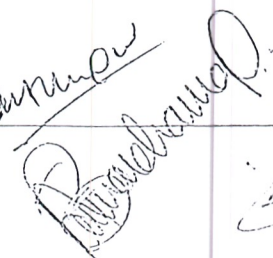

The Bank Certificate of Balance showed a sum of Shillings (Sh Eight hundred and ninety one thousand six hundred forty three.cts seventy five only-) standing to the credit of the Account on--- 30TH JUNE,2019.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.


Chairman

Date . 23RD ,JULY, 2019.....

.....
Members of the Board

Handwritten signatures and initials:




REPUBLIC OF KENYA

BANK RECONCILIATION-DEPOSIT

as at 30TH JUNE 2019

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

Account Number: 1000181796

Balance as per Bank Certificate ..			891,643.75
Less			
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	458,452.90		
2. Receipts in Bank Statements not yet recorded in Cash Book ..	-		458,452.90
Add			
3. Payments in Bank Statement not yet recorded in Cash Book ..	-		
4. Receipts in Cash Book not yet recorded in Bank Statements	-		-
Bank Balance as per Cash Book			433,190.85

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

Reconciled by FRANKWARD N. DJAIDDO Signature [Signature] Date 18/07/2019

Approved by Kiros Maundu Signature [Signature] Date 19.07.2019

[Handwritten Signature]
[Handwritten Signature]

PAYMENTS IN CASHBOOK NOT IN BANK		IN BANK AS AT 30TH JUNE 2019		AMOUNT
DATE	CHQ.NO.	PAYEE		
27.06.2019		BULSON AGENCIES		458,452.90
				458,452.90
RECEIPTS IN BANK NOT IN CASHBOOK				AMOUNT
DATE	CHQ.NO.	PAYEE		
				-
				-
				-
PAYMENTS IN BANK NOT IN CASH BOOK				AMOUNT
DATE	CHQ.NO.	PAYEE		
				-
				-
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT				AMOUNT
DATE	CHQ.NO.	PAYEE		
				-
				-
				-
		BANK STATEMENT BALANCE		891,643.75
		CASHBOOK BANK BALANCE		433,190.85

M

Antony
B. Subramanian
26/6/19

REPUBLIC OF KENYA



BANK OF KENYA

Hille Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2550060, Fax: 340192

2nd July, 2019


CERTIFICATE OF BALANCES

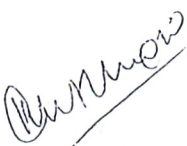

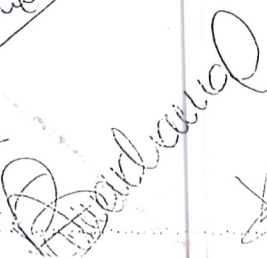

Customer : 120354
Balance Date: 30-Jun-19

DIRECTORATE OF PUBLIC PROSECUTION

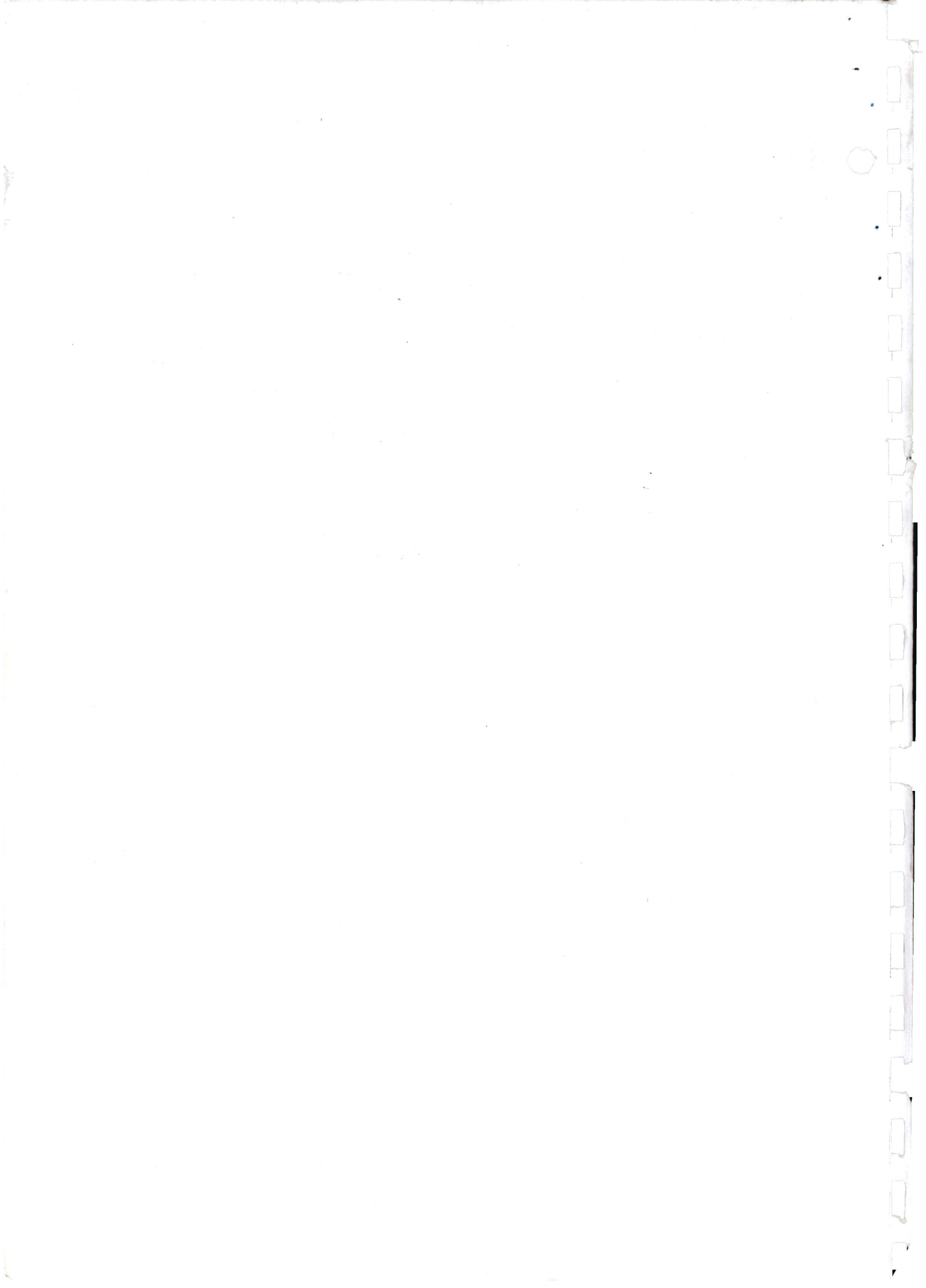
Account No	Account Name	Currency	Balance
1000181605	REC-DIRECTORATE OF PUB. PROSECUTION	KES	24,384,530.90
1000181796	DEP-DIRECTORATE OF PUB. PROSECUTION	KES	851,643.75
1000182075	DEV-DIRECTORATE OF PUBLIC PROSECUT	KES	0.00
1000182757	CBK165-DIRECTOR OF PUB PROSECUTION	KES	0.00


K. RWERIA
AUTHORISED SIGNATORY
BANKING DIVISION

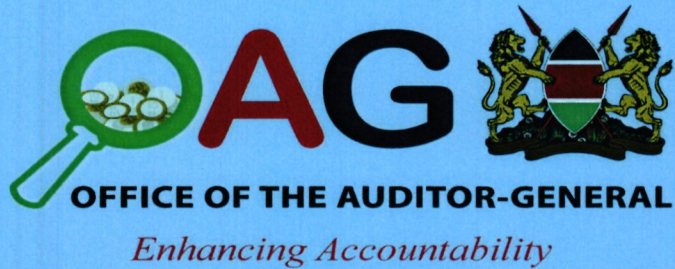

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING DIVISION











REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY REPORT AS LAID	
DATE: 15 OCT 2020	DAY: THURSDAY
TABLED BY:	LEADER OF THE MAJORITY
CLERK-AT THE-TABLE:	R. W. TIAMPATI 

THE AUDITOR-GENERAL

ON

**STATE LAW OFFICE AND DEPARTMENT
OF JUSTICE - OFFICIAL RECEIVER**

**FOR THE YEAR ENDED
30 JUNE, 2019**



STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

OFFICIAL RECEIVER

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

Table of Content	Page
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IX. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	16

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The office of the Official Receiver is a section within the Registrar General's department of the State Law Office that deals with bankruptcies and Winding up of companies. The operations of the Official Receiver are governed by the Bankruptcy Act Cap 53 Laws of Kenya and the Companies Act Cap 486 Laws of Kenya.

(b) Principal Activities

The principal activity/mission of the Official Receiver derives its mandate from Section 74 of the Bankruptcy Act together with section 230 of the Companies Act Laws of Kenya. Section 74 of the bankruptcy Act provides;

"there shall be an official Receiver of debtors' estate for Kenya and as many deputy official receivers as may be required from time to time, who shall have jurisdiction in such areas as maybe required from time to time who shall have jurisdiction in such areas as may be specified"

Whereas Section 230 of the Companies Act states;

for the purposes of this Act so far as it relates to the winding up of companies by the court, "Official Receiver" means the Official receiver attached to the Court for Bankruptcy Purposes.....

The Core functions of the Official Receiver includes

- To act as administrator and administer the estate of the debtor
- To act as trustee during any vacancy in the office of the trustee
- To investigate the conduct of the debtor and to report to court
- To verify proofs, petitions, affidavits administered under the Bankruptcy Act
- To make such report concerning the conduct of the debtor as the court may direct
- To take part in the public of examination of the debtor
- Take part and give assistance in relation to the prosecution of the debtor in relation to offences as the Director of Public Prosecution may direct
- Advertise the Receiving Order, date of the first creditors meeting and of the public examination
- To report to the creditors of any proposal which the debtor may have made with respect to liquidating his debts

The Official Receiver is answerable to the court.

Vision of the State Law Office

The Vision of the SLO is **"To be the best Law Firm in the Region Recognized for its Professionalism and Efficiency in its Delivery of Public Legal Services"**.

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
OFFICIAL RECEIVER
Reports and Financial Statements
For the year ended June 30, 2019**

Mission of the State Law Office

The Mission, which is anchored on the Attorney General's mandate, the core functions and the desire to achieve the stated Vision and in pursuit of the national aspirations as set out in the Vision 2030 is as follows: -

To “Enhance Democracy and otherwise Protect the National and public Interest” “To provide quality and efficient legal services to the Government and the Public, uphold the rule of Law and Good Governance, Promote Human Rights”.

Vision of the Registrar General Department

The vision of the Registrar General department is *“To be Provider of the best registration services and related legal services”*

Mission of the Registrar General Department

The mission of the registrar general department is as follows *“To provide efficient registration services and related legal services to the public and business community”*

Core Values

In pursuit of excellence in delivery of service, the section is guided by the following values

Professionalism

The staff in the section is drawn from various professions. They are expected to demonstrate high level of professionalism in execution of their duties.

Quality Service Delivery

The Registrar General's department shall endeavor to exceed customer expectation in service delivery by continuously improving the quality of services provided to the customers.

Integrity and professional ethics

The Registrar General's department has continued to achieve this by developing a mechanism for holding individuals accountable for effective resource stewardship through;

- Enforcement of the Public Officers Ethics Act, Code of Conduct and Code of Regulations
- Timely completion of tasks

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
OFFICIAL RECEIVER
Reports and Financial Statements
For the year ended June 30, 2019**

- Enhanced Decision Making
- Increased automation to improve operational efficiency

Teamwork and Respect for Diversity

Teamwork is emphasized within the department as a means to maximize synergy to boost staff productivity.

Strategic Priorities

1. Decentralize its services to the counties
2. Implementation/review of insolvency bill
3. Digitalization of services

(c) Key Management

The Official Receiver's day-to-day management is under the following key organs:

No	Designation	Name
1	Solicitor General	Mr. Ken Ogeto
2	Board Of Directors	Business Registration Service
3	Ag. Official Receiver	Mr. Mark Gakuru
4	Ag. Director General BRS	Mr. Kenneth Gathuma
5	Head of Section -Legal	Miss Judy Mugo
6	Head of Section -Accounts and Investment	Mr. Erastus K. Mbalu

The section is divided into three sections; the Official Receiver (Legal), Official Receiver (Accounts and Investment) and Official Receiver (Financial Institutions).

The legal section deals with the implementation of the legal issues as per the functions and mandate. The Official Receiver also operates offices in Kisumu and Mombasa.

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
OFFICIAL RECEIVER**

Reports and Financial Statements

For the year ended June 30, 2019

No	Designation	Name
1	Solicitor General	Mr. Ken Ogeto
2	Ag. Official Receiver	Mr. Mark Gakuru
3	Ag. Director General BRS	Mr. Kenneth Gathuma
4	Head of Section –Legal	Miss Judy Mugo
5	Head of Section –Accounts and Investment	Mr. Erastus K. Mbalu

(e) Official Receiver Headquarters

P.O. Box 30031 - 00100
Sheria House
Harambee Avenue
Nairobi, KENYA

(g) Official Receiver Contacts

Telephone : (254) 020 2227461
E-mail: info.statelawoffice@kenya.go.ke
Website: www.attorney-general.go.ke

(h) Official Receiver Bankers

1. National Bank of Kenya
Harambee Avenue
P.O. Box 41862 - 00100
Nairobi, Kenya
2. Central Bank of Kenya
Headquarters
P O Box 60000 - 00200
Nairobi, Kenya

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE -
OFFICIAL RECEIVER
Reports and Financial Statements
For the year ended June 30, 2019**

(i) Independent Auditors

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

(j) Principal Legal Adviser

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

II. STATEMENT OF OFFICIAL RECEIVER 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 entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Official Receiver in charge of the Office is responsible for the preparation and presentation of the Official Receiver's financial statements, which give a true and fair view of the state of affairs of the Official Receiver for and as at the end of the financial year (period) ended on June 30, 2019. 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 Official Receiver; (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 Official Receiver; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Official Receiver in charge of the Office accepts responsibility for the Official Receiver'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) and relevant legal framework of the Government of Kenya. The Official Receiver is of the opinion that the Official Receiver's financial statements give a true and fair view of the state of Official Receiver's transactions during the financial year ended June 30, 2019, and of the Official Receiver's financial position as at that date. The Official Receiver further confirms the completeness of the accounting records maintained for the Official Receiver, which have been relied upon in the preparation of the Official Receiver's financial statements as well as the adequacy of the systems of internal financial control.

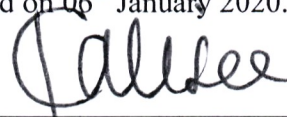
The Official Receiver confirms that the office has complied fully with applicable Government Regulations and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Official Receiver confirms that the Official Receiver'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 Official Receiver's financial statements were approved and signed on 06th January 2020.



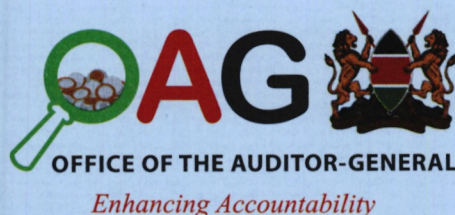
Ag. Official Receiver



Principal Accountant

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR GENERAL ON STATE LAW OFFICE AND DEPARTMENT OF JUSTICE- OFFICIAL RECEIVER FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Law Office and Department of Justice - Official Receiver set out on pages 8 to 17, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of the State Law Office and Department of Justice - Official Receiver as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Receivables

The statement of assets and liabilities reflects receivables balance of Kshs.127,726,843 as at 30 June, 2019 which includes a balance of Kshs.41,082,583 due from Deposit Protection Board whose analysis was not availed for audit verification.

In the circumstances, the accuracy, validity and completeness of the receivables balance of Kshs.127,726,843 as at 30 June, 2019 could not be confirmed.

2. Unconfirmed Short-term Deposits and Treasury Bills

The statement of assets and liabilities reflects short term deposits and treasury bills balance of Kshs.339,686,292 as at 30 June, 2019, made up of short-term deposits totalling Kshs.185,273,300 and treasury bills amounting to Kshs.154,412,992. The short term deposits balance of Kshs.185,273,300 was held in seventeen (17) bank accounts

as disclosed in Note 7(a) to the financial statements while the treasury bills balance of Kshs.154,412,992 was in two (2) accounts as disclosed in Note 7(b) to the financial statements. Management did not however, avail bank confirmation certificates for the seventeen (17) short term deposits accounts and the two (2) treasury bills accounts.

In the circumstances, the accuracy and validity of short-term deposits and treasury bills balance of Kshs.339,686,292 as at 30 June, 2019 could not be confirmed.

3. Unsupported Other Revenues

Included in other revenues balance of Kshs.72,102,161 are other receipts not classified elsewhere totalling Kshs.58,532,994 out of which only Kshs.53,658,278 has been supported leaving a balance of Kshs.4,874,716 as unsupported.

In the circumstances, the accuracy, validity and completeness of other revenues balance of Kshs.72,102,161 could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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



Nancy Gathungu

AUDITOR-GENERAL

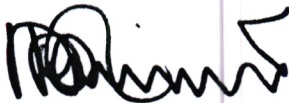
Nairobi

06 October, 2020

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE-
OFFICIAL RECEIVER**
Reports and Financial Statements
For the year ended June 30,2019

Statement of Receipts and Payments			
For the year ended June 30,2019			
	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Other Revenues	1	<u>72,102,161</u>	<u>43,357,736</u>
TOTAL REVENUES			
PAYMENTS			
Compensation of Employees	2	4,270,829	4,431,165
Use of goods and services	3	44,280,241	7,818,898
Transfer to other Government Units/CBK	4	3,136,443	3,331,298
Other payments	5	2,304,433	<u>2,318,264</u>
TOTAL PAYMENTS		<u>53,991,946</u>	<u>17,899,626</u>
SUPPLUS/DEFICIT		18,110,215	25,458,109

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 06th January 2020 and signed by;



Ag. Official Receiver



Principal Accountant
ICPAK NO.6469

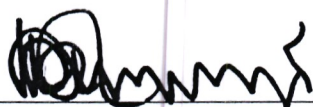
STATE LAW OFFICE AND DEPARTMENT OF JUSTICE-
OFFICIAL RECEIVER

Reports and Financial Statements

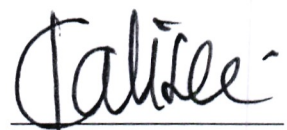
For the year ended June 30,2019

STATEMENT OF ASSETS AND LIABILITIES			
As at June 30,2019			
	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and cash Equivalents			
Bank Balances	6	3,250,173	57,187,049
Short term deposits & Treasury bills	7(a)(b)	339,686,292	269,939,201
Current Assets			
Receivables	8	<u>127,726,843</u>	<u>125,426,843</u>
TOTAL FINANCIAL ASSETS		<u>470,663,308</u>	<u>452,553,093</u>
NET FINANCIAL ASSETS		<u>470,663,308</u>	<u>452,553,093</u>
REPRESENTED BY			
Fund balance	9	452,553,093	427,094,984
Surplus/Deficit for the year		18,110,215	25,458,109
NET FINANCIAL POSITION		<u>470,663,308</u>	<u>452,553,093</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial Statements. The entity financial statements were approved on 06th January 2020 and signed by;



Ag. Official Receiver



Principal
Accountant

ICPAK NO.6469

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
OFFICIAL RECEIVER

Reports and Financial Statements

For the year ended June30,2019

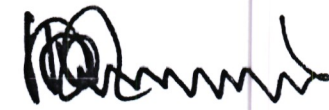
STATEMENT OF CASH FLOW

For the year ended June30,2019

	Note	2018-2019	2017-2018
		Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Reimbursements and Refunds		-	-
Other Revenues	1	<u>72,102,161</u>	43,357,736
		<u>72,102,161</u>	<u>43,357,736</u>
Payments for operating expenses			
Compensation of Employees	2	4,270,829	4,431,165
Use of goods and services	3	44,280,241	7,818,898
Transfer to other Government Units	4	3,136,443	3,331,298
Other expenses	5	<u>2,304,433</u>	<u>2,318,264</u>
		<u>53,991,946</u>	<u>17,899,626</u>
Adjusted for:			
Net Cash flow from operating activities		18,110,215	25,458,110
NET DECREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at the beginning of the year		452,553,093	427,094,984
Cash and cash equivalent at the end of the year		470,663,308	452,553,093

The accounting policies and explanatory notes to these financial statements form an integral part of the financial

Statements. The entity financial statements were approved on 06th January 2020 and signed by;



Ag. Official Receiver



Principal Accountant
ICPAK NO.6469

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
OFFICIAL RECEIVER**

Reports and Financial Statements

For the year ended June 30,2019

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 entity and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years 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 official receiver.

2. Recognition of revenue and expenses

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

3 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, 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.

4 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, 2019.

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE-
OFFICIAL RECEIVER
Reports and Financial Statements
For the year ended June 30,2019
NOTES TO THE FINANCIAL STATEMENTS

	2018- 2019 Kshs	2017-2018 Kshs
1 OTHER REVENUES		
Interest received	13,502,024	15,640,981
Dividends	67,143	65,000
Rents	-	-
Other receipts not classified elsewhere	<u>58,532,994</u>	<u>27,651,755</u>
	<u>72,102,161</u>	<u>43,357,736</u>
2 COMPENSATION OF EMPLOYEES		
Basic salaries	3,903,029	4,033,745
Pension benefits	-	-
NSSF	259,200	279,720
NHIF	<u>108,600</u>	<u>117,700</u>
	<u>4,270,829</u>	<u>4,431,165</u>
3 USE OF GOODS AND SERVICES		
Discharged Files	24,824,257	-
Travel and subsistence	14,495,932	5,131,125
Insurance costs	54,243	54,243
Contracted Services	2,253,619	1,150,256
Office and general supplies and services	187,200	183,150
Hospitality	346,500	-
Refurbishment	1,380,992	-
Other operating expenses	560,976	876,566
Printing and advertising services	83,520	382,559
Maintenance of vehicles and other equipment	<u>93,002</u>	<u>41,000</u>
	<u>44,280,241</u>	<u>7,818,899</u>
4 TRANSFER TO OTHER GOVERNMENT UNITS/CBK	3,136,443	3,331,298
5 OTHER PAYMENTS		
Creditors	196,800	345,027
Tax paid	2,027,642	1,880,903
Dividends paid	-	21,015
Bank charges	<u>79,991</u>	<u>71,319</u>
	<u>2,304,433</u>	<u>2,318,264</u>

BANK ACCOUNTS

NO	ACCOUNT NAME	2018/2019	2017/2018
1	Bankruptcy Estate Fund	951,603	2,380,316
2	Bankruptcy Contingency Fund	437,565	15,304,527
3	Bankruptcy Investment Income Fund	0	0
4	Companies Liquidation	239,232	21,723,285
5	Companies Contingency Fund	264,355	7,002,590
6	Companies Investment Income Fund	47,122	55,034
7	Rural Urban Credit Finance	415,558	405,227
8	Continental Credit Finance Ltd	120,629	71,145
9	Capital Finance Ltd	6,907	94,590
10	Pioneer Building Society	2,211	110,066
11	Matatu Vehicles Owners Association	9,823	93,800
12	Kenya National Assurance Co. Ltd	2,387	3,129,832
13	E.A Bag & Cordage	5,765	1,380,068
14	Kenya Project & Investment Ltd	10,948	6,925
15	Tropical Building society	6,285	10,116
16	Ken-Ren Chemicals Fertilizers	11,563	4,868,883
17	Nyakio Investments Ltd	8,716	8,716
18	Bankruptcy Estate Fund(M)	314,445	169,734
19	Bankruptcy Estate Fund (K)	387,055	190,612
20	Company Liquidation (M)	8,004	181,583
	TOTAL	3,250,173	57,187,049

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
OFFICIAL RECEIVER
Reports and Financial Statements
For the year ended June 30 ,2019

7 (a) CASH EQUIVALENTS(SHORT-TERM DEPOSITS)

NO	ACCOUNT NAME	2018/2019	2017/2018
1	Bankruptcy Estate Fund	13,000,000	0
2	Bankruptcy Contingency Fund	15,000,000	5,000,000
3	Bankruptcy Investment Income Fund	0	0
4	Companies Liquidation	82,894,300	0
5	Companies Contingency Fund	3,420,000	0
6	Companies Investment Income Fund	0	0
7	Rural Urban Credit Finance	1,400,000	1,000,000
8	Continental Credit Finance Ltd	4,643,000	0
9	Capital Finance Ltd	80,000	0
10	Pioneer Building Society	100,000	0
11	Matatu Vehicles Owners Association	1,620,000	1,500,000
12	Kenya National Assurance Co. Ltd	1,500,000	0
13	E.A Bag & Cordage	1,400,000	0
14	Kenya Project & Investment Ltd	780,000	770,000
15	Tropical Building society	1,070,000	1,050,000
16	Ken-Ren Chemicals & Fertilizers	46,500,000	10,000,000
17	Nyakio Investments Ltd	0	0
18	Bankruptcy Estate Fund(M)	656,000	1,000,000
19	Bankruptcy Estate Fund (K)	9,000,000	8,000,000
20	Company Liquidation (M)	2,210,000	2,000,000
	TOTAL	185,273,300	30,320,000

THE STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
(OFFICIAL RECEIVER)
Reports and Financial Statements
for year ended June 30,2019

(b)TREASURY BILLS

NO	ACCOUNT NAME	2018/2019	2017/2018
1	Bankruptcy Estate Fund	81,951,772	91,287,115
2	Continental Credit Finance Ltd	72,461,220	23,511,611
3	Ken-Ren Chemicals & Fertilizers	0	124,820,474
	Total	154,412,992	239,619,200

8 RECEIVABLES

		2018/2019	2017/2018
	Consolidated bank (Shares)	86,644,260	77,144,260
	Deposit Protection Board	41,082,583	48,282,583
	Total	<u>127,726,843</u>	<u>125,426,843</u>

9 FUND BALANCE

		2018/2019	2017/2018
	Bank accounts	3,250,173	57,187,049
	Cash equivalent	339,686,292	269,939,201
	Receivables	<u>127,726,843</u>	<u>125,426,843</u>
		<u>470,663,308</u>	<u>452,553,093</u>

THE STATE LAW OFFICE AND DEPARTMENT OF JUSTICE (OFFICER RECEIVER)

Reports and Financial Statements

For year ended June 30, 2019

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

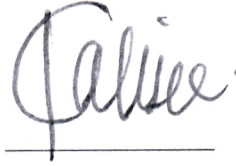
The following is the summary of issues raised by the External Auditor and Management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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)
1.1	Comparative figures	The Financial statements of the official receiver for the year ending 30 TH June 2018 did not overstate the figures in the financial statements since the certificates of bank balances of bankruptcy estate and company liquidation had been availed to the auditors for scrutiny in the comparative year.	Principal Accountant	The issue has been discussed in Public Accounts Committee level	-
1.2	Casting Error	It is true there was a casting error of Kshs. 500 in the financial statement for the period but the financial statements has now been adjusted accordingly.	Principal Accountant	The explanation given to the auditors	-
1.3	Statement Cash flow	of The Financial statements of the official receiver for the year ending 30 TH June 2018 did not overstate the figure of receivables hence the accuracy was not compromised	Principal Accountant	Resolved	.
2	Receivables	The Financial statements of the official receiver for the year ending 30 TH June 2018 did not overstate the figure of receivables.	Acting Official Receiver	The current certificate of confirmation has been obtained and current status correctly stated.	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial Statements. The entity financial statements were approved on **06th January 2020** and signed by;



Ag. Official Receiver



Principal Accountant

ICPAK NO.6469

