

REPUBLIC OF KENYA

PARLIAMENT
OF KENYA
LIBRARY



Enhancing Accountability

REPORT NATIONAL ASSEMBLY
PAPERS I AND

DATE: 25 APR 2023

DAY:
WEDSDAY

TABLED
OF

Hon. Kimani Ichungwah, MP
Leader of the Majority

CLERK-AT
THE-TABLE:

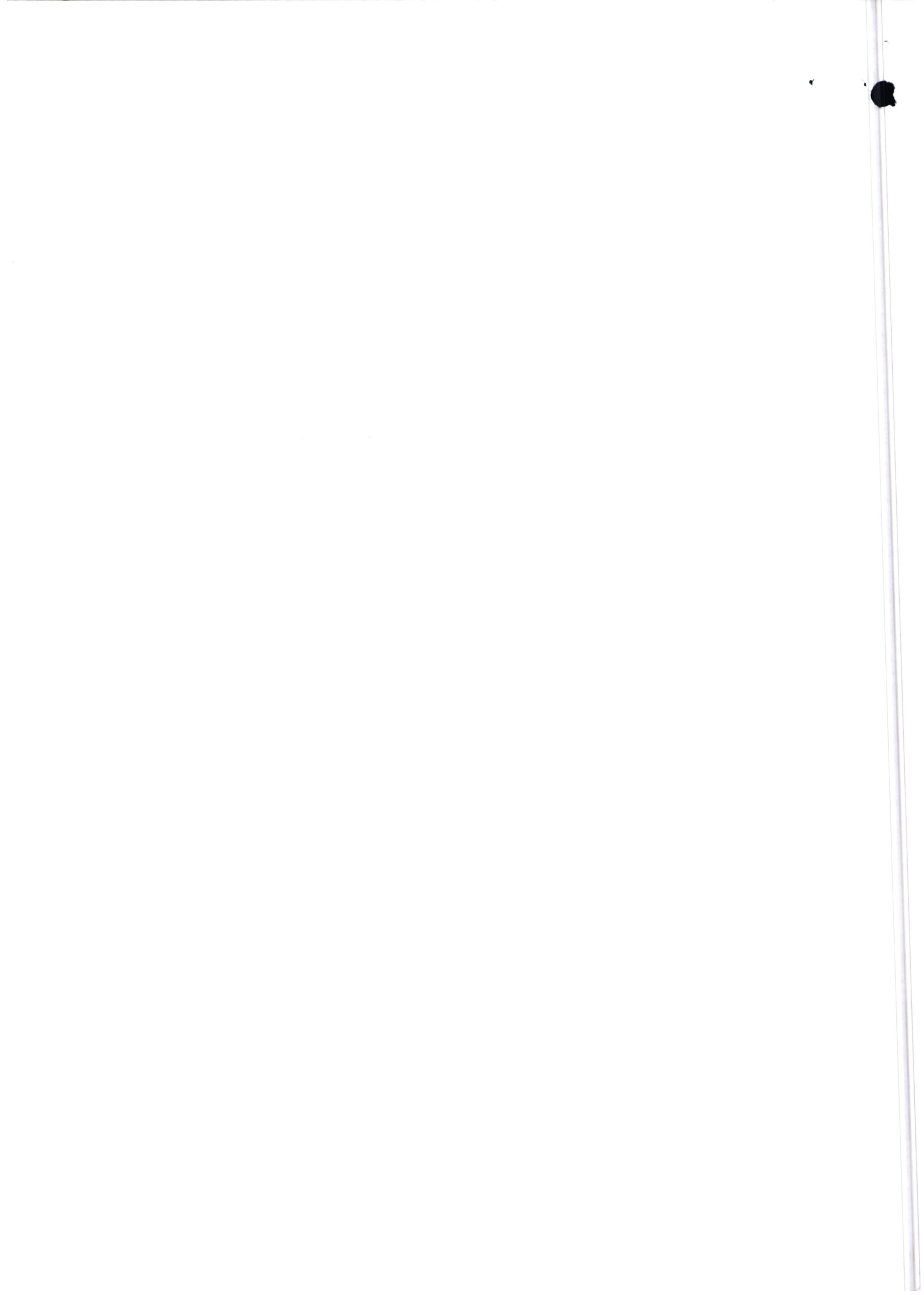
Inzogu Mwale

THE AUDITOR-GENERAL

ON

**OFFICE OF THE DIRECTOR
OF PUBLIC PROSECUTIONS**

**FOR THE YEAR ENDED
30 JUNE, 2022**





OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

Table of Contents

| | Page |
|---|---------|
| 1. Key Entity Information and Management..... | iii |
| 2. Statement by the Accounting Officer | xi |
| 3. Statement of Performance Against Predetermined Objectives for FY2021/22 | xxv |
| 4. Environmental and Sustainability Reporting | xxxii |
| 5. Statement of Management Responsibilities | xxxviii |
| 6. Report of the Independent Auditors on the Office of the Director of Public Prosecutions | xl |
| 7. Statement of receipts and payments for the year ended 30th June 2022 | 1 |
| 8. Statement of assets and liabilities as at 30 th June 2022..... | 2 |
| 9. Statement of cash flows for the year ended 30th June 2022..... | 3 |
| 10. Statement of Comparison of budget and Actual Amounts for FY2021/22 | 4 |
| 11. Notes to the Financial Statement | 11 |
| 12. Annexes..... | 31 |

1. Key Entity Information and Management

(a) Background information

The Office of the Director of Public Prosecutions (ODPP) is established under Article 157 of the Constitution of Kenya. The Office is mandated to exercise State powers of prosecution. It is empowered to institute and undertake criminal proceedings against any person before any court, other than a court martial, in respect of any offence alleged to have been committed.

The ODPP is an independent office and the DPP does not require consent from any person or authority in exercising his powers or functions as stipulated in Article 157 (10) of the Constitution.

The ODPP strives to provide quality, impartial, effective and efficient prosecution services in Kenya. In this regard, the Office has established Offices in all the 47 counties and presence in all the 125 court stations in Kenya with its headquarters in Nairobi City. The ODPP has set-up nine regional offices to provide oversight and co-ordinate prosecution services in the counties.

Mandate and Functions of the ODPP

The mandate of the ODPP, as provided under Article 157 of the constitution of Kenya 2010, is to exercise State powers of prosecution and may:

- Institute and undertake criminal proceedings against any person before any court of law other than the court martial in respect to any offence alleged to have been committed by any person;
- Take over and continue with any criminal proceedings commenced in any court by any person or authority with the permission of the person or authority; and
- Discontinue, at any stage before judgment is delivered, any criminal proceedings with the permission of the court.

Further, the ODPP under Article 157 (6) has powers to direct the Inspector General of the National Police Service to investigate any information or allegation of criminal conduct and the Inspector General shall comply with any such direction.

Functions and powers of the DPP include (Section 5(4) of the ODPP Act):

- To promote appropriate standards of practice by public prosecutors, assistant prosecutors, and any other person exercising prosecutorial authority under this Act;
- To implement an effective prosecution mechanism so as to maintain the rule of law and contribute to fair and equitable criminal justice and the effective protection of citizens against crime;
- To cooperate with the National Police Service, investigative agencies, the courts, the legal profession and other Government agencies or institutions so as to ensure the fairness and effectiveness of public prosecutions;
- To set the qualification for the appointment of prosecutors;
- To review a decision to prosecute, or not to prosecute, any criminal offence;
- To advise the State on all matters relating to the administration of criminal justice; and
- To do all such other things as are necessary or incidental to the performance of its functions under the Constitution, this Act or any other written law.

In ensuring that the Office delivers on its mandate, the DPP has regard to the public interest, the interest of the administration of justice and the need to prevent and avoid abuse of the legal process as enshrined under Article 157 (11) of the Constitution.

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 responsive prosecution service

1.2 Mission

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

1.3 Clarion Call

Mashtaka Yenye Haki na Usawa.

1.4 Core Values of the ODPP

The ODPP is guided by the national values of patriotism, national unity, sharing and devolution of power, the rule of law, democracy and participation of the people, human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized, good

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

governance, integrity, transparency and accountability, sustainable development and the fundamental principles provided under the Constitution.

(b) Key Management

The office of the Director of Public Prosecutions Day –to-day management and operation is under the following key organs:

- i. Department of Conventional and Related Crimes;
- ii. Department of Economic, International & Organized Crimes;
- iii. Department of County Affairs & Prosecution Services;
- iv. Prosecutions Training Institute;
- v. Department of Inspectorate & Quality Assurance, and;
- vi. Department of Central Facilitation Services

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|------------|---|-------------------------------|
| 1. | Director of Public Prosecutions (Accounting Officer) | Mr. Noordin M. Haji, CBS, OGW |
| 2. | Secretary, Public Prosecutions | Mrs. Dorcas Oduor, EBS, OGW |
| 3. | Ag. Deputy Director, Department Conventional and Related Crimes | Ms. Jacinta Nyamosi, OGW |
| 4. | Deputy Director, Department of Economic, International & Organized Crimes | Ms Emily Kamau, OGW |
| 5. | Ag. Deputy Director, Department of County Affairs and Prosecutions Services | Mr. Victor Mule OGW |
| 6. | Ag. Deputy Director, Inspectorate and Quality Assurance | Ms. Grace Murungi |
| 7. | Ag. Deputy Director, Prosecutions Training Institute | Mrs. Rodah Ogoma |

| | | |
|-----|--|---------------------|
| 8. | Deputy Director, Department of Central Facilitation Services | Mr. Rashid Khator |
| 9. | Senior Principal Accountant, Head of Accounting Division | CPA. Zuwena Zainabu |
| 10. | Deputy Chief Finance Officer, Head of Finance Division | CPA. Kennedy Ndwiga |

(d) Fiduciary Oversight Arrangements

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.

I. Audit Committee

a) Mandate

- i. The Audit committee draws its mandate from the PFM Act 2012 as outlined below;
- ii. The audit committee drives the assessment of the performance of the head of internal audit.
- iii. Oversight internal and external audit reports and recommendations after management response to ensure action is taken.
- iv. 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
- v. The audit committee is responsible for communicating with the internal and external auditors.
- vi. In its overseeing role, the committee should focus on: -
 - The changing business environment;
 - Changing financial reporting requirement;
 - Audit findings, including comments on controls;
 - Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas;
 - Management response to specific audit recommendations.

b) Composition

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

| S/no. | Name | Position | Organisation |
|--------------|-------------------------|-----------------|-----------------------|
| 1. | Mr. Abdirahman Abdillah | Chair | |
| 2. | Ms. Mercy Wambua | Member | LSK |
| 3. | Mr. Maina Njoroge | Member | IPOA |
| 4. | Edwina Magoha | Member | National Treasury Rep |
| 5. | Irungu Houghton | Member | Amnesty International |
| 6. | Mr. Paul Mbugua | Secretariat | ODPP |

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.

V. ODPP Procurement Committees

The committees are constituted in accordance with the Public Procurement and Disposal Act, 2015 and the Public Procurement and Disposal Regulations, 2016. Their main function is to adjudicate on tender and procurement processes of the office and to advise the DPP on procurement related issues. The committee also ensures goods and services supplied meet the requisite specifications and that there is value for money.

(e) Entity Headquarters

ODPP Building Ragati Road Upper Hill
P.O. Box 30701 00100 Nairobi
NAIROBI,
KENYA

ODPPs Contacts

Telephone: Nairobi 2732090/2732240
Mobile: 0723202888/ 0787880580
Fax: 2243524/2251808
E-mail: info@odpp.go.ke
Website: www.odpp.go.ke

(f) Entity Bankers (all banks)

- i. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

- ii. Consolidated Bank of Kenya
Kenyatta Avenue Branch
Koinange Street
NAIROBI, KENYA

(g) Independent Auditors

Auditor - General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(h) Principal Legal Adviser

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

2. Statement by the Accounting Officer

The Office of the Director of Public Prosecutions (ODPP) is the constitutionally mandated prosecution authority in Kenya established under Article 157 of the Constitution and mandated to exercise State powers of prosecution and imbued with powers to, among other things, institute and undertake criminal proceedings against any person before any court (other than a court martial) in respect of any offence alleged to have been committed.

In undertaking criminal prosecution, the Office;

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

To execute its mandates, ODPP is guided by the Constitution of Kenya, various Prosecution Policies and the Code of Conduct and Ethics for Public Prosecutors among other rules that govern the exercise of prosecutorial discretion and conduct.

The ODPP has presence in all the 47 counties and 129 court stations in Kenya, with its headquarters in Nairobi. To ease administration, the office is further decentralized into nine (8) regional offices each headed by a Regional Head who 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 spanning from the Magistrates' to the Superior Courts.

The matters handled by the Office on a day to day revolves around five broad thematic areas: criminal trials litigation, appeals & applications proceedings, extraditions & MLA processing, advice files briefing, and complaints processing.

The performance of the Office is assessed on following parameters among them: caseload, conviction rates, success rate for criminal appeals and applications, conclusion rates and jurisprudential development.

1) Budget Performance

The ODPP has one programme namely; **“Public 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 impartial, effective and efficient prosecution service to all which are a critical element in the administration of justice

The programme is supported by two (2) sub-programmes namely;

Sub Programme 1: Prosecution of criminal offences

The objective of the sub-programme is to 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.

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.

During the period under the Office of the Director of Public Prosecutions was allocated a budget of **KShs3,276,238,944** which was revised to **KShs3,476,238,944** in the supplementary estimates to cater for the programme and the two sub-programmes. The Budget was made up of **KShs3,325,952,706** for recurrent and **KShs146,786,238** for development and **Kshs 3,500,000** Capital grants from International Organisation under development.

It is also during the period that disbursement of the ODPP budget by the National Treasury was done on a one-line budget

Utilization of the budgetary allocation over the review period was focused on discharging the ODPP mandate and deepening the ongoing transformation of the office into a Prosecution Service that is more responsive to the needs of Mwananchi

Budget allocation and absorption

a) Recurrent Vs Development

| S/No. | Sub-programme | APPROVED BUDGET (Kshs) | ACTUAL EXPENDITURE (Kshs) | Absorption rate |
|-------|---------------|---------------------------|------------------------------|-----------------|
| 1. | Recurrent | 3,325,952,706 | 3,308,156,327 | 99% |
| 2. | Development | 150,286,238 | 119,037,966 | 78% |
| | Total | 3,476,238,944 | 3,425,931,597 | 99% |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

b) Sub-programmes

| S/No. | Sub-programme | APPROVED BUDGET (Kshs) | ACTUAL EXPENDITURE (Kshs) | Absorption rate |
|--------------|--|------------------------|---------------------------|-----------------|
| 1. | Prosecution of Criminal offences | 2,633,851,407 | 2,585,136,496 | 99% |
| 2. | General Administration Planning and support services | 842,387,537 | 841,015,044 | 98% |
| Total | | 3,476,238,944 | 3,426,151,540 | |

c) Delivery units

| Programmes | Approved Budget Allocation | Actual Payments | Variance |
|--|----------------------------|----------------------|-------------------|
| | KShs | | |
| Public Prosecutions services-Field Services | 966,497,684 | 962135459 | 4,362,225 |
| Executive office of the DPP-ES | 301,813,671 | 298,730,408 | 3,083,263 |
| Offences Against the persons Department | 192,750,445 | 191091808 | 1,658,637 |
| Economic International and Emerging Crimes | 141,553,298 | 138591103 | 2,962,195 |
| County Affair and Regalatory Prosecutions Department | 756,783,648 | 753199715 | 3,583,933 |
| Central Facilitation services Department | 842,387,537 | 841,015,044 | 1,373,793 |
| Inspestorate and Quality assurance | 7,028,000 | 6543387 | 484,613 |
| Prosecution Training Institute | 117,138,423 | 115606707 | 1,531,716 |
| Development | 150,286,238 | 119037966 | 31,248,272 |
| Total | 3,476,238,944 | 3,425,931,597 | 50,307,347 |

d) Economic classification

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | |
|---|------------------------|---------------------------|
| | APPROVED BUDGET | ACTUAL EXPENDITURE |
| Economic Classification | 2021/2022 | 2021/2022 |
| Current Expenditure | | |
| Compensation of Employees | 2,107,428,018 | 2,103,170,166 |
| Use of Goods and Services | 1,135,286,555 | 1,124,600,383 |
| Total Current exp. | 3,242,714,573 | 3,227,770,549 |
| Capital Expenditure | | |
| Acquisition of Non-Financial Assets | 193,524,371 | 158,161,048 |
| Other Capital-Lending & on lending | 40,000,000 | 40,000,000 |
| Total Capital Exp. | 233,524,371 | 198,161,048 |
| Total Programme | 3,476,238,944 | 3,425,931,597 |
| Total Vote | 3,476,238,944 | 3,425,931,597 |

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2021

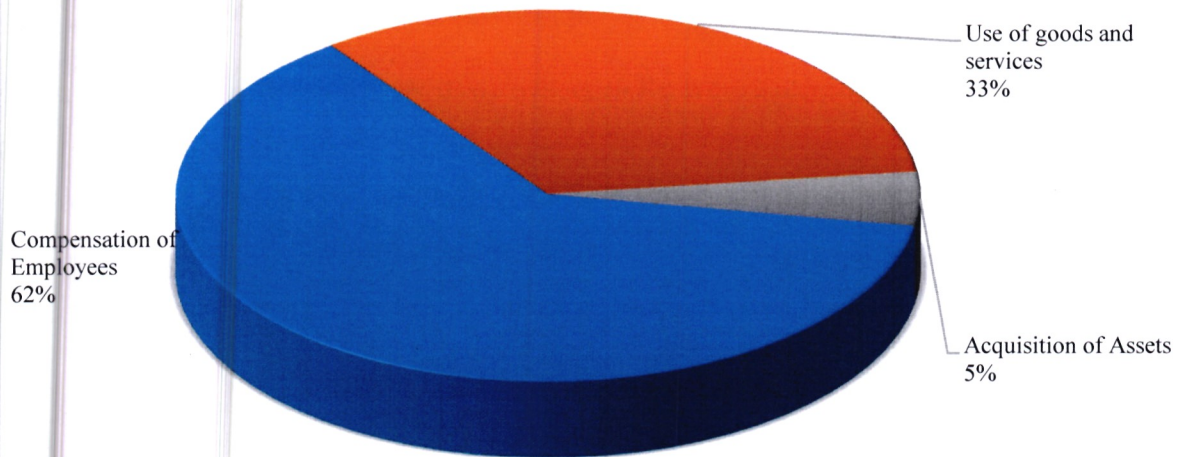
| Financial Performance | Printed Estimates | Actual | Variance | % |
|------------------------------|--------------------------|---------------|-----------------|-----------------------------|
| | KShs | KShs | KShs | Utilisation Variance |
| Total Receipts | 3,476,238,944 | 3,437,992,049 | 36,246,895 | 99% |
| Total Payments | 3,476,238,944 | 3,425,931,597 | 50,307,347 | 99% |
| Surplus for the Year | | | | |

Budget Utilisation

The ODPP spent **KShs: 3,425,931,597** against an approved budget of **Kshs: 3,476,238,944** representing an absorption of 99%. 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 | 2,107,428,018 | 2,103,170,166 | 4,257,852 | 100% |
| Use of goods and services | 1,135,286,555 | 1,124,600,383 | 10,686,172 | 99% |
| Lending and on-Lending | 40,000,000 | 40,000,000 | | 100% |
| Acquisition of Assets | 193,524,371 | 158,161,048 | 35,363,323 | 82% |
| Total Payments | 3,476,238,944 | 3,425,931,597 | 50,307,347 | 99% |

Budget Utilisation as Per Economic Items



2) Key achievements

During the reporting period the office was able to achieve a number of milestones that facilitated the office in improvement of operations and service delivery. The milestones include;

A. POLICY DEVELOPMENT

(i) Decision to Charge and Central Intake Policy

The Office concluded the development of the Decision to Charge and Central Intake Policy Guidelines that has enhanced decision making by prosecutors across the country. This has enabled prosecutors to have a standard procedure on the application of the evidential and public interest tests and ensure uniformity on charges brought before court.

As a result, the guidelines have improved access to justice, strengthened the analysis of evidence, safeguarded the judicial system from abuse, reduced frivolous cases and chances of miscarriage of justice, and mitigated both unfair prosecutions and claims against the government.

(ii) Alternatives to Trials (Plea bargaining and Diversion)

In accordance with the Constitution, the Office is pursuing mechanisms of alternative dispute resolution. Towards this end, the Office has adopted plea bargain and diversion as alternatives to trials. These mechanisms have seen the speedy conclusion of cases and reduction of case backlog. In addition, the policies have enhanced the accountability of corporate bodies and encouraged cooperating witnesses to facilitate prosecution of organized crimes, corruption and terrorism cases.

(iii) Policy on Children matters

The Office has developed policies and practice directions to guide prosecutors on how to protect the rights of both Children in contact and in Conflict with the law. The policy guide titled '*A prosecutor's guide to Children in the criminal Justice system*' aims to serve as a practical framework to guide prosecutors on how to handle cases involving children. The guide is anchored on international principles, to wit, the best interest of the Child principle.

(iv) Gender Based Violence and Anti-FGM Policies

The office has spearheaded several measures to strengthen the enforcement of the Prevention from Domestic Violence Act and interventions to address Gender Based Violence. By so doing, the office has developed guidelines for prosecutors in Gender Based Violence and Anti FGM Cases. The Standard operating procedures on prosecution of FGM case incorporates a Rapid Reference Guide that was launched in 2021 and roll out has already been conducted in several counties.

B. PROSECUTION TRAINING INSTITUTE (PTI)

The Office has established a Prosecution Training Institute (PTI) which is tasked with the role of equipping prosecutors with the necessary expertise and skills to effectively carry out their role. It is intended to provide induction courses, mandatory courses and continuous training to officers.

The Office is implementing a comprehensive curriculum under a Diploma in Prosecutions which will equip prosecutors with the adequate skills and expertise to conduct

prosecutions. The PTI will offer training to both ODDP staff and other criminal justice actors across the region. The PTI will thus expand its current pool of highly skilled and professional prosecutors to handle new and emerging crimes.

Moot Court

The Institute has a unique opportunity to improve the quality of prosecutions and service delivery through the provision of world class continuous trainings to prosecutors and other officers in the criminal justice system. Having secured land in Loresho for the development of the PTI, the Office is currently in the process of constructing a moot court which will be an important component for training prosecutors.

C. ESTABLISHMENT OF A SANATORIUM

The ODPP has established a sanatorium at its Headquarters to provide first aid services and treatment for minor illnesses for ODPP staff. Upon request the Ministry of Health was able to second medical personnel to run the facility.

D. UADILIFU CASE MANAGEMENT SYSTEM:

The ODPP has fully operationalized *Uadilifu* case management system. *Uadilifu* provides information about prosecutorial decision making, which is essential to understanding justice, effectiveness, and efficiency within our criminal justice system. The case management system is intended to enhance coordination, control, analysis, and visualization of information within an organization.

Additionally, the ODPP the Financial year has seen the ODPP advance towards its goal of full digitisation of processes as follows:

- (i) Installation of servers in preparation for digitisation of all ODPP records and rollout of the *Uadilifu* CMS;
- (ii) Setting up of the ODPP data centres;

- (iii) Revision of the ODPP Performance Management Framework & System to monitor and evaluate staff performance. This system will enable transparency and accountability in promotion, transfer and training of staff;
- (iv) Adoption of the data collection tool that was developed to streamline ODPP data collection systems;
- (v) Installation of LAN in all the ODPP Regional offices;
- (vi) Setting up infrastructure and processes in readiness for the roll out of the E-Learning Platform, the Performance Management Framework System and the *Uadilifu* System;
- (vii) Enhancement of security features for heightened security of all the Office digital processes and the sensitive data; and
- (viii) Equipping all ODPP offices with laptops, scanners, printers etc.

E. INTER-AGENCY COLLABORATION.

In line with the Presidential directive on Multi Agency Approach to matters in the country, the Office is engaged in inter-agency collaboration with agencies such as the DCI, IPOA, EACC, KRA, ATPU and the Judiciary. A multi-agency approach has greatly reduced the threat of corruption to national security, strengthened the anti-corruption courts and judicial process by gazetting more magistrates to deal with such cases, strengthened the integrity of the financial sector, and promoted ethics and integrity across public and private sector.

F. PROFESSIONAL NETWORKS

The Office collaborates with prosecution authorities in other jurisdictions in the prosecution of criminal cases, sharing of information, consultative inter-agency conferences, workshops, and trainings. These professional networks include the East

Africa Association of Prosecutors (EAAP), International Association of Prosecutors (IAP), and Africa Prosecutors Association (APA).

The ODPP has held successful conferences for the East Africa Association of Prosecutors (EAAP) and the International Association of Prosecutors (IAP) comprising of delegates from over 20 countries from both the regional and international networks.

G. PROSECUTION SUMMARY OF MATTERS

The mandate of ODPP is to exercise state powers of prosecution and matters incidental thereto. The matters handled by the Office on a day to day revolve around five broad thematic areas: criminal trials, appeals & applications, handling of extraditions & Mutual Legal Assistance, advise on files and handling of complaints.

The Office performance is based on the following parameters: caseload, conviction rates, success rates, conclusion rates, jurisprudential development as well as prosecution of high impact cases.

During the financial year under review, performance of the office is as indicated in the tables below;

Matters handled in 2021/2022

| Description | 2021/2022 |
|-----------------------|------------------|
| Criminal Trial | 232,607 |
| Criminal Appeals | 8,376 |
| Criminal Applications | 2,340 |
| Advice Files | 7,054 |
| Complaints | 2,295 |
| Total | 252,672 |

Number of Anti-Corruption and Economic Cases Filed in court from July 2021 to June 2022.

| Year | Cases Files Registered in Court |
|------------------------------|--|
| 2022 (January to June) | 15 |
| 2021 (July to December) | 25 |
| Total Number of Cases | 40 |

Outcome and Conviction Rate of Concluded Anti-Corruption and Economic Cases during the period July 2021 to June 2022

| Description | 2021(July to December) | 2022 (January to June) | Total Number of Cases |
|--|-------------------------------|-------------------------------|------------------------------|
| Total Number of Cases Concluded | 45 | 36 | 81 |
| Conviction | 20 | 13 | 33 |
| Acquittal | 19 | 21 | 40 |
| Withdrawal | 05 | 02 | 07 |
| Consolidated | 01 | 00 | 01 |
| Conviction Rate | 44.44% | 36.11% | 40.74% |

Number of appeals and applications handled during the 2021/2022 period

| Case Type | New |
|----------------------------|--------------|
| Appeals | 1,916 |
| Petitions | 11 |
| Constitutional Appeals | 425 |
| Judicial Reviews | 102 |
| Revisions | 654 |
| Advisory Opinions | 6 |
| Miscellaneous Applications | 1,209 |
| Total | 4,323 |

Outcome of the concluded appeals and applications

| Outcome of Concluded Cases | | | |
|----------------------------|--------------|--------------|------------|
| Case Type | Dismissed | Allowed | Withdrawn |
| Appeals | 973 | 551 | 216 |
| Petitions | 14 | 6 | 2 |
| Constitutional Petitions | 213 | 76 | 58 |
| Judicial Reviews | 66 | 27 | 4 |
| Revisions | 319 | 279 | 74 |
| Advisory Opinions | 0 | 0 | 0 |
| Miscellaneous Applications | 484 | 468 | 210 |
| Total | 2,069 | 1,407 | 564 |

3) Emerging Issues

The need for a robust financial system to improve on efficiency in terms of Budget Commitment, payment processing and Reporting and monitoring due to increased volume of transactions and activities as the office grows.

4) Highlight of key risk management strategies

The Risk Management Policy, 2021 has been developed in the spirit of the implementation of the ODPP Strategic Plan 2016-2021 and the Excellence Charter 2020 – 2023, the latter envisaging the ODPP's strategic approach of Re-Casting, Re-Tooling and Re-Learning.

The Risk Management Policy 2021 outlines the objectives of the ODPP risk management strategy as well as:

- the principles of risk management that will be adopted,
- the strategic framework for risk management,
- the ODPP's approaches to risk management,
- the risk management process,
- the risk mitigation strategies,
- the risk reporting strategy,

- risk monitoring and
- the roles and responsibilities of the ODPP in the risk management process.

5) Implementation Challenges and recommended way forward

During the reporting period ODPP encountered a number of challenges and made an effort to mitigate them by putting in place the following strategies;

a. The Coronavirus (COVID-19) pandemic

The onset of the COVID-19 pandemic adversely affected the ODPP's and the Criminal Justice sector's service delivery. In order to curb the effects of the pandemic, national directives on health emergency restrictions and social distancing measures were put in place. The criminal justice sector significantly downscaled its activities leading to increased backlog of cases. Additionally, a strain on the already limited human resources and available equipment within the Office, prolonged the preparation process for virtual court sessions and other office activities.

In order to mitigate the challenges brought about by the COVID-19 pandemic, the Office enhanced digitisation of its operations and processes and launched rotational work schedules to allow for full resumption of Office services.

b. Inadequate ICT infrastructure and operational capacity

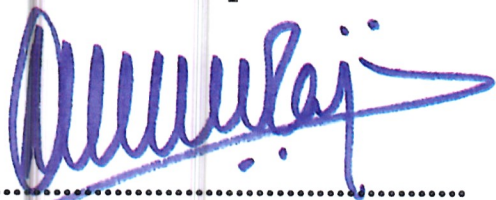
Following a needs assessment conducted by the Office, it was found that some ODPP stations did not have sufficient equipment and infrastructure necessary for the full digitisation of the Office's processes.

There is need for the Office to make timely ICT procurement that is based on a needs assessment of the different ODPP stations.

c. Inadequate human resource capacity

The current ODPP staff numbers are 1,062 which is still below the total establishment of 2,276. Additionally, the Office's current terms and conditions of service remain less

competitive despite significant improvements over the past few years. Furthermore, the Office needs to improve on its succession management and career progression plan.



.....
DIRECTOR OF PUBLIC PROSECUTIONS

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

3. Statement of Performance Against Predetermined Objectives for FY2021/22

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The ODPP strives to maintain accountability, transparency, public confidence and quality control in all its operations with the overall aim of transforming the ODPP into a service which is more responsive to the citizen's needs.

During the period under review the ODPP transitioned from the old Strategic plan 2016 - 2021 to a current plan referred to as the Excellence Charter 2020-23. The Charter is premised on six strategic commitments as outlined below;

1. Independence and Integrity
2. Lifelong Learning
3. Reshaping Prosecutions
4. Leadership
5. Organizational Effectiveness
6. Inter-Agency Networks

In seeking to achieve these commitments, the Office adopted three thematic approaches aimed at creating synergies that will seamlessly bring about an efficient, effective and accountable institution. These are:

- Re-casting: the Office envisaged a three Cs approach of Collaboration, Cooperation and Coordination to reshape how the ODPP operates.
- The Re-Tooling strategy focuses on strengthening and growing the existing ODPP infrastructure.

- The Re-Learning strategy focuses on equipping staff with requisite skills and capabilities necessary to deliver the ODPP mandate.

i) Commitment 1: Independence and Integrity

The commitment is inherent in the exercise of the office constitutional and statutory powers, duties and responsibilities. To enhance independence and integrity, the Office has established an Inspectorate and Quality Assurance Department, MoUs with Investigative Agencies to clarify operational relationships, Guidelines on independent prosecutorial decision making and the exercise of discretion and development of Ethical Behaviour Guidelines. The commitment, is also entrenched among the seven core values and the foundation stone of the ODPP

ii) Commitment 2: Lifelong Learning

The 21st Century prosecution service depends on highly trained and adaptable workforce. It is therefore important to re-engineer ODPP operations by equipping staff with the requisite skills and capabilities for delivery of our mandate within a global context. To enhance the capacity of the ODPP to deliver on its mandate, the Office established a Prosecutions Training Institute whose functions will include;

- Developing and implementing policy on equitable access to learning and development opportunities for all ODPP staff
- Training of prosecutors exercising delegated prosecutorial authority
- Professional exchange programs
- Enhancement of regional initiatives in collaboration with established educational and training partners
- Training other criminal justice agencies
- Talent management strategy

iii) Commitment 3: Reshaping Prosecutions

The ODPP recognizes the need to change prosecutions from the traditional approach. To achieve this the office intends to proactively take up the challenge to modernize the prosecution service so that it is responsive to the needs of the community and meets

international best practices, carry out its duties without fear or favour and all decisions guided by professionalism and integrity. In order to realize this commitment, the office intend to carry out the following initiatives among others;

- Institutionalization of prosecution guided investigations
- Institutionalization of case preparation
- Embracing community dialogue
- Proposing criminal law reforms
- Entrenching the use of alternatives to prosecution

iv) Commitment 4: Leadership

The ODPP is a progressive organization and needs leadership skills at all levels. The Office attracts staff with diverse skills, levels of experience and talents which if identified and well managed will supplement and develop leadership at every level in the organization. The Office has and continuously identifies leaders, who will encourage innovation and inspire others to perform and acquire new levels of understanding and leadership skills through leadership mentoring initiatives.

v) Commitment 5: Organizational Effectiveness

A 21st century prosecution service requires adherence to critical components of understanding organizational effectiveness. The Office has adopted an effective communication, a flexible and responsive organizational structure, robust processes & procedures, focus on the delivery of quality prosecution service, effective performance management and monitoring and evaluation. The Office therefore commits to strengthen and enhance the existing infrastructure.

vi) Commitment 6: Inter-Agency Networks

The ODPP will reshape its operations to create synergies through cooperation, coordination and collaboration; strengthen multi-disciplinary working relationship and develop relationships with our stakeholders. Further, work seamlessly to bring about an efficient, effective and accountable institution that is critical within the criminal justice

system. The Office has so far developed a stakeholder management strategy, donor coordination strategy and enhanced linkages with professional and leadership networks. The office continues to cooperate and collaborate with development partners and collaboration networks in its quest to foster delivery of prosecution services.

A three-pronged approach of Recasting, Retooling and Relearning has been adopted in the implementation of the Charter. Under the Re-Casting strategy, the ODPP embraces a 3C approach of Collaboration, Cooperation and Coordination with both internal and external stakeholders in the criminal justice sector. The Re-Tooling strategy focuses on strengthening and growing the existing ODPP infrastructure. The Re-Learning strategy focuses on equipping staff with requisite skills and capabilities necessary to deliver the ODPP mandate.

Progress on the attainment of Strategic Objectives through Performance Contracting

To effectively execute its mandate, the Office has organized its prosecutorial functions into five broad thematic areas: criminal litigation, appeals & applications proceedings, extraditions & MLA processing, advice files briefing, and complaints processing. Interagency co-operation, collaboration and co-ordination are a key consideration while undertaking the above role. The performance of the Office is assessed on six major parameters: caseload¹, conviction rate, success rate, conclusion rate, jurisprudential development and prosecution of high impact cases.

ODPP Programme: Public prosecution services

Sub programme I: Prosecutions of Criminal offences

| Strategic Objective | Outcome | Indicator | Performance in 2021/22 | Comments |
|--|---|---|-------------------------------|-----------------|
| 1. To deliver quality prosecution services | Maintenance of high prosecution standards to achieve independent, fair and effective prosecutions | • % of investigative files reviewed and decision to charge made | 100 | |
| | | • % rate of prosecutable cases filed in court | 100 | |
| | | • No. of conventional and related cases litigated | 252,672 | |
| | | • No. of corruption and major economic cases litigated | 81 | |
| | | • Overall Conviction rate | 91.17% | |
| | | • Corruption cases Conviction rate | 40.74% | |
| | | • Success rate on applications and appeals | 60 | |
| | Legal advisory services | % of investigative files advised within set timelines | 100 | |
| | | No. of investigative files advised | 7,587 | |
| | | % of public complaints processed within 14 days | 100 | |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| Strategic Objective | Outcome | Indicator | Performance in 2021/22 | Comments |
|--|---------------------------------------|---|------------------------|---|
| | | No. of public complaints processed | 2,407 | |
| | Witness and victim facilitation | % of qualified witnesses facilitated to attend court | 100 | |
| 2. To enhance the capacity of ODPP to deliver on its mandate | Professionalized prosecutions service | No. of Agencies gazetted to exercise delegated prosecutions powers. | 1 | |
| | | No. of Officers gazetted | 7 | |
| | | No. of policies and guidelines reviewed and developed. | 5 | |
| | | No. of inter-agency fora convened. | 4 | COVID-19 restriction on physical meetings |
| | Prosecution training services | No. of staff trained in various skills and competencies | 331 | |
| | | % completion of PTI Moot Court | 70 | |
| | Prosecution Quality Assurance | % of prosecution related complaints on misconduct addressed within set timeline | 100 | |
| | | No. of Inspection and Quality assurance reports | 4 | |

Sub programme II: General Administration Planning and support services

| Strategic Objective | Outcome | Indicator | Performance in 2021/22 | Comments |
|---|---|---|-------------------------------|-----------------|
| 3. To modernize ODPP Processes and Procedures | Improved delivery of prosecution services | % of Automation of ODPP processes | 40 | |
| | | Number of staff recruited | 153 | |
| | | % achievement of optimal staffing levels | 54% | |
| | | % Completion of ODPP Headquarters refurbished | 50 | |
| | Database on FGM cases established | % of database on FGM cases updated | 100 | |

4. Environmental and Sustainability Reporting

The Office of the Director of Public prosecutions exists to transform lives. This is our purpose; the driving force behind everything we do by putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year:

a) Sustainability strategy and profile

The ODPP is an entity that espouses the tenets of corporate citizenship that live beyond its statutory mandate. This is attained through adoption of elaborate strategic outlook with appropriate strategic planning, policy and strategy interventions the Office has put in place.

In addition, the Office in its structures has put in place sustainable institutional measures. These sustainable efforts are embedded in the governance, operational and administrative processes. The efforts include;

ICT developments and secured systems and solutions:- Some of the gains in place are the development and roll out of Uadilifu Case Management System; Installation of LAN in all offices; Enhancement of security features for heightened security of all digital processes and sensitive data; functional website and authenticated official social media platforms; human resources management systems, and adoption and full utilization of relevant modules in the Government Human Resource Information System (GHRIS) and Integrated Financial Management Information System (IFMIS).

Every effort has also been put to conserve the environment on which ODPP operates or impacts. In the period under review, the Office continued to adopt soft copy in the creation, and dissemination of documents to minimize use of paper, printers and related accessories thus efficiently handling the business at hand with reduced cost was adhered to.

Staff members are encouraged to conserve water and electricity while at their workstations. The Office has shared utilities such as kitchenettes, washrooms, and waste

disposal areas to conserve water and energy. In its procurement of various goods, particular interest is put to ensure eco-friendly products and assets are procured.

Stakeholder engagement remained cardinal practice within ODPP in its processes. The engagement is not only for external stakeholders but also regularly endeavoured with the internal public in varied policy and administrative measures that spur the running of the Office.

It is worth noting that the ODPP does not operate in isolation of the prevailing political and macroeconomic environment currently shadowed by global economic pressures and down turn. Several economic shocks have affected the country which is already suffering from the negative effects of the Covid 19 pandemic. This has led to limited resource generated under the circumstances. To sum mound this the ODPP ensured that prioritization of programmes/goals that support attainment of its mandate are accommodated within the resources available.

Some of the hurdles to the sustainable efforts of ODPP pertain to; dynamic technological advancements; the threat of cybercrime; inadequate infrastructural capacity; and inadequate staff in some functional areas and specializations.

In the foregoing initiatives, ODPP attests and commits to operate and serve to optimally deliver on its mandate with due regard and responsiveness to its environment with the precincts of sustainable development.

b) Environmental performance /climate change/ mitigation of natural disasters

Incidences of environmental crimes are increasing, and therefore increasingly endangering our ecosystems. This is a threat to sustainable livelihoods, governance and revenue streams. Environmental crimes have an impact beyond those posed by regular offences. They are often part of larger global networks of transnational organised crimes which in turn fund corruption, trafficking of drugs, hazardous dumping and terrorism.

In a bid to build consistency and capacity in the implementation of Kenya's environmental laws and tackle its increasing complexity, the ODPP is in the process of publishing a

Handbook on the Prosecution of Environmental Crimes. The Handbook will provide prosecutors with in-depth information required for effective prosecution of environmental crimes.

The Office also intends to carry out training and increase collaboration between relevant agencies concerned with this category of crimes.

At the PTI, the Office has been carrying out continuous tree planting sessions in collaboration with various stakeholders. The PTI is envisioned to be a completely green institute, with measures in place for recycling of waste, limited plastic use and use of solar as a source of energy.

c) Employee welfare

The Office of the Director of Public Prosecutions Policy guiding the hiring process is as per provided in the Human Resource Policies and Procedure Manual, April, 2022.

Section 3.4.1 provides that the ODPP is an equal opportunity employer and does not practice, or tolerate, any form of discrimination. The ODPP will seek to recruit the most suitably qualified person according to job-related qualifications and general legal requirements for recruitment to public offices. In the course of recruitment and employment, the ODPP shall not discriminate against anyone on the basis of race, ethnicity, age, gender, marital status, disability, and religion or health status.

Recruitment may from time to time take into account the need for diversity and balance in the workplace, provided this does not compromise the competence of the employee.

The ODPP therefore has:

- (i) Achieved a standard approach in the good practices adopted by all parties involved in the recruitment and selection process;
- (ii) Provided a means for attracting, developing and retaining staff of the quality, and in the numbers required to meet the ODPP's objectives and citizen service delivery expectations;
- (iii) Created and maintained a professional image and positive branding as an employer, both internally and externally.
- (iv) Encouraged growth, promotions and transfers from within to provide the opportunity for all staff with the required skills, knowledge and experience, to be considered for career progression.

- (v) Recruited personnel to fill the established positions at ODPP on the basis of meritocracy and equity. Everyone involved in the recruitment and selection of staff has a responsibility to ensure that candidates are treated fairly and decisions are made objectively and in line with the ODPP's commitment to equal opportunities.

Further the Constitution of Kenya 2010 principles in appointments or promotions require that: -

1. No applicant or candidate is discriminated on any ground
2. No one gender constitutes more than two thirds of those appointed
3. At least 5% of the appointments constitute persons with disabilities
4. There is proportionate representation of all ethnic communities and
5. The youth are appointed.

The ODPP has therefore ensured that the above is achieved in its hiring processes. In the FY 2021/2022 the ODPP has recruited a total of 153 staff where 90 were male and 63 Female. Our staff continue delivering prosecution services to the Public in all the 47 Counties where the ODPP is represented.

Efforts made in improving skills and managing careers, appraisal and reward systems.

i) Improving skills and managing careers

The Government policy on training is to ensure continuous upgrading of Public Servants' core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them create and seize opportunities for social advancement, economic growth and individual fulfilment.

The ODPP recognizes the role of training as a management tool in improved productivity, efficiency and employee career development. Training as an improvement tool is a basic requirement for any formal organization. The ODPP places high premium on training in its efforts to become highly productive and will continue to complement its professional and technical employees in all areas of operation. The ODPP operations are of a highly

specialized nature, characterized by high precision skills and technical knowledge among the professional, technical and supportive employees.

The ODPP has made the following efforts in improving Skills and Managing Careers: -

1. Established the Prosecutions Training Institute
2. Internal Staff training and development through sponsoring staff for promotional courses as well as development courses.
3. Through Staff Promotions, Re-designations, and Transfers, Job rotations and mentorship

ii) Appraisal and reward system

The ODPP Human Resource Policies and Procedures Manual, April 2022 states that Performance management is an essential process for the ODPP. It seeks to provide a working environment that acknowledges employees' contributions and build capacity to ensure ODPP meets its objectives. The performance management process is both formal and informal. It is intended that it will align ODPP employees, resources, and systems to meet the strategic objectives.

Section 8.5. provides that in order to attain high productivity and provide immediate feedback to employees on their performance, the ODPP shall encourage an open appraisal system conducted on a regular basis with the objective of achieving effective performance levels.

i) Occupational safety and health of staff

The ODPP Excellence Charter for the period 2020-2023, under Commitment number 5.5 Organizational Effectiveness, the ODPP projected to put in place safety measures towards realization of the provisions of the Occupational Safety and health Act. The main focus of this is prevention and control of work-related accidents and diseases.

In compliance with the OSHA Act guidelines the ODPP undertaken the following;

- a) Constituted a committee to develop a policy that will provide guidance in matters Occupational Health and Safety.
- b) Has a number of staff trained as Fire Marshalls

- c) Set up a fully operational clinic within the office
- d) Has a designated place for fire/emergency assembly
- e) Has clearly labelled emergency exit areas
- f) Has First Aid and Safety kits within the office
- g) Provided staff with Personal Protective Equipment (PPE) even post Covid-19
- h) Organized for staff full inoculation against Covid-19

d) Operational practices

i. Responsible Supply chain and supplier relations

The Office of the Director of Public Prosecutions (ODPP) is committed to supporting government by ensuring a fair and equitable rotation of opportunities amongst suppliers on the registered list of suppliers maintained by the ODPP under sections 57, 71 and 106 of the Public Procurement & Disposal Act and the Regulations. Payment to suppliers is done promptly for goods delivered and services rendered thus no delays on payment.

e) Community Engagements-

The Office is committed to continuously engaging with the public through community dialogues and ODPP Social Media forums on various issues in the criminal justice sector. This has enabled effective and timely information sharing and sensitisation.

The ODPP has initiated community outreach programmes in several counties including Nairobi, Mombasa, Lamu, Garissa, Kisumu among other counties. The objective of these programmes is to take the ODPP to *Wanjiku*” as this will ensure it brings its services closer to the citizens. Through community outreach the Office has witnessed enhanced reporting, investigations and prosecution of cases on extrajudicial killings and also enhanced public participation in matters involving the criminal justice system.

The Office further engages with the public through the ODPP Café on Facebook and YouTube, radio talk shows and TV interviews.

5. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government 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 ended on June 30, 2022. 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, 2022, and of the entity's financial position as at that date. The Accounting Officer in 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 Office of the director of Public Prosecutions financial statements were approved and signed by the Accounting Officer on 30th September, 2022.

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

Sign.....

**Director of Public
Prosecutions**

CPA. Zuwena Zainabu

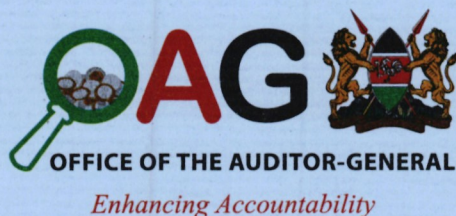
Sign.....

Head of Accounting Unit

ICPAK M/No.5395

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 OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Office of the Director of Public Prosecutions as set out on pages 1 to 30, which comprise the statement of assets

and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts and summary statements of appropriation - recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the basis for qualified opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Office of the Director of Public Prosecutions as at 30 June, 2022, 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 Qualified Opinion

1. Discrepancies Between the Trial Balance and Financial Statements

The financial statements for the year under review reflect balances which were at variance with those reflected in the Integrated Financial Management Information System (IFMIS) ledger and trial balance as at 30 June, 2022 as detailed below:

| Category | IFMIS Trial Balances Amount Kshs. | Financial Statements Amount Kshs. | Variance Kshs. |
|---|--|--|-----------------------|
| Compensation of Employees | 5,600 | 2,103,170,166 | 2,103,164,566 |
| Use of Goods and Services | 3,452,700 | 1,124,600,383 | 1,121,147,683 |
| Transfer to Other Government Entities | 0 | 40,000,000 | 40,000,000 |
| Acquisition of Assets | 113,712,470 | 158,161,048 | 44,448,578 |
| Bank Balances | 2,046,504 | 17,576,228 | 15,529,724 |
| Cash Balances | 1,285,272,500 | 653,144 | 1,284,619,356 |
| Imprests and Advances and District Suspense | 11,964,893 | 7,076,806 | 4,888,087 |
| Third-Party Deposits and Retention | 6,153,920 | 4,949,389 | 1,204,531 |

In the circumstances, the accuracy of the above balances as reflected in the financial statements for the year ended 30 June, 2022 could not be confirmed.

2. Unsupported Balances

The statement of receipts and payments for the year under review reflect Kshs.3,437,992,049 and Kshs.3,425,931,597 in respect of receipts and expenditure during the year respectively. However, receipts amounting to Kshs.2,807,204 and

expenditure amounting to Kshs.14,553,496 were not supported by requisite receipts and expenditure documents as shown below:-

| Account Class | Financial Statements Reference | Account Balance (Kshs.) | Unsupported Amount (Kshs.) | Remarks |
|---|---------------------------------------|--------------------------------|-----------------------------------|--|
| Other Receipts | Note 2 | 2,807,204 | 2,807,204 | Receipts were not supported by issued miscellaneous receipts, banks records and receipt vouchers |
| Compensation of Employees | Note 3 | 2,103,170,166 | 2,927,476 | Difference between amounts reflected in the financial statements and amounts reflected in the Integrated Personnel and Payroll Database (IPPD) payroll and other salaries payments outside payroll |
| Use of Goods and Services - Training Expenses | Note 4 | 62,795,344 | 1,262,696 | Variance between the financial statements amount and supporting schedule. |
| Use of Goods and Services - Training Expenses | Note 4 | 62,795,344 | 5,205,496 | Expenditure schedule for training support received from United Nations Population Fund (UNFPA) not provided for audit verification |
| Acquisition of Assets - Purchase of Office Furniture and General Equipment | Note 6 | 1,800,000 | 120,000 | Amount not supported with expenditure schedule |
| Acquisition of Assets - Purchase of Specialized Plant, Equipment, and Machinery | Note 6 | 47,648,578 | 5,000,000 | Expenditure supported with documentary evidence resulting to unsupported expenditure |
| Imprest, Advances and District Suspense | Note 6 | 941,731 | 37,828 | Variance between the financial statements amount and supporting schedule. |

In the circumstances, the accuracy of the financial statements' balances, and the propriety of expenditure not supported by requisite documents could not be confirmed.

3. Unsupported Adjustments to the Financial Statements

The financial statements for the year ended 30 June, 2022 includes adjustments of Kshs.41,973,353 and Kshs.82,645,890 in respect of use of goods and services and imprest, advances and district suspense respectively. However, the adjustments were not supported by journal vouchers and schedules.

In the circumstances, the accuracy and completeness of the account balances for use of goods and services and for imprest, advances and district suspense could not be confirmed.

4. Prior Year Adjustments

The statement of assets and liabilities s reflect Kshs.33,202,199 in respect of prior year adjustments. As disclosed in Note 11 to the financial statement the adjustments include Kshs.2,093,718 relating to receivables - Government imprests. However, a balance of Kshs.2,959,850 remained uncleared. Further, district suspense account reflects a balance brought forward of Kshs.2,887,383 but Kshs.1,587,175 was adjusted leaving a balance of Kshs.1,300,208 uncleared. No explanations or reconciliations were provided for the uncleared balances.

In the circumstances, the accuracy and validity of the prior year adjustment figure could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the One-Third of Basic Salary Rule

An analysis of monthly payrolls for the year under review revealed that at least one hundred and sixty-three (163) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section 19(3) of the Employment Act, 2007 and Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016. The Management has not given explanation for failure to comply with the policy.

In addition, two (2) employees earned negative net salaries in the months of July, 2021 to May, 2022 while five (5) officers earned a negative salary in the month of June, 2022 contrary to Act.

In the circumstances, the Management contravened the law and the Public Service Commission (PSC) Human Resource Policies which may expose the staff to pecuniary embarrassment.

2. Employees Acting Capacity Beyond Stipulated Period

Review of the payroll and human resources records revealed that seven (7) employees had been appointed in an acting capacity and paid acting allowances totalling to Kshs.1,665,358 for more than six (6) months which exceeded the statutory duration provided for in the Public Service Commission Act, 2017 which states that an officer may be appointed in an acting capacity for a period of at least thirty days but not exceeding a period of six months.

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

3. Non-Compliance with Staff Establishment Ceiling

Review of the staff establishment for the Office of Director of Public Prosecutions during the financial year 2021/2022 revealed that employees four (4) job designations exceeded the recommended number of staff in the staff establishment with a total of seven (7) staff as shown below

| S/No. | Designation | Grade | Job Group | Authorized Establishment | In post | Variances |
|-------|--|---------------|-----------|--------------------------|---------|-----------|
| 1 | Senior Principal Accountant | DPP 5 | P | 0 | 1 | (1) |
| 2 | Principal Finance Officer | DPP 6 | N | 1 | 2 | (1) |
| 3 | Accountant II/II/Senior. II | DPP 10/9/8 | J/K/I | 9 | 12 | (3) |
| 4 | Supply Chain Management Assistant III/II/II/Senior | DPP 11/10/9/8 | H/J/K/L | 2 | 4 | (2) |

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

4. Irregular Expenditure on Overtime Allowances

Expenditure on use of goods and services of Kshs.1,124,600,383 disclosed in Note 4 to the financial statements includes hospitality supplies and services expenses of Kshs.83,656,968. The expenditure includes Kshs.1,150,000 paid as overtime allowances to various officers above group J contrary to Public Service Commission Human Resource Policies and Procedures Manual for the Public Service, 2016 Section C.19 (1). In addition, the expenditure was not supported with a work program, supervision report, a schedule of hours worked and the approval of the departmental head or the Accounting Officer.

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

5. Underutilized Leased Office Space

Use of goods and services expenditure of Kshs1,124,600,383 reflected at Note 4 to the financial statements also includes Kshs.231,452,790 incurred on rentals of produced assets. The Office of the Director of Public Prosecution leased space at a commercial building in Mombasa located along Moi Avenue/Tewa road at a total annual rent of Kshs.13,029,744 effective from 1 April, 2020 for five (5) years with capacity of thirty-two (32) staff. However, an audit verification revealed that $\frac{3}{4}$ of the office space was not occupied resulting to an estimated annual loss of public funds of Kshs.9,772,308 (Kshs.48,861,540 in five years). Further, a memo dated 8 June, 2022 addressed to the Deputy Director of Public Prosecutions indicated that there was no value for money on rental space had not been acted on by the time of the audit.

In addition, review of the Lease of rental space for a building in Machakos Town to accommodate nineteen (19) staff at an annual rent of Kshs.6,451,200 effective from 1 April, 2017 for six (6) years revealed that $\frac{3}{4}$ of the office space was not occupied resulting to an annual loss of public funds of Kshs.4,838,400 annually for six (6).

In the circumstances, it was not confirmed whether the Management is realizing value for money on leased offices.

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, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance 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 controls, risk management and overall governance.

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office of Director of Public Prosecutions ability 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 to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Office of Director of Public Prosecutions to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

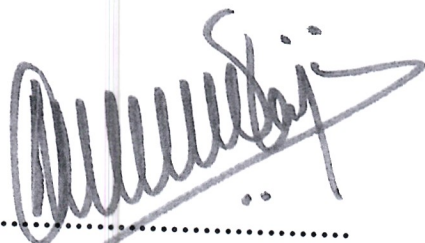
10 February, 2023

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

7. Statement of receipts and payments for the year ended 30th June 2022

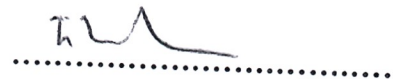
| Description | Note | 2021-2022 | 2020-2021 |
|---------------------------------------|------|----------------------|----------------------|
| | | Kshs | Kshs |
| Receipts | | | |
| Exchequer Releases | 1 | 3,435,184,845 | 3,207,468,927 |
| Other Receipts | 2 | 2,807,204 | |
| Total Receipts | | 3,437,992,049 | 3,207,468,927 |
| Payments | | | |
| Compensation Of Employees | 3 | 2,103,170,166 | 1,825,855,088 |
| Use Of Goods and Services | 4 | 1,124,600,383 | 968,356,131 |
| Transfer to other government entities | 5 | 40,000,000 | 192,000,000 |
| Acquisition Of Assets | 6 | 158,161,048 | 180,273,662 |
| Total Payments | | 3,425,931,597 | 3,166,484,881 |
| Surplus/Deficit | | 12,060,452 | 40,984,046 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2022 and signed by:



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

Director of Public Prosecutions



Name: **Zuwena Zainabu**

Head of Accounting Unit

ICPAK M/No. 5395

8. Statement of assets and liabilities as at 30th June 2022

| Description | Note | 2021-2022 | 2020-2021 |
|---|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Financial assets | | | |
| Cash and cash equivalents | | | |
| Bank balances | 7A | 17,576,228 | 36,087,942 |
| Cash balances | 7B | 653,144 | 195,514 |
| Total cash and cash equivalent | | 18,229,372 | 36,283,456 |
| Imprests , Advances and District Suspense | 8 | 7,076,806 | 7,940,929 |
| Total financial assets | | 25,306,178 | 44,224,385 |
| Financial liabilities | | | |
| Third party deposits and retention | 9 | (4,949,389) | (2,725,850) |
| Net financial assets | | 20,356,789 | 41,498,535 |
| Represented by | | | |
| Fund balance b/fwd. | 10 | 41,498,535 | 11,088,889 |
| Prior year adjustment | 11 | (33,202,199) | (10,574,400) |
| Surplus/Deficit for the year | | 12,060,453 | 40,984,046 |
| Net financial position | | 20,356,789 | 41,498,535 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2022 and signed by:

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

Director of Public
Prosecutions

Name: Zuwena Zainabu

Head of Accounting Unit

ICPAK M/No. 5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

9. Statement of cash flows for the year ended 30th June 2022

| Description | Notes | 2021-2022 | 2020 -2021 |
|--|-------|----------------------|----------------------|
| | | Kshs | Kshs |
| Receipts for Operating Income | | | |
| Exchequer releases | 1 | 3,435,184,845 | 3,207,468,927 |
| Other Receipts | 2 | 2,807,204 | |
| Payments For Operating Expenses | | | |
| Compensation of employees | 3 | 2,103,170,166 | 1,825,855,088 |
| Use of goods and services | 4 | 1,124,600,383 | 968,356,131 |
| Transfer to other government entities | 5 | 40,000,000 | 192,000,000 |
| Adjusted For: | | | |
| Adjustments during the year | | | |
| Decrease/(Increase) in accounts receivable | 12 | 864,122 | (5,010,424) |
| Increase/(Decrease) in deposits and retention | 13 | 2,223,539 | 329,993 |
| Prior year adjustments | 11 | (33,202,199) | (10,574,400) |
| Net Cash Flow from Operating Activities | | 140,106,963 | 206,002,877 |
| Cash flow From Investing Activities | | | |
| Acquisition of assets | 6 | (158,161,048) | (180,273,662) |
| Net Cash Flows from Investing Activities | | (158,161,048) | (180,273,662) |
| | | | |
| Cash & Cash Equivalent at Start of The Year | | 36,283,456 | 10,554,241 |
| Cash & Cash Equivalent at End of The Year | | 18,229,372 | 36,283,456 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September,2022 and signed by:

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

Director of Public
Prosecutions

.....
Name: Zuvena Zainabu

Head of Accounting Unit

ICPAK M/No. 5395

10. Statement of Comparison of budget and Actual Amounts for FY2021/22

| | Original Budget : Kshs a | Adjustments Kshs b | Final Budget: Kshs c=a+b | Actual on Comparable Basis : Kshs d | Budget Utilization Difference: Kshs e=c-d | % of Utilization: f=d/c % |
|--|--------------------------------|--------------------------|-----------------------------|--|--|------------------------------|
| Exchequer releases | 3,276,238,944 | 200,000,000 | 3,476,238,944 | 3,435,184,845 | 41,054,099 | 99% |
| Other Receipts | | | | 2,807,204 | (2,807,204) | |
| Total Receipts | 3,276,238,944 | 200,000,000 | 3,476,238,944 | 3,437,992,049 | 36,246,895 | 99% |
| Payments | | | | | | |
| Compensation of employees | 2,121,849,573 | -14,421,555 | 2,107,428,018 | 2,103,170,166 | 4,252,852 | 100% |
| Use of goods and services | 963,513,578 | 171,772,977 | 1,135,286,555 | 1,124,600,383 | 10,686,172 | 99% |
| Transfers to other government entities | 40,000,000 | | 40,000,000 | 40,000,000 | 0 | 100% |
| Acquisition of assets | 150,875,793 | 42,648,578 | 193,524,371 | 158,161,048 | 35,363,323 | 82% |
| Total Payments | 3,276,238,944 | 200,000,000 | 3,476,238,944 | 3,425,931,597 | 50,307,347 | 99% |
| Surplus/ Deficit | | | | 12,060,452 | (12,060,452) | |

(a) Variance analysis:

Acquisition of Assets

1. Under Expenditure KShs. 35,363,323

The under expenditure of KShs. 35,363,323 reported under ODPP's Development Vote arose due to the failure by the

Contractor of ODPP Moot Court to complete the works as scheduled.

The ODPP engaged Lexis International for the Construction of ODPP's Moot Court at PTI for a contract sum of KShs

67,497,122. The Contract period was two years commencing in F/Y 2020/21 – F/Y 2021/22. Having settled completion

certificates amounting to KShs 14,632,493 in the 1st year of project implementation 2020/21, the ODPP made budgetary

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

provisions of KShs 52,864,629 for the following year 2021/22. The Contractor however did not complete the project as contracted. The ODPP has in the year 2021/22 settled competition certificates amounting KShs 24,404,521 against the provisions available of KShs 52,864,629 hence the reported under expenditure of KShs 34,991,766. The ODPP had intended to furnish the Moot Court upon completion at a cost of KShs 4,000,000.

The entity financial statements were approved on 30th September, 2022 and signed by:



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



.....
Name : **Zuvena Zainabu**

Head of Accounting Unit
ICPAK M/N^o 5395

Director of Public Prosecutions

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

10 (a) Summary Statement of Appropriation: Recurrent for FY2021/22

| Receipt/Expense Item | Original Budget: Kshs a | Adjustments Kshs b | Final Budget Kshs c=a+b | Actual on Comparable Basis: Kshs d | Budget Utilization Difference: Kshs e=c-d | % of Utilization f=d/c % |
|--|----------------------------|-----------------------|----------------------------|---------------------------------------|--|-----------------------------|
| Receipts | | | | | | |
| Exchequer releases | 3,125,952,706 | 200,000,000 | 3,325,952,706 | 3,319,890,373 | 6,062,333 | 100% |
| Total Receipts | 3,125,952,706 | 200,000,000 | 3,325,952,706 | 3,319,890,373 | 6,062,333 | 100% |
| Payments | | | | | | |
| Compensation of employees | 2,121,849,573 | (14,421,555) | 2,107,428,018 | 2,103,170,166 | 4,257,852 | 100% |
| Use of goods and services | 960,013,578 | 171,772,977 | 1,131,786,555 | 1,120,657,583 | 11,128,972 | 99% |
| Transfers to other Government entities | 40,000,000 | | 40,000,000 | 40,000,000 | - | 100% |
| Acquisition of assets | 4,089,555 | 42,648,578 | 46,738,133 | 44,328,578 | 2,409,555 | 95% |
| Total Payments | 3,125,952,706 | 200,000,000 | 3,325,952,706 | 3,308,156,327 | 17,796,379 | 99% |
| Surplus/Deficit | | | | 11,734,047 | (11,734,047) | |

The entity financial statements were approved on 30th September,2022 and signed by:

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022



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

Director of Public Prosecutions



Name : Zuwena Zainabu

Head of Accounting Unit
ICPAK M/No 5395

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

10 (b) Summary Statement of Appropriation: Development for FY2021/22

| Receipt/Expense Item | Original Budget: Kshs a | Adjustments Kshs b | Final Budget: Kshs c=a+b | Actual on Comparable Basis: Kshs d | Budget Utilization Difference: Kshs e=c-d | % of Utilization f=d/c % |
|---------------------------|----------------------------|-----------------------|-----------------------------|---------------------------------------|--|-----------------------------|
| Receipts | | | | | | |
| Exchequer releases | 150,286,238 | - | 150,286,238 | 115,294,472 | 34,991,766 | 77% |
| Other receipts | | | | 2,807,204 | (2,807,204) | |
| Total Receipts | 150,286,238 | - | 150,286,238 | 118,101,676 | 32,184,562 | 79% |
| Payments | | | | | | |
| Compensation of employees | | | | | | |
| Use of goods and services | 3,500,000 | - | 3,500,000 | 3,942,800 | (442,800) | 149% |
| Acquisition of assets | 146,786,238 | - | 146,786,238 | 113,832,470 | 32,953,768 | 78% |
| Total Payments | 150,286,238 | - | 150,286,238 | 117,775,270 | 32,510,968 | 78% |
| Surplus/Deficit | | | 0 | 326,406 | (326,406) | |

(a) Variance analysis:

Under Expenditure KShs. 32,953,763

The under expenditure of KShs. 32,953,763 reported under ODPP's Development Vote arose due to the failure by the Contractor of ODPP Moot Court to complete the works as scheduled.

The ODPP engaged Lexis International for the Construction of ODPP's Moot Court at PTI for a contract sum of KShs 67,497,122. The Contract period was two years commencing in F/Y 2020/21 – F/Y 2021/22. Having settled completion certificates amounting to KShs 14,632,493 in the 1st year of project implementation 2020/21, the ODPP made budgetary provisions of KShs 52,864,629 for the following year 2021/22. The Contractor however did not complete the project as contracted. The ODPP has in the year 2021/22 settled competition certificates amounting KShs 24,404,521 against the

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

provisions available of KShs 52,864,629 hence the reported under expenditure of KShs 32,953,763. The ODPP had intended to furnish the Moot Court upon completion at a cost of KShs 4,000,000
The Ksh. 2,807,204 belongs to UNFPA Project which rolled over financial year 2020/2021

The entity financial statements were approved on 30th September 2022 and signed by:



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



Name: **Zuwena Zainabu**

Director of Public Prosecutions

Head of Accounting Unit
ICPAK M/No. 5395...

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

10 (c) Budget Execution by Programmes and Sub-Programmes for FY2021/22

| Programme/Sub-programme | Final Budget | Indicators | Outcomes | Actual on comparable basis | Budget utilization difference |
|--------------------------------|----------------------|-------------------|-----------------|-----------------------------------|--------------------------------------|
| | 2022 | | | 2022 | |
| | Kshs | | | Kshs | Kshs |
| Programme 1 | 2,633,851,407 | | | 2,584,936,553 | 98% |
| Programme 2 | 842,387,537 | | | 841,015,044 | 99% |
| Total | 3,476,238,944 | | | 3,425,931,597 | |

11. Notes to the Financial Statement

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 Director of Public Prosecutions*. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

i. Project funded by UNFPA

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.

Significant Accounting Policies

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by Directorate of Public Prosecution for all the years presented.

a) Recognition of Receipts

The *Office of the Director of Public Prosecutions* recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Office of the Director of Public Prosecutions.

(i) 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 Office of the Director of Public Prosecutions.

Significant Accounting Policies (Continued)

(ii) 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 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) 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 recognized 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 been paid out by the *Office of the Director of Public Prosecutions*.

Significant Accounting Policies (Continued)

- i) Compensation of Employees**
Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.
- ii) 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.
- iii) Interest on Borrowing**
Borrowing costs that include interest are recognized as payment in the period in which they are paid for.
- iv) Principal on borrowing**
The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.
- v) 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.

Significant Accounting Policies (Continued)

A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 2 to the financial statements.*

vi) In-kind contributions

In-kind contributions are donations that are made to the Office of the Director of Public Prosecutions 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 Office of the Director of Public Prosecutions 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.

vii) 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.

c) 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.

Significant Accounting Policies (Continued)

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 2022, this amounted to Kshs 4,949,389 compared to Kshs 2,725,850 in prior period as indicated on note 7(a). There were no other restrictions on cash during the year.*

d) Imprests and advances

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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

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 for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies (Continued)

f) 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. 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 in *June 2021 for the period 1st July 2021 to 30th June 2022* as required by Law and there were I (One) number of 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.

Significant Accounting Policies (Continued)

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 11* explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

1 Exchequer releases

| Description | 2021-2022 | 2020-2021 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Total Exchequer releases for quarter 1 | 559,582,955 | 358,034,277 |
| Total Exchequer releases for quarter 2 | 835,150,424 | 730,699,239 |
| Total Exchequer releases for quarter 3 | 726,535,567 | 620,812,216 |
| Total Exchequer releases for quarter 4 | 1,313,915,899 | 1,497,923,195 |
| Total | 3,435,184,845 | 3,207,468,927 |

2 Other Receipts

| Description | 2021-2022 | 2020-2021 |
|--------------------|------------------|------------------|
| | Kshs | Kshs |
| Receipts for UNFPA | 2,807,204 | - |
| Total | 2,807,204 | - |

Notes to the Financial Statements (Continued)

3 Compensation of Employees

| Description | 2021-2022 Kshs | 2020-2021 Kshs |
|--|----------------------|----------------------|
| Basic salaries of permanent employees | 1,205,103,225 | 965,740,592 |
| Basic wages of temporary employees | - | - |
| Personal allowances paid as part of salary | 898,066,941 | 860,114,496 |
| Total | 2,103,170,166 | 1,825,855,088 |

4 Use of Goods and Services

| Description | 2021-2022 Kshs | 2020-2021 Kshs |
|---|-------------------|-------------------|
| Utilities, supplies and services | 8,805,656 | 8,206,879 |
| Communication, supplies and services | 54,413,789 | 58,671,239 |
| Domestic travel and subsistence | 172,970,073 | 78,609,716 |
| Foreign travel and subsistence | 17,251,188 | 15,777,276 |
| Printing, advertising and information supplies & services | 5,239,514 | 5,277,774 |
| Rentals of produced assets | 231,452,790 | 228,611,504 |
| Training expenses | 62,795,344 | 44,728,544 |
| Hospitality supplies and services | 83,656,968 | 32,826,171 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| Description | 2021-2022 | | 2020-2021 | |
|--|----------------------|--|--------------------|--|
| | Kshs | | Kshs | |
| Insurance costs | 250,428,712 | | 230,064,837 | |
| Specialized materials and services | 3,720,090 | | 6,245,945 | |
| Office and general supplies and services | 46,424,548 | | 34,772,714 | |
| Fuel Oil and Lubricants | 32,344,915 | | 14,808,042 | |
| Other operating expenses | 121,047,373 | | 186,188,450 | |
| Routine maintenance – vehicles and other transport equipment | 25,156,088 | | 17,450,887 | |
| Routine maintenance – other assets | 8,893,335 | | 6,116,154 | |
| Total | 1,124,600,383 | | 968,356,131 | |

5 Transfers to National Government entities - Domestic Lending and on-Lending

| Description | 2021-2022 | | 2020-2021 | |
|----------------------------------|-------------------|--|--------------------|--|
| | Kshs | | Kshs | |
| Staff Car Loan & Mortgage Scheme | 40,000,000 | | 192,000,000 | |
| Total | 40,000,000 | | 192,000,000 | |

These monies were transferred to Consolidated Bank meant for Staff Car loan and Housing Mortgage.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

Notes to the Financial Statements (Continued)

6 Acquisition of Assets

| Non -Financial Assets | 2021-2022 | 2020-2021 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Construction of Buildings | 93,232,378 | 18,926,593 |
| Refurbishment of Building | 15,480,092 | 99,871,970 |
| Purchase of Office Furniture and General Equipment | 1,800,000 | 17,225,398 |
| Purchase of Specialized Plant, Equipment and Machinery | 47,648,578 | 44,249,701 |
| Total | 158,161,048 | 180,273,662 |

7 Cash and Cash equivalents

7A: Bank Balances

| Name of Bank, Account No. & currency | Amount in bank account currency | Indicate whether recurrent, Development, deposit etc. | Exc rate (if in foreign currency) | 2021-2022 | 2020-2021 |
|---|--|--|--|------------------|------------------|
| | | | | Kshs | Kshs |
| <i>Central Bank of Kenya, 100302418-Recurent, KShs</i> | | Recurrent | | 12,300,432 | 29,325,792 |
| <i>Central Bank of Kenya, 1000302453Development, KShs</i> | | Development | | 2 | |
| <i>Central Bank of Kenya, 1000302461-Deposit, KShs</i> | | Deposit | | 4,949,389 | 2,725,850 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| Central Bank of Kenya, Project | Project | | |
|--------------------------------|---------|-------------------|-------------------|
| <i>Kes – unspa</i> | | 326,404 | 4,036,300 |
| Total | | 17,576,227 | 36,087,942 |

7B: Cash balances

| Description | 2021-2022 | | 2020-2021 | |
|--|-----------|----------------|-----------|----------------|
| | Kshs | | Kshs | |
| Cash in hand – Held in domestic currency | | 653,144 | | 195,514 |
| Total | | 653,144 | | 195,514 |

8 : Imprests , Advances and District Suspense (Accounts Receivable)

| Description | 2021-2022 | | 2020-2021 | |
|---------------------|-----------|------------------|-----------|------------------|
| | Kshs | | Kshs | |
| Government Imprests | | 5,599,720 | | 5,053,546 |
| Unspent Imprest | | 941,738 | | - |
| District suspense | | 477,659 | | 2,887,383 |
| Salary advance | | 57,690 | | |
| Total | | 7,076,907 | | 7,940,929 |

The breakdown of the outstanding imprest is shown as annex 3

Notes to the Financial Statements (Continued)

9 Third party deposits and retention

| Description | 2021-2022 Kshs | 2020-2021 Kshs |
|--------------|-------------------|-------------------|
| Retention | - | 2,725,850 |
| Deposits | 4,949,389 | - |
| Total | 4,949,389 | 2,725,850 |

See Annex 1

10 . Fund Balance Brought Forward

| Description | 2021-2022 Kshs | 2020-2021 Kshs |
|----------------------|-------------------|-------------------|
| Bank Accounts | 36,087,942 | 10,483,323 |
| Cash in hand | 195,514 | 70,918 |
| Accounts Receivables | 7,940,929 | 2,930,505 |
| Accounts Payables | (2,725,850) | (2,395,857) |
| Total | 41,498,535 | 11,088,889 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

11 Prior Year Adjustments

| Description of the error | Balance b/f FY 2020/2021 as per audited financial statements | Adjustments during the year relating to prior periods | Adjusted ** Balance b/f FY 2021/2022 |
|---------------------------------|---|--|---|
| | Kshs | Kshs | Kshs |
| Bank Account Balances | 36,087,942 | (29,325,792) | 6,762,150 |
| Cash In Hand | 195,514 | (195,514) | - |
| Accounts Payables | (2,725,850) | - | (2,725,850) |
| Receivables | 5,053,546 | (2,093,718) | 2,959,850 |
| District Suspense | 2,887,383 | (1,587,175) | 1,300,208 |
| | 41,498,535 | (33,202,199) | 8,296,336 |

12 (Increase)/ Decrease in Account Receivables

| Description | 2021-2022 | 2020-2021 |
|---|------------------|--------------------|
| | Kshs | Kshs |
| Receivables As At 1 st July (A) | 7,940,929 | 2,930,505 |
| Receivables As At 30 th June (B) | (7,076,807) | (7,940,929) |
| (Increase)/ Decrease in Receivables (C=(B-A)) | 864,122 | (5,010,424) |

Notes to the Financial Statements (Continued)

13 Increase/ (Decrease) in Retention and Third-Party Deposits

| Description | 2021-2022 Kshs | 2020-2021 Kshs |
|--------------------------------------|-------------------|-------------------|
| Payables As At 1 st July | (2,725,850) | (2,395,857) |
| Payables As At 30 th June | 4,949,389 | 2,725,850 |
| Increase/ (Decrease) In Payables | 2,223,539 | 329,993 |

14. Related party transactions:

| Description | 2021-2022 Kshs | 2020-2021 Kshs |
|---|----------------------|----------------------|
| Transfers from Related Parties | | |
| Transfers from the Exchequer | 3,435,184,845 | 3,207,468,927 |
| Total Transfers from Related Parties | 3,435,184,845 | 3,207,468,927 |

15. Pending Accounts Payable

| Description | Balance b/f FY 2020/2021 Kshs | Additions for the period Kshs | Paid during the year Kshs | Balance c/f FY 2021/2022 Kshs |
|--------------|-------------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Services | 1,495,850 | | 1,495,850 | - |
| Total | 1,495,850 | | 1,495,850 | - |

Notes to the Financial Statements (Continued)

16 Progress on follow up of Prior Years Auditor-General's recommendations

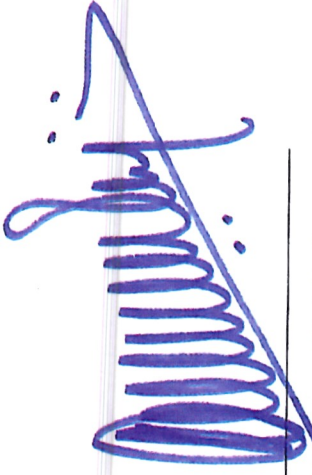
The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|-----------------------------------|--|
| | IT Service Continuity and IT Governance 2018/19 | <ul style="list-style-type: none"> Disaster Recovery Plan (DRP) is captured in the ICT workplan Disaster Recovery Plan (DRP) is budgeted for in the Financial Year 2021/2022 A new ICT steering committee that shall deal with IT Governance matters in under reconstitution | Not Resolved | |
| | Review of Organizational Structure and Staffing levels. | The Office has reviewed the organizational structure and staffing levels which has resulted to increased staff | Resolved | |

**OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|--|--------------------------------------|---|
| | | <p>establishment. The Job Descriptions for jobs under the new organizational structure have been presented SRC in the current remuneration cycle for evaluation and grading.</p> | | |
| | Pending Bills | Amount of pending bills carried forward from financial year 2020-2021 have been paid and cleared from the system | Resolved | |
| | Car & Mortgage | The office prepared financial statements for mortgage and car loan which was queried. Report submitted to the office of Auditor General and waiting the results of Audit | Partially Resolved | |
| | | | | |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022



Director of Public Prosecutions



Senior Principal Accountant

17. Annexes

Annex 1 – Analysis of other Pending Accounts Payable – Third Party deposits and retention

| Name | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2021 | Outstanding Balance As at 30th June, 2022 | Comments |
|----------------------------------|------------------|-------------------------|---------------------|--------------------------|---|----------|
| | A | B | c | d=a-c | | |
| Construction of buildings | | | | | | |
| 1. Quick Engineering | 494,885 | 29.11.2013 | 445,396 | 49,489.00 | 49,489 | |
| 2. Push Agencies | 951,188 | 29.11.2013 | 856,069 | 95,119.00 | 95,119 | |
| 3. Prisca Engineering | 1,611,753 | 03.12.2013 | 1,450,578 | 161,175.00 | 161,175 | |
| 4. Faim K Construction | 1,130,084 | 15.06.2015 | 1,017,076 | 113,008.00 | 113,008 | |
| 5. Dignity Traders | 14,400 | | | 14,400.00 | 14,400 | |
| 6. Lexis International | 3,903,701 | | | | 3,903,701 | |
| 7. Ebony Consolidated ltd. | 612,497 | | | | 612,497 | |
| Sub-Total | 8,718,508 | | 3,769,119 | 433,191 | 4,949,389 | |
| Supply of services | | | | | | |
| 8. The Travel Lounge Ltd. | | | | - | | 1 |
| Sub-Total | | | | - | | 1 |
| Grand Total | 8,718,508 | - | 3,769,119 | 433,191 | 4,949,389 | |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

Annex 2 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f (Kshs) 2020/2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Transfers in/(out) during the year | Historical Cost c/f (Kshs) 2021/22 |
|--|---|---|---|---|---|
| Land | 117,125,895 | 93,232,378 | - | - | 210,358,273 |
| Transport equipment | 477,744,976 | 15,480,091 | - | - | 493,225,067 |
| Office equipment, furniture and fittings | 338,224,957 | 1,800,000 | - | - | 340,024,957 |
| ICT Equipment | 28,828,791 | - | - | - | 28,828,791 |
| Machinery and Equipment | 155,702,084 | 47,648,578 | - | - | 203,350,662 |
| Total | 1,117,626,703 | 158,161,048 | - | - | 1,275,787,751 |

Annex 3 – Outstanding Imprest

| Name of officer | Date Imprest Taken | Amount Taken Kshs | Amount Surrendered Kshs | Balance Kshs |
|------------------------|---------------------------|--------------------------|--------------------------------|---------------------|
| STEPHEN ASAAPE | 10/10/2017 | 2,000.00 | - | 2,000.00 |
| EZEKIEL OMBASA | 3/15/2019 | 9,800.00 | 4,900.00 | 4,900.00 |
| VINCENT MONDA | 5/29/2019 | 84,840.00 | - | 84,840.00 |
| LILIAN AKINYI OKUMU | 2/2/2019 | 28,000.00 | - | 28,000.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|------------------------------|------------|-----------|-----------|-----------|
| NATASHA ELKATHIRI | 5/3/2019 | 14,000.00 | 5,600.00 | 8,400.00 |
| PETER GITONGA MURANGA | 1/29/2019 | 16,325.00 | - | 16,325.00 |
| CHARLES GITONGA MWANGI | 21/02/2020 | 44,800.00 | - | 44,800.00 |
| MICHAEL KORIR SUTER | 11/12/2019 | 13,475.00 | - | 13,475.00 |
| EUSEBIUS PETER OMAYO OMOORIA | 29/11/2019 | 63,000.00 | - | 63,000.00 |
| CHRISTINE ALUBALE KHAKAYI | 11/4/2020 | 52,420.00 | - | 52,420.00 |
| ISAAC NYARORI BWOGO | 5/12/2019 | 10,500.00 | - | 10,500.00 |
| CAROLINE KARIMI KARIUKI | 10/12/2019 | 23,100.00 | - | 23,100.00 |
| ROSEMARY MUKIRI RINGERA | 11/12/2019 | 13,475.00 | - | 13,475.00 |
| MOHAMED MAHADI SHEBWANA | 13/03/2020 | 14,700.00 | - | 14,700.00 |
| CHRISTINE DIANA NANJALA | 22/11/2019 | 84,000.00 | 70,000.00 | 14,000.00 |
| EVAH KARUNGARI KANYUIRA | 22/08/2020 | 16,800.00 | 14,000.00 | 2,800.00 |
| LINDA EUNICE OLOO | 9/29/2020 | | 14,000.00 | 14,000.00 |
| GERTRUDE MUJENI KIILU | 10/12/2019 | 23,100.00 | - | 23,100.00 |
| DAVID KARIUKI NYAGA | 15/11/2019 | 42,000.00 | 42,000.00 | 42,000.00 |
| MOHAMED ALI MBARUK | 24/11/2020 | 44,100.00 | - | 44,100.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|-------------------------|------------|-----------|---|-----------|
| MOHAMED ALI MBARUK | 4/12/2020 | 44,100.00 | - | 44,100.00 |
| ROSE JEPKOECH KIPYEGO | 30/06/2022 | 22,400.00 | - | 22,400.00 |
| ROSE JEPKOECH KIPYEGO | 14/01/2021 | 33,600.00 | - | 33,600.00 |
| RASHID RAMADHANI HASSAN | 24/11/2020 | 88,200.00 | - | 88,200.00 |
| RASHID RAMADHANI HASSAN | 4/12/2020 | 88,200.00 | - | 88,200.00 |
| PETERSON KEREMA KIMITI | 8/1/2021 | 14,700.00 | - | 14,700.00 |
| PETERSON KEREMA KIMITI | 18/02/2021 | 14,700.00 | - | 14,700.00 |
| EVANS OTIENO OBUTO | 15/04/2021 | 29,400.00 | - | 29,400.00 |
| EVANS OTIENO OBUTO | 12/11/2020 | 37,800.00 | - | 37,800.00 |
| SAMUEL KURIA THUO | 12/11/2020 | 19,600.00 | - | 19,600.00 |
| SAMUEL KURIA THUO | 10/3/2021 | 14,700.00 | - | 14,700.00 |
| SAMUEL KURIA THUO | 18/06/2021 | 24,500.00 | - | 24,500.00 |
| DENNIS WAMBUA MAKWELE | 30/06/2021 | 19,600.00 | - | 19,600.00 |
| WILLIAM KABUGI MUCHINA | 10/3/2021 | 30,000.00 | - | 30,000.00 |
| FESTUS KIOKO MUSYOKA | 23/06/2021 | 44,100.00 | - | 44,100.00 |
| JUMA SOBAI RAMA | 3/6/2021 | 56,700.00 | - | 56,700.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|-----------------------------|------------|------------|---|------------|
| JUMA SOBAI RAMA | 24/11/2020 | 37,800.00 | - | 37,800.00 |
| JUMA SOBAI RAMA | 23/06/2021 | 44,100.00 | - | 44,100.00 |
| SAMMY KIKAMI MUKOSI | 14/04/2021 | 29,400.00 | - | 29,400.00 |
| MATHEW MUOKI NZUKI | 14/04/2021 | 29,400.00 | - | 29,400.00 |
| JOHN AGOSTINO SHEGU SHEGHU | 14/04/2021 | 50,400.00 | - | 50,400.00 |
| ROBINSON TAA MWITI MUNYAMBU | 24/11/2020 | 120,000.00 | - | 120,000.00 |
| DANIEL ITHATWA KARURI | 5/10/2020 | 34,500.00 | - | 34,500.00 |
| MARY WANJIRU MWENJE | 10/3/2021 | 30,000.00 | - | 30,000.00 |
| VICTOR VINYA MULE | 5/3/2021 | 84,000.00 | - | 84,000.00 |
| VICTOR VINYA MULE | 5/10/2020 | 30,000.00 | - | 30,000.00 |
| VICTOR VINYA MULE | 28/10/2020 | 84,000.00 | - | 84,000.00 |
| VICTOR VINYA MULE | 25/06/2021 | 63,000.00 | - | 63,000.00 |
| VICTOR VINYA MULE | 14/04/2021 | 50,400.00 | - | 42,000.00 |
| CAROLINE KARIMI KARIUKI | 28/01/2021 | 25,200.00 | - | 25,200.00 |
| ROSE WAMBUJ MUNYI | 14/04/2021 | 29,400.00 | - | 29,400.00 |
| JAMES NGUNJU MACHIRA | 10/3/2021 | 6,300.00 | - | 6,300.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|--------------------------|------------|-----------|-----------|-----------|
| HASSAN BILAL MUNDENYO | 4/12/2020 | 25,200.00 | - | 25,200.00 |
| HASSAN ABDI AHMED | 9/11/2020 | 52,500.00 | - | 52,500.00 |
| MARTIN NAMACHANJA OTUNGA | 19/02/2021 | 7,000.00 | - | 7,000.00 |
| CHIKAMAYI MASAYI SAMSON | 12/11/2020 | 9,800.00 | - | 9,800.00 |
| JOEL MWAURA MUIRURI | 22/02/2021 | 7,000.00 | - | 7,000.00 |
| CHRISTINE DIANA NANJALA | 18/12/2020 | 20,750.00 | - | 20,750.00 |
| AGATHA LANGO ABANG | 8/12/2020 | 4,200.00 | - | 4,200.00 |
| LINDA WAWIRA NDAMBIRI | 28/01/2021 | 25,200.00 | - | 25,200.00 |
| EVAH KARUNGARI KANYUIRA | 23/06/2021 | 23,800.00 | - | 23,800.00 |
| EMILY RETETI KIU | 18/12/2020 | 8,400.00 | - | 8,400.00 |
| EDWARD OCHIENG BARAZA | 12/11/2020 | 14,000.00 | - | 14,000.00 |
| JOYCE ANYANGO OLAJO | 12/2/2021 | 4,200.00 | - | 4,200.00 |
| VICTOR OWITI JUMA | 10/6/2021 | 70,604.15 | - | 70,604.15 |
| CHARLES SANGA SALAASH | 15/04/2021 | 35,700.00 | 34,300.00 | 1,400.00 |
| MARY MUDEMBA ASAVA | 14/04/2021 | 33,600.00 | - | 33,600.00 |
| EUNICE MBITHE MUJO | 30/06/2021 | 17,750.00 | - | 17,750.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|------------------------------|------------|-----------|-----------|-----------|
| LUCIA WANGUI MUNJOGU | 22/02/2021 | 21,000.00 | - | 21,000.00 |
| EUSEBIUS PETER OMAYO OMOORIA | 7/12/2020 | 52,500.00 | 42,600.00 | 9,900.00 |
| NATASHA EL-KATHIRI | 30/06/2021 | 36,400.00 | - | 36,400.50 |
| ISAAC WAMBUA MUNYAO | 24/11/2020 | 44,100.00 | - | 44,100.00 |
| ISAAC WAMBUA MUNYAO | 4/12/2020 | 44,100.00 | - | 44,100.00 |
| PETER KIPROP | 3/6/2022 | 26,235.00 | - | 26,235.00 |
| BAKARI AWISSA MOHAMED | 12/10/2021 | 88,200.00 | - | 88,200.00 |
| BAKARI AWISSA MOHAMED | 28/03/2022 | 37,800.00 | - | 37,800.00 |
| BAKARI AWISSA MOHAMED | 30/06/2022 | 14,700.00 | - | 14,700.00 |
| KOMBO KOMBO BWANA | 3/3/2022 | 29,400.00 | - | 29,400.00 |
| KOMBO KOMBO BWANA | 30/06/2022 | 41,000.00 | - | 41,000.00 |
| JACKLINE NYANGANYI GICHANA | 7/12/2021 | 28,000.00 | - | 28,000.00 |
| JOHN GIKUNDI KIYUKI | 7/4/2022 | 19,600.00 | - | 19,600.00 |
| VINCENT MAINA NDATHI | 4/5/2022 | 10,000.00 | - | 10,000.00 |
| TERRY WANJIKU KAHORO | 30/09/2021 | 67,200.00 | - | 67,200.00 |
| DAVID ANTHONY FEDHA | 7/12/2021 | 22,400.00 | - | 22,400.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|--------------------------|------------|-----------|---|-----------|
| JOSEPH KIMANTHI | 16/03/2022 | 80,500.00 | - | 80,500.00 |
| JUMA SOBAI RAMA | 25/10/2021 | 89,300.00 | - | 89,300.00 |
| JUMA SOBAI RAMA | 30/11/2021 | 9,800.00 | - | 9,800.00 |
| JUMA SOBAI RAMA | 16/02/2022 | 37,800.00 | - | 37,800.00 |
| JUMA SOBAI RAMA | 25/04/2022 | 27,300.00 | - | 27,300.00 |
| DENNIS WAMBUA MAKWELE | 18/11/2021 | 31,500.00 | - | 31,500.00 |
| DENNIS WAMBUA MAKWELE | 10/12/2021 | 25,200.00 | - | 25,200.00 |
| DENNIS WAMBUA MAKWELE | 25/01/2022 | 61,800.00 | - | 61,800.00 |
| DENNIS WAMBUA MAKWELE | 9/2/2022 | 41,200.00 | - | 41,200.00 |
| DENNIS WAMBUA MAKWELE | 10/3/2022 | 25,200.00 | - | 25,200.00 |
| GIKUI WANGUI GICHUHI | 26/05/2022 | 73,500.00 | - | 73,500.00 |
| EDDIE NDONGA KADDEBE | 12/10/2021 | 22,400.00 | - | 22,400.00 |
| VICTORINE AWUJOR KITOTO | 4/5/2022 | 10,000.00 | - | 10,000.00 |
| ROBERT A. O. OYIEMBO | 7/12/2021 | 28,000.00 | - | 28,000.00 |
| CELESTINE AWUJOR OLUJOCH | 23/06/2022 | 37,041.00 | - | 37,041.00 |
| CAROLINE KANANA KIMIRI | 27/04/2022 | 52,500.00 | - | 52,500.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|-----------------------------|------------|------------|------------|------------|
| DORCAS CHELANGAT RUGUT | 24/06/2022 | 197,147.50 | 157,717.50 | 39,430.00 |
| MOHAMED ALI MBARUK | 30/11/2021 | 9,800.00 | - | 9,800.00 |
| HENRY NYABUTO ACHOCHI | 16/03/2022 | 42,000.00 | - | 42,000.00 |
| SILAS LULAVE CHEKATA | 2/11/2021 | 7,500.00 | - | 7,500.00 |
| GRACE NTHOKI MUOKA | 21/04/2022 | 11,250.00 | - | 11,250.00 |
| VENNY MORAA OGETO | 17/12/2021 | 60,000.00 | - | 60,000.00 |
| THOMAS MUCHIRI MWANGI | 7/12/2021 | 10,500.00 | - | 10,500.00 |
| THOMAS MUCHIRI MWANGI | 7/12/2021 | 12,600.00 | - | 12,600.00 |
| THOMAS MUCHIRI MWANGI | 7/12/2021 | 14,700.00 | - | 14,700.00 |
| SARAH ATIENO NYAKWAKA | 25/01/2022 | 123,200.00 | - | 123,200.00 |
| SAMMY KIKAMI MUKOSI | 7/12/2021 | 14,700.00 | - | 14,700.00 |
| PETER JUMA OSASO | 20/01/2022 | 98,000.00 | - | 98,000.00 |
| RASHID RAMADHANI HASSAN | 3/12/2021 | 9,800.00 | - | 9,800.00 |
| RASHID RAMADHANI HASSAN | 20/06/2022 | 29,400.00 | - | 29,400.00 |
| RASHID RAMADHANI HASSAN | 25/10/2021 | 37,800.00 | - | 37,800.00 |
| ABRAHAM KAMZEE CHAMERIARENG | 27/08/2021 | 57,728.00 | - | 57,728.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|---------------------------|------------|------------|-----------|------------|
| FESTUS KIOKO MUSYOKA | 30/11/2021 | 29,800.00 | - | 29,800.00 |
| FESTUS KIOKO MUSYOKA | 30/06/2022 | 54,700.00 | - | 54,700.00 |
| JAMES MUNGAI WARUI | 2/3/2022 | 52,500.00 | 21,000.00 | 31,500.00 |
| SIMON KIMANI NDUNGU | 1/11/2021 | 25,200.00 | - | 25,200.00 |
| SIMON KIMANI NDUNGU | 18/11/2021 | 51,500.00 | - | 51,500.00 |
| SIMON KIMANI NDUNGU | 10/12/2021 | 41,200.00 | - | 41,200.00 |
| SIMON KIMANI NDUNGU | 9/2/2022 | 41,200.00 | - | 41,200.00 |
| MICHAEL OUMA ONDIEKI | 18/04/2022 | 29,400.00 | - | 29,400.00 |
| VINCENT SAMMY MONDA | 20/12/2021 | 52,500.00 | - | 52,500.00 |
| CATHERINE MUTHONI MWANIKI | 8/3/2022 | 155,400.00 | - | 155,400.00 |
| MOSES OLE MATUYIA | 25/10/2021 | 12,600.00 | - | 12,600.00 |
| PETERSON KEREMA KIMITI | 15/09/2021 | 16,800.00 | - | 16,800.00 |
| WYCLIFFE MUREFU WAFULA | 30/10/2021 | 10,000.00 | - | 10,000.00 |
| WYCLIFFE MUREFU WAFULA | 31/03/2022 | 24,500.00 | - | 24,500.00 |
| MICHAEL MUNYAO MUSAU | 7/4/2022 | 86,100.00 | - | 86,100.00 |
| DANSON MUCHOKI KAGWE | 7/4/2022 | 19,600.00 | - | 19,600.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|--------------------------|------------|-----------|---|-----------|
| RICHARD MULE KATHOME | 25/10/2021 | 25,200.00 | - | 25,200.00 |
| GLADYS KAMENE MUNYENZI | 20/01/2022 | 78,400.00 | - | 78,400.00 |
| JOSHUA KISINGA MUTUNGA | 22/04/2022 | 17,500.00 | - | 17,500.00 |
| MAUREEN ABUKUIT MWENESA | 17/12/2021 | 50,400.00 | - | 50,400.00 |
| EUNICE WAIRIMU GITAU | 10/5/2022 | 33,600.00 | - | 33,600.00 |
| LYNN WANJIKU NYAGA | 2/11/2021 | 56,000.00 | - | 56,000.00 |
| EVERLYNE KIMIREI MAIKA | 7/12/2021 | 25,200.00 | - | 25,200.00 |
| DANIEL KINGORI GITHINJI | 7/12/2021 | 25,200.00 | - | 25,200.00 |
| MOHAMED MAHADI SHEBWANA | 11/11/2021 | 63,000.00 | - | 63,000.00 |
| PETER KIMAIYO BIRIR | 23/12/2021 | 25,200.00 | - | 25,200.00 |
| STEPHEN SIMIYU WAFULA | 7/12/2021 | 14,700.00 | - | 14,700.00 |
| HEMPSTONE OMBOGA MACHUMA | 20/01/2022 | 78,400.00 | - | 78,400.00 |
| JAMES NELSON OYARO | 20/01/2022 | 78,400.00 | - | 78,400.00 |
| NATASHA EL-KATHIRI | 15/03/2022 | 50,000.00 | - | 50,000.00 |
| FLORENCE MWELU MULI | 17/11/2021 | 63,700.00 | - | 63,700.00 |
| HEZBON OUMA OGECHA | 25/10/2021 | 44,800.00 | - | 44,800.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | |
|------------------------------|------------|------------|---|---------------------|
| FREDRICK ATILI GERISHOM | 2/11/2021 | 113,400.00 | - | 113,400.00 |
| FREDRICK ATILI GERISHOM | 11/5/2022 | 14,000.00 | - | 14,000.00 |
| FRED OTIENO MWANGO | 25/11/2021 | 3,000.00 | - | 3,000.00 |
| NYANGATE WASHINGTON NYAKUNDI | 11/6/2022 | 50,000.00 | - | 50,000.00 |
| JANE MBOGO WAWIRA | 9/9/2021 | 30,000.00 | - | 30,000.00 |
| MICHAEL OUMA ONDIEKI | 16/05/2022 | 37,800.00 | - | 37,800.00 |
| TOTAL | | | | 5,599,720.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

Annex 4 District Suspense

| Details | Previous Balances | Surrendered | Balance b/f 2021 | Balances 2022 - Kshs. | Running Balances - Kshs. |
|-------------------|--------------------------|--------------------|-----------------------------|------------------------------|---------------------------------|
| MERU SOUTH | 21,325.00 | | 21,325.00 | 3,177.00 | 24,502.00 |
| KIRINYAGA CENTRAL | 15,953.00 | 10,029.00 | 5,924.00 | 17,257.00 | 23,181.00 |
| IMENTI NORTH | 31,476.00 | | 31,476.00 | 35.00 | 31,511.00 |
| EMBU WEST | 966.00 | | 966.00 | 4,856.80 | 5,822.80 |
| BUSIA | 9,965.00 | | 9,965.00 | 1,185.00 | 11,150.00 |
| SIAYA | 220.00 | | 220.00 | 0.00 | 220.00 |
| NYANDARUA NORTH | 0.00 | | 0.00 | 0.00 | 0.00 |
| MIGORI | 185,050.00 | 185,050.00 | 0.00 | 387.00 | 387.00 |
| NAKURU | 350,897.00 | 227,670.00 | 123,227.00 | 57,086.25 | 180,313.25 |
| LAMU WEST | 0.00 | | 0.00 | 0.00 | 0.00 |
| NYERI CENTRAL | 25,130.00 | 4,251.00 | 20,879.00 | 380.00 | 21,259.00 |
| MARSABIT | 3,452.00 | | 3,452.00 | 16,339.00 | 19,791.00 |
| HOMA BAY | 1,030.00 | | 1,030.00 | 714.00 | 1,744.00 |
| TURKANA CENTRAL | 0.00 | | 0.00 | 0.00 | 0.00 |
| NYAMIRA | 0.00 | | 0.00 | 0.00 | 0.00 |
| MURANGA EAST | 2,980.00 | 2,695.00 | 285.00 | 10,515.00 | 10,800.00 |
| ISIOLO | 5,000.00 | | 5,000.00 | 206.00 | 5,206.00 |
| GARISSA | 12,895.00 | | 12,895.00 | 47,651.00 | 60,546.00 |
| SAMBURU CENTRAL | 1,230.00 | | 1,230.00 | 0.00 | 1,230.00 |
| WAJIR EAST | 151,335.00 | 151,334.80 | 0.20 | 0.00 | 0.20 |
| MANDERA EAST | 7,201.00 | | 7,201.00 | 0.00 | 7,201.00 |
| TRANS NZOIA WEST | 69,586.00 | | 69,586.00 | 976.00 | 70,562.00 |
| KAJIADO CENTRAL | 4,111.00 | | 4,111.00 | 1,531.00 | 5,642.00 |
| KISII CENTRAL | 78,617.00 | 77,969.40 | 647.60 | 1,712.00 | 2,359.60 |
| NAIVASHA | 348.00 | | 348.00 | 1,072.00 | 1,420.00 |
| VIHIGA | 44,883.00 | | 44,883.00 | 36,000.00 | 80,883.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | | | |
|-----------------|------------|------------|------------|-----------|------------|
| MACHAKOS | 371,825.00 | | 371,825.00 | 3,963.00 | 375,788.00 |
| KERICHO | 54,342.00 | | 54,342.00 | 54,016.00 | 108,358.00 |
| BAHARI | 41,600.00 | | 41,600.00 | 120.00 | 41,720.00 |
| MALINDI | 75,249.00 | 74,383.40 | 865.60 | 711.00 | 1,576.60 |
| TANA DELTA | 11,208.00 | | 11,208.00 | 0.00 | 11,208.00 |
| MATUGA | 80,052.60 | | 80,052.60 | 0.40 | 80,053.00 |
| MVITA | 356.00 | | 356.00 | 222.00 | 578.00 |
| LOITOKTOK | 0.00 | | 0.00 | 23,493.00 | 23,493.00 |
| VOI | 251,128.00 | 251,128.00 | 0.00 | 38,691.05 | 38,691.05 |
| BARINGO CENTRAL | 0.00 | | 0.00 | 0.00 | 0.00 |
| GUCHA | 119.00 | | 119.00 | 0.00 | 119.00 |
| NAROK NORTH | 232,191.00 | | 232,191.00 | 0.55 | 232,191.55 |
| BOMET | 106,796.00 | 48,524.00 | 58,272.00 | 60,152.00 | 118,424.00 |
| KANGUNDO | 4,523.00 | | 4,523.00 | 2,000.00 | 6,523.00 |
| GALOLE | 12,043.00 | | 12,043.00 | 1,181.00 | 13,224.00 |
| MAKUENI | 240,730.00 | 10,010.80 | 230,719.20 | 0.60 | 230,719.80 |
| BUNGOMA SOUTH | 0.00 | | 0.00 | 0.00 | 0.00 |
| TRANSMARA WEST | 0.00 | | 0.00 | 0.00 | 0.00 |
| NANDI CENTRAL | 0.00 | | 0.00 | 0.00 | 0.00 |
| ELDORET WEST | 80,297.00 | | 80,297.00 | 10,985.80 | 91,282.80 |
| WEST POKOT | 11,292.00 | | 11,292.00 | 0.00 | 11,292.00 |
| MWINGI CENTRAL | 6,315.00 | 2,223.00 | 4,092.00 | 0.00 | 4,092.00 |
| RACHUONYO SOUTH | 69,069.00 | | 69,069.00 | 1,534.00 | 70,603.00 |
| KISUMU EAST | 35,991.00 | 28,624.00 | 7,367.00 | 68.00 | 7,435.00 |
| KIAMBU | 121,143.00 | | 121,143.00 | 715.30 | 121,858.30 |
| KAKAMEGA | 29,626.00 | | 29,626.00 | 0.00 | 29,626.00 |
| KEIYO | 27,838.00 | 27,838.00 | 0.00 | 15,298.20 | 15,298.20 |
| NYANDARUA SOUTH | 0.00 | | 0.00 | 63,427.00 | 63,427.00 |
| ATHI RIVER | 0.00 | | 0.00 | 0.00 | 0.00 |
| KITUI CENTRAL | 0.00 | | 0.00 | 0.00 | 0.00 |

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Annual Report and Financial Statements for the year ended 30th June 2022

| | | | |
|---------|---------------------|---------------------|---------------------|
| VARIOUS | 485,444.90 | -485,444.90 | (485,444.90) |
| | 2,887,383.60 | 1,587,175.30 | 1,300,208.30 |
| | | | 477,658.95 |
| | | | 1,777,867.25 |

Annex 5- Reports Generated from IFMIS

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

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





15-24

Trial Balance Comparison Report
 Entity: 1291-Directorate of Public Prosecutions
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To ADJ2-21

| Account No and Description | Current Period | | Previous period | |
|---|-----------------------|------------------------|-----------------------|------------------------|
| | Debit Balance Kshs | Credit Balance Kshs | Debit Balance Kshs | Credit Balance Kshs |
| 1420601 Sale of Tender Documents | 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 |
| 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 | | | | |
| 2110100 Basic Salaries - Permanent Employees | 0.00 | 5,600.00 | 965,740,591.80 | 0.00 |
| 2110201 Contractual Employees | | 5,600.00 | 965,740,591.80 | |
| 2110202 Casual Labour - Others | 0.00 | 0.00 | | 0.00 |
| 2110200 Basic Wages - Temporary Employees | 0.00 | 0.00 | 0.00 | 0.00 |
| 2110301 House Allowance | 0.00 | 0.00 | 0.00 | 0.00 |
| 2110305 Prosecutorial and State Counsel Allowance | 0.00 | 0.00 | 291,423,656.55 | 0.00 |
| 2110307 Hardship Allowance | | | 306,898,790.25 | 0.00 |
| 2110309 Special Duty Allowance | 0.00 | 0.00 | | |
| 2110311 Transfer Allowance | 0.00 | 0.00 | 13,780,904.25 | 0.00 |
| 2110312 Responsibility Allowance | 0.00 | 0.00 | 9,130,790.50 | 0.00 |
| 2110313 Entertainment Allowance | 0.00 | 0.00 | 9,508,028.00 | 0.00 |
| 2110314 Transport Allowance | 0.00 | 0.00 | 29,989,511.20 | 0.00 |
| 2110315 Extrenuous Allowance | 0.00 | 0.00 | 6,946,630.35 | 0.00 |
| 2110317 Domestic Servant Allowance | 0.00 | 0.00 | 84,470,504.70 | 0.00 |
| 2110318 n Practising Allowance | 0.00 | 0.00 | 720,000.00 | 0.00 |
| 2110320 Leave Allowance | 0.00 | 0.00 | 187,200.00 | 0.00 |
| 2110300 Personal Allowances paid as part of Salary | 0.00 | 0.00 | 101,566,540.20 | 0.00 |
| 2110000 Wages and Salary Contributions: | | | 5,491,939.75 | 0.00 |
| 2210101 Electricity | 0.00 | 5,600.00 | 860,114,495.75 | 0.00 |
| 2210102 Water and Sewerage Charges | 0.00 | 0.00 | 1,825,855,087.55 | 0.00 |
| 2210100 Utilities, Supplies and Services | 0.00 | 0.00 | 5,117,427.30 | 0.00 |
| 2210201 Telephone, Telex, Facsimile and Mobile Phone Services | 0.00 | 0.00 | 3,089,452.00 | 0.00 |
| 2210202 Internet Connections | | 3,000.00 | 8,206,879.30 | 0.00 |
| 2210203 Courier & Postal Services | 0.00 | 14,997.00 | 42,176,301.30 | 0.00 |
| 2210200 Communication, Supplies and Services | 0.00 | 0.00 | 12,596,725.00 | 0.00 |
| 2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.) | 0.00 | 17,997.00 | 3,898,212.35 | 0.00 |
| 2210302 Accommodation - Domestic Travel | | | 58,671,238.65 | |
| 2210303 Daily Subsistence Allowance | 0.00 | 1,566,000.00 | 20,901,733.00 | 0.00 |
| 2210304 Sundry Items (e.g. airport tax, taxis, etc?) | 0.00 | 0.00 | | 0.00 |
| 2210300 Domestic Travel and Subsistence, and Other Transportation Costs | 0.00 | 924,800.00 | 45,775,765.60 | 0.00 |
| 210401 Travel Costs (airlines, bus, railway, etc.) | 0.00 | 164,200.00 | 11,960,217.00 | 0.00 |
| 210402 Accommodation | | | 0.00 | |
| 210403 Daily Subsistence Allowance | 0.00 | 2,655,000.00 | 78,637,715.60 | 0.00 |
| 210404 Sundry Items (e.g. airport tax, taxis, etc?) | 0.00 | 0.00 | 5,636,372.00 | 0.00 |
| 210400 Foreign Travel and Subsistence, and other transportation costs | 0.00 | 105,600.00 | 15,777,276.00 | 0.00 |
| 2210502 Publishing & Printing Services | | | | |
| 10503 Subscriptions to Newspapers, Magazines and Periodicals | 0.00 | 0.00 | 2,258,875.90 | 0.00 |
| 10504 Advertising, Awareness and Publicity Campaigns | 0.00 | 0.00 | 2,783,098.00 | 0.00 |
| 2210505 Trade Shows and Exhibitions | | | 0.00 | |
| 10500 Printing, Advertising and Information Supplies and Services | 0.00 | 0.00 | 235,800.00 | 0.00 |
| 0603 Rents and Rates - Non-Residential | | | 5,277,773.90 | 0.00 |
| 2210600 Rentals of Produced Assets | 0.00 | 0.00 | 228,611,503.95 | 0.00 |
| 2210701 Travel Allowance | 0.00 | 0.00 | 228,611,503.95 | 0.00 |
| | | | 15,079,359.20 | 0.00 |

| Account No and Description | Current Period | | Previous period | |
|--|------------------|----------------|-----------------|----------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| | | | 513,769.00 | 0.00 |
| 2210702 Remuneration of Instructors and Contract Based Training Services | 0.00 | 73,200.00 | | |
| 2210704 Hire of Training Facilities and Equipment | 3,452,700.00 | 0.00 | 15,979,053.80 | 0.00 |
| 2210705 Field Training Attachments | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210706 Book Allowance | 0.00 | 0.00 | 265,897.50 | 0.00 |
| 2210710 Accommodation Allowance | 0.00 | 0.00 | 280,000.00 | 0.00 |
| 2210711 Tuition Fees Allowance | 0.00 | 0.00 | 6,686,599.70 | 0.00 |
| 2210712 Trainee Allowance | 0.00 | 135,322.00 | 5,921,864.80 | 0.00 |
| 2210700 Training Expenses | 3,452,700.00 | 208,522.00 | 44,726,544.00 | 0.00 |
| 2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks | 0.00 | 30,000.00 | 14,580,167.10 | 0.00 |
| 2210802 Boards, Committees, Conferences and Seminars | 0.00 | 60,000.00 | 16,879,553.85 | 0.00 |
| 2210808 Purchase of Coffins | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210809 Board Allowance | 0.00 | 0.00 | 1,366,450.00 | 0.00 |
| 2210800 Hospitality Supplies and Servi | 0.00 | 90,000.00 | 32,826,170.95 | 0.00 |
| 2210901 Group Personal Insurance | 0.00 | 0.00 | 7,633,831.90 | 0.00 |
| 2210910 Medical Insurance | 0.00 | 0.00 | 222,431,005.15 | 0.00 |
| 2210900 Insurance Costs | 0.00 | 0.00 | 230,064,837.05 | 0.00 |
| 2211009 Education and Library Supplies | 0.00 | 0.00 | 2,499,945.00 | 0.00 |
| 2211016 Purchase of Uniforms and Clothing - Staff | 0.00 | 0.00 | 3,746,000.00 | 0.00 |
| 2211000 Specialised Materials and Supp | 0.00 | 0.00 | 6,245,945.00 | 0.00 |
| 2211101 General Office Supplies (papers, pencils, forms, small office equipment etc) | 0.00 | 114,000.00 | 14,894,385.95 | 0.00 |
| 2211102 Supplies and Accessories for Computers and Printers | 0.00 | 0.00 | 15,175,204.65 | 0.00 |
| 2211103 Sanitary and Cleaning Materials, Supplies and Services | 0.00 | 55,000.00 | 4,703,123.05 | 0.00 |
| 2211100 Office and General Supplies and Services | 0.00 | 169,000.00 | 34,772,713.65 | 0.00 |
| 2211201 Refined Fuels and Lubricants for Transport | 0.00 | 0.00 | 14,808,042.20 | 0.00 |
| 2211200 Fuel Oil and Lubricants | 0.00 | 0.00 | 14,808,042.20 | 0.00 |
| 2211301 Bank Service Commission and Charges | 0.00 | 0.00 | 198,870.20 | 0.00 |
| 2211305 Contracted Guards and Cleaning Services | 0.00 | 0.00 | 4,319,820.00 | 0.00 |
| 2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies | 0.00 | 0.00 | 822,180.00 | 0.00 |
| 2211310 Contracted Professional Services | 0.00 | 47,600.00 | 25,380,365.20 | 0.00 |
| 2211311 Contracted Technical Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 2211312 Confidential Expenditures | 0.00 | 0.00 | 140,000,000.00 | 0.00 |
| 2211318 Witness Expenses | 0.00 | 49,990.00 | 3,196,570.00 | 0.00 |
| 2211320 Temporary Committee Expenses | 0.00 | 50,400.00 | 6,315,222.00 | 0.00 |
| 2211399 Other Operating Expenses - Oth | 0.00 | 63,200.00 | 5,989,023.00 | 0.00 |
| 2211300 Other Operating Expenses | 0.00 | 211,190.00 | 186,222,050.40 | 0.00 |
| 2210000 Goods and Services | 3,452,700.00 | 3,457,309.00 | 944,850,690.65 | 0.00 |
| 2220101 Maintenance Expenses - Motor Vehicles | 0.00 | 0.00 | 17,450,886.70 | 0.00 |
| 2220100 Routine Maintenance - Vehicles | 0.00 | 0.00 | 0.00 | 0.00 |
| 2220201 Maintenance of Plant, Machinery and Equipment (including lifts) | 0.00 | 0.00 | 17,450,886.70 | 0.00 |
| 2220202 Maintenance of Office Furniture and Equipment | 0.00 | 0.00 | 2,415,835.00 | 0.00 |
| 2220204 Maintenance of Buildings -- Residential | 0.00 | 0.00 | 60,000.00 | 0.00 |
| 2220205 Maintenance of Buildings and Stations -- Non-Residential | 0.00 | 0.00 | 2,870,319.00 | 0.00 |
| 2220210 Maintenance of Computers, Software, and Networks | 0.00 | 0.00 | 770,000.00 | 0.00 |
| 2220200 Routine Maintenance - Other Assets | 0.00 | 0.00 | 6,116,154.00 | 0.00 |
| 2220000 Routine Maintenance | 0.00 | 0.00 | 23,567,040.70 | 0.00 |
| 2630101 Current Grants to Semi-Autonomous Government Agencies | 3,301,933,225.00 | 0.00 | 0.00 | 0.00 |
| 2630100 Current Grants to Government Agencies and other Levels of Government | 3,301,933,225.00 | 0.00 | 0.00 | 0.00 |
| 2630000 Grants & Transfer To Other Govt. Units | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 |
| 2710100 Government Pension and Retirement Benefits | 0.00 | 0.00 | 0.00 | 0.00 |
| 2710000 Social Security/Benefits | 0.00 | 0.00 | 0.00 | 0.00 |

| Account No and Description | Current Period | | Previous period | |
|--|------------------|------------------|-----------------|----------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| 3110202 Non-Residential Buildings (offices, schools, hospitals, etc..) | 93,232,378.35 | 0.00 | 18,926,593.00 | 0.00 |
| 3110200 Construction of Building | | | | 0.00 |
| 3110302 Refurbishment of Non-Residential Buildings | 93,232,378.35 | 0.00 | 18,926,593.00 | 0.00 |
| 3110300 Refurbishment of Buildings | 15,480,091.35 | 0.00 | 0.00 | 0.00 |
| 3110701 Purchase of Motor Vehicles | 0.00 | 0.00 | 0.00 | 0.00 |
| 3110700 Purchase of Vehicles and Other Transport Equipment | 0.00 | 0.00 | 99,871,970.00 | 0.00 |
| 3111001 Purchase of Office Furniture and Fittings | 0.00 | 0.00 | 99,871,970.00 | 0.00 |
| 3111002 Purchase of Computers, Printers and other IT Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| 3111005 Purchase of Photocopiers | | | 6,616,400.00 | 0.00 |
| 3111009 Purchase of other Office Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| 3111000 Purchase of Office Furniture and General Equipment | 0.00 | 73,000.00 | 10,608,997.60 | 0.00 |
| 3111111 Purchase of ICT Networking and Communication Equipment | 0.00 | 73,000.00 | 17,225,397.60 | 0.00 |
| 3111112 Purchase of Software | 5,000,000.00 | 0.00 | 44,249,701.00 | 0.00 |
| 3111100 Purchase of Specialised Plant, Equipment and Machinery | 0.00 | 0.00 | 0.00 | 0.00 |
| 3110000 Acquisition of Fixed Capital Assets | 5,000,000.00 | 0.00 | 44,249,701.00 | 0.00 |
| 4110403 Housing loans to public servants | 113,712,469.70 | 73,000.00 | 180,273,661.60 | 0.00 |
| 4110405 Car loans to Public Servants | 0.00 | 0.00 | 177,000,000.00 | 0.00 |
| 4110400 Domestic Loans to Individuals and Households | 0.00 | 0.00 | 15,000,000.00 | 0.00 |
| 4110000 Domestic Lending and On-lending | 0.00 | 0.00 | 192,000,000.00 | 0.00 |
| 6530101 Ministry HQ Recurrent Bank A/C | 0.00 | 0.00 | 192,000,000.00 | 0.00 |
| 6530111 District - Recurrent Bank A/c | 0.00 | 1,099,396,388.85 | 142,304,411.60 | 0.00 |
| 6530100 Recurrent Bank Accounts | 2,046,504.00 | 0.00 | 2,046,504.00 | 0.00 |
| 6530000 Recurrent Bank Accounts | 2,046,504.00 | 1,099,396,388.85 | 144,350,915.60 | 0.00 |
| 6540101 Ministry HQ Development Bank A/c | 2,046,504.00 | 1,099,396,388.85 | 144,350,915.60 | 0.00 |
| 6540111 District - Development Bank Ac | 80,311,992.55 | 0.00 | 10,358,775.00 | 0.00 |
| 6540100 Development Bank Accounts | 0.00 | 0.00 | 0.00 | 0.00 |
| 6540000 Development Bank Accounts | 80,311,992.55 | 0.00 | 10,358,775.00 | 0.00 |
| 6550101 Ministry HQ Deposit Bank A/C | 80,311,992.55 | 0.00 | 10,358,775.00 | 0.00 |
| 6550100 Deposit Bank Accounts | 0.00 | 3,417,978.10 | 374,738.10 | 0.00 |
| 6550000 Deposit Bank Account | 0.00 | 3,417,978.10 | 374,738.10 | 0.00 |
| 6580101 Cash | 0.00 | 3,417,978.10 | 374,738.10 | 0.00 |
| 6580104 Cash in Transit | 275,185,485.35 | 0.00 | 3,103,974.25 | 0.00 |
| 6580100 Cash in Hand | 1,010,087,014.90 | 0.00 | 207,961,673.55 | 0.00 |
| 6580000 Cash in Hand | 1,285,272,500.25 | 0.00 | 211,065,647.80 | 0.00 |
| 6710103 Salary advance | 1,285,272,500.25 | 0.00 | 211,065,647.80 | 0.00 |
| 6710100 Debtors & Advances - Employees | 0.00 | 0.00 | 0.00 | 0.00 |
| 6710000 Domestic Debtors & Advances | 0.00 | 0.00 | 0.00 | 0.00 |
| 6730101 Advances - Overseas Government | 0.00 | 0.00 | 0.00 | 0.00 |
| 6730100 Debtors & Advances - O'Seas Govt | 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 | 1,629,839.00 | 0.00 | 191,400.00 | 0.00 |
| 6740103 Loss of Cash | 3,188,734.70 | 0.00 | 943,806.30 | 0.00 |
| 6740100 Other Debtors & Pre-payments | 0.00 | 0.00 | 0.00 | 0.00 |
| 6740000 Other Debtors & Pre-payments | 4,818,573.70 | 0.00 | 1,135,206.30 | 0.00 |
| 6760101 Standing Imprests | 4,818,573.70 | 0.00 | 1,135,206.30 | 0.00 |
| 6760102 Special Imprests | 165,052.00 | 0.00 | 0.00 | 0.00 |
| 6760103 Temporary Imprests | 0.00 | 0.00 | 0.00 | 463,899.00 |
| 6760100 Imprests | 11,799,840.50 | 0.00 | 0.00 | 0.00 |
| 6760000 Government Imprests | 11,964,892.50 | 0.00 | 0.00 | 5,553,634.60 |
| 780101 General Suspense A/C | 11,964,892.50 | 0.00 | 0.00 | 6,017,533.60 |
| 780102 General Suspense - Retrenchment | 0.00 | 0.00 | 0.00 | 6,017,533.60 |
| 6780103 District Suspense A/c | 0.00 | 0.00 | 0.00 | 0.00 |
| 80104 Govt. Agency Clearances - GCA | 0.00 | 3,260,928.55 | 0.00 | 0.00 |
| 80100 Suspense & Clearance Account | 0.00 | 0.00 | 0.00 | 912,352.65 |
| 80000 Suspense & Clearance Account | 0.00 | 3,260,928.55 | 0.00 | 0.00 |
| 90101 Materials A/C | 0.00 | 3,260,928.55 | 0.00 | 912,352.65 |
| 6790102 Receiving Inventory A/C | 0.00 | 0.00 | 0.00 | 912,352.65 |
| 90100 Other Current System A/c's | 0.00 | 0.00 | 0.00 | 0.00 |
| 90000 Other Current Assets (System r | 0.00 | 0.00 | 0.00 | 0.00 |
| 10101 General Deposits | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310107 10% Retention Money | 6,153,920.00 | 0.00 | 0.00 | 0.00 |
| 7310100 General Deposits Items | 0.00 | 3,205,013.80 | 0.00 | 414,400.00 |
| 0000 Deposits | 6,153,920.00 | 3,205,013.80 | 0.00 | 1,892,659.30 |
| 0101 PAYE | 6,153,920.00 | 3,205,013.80 | 0.00 | 2,307,059.30 |
| 0102 NHIF | 517,608.25 | 0.00 | 0.00 | 2,307,059.30 |
| 7320103 House Rent | 8,000.00 | 0.00 | 6,300.00 | 349,723.75 |
| 7320106 NSSF | 0.00 | 107,400.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 |

| Account No and Description | Current Period | | Previous period | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| | Debit Balance | Credit Balance | Debit Balance | Credit Balance |
| | | | 0.00 | 102,260.00 |
| 7320107 Co-operatives | 0.00 | 126,531.00 | | 0.00 |
| 7320108 Insurances | 0.00 | 769,846.25 | 0.00 | 0.00 |
| 7320109 Hire Purchases | 8,465,742.80 | 0.00 | 0.00 | 284,890.70 |
| 7320110 Court Attachments | 0.00 | 1,012,890.70 | 0.00 | 0.00 |
| 7320111 WCPS | 75,722.30 | 0.00 | 16,350.70 | 0.00 |
| 7320112 Staff Welfare Associations | 0.00 | 0.00 | 0.00 | 0.20 |
| 7320113 HELB Deductions | 0.00 | 158,671.80 | 0.00 | 0.00 |
| 7320114 Union Dues | 0.00 | 0.00 | 0.00 | 200.00 |
| 7320115 Save As You Earn (SAYE) | 0.00 | 9,388,226.65 | 0.00 | 0.00 |
| 7320116 Mortgages / Bank Loans | 590,177.10 | 0.00 | 41,998.65 | 0.00 |
| 7320117 Govt. Liability Attachments | 0.00 | 21,334.40 | 0.00 | 582,976.50 |
| 7320118 Provident Fund | 0.00 | 1,217,800.35 | 0.00 | 0.00 |
| 7320119 RTD Salary - held for officer | 107,400.00 | 0.00 | 0.00 | 0.00 |
| 7320123 Civil Service Housing Fund | 1,167,843.90 | 0.00 | 1,037,258.05 | 1,320,051.15 |
| 7320199 Salary Control Account | 10,932,494.35 | 13,538,317.40 | 1,101,907.40 | 789,991.00 |
| 7320100 Salary Deductions | 0.00 | 789,991.00 | 0.00 | 789,991.00 |
| 7320201 Contractors Retention Money | 0.00 | 789,991.00 | 0.00 | 789,991.00 |
| 7320200 Other General Liabilities | | 14,328,308.40 | 1,101,907.40 | 2,110,042.15 |
| 7320000 Other Liabilities | 10,932,494.35 | 0.00 | 257,646.00 | 0.00 |
| 7380101 General Withholding Tax | 411,462.00 | 61,805.25 | 0.00 | 119,151.60 |
| 7380102 VAT Withholding | 0.00 | 61,805.25 | 257,646.00 | 119,151.60 |
| 7380100 | 411,462.00 | 61,805.25 | 257,646.00 | 119,151.60 |
| 7380000 Withholding Taxes | 325,820.00 | 0.00 | 325,820.00 | 0.00 |
| 7390101 Inventory AP Accrual | 0.00 | 5,661,909.85 | 4,688,092.05 | 0.00 |
| 7390103 AP Liabilities | 325,820.00 | 5,661,909.85 | 5,013,912.05 | 0.00 |
| 7390100 System Required Liabilities | 0.00 | 213,835,317.70 | 0.00 | 321,172,560.35 |
| 7399999 Cash Clearing A/c | 0.00 | 213,835,317.70 | 0.00 | 321,172,560.35 |
| 7399900 | 325,820.00 | 219,497,227.55 | 5,013,912.05 | 321,172,560.35 |
| 7390000 System Required Liabilities A/c | 1,779,199.20 | 0.00 | 207,300.00 | 0.00 |
| 9910101 Provision for Encumbrance | 1,779,199.20 | 0.00 | 207,300.00 | 0.00 |
| 9910100 General Provisions | 0.00 | 19,224,421,442.95 | 0.00 | 15,789,236,597.80 |
| 9910201 Exchequer Releases/ Provisioning Account | 10,700,400.90 | 0.00 | 10,700,400.90 | 0.00 |
| 9910209 Remittances to Exchequer | | | | |
| Miscellaneous Revenue | 10,700,400.90 | 19,224,421,442.95 | 10,700,400.90 | 15,789,236,597.80 |
| 9910200 Exchequer Provisions | 12,479,600.10 | 19,224,421,442.95 | 10,907,700.90 | 15,789,236,597.80 |
| 9910000 Provisions | 0.00 | 8,182,225.00 | 0.00 | 8,182,225.00 |
| 9990101 Opening Balance Bank | 0.00 | 8,182,225.00 | 0.00 | 8,182,225.00 |
| 9990100 Opening Balance Bank | 0.00 | 625,419.00 | 0.00 | 625,419.00 |
| 9990201 Opening Balance Cash | 0.00 | 625,419.00 | 0.00 | 625,419.00 |
| 9990200 Opening Balance Cash | 6,732,900.15 | 0.00 | 6,732,900.15 | 0.00 |
| 9990301 Opening Balance Receivables - Imprest and Clearance Accounts | 6,732,900.15 | 0.00 | 6,732,900.15 | 0.00 |
| 9990300 Opening Balance Receivables - Imprest and Clearance Accounts | 1,179,924.00 | 0.00 | 1,179,924.00 | 0.00 |
| 9990401 Opening Balance - Deposits | 1,179,924.00 | 0.00 | 1,179,924.00 | 0.00 |
| 9990400 Opening Balance - Deposits | 15,738,203,668.15 | 0.00 | 12,571,657,187.65 | 0.00 |
| 9999999 Consolidated Fund | 15,738,203,668.15 | 0.00 | 12,571,657,187.65 | 0.00 |
| 9999900 | 15,746,116,492.30 | 8,807,644.00 | 12,579,570,011.80 | 8,807,644.00 |
| 9990000 Opening Balance Reserves | | | | |
| Total | 20,579,932,646.45 | 20,579,932,646.45 | 16,130,682,941.45 | 16,130,682,941.45 |

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

Prepared By: _____ Date: _____
Reviewed By: _____ Date: _____
Approved By: _____ Date: _____

Date.....15/07/2022

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...at the close of business on.....30TH JUNE, 2022.....

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

- 1. VICTOR MULE - CHAIRMAN
- 2. IRENE MAINA - MEMBER
- 3. MARK FANDE - MEMBER
- 4. ABUBAKARI SAIDI - MEMBER
- 5. MONICA MBURUGU - MEMBER

assembled at the office of..... ODPP – CASH OFFICE..... at.....1.00 P.M.(time)

on the.....15TH JULY, 2022..... and the following cash was produced: -

| | |
|--|----------------------|
| Notes | Sh.653,050..... |
| Silver | Sh.94 |
| Copper | Sh. |
| Cheques (as per details on reverse).. .. . | Sh. |
| | <u>653,144</u> |

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

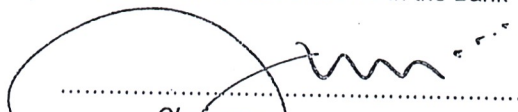
The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the30TH JUNE, 2022

| | |
|----------------------|----------------------|
| Cash at Hand | Sh.653,144.00 |
| Bank Balance | Sh. ...12,300,432.45 |
| | <u>12,953,576.45</u> |

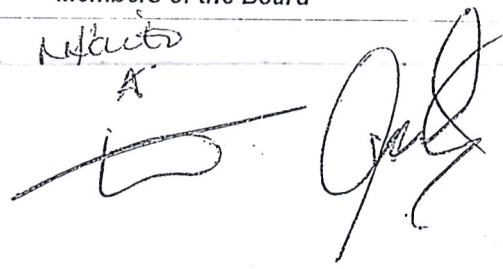
The Bank Certificate of Balance showed a sum of (SHS. 4,658,796.75) (FOUR MILLION SIX HUNDRED AND FIFTY EIGHT THOUSAND SEVEN HUNDRED AND NINETY SIX AND SEVENTY FIVE CENTS) standing to the credit of the account on...30TH JUNE, 2022

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.....15TH JULY, 2022.....

Members of the Board





REPUBLIC OF KENYA

BANK RECONCILIATION- RECURRENT

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

AT 30TH JUNE 2022

Balance as per Bank Certificate
 Less
 Payments in Cash Book not yet
 recorded in Bank Statement
 (Unpresented
 Receipts in Bank Statements not

| | | | |
|----------------|--|--|----------------|
| | | | 4,658,796.75 |
| 110,018,601.70 | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | 110,018,601.70 |
| | | | |
| | | | |
| 117,660,237.40 | | | 117,660,237.40 |

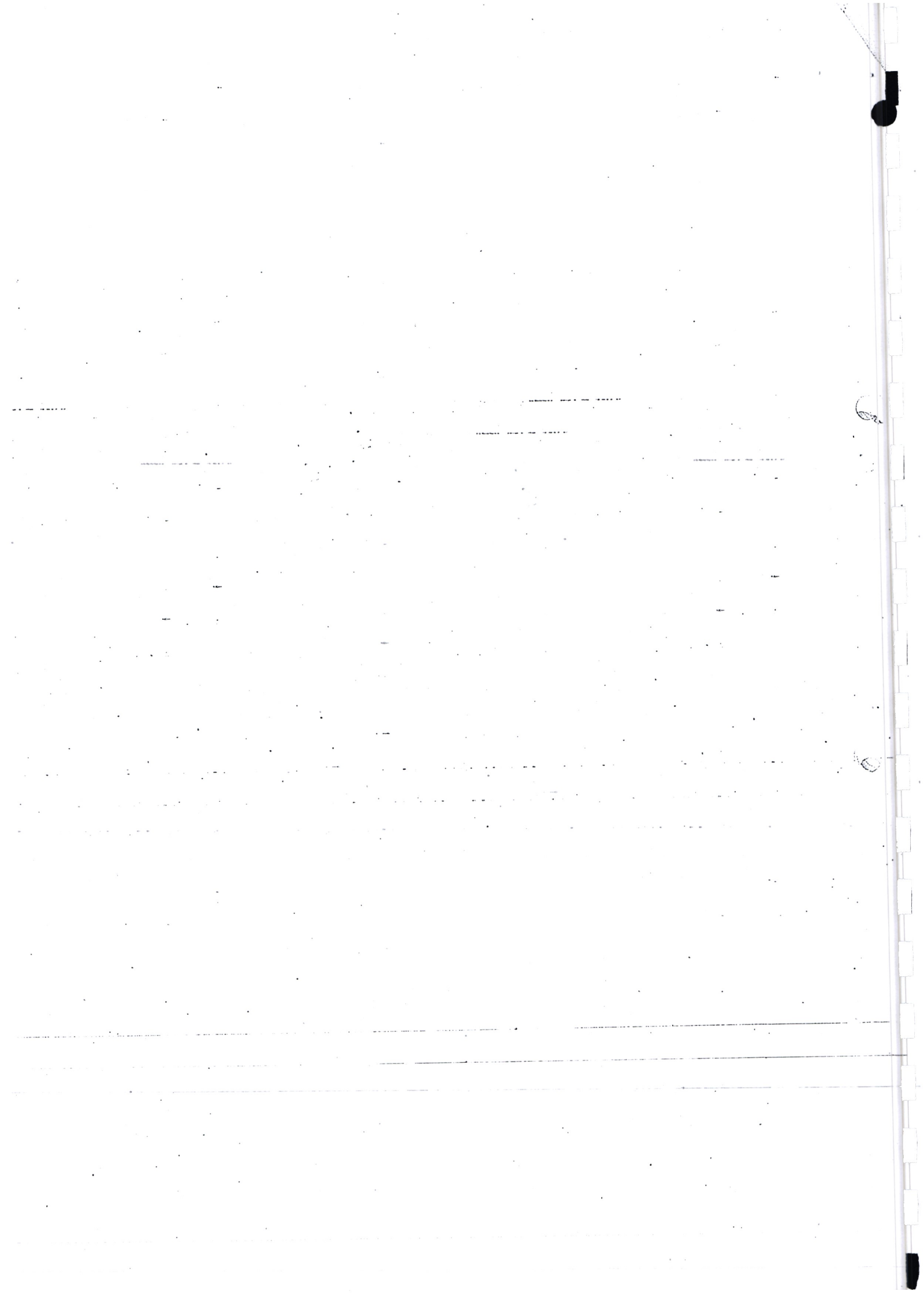
yet recorded in Cash Book
 Payments in Bank Statement not
 yet recorded in Cash Book ..
 Receipts in Cash Book not yet
 recorded in Bank Statement

Bank Balance as per Cash Book 12,300,432.45

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

Checked by Tahir Maalim Hassan Signature [Signature] Date 13-07-2022

Checked by Zuwera Zainab Signature [Signature] Date 13/07/2022



MENTS IN CASHBOOK NOT IN BANK AS 30TH JUNE 2022

| DATE | CHQ. NO. | PAYEE | AMOUNT |
|------------|----------|--|--------------|
| 30.06.2022 | | COURT ATTACHMENT PV 2055 | |
| 30.06.2022 | | ALEX KIBET KOSGEI PV 3650 | 20,000.00 |
| 30.06.2022 | | LIBERTY AFRICA TECHNOLOGY PV 3659 | 10,000.00 |
| 30.06.2022 | | COMMISSIONER OF VAT PV 3707 | 25,609.00 |
| 30.06.2022 | | DT DOBIE PV 3742 | 29,052.40 |
| 30.06.2022 | | VALUE ADDED TAX PV 3742 | 10,908.60 |
| 30.06.2022 | | VALUE ADDED TAX PV 3950 | 191.40 |
| 30.06.2022 | | LAKE NAIVASHA RESORT PV 4036 | 25,603.45 |
| 30.06.2022 | | PS BROADCASTING AND TELCOM PV 4118 | 393,496.55 |
| 30.06.2022 | | TRAVEL LOUNGE PV 4167 | 205,045.00 |
| 30.06.2022 | | COURT ATTACHMENT PV 4205 | 73,800.00 |
| 30.06.2022 | | OLIVER KENNEDY MUREITHI PV 4221 | 20,000.00 |
| 30.06.2022 | | STELLA NKATHA MWIRIGI PV 4222 | 33,600.00 |
| 30.06.2022 | | JUDITH KARWITHA KUNGANIA PV 4223 | 25,950.00 |
| 30.06.2022 | | WIKLIF ABIERO OGWANG PV 4224 | 25,970.00 |
| 30.06.2022 | | CHARLES OKEYO ONGANGA PV 4225 | 25,200.00 |
| 30.06.2022 | | ARNOLD KATANA MRIMA PV 4226 | 42,000.00 |
| 30.06.2022 | | CHRISTINE ALUBALE KHAKAYI PV 4227 | 37,660.00 |
| 30.06.2022 | | JUDY TABITHA MUTEKI PV 4228 | 20,000.00 |
| 30.06.2022 | | DAUDI ALI HAJI PV 4229 | 74,400.00 |
| 30.06.2022 | | VACITY KENDUWA CHELANGAT PV 4230 | 29,400.00 |
| 30.06.2022 | | JOSHUA OCHUNGU AMUNGA PV 4231 | 19,600.00 |
| 30.06.2022 | | DENNIS ONDIMU KAMBI PV 4232 | 24,500.00 |
| 30.06.2022 | | DENNIS WAMBUA MAKWELE PV 4233 | 9,800.00 |
| 30.06.2022 | | PAUL NYAMAMBA ABUGA PV 4234 | 29,400.00 |
| 30.06.2022 | | VIOLET KERUBO OMBATI PV 4235 | 9,800.00 |
| 30.06.2022 | | ALEXANDER MUASYA MUTETI PV 4236 | 63,000.00 |
| 30.06.2022 | | DORCAS CHELANGAT RUGUT PV 4237 | 63,000.00 |
| 30.06.2022 | | AGNES MWANGI NYAWIRA PV 4238 | 63,000.00 |
| 30.06.2022 | | WYCLIFFE MUREFU WAFULA PV 4239 | 45,000.00 |
| 30.06.2022 | | JUDY GATHONI GACHURU PV 4244 | 21,000.00 |
| 30.06.2022 | | EVERLYN ACHIENG ONUNGA PV 4245 | 24,000.00 |
| 30.06.2022 | | PAYMASTER GENERAL PV 4205 | 63,000.00 |
| 30.06.2022 | | HOUSE RENT PV 4205 | 1,086,376.60 |
| 30.06.2022 | | BERNADETTE BUKIRWA NAKAZZI KANYIKE PV 4309 | 101,600.00 |
| 30.06.2022 | | KENNEDY MUREITHI NDWIGA PV 4310 | 30,000.00 |
| 30.06.2022 | | PAUL KAGO MBUGUA PV 4311 | 45,000.00 |
| 30.06.2022 | | NYANGATE WASHINGTON NYAKUNDI PV 4312 | 45,000.00 |
| 30.06.2022 | | SYLVIA WAMBUI WARUINGE PV 4313 | 15,000.00 |
| 30.06.2022 | | SINGOMBE OBED GISORE PV 4314 | 30,000.00 |
| 30.06.2022 | | EUNICE MBITHE MUUO PV 4315 | 22,500.00 |
| 30.06.2022 | | BENJAMIN OBWOGO OSANO PV 4316 | 30,000.00 |
| 30.06.2022 | | ROSALIA MAGOMBE DZOMBA PV 4317 | 30,000.00 |
| 30.06.2022 | | LYNETTE WAMBUI IRUNGU PV 4318 | 30,000.00 |
| 30.06.2022 | | REHEMA SAMSON DERI PV 4319 | 30,000.00 |
| 30.06.2022 | | MARK FANDE MJAMBILI PV 4320 | 30,000.00 |
| 30.06.2022 | | MOHAMED DAWE CHUTE PV 4321 | 30,000.00 |
| 30.06.2022 | | GILBERT KIPKOECH KANGOGO PV 4322 | 45,000.00 |
| 30.06.2022 | | HUMPREY FELIX ODARI CHAZIMA PV 4323 | 30,000.00 |
| 30.06.2022 | | MARY NYAMBURA KINYUA PV 4324 | 22,500.00 |
| 30.06.2022 | | IRENE MOBAGI MAGOMA PV 4325 | 30,000.00 |
| 30.06.2022 | | CLEMENT KAGIRI WANGECI PV 4326 | 30,000.00 |
| 30.06.2022 | | BRENDA JESSKA BUTIKO PV 4327 | 30,000.00 |
| 30.06.2022 | | STANLEY MURIITHI KIREMA PV 4328 | 45,000.00 |
| 30.06.2022 | | JOSHUA OCHUNGU AMUNGA PV 4329 | 30,000.00 |
| 30.06.2022 | | WYCLIFFE MUREFU WAFULA PV 4330 | 44,800.00 |
| 30.06.2022 | | ROMAN MURUNGA ONDENYI PV 4331 | 51,800.00 |
| 30.06.2022 | | DENNIS KARANI JULIUS PV 4332 | 39,200.00 |
| 30.06.2022 | | BAKARI AWISSA MOHAMED PV 4333 | 24,500.00 |
| 30.06.2022 | | MOHAMED ALI MBARUK PV 4334 | 14,700.00 |
| 30.06.2022 | | KOMBO KOMBO BWANA PV 4335 | 14,700.00 |
| 30.06.2022 | | SULEIMAN MUSA OSMAN PV 4336 | 14,700.00 |
| 30.06.2022 | | OMAR CHUPHI DZUAMWENGA PV 4337 | 14,700.00 |
| 30.06.2022 | | JUMA SOBAI RAMA PV 4338 | 14,700.00 |
| 30.06.2022 | | MARY NZILANI KIMUYU PV 4339 | 44,100.00 |
| 30.06.2022 | | JAMES KYALO MUSYOKI PV 4340 | 21,750.00 |
| 30.06.2022 | | ALLAN LUMUMBA MOGERE PV 4341 | 49,000.00 |
| 30.06.2022 | | CHIKAMAYI MASAYI SAMSON PV 4342 | 50,400.00 |
| 30.06.2022 | | JENNIFER WANJIKU KANIU PV 4343 | 49,000.00 |
| 30.06.2022 | | MARYANNE NJERI MWANGI PV 4344 | 50,400.00 |
| 30.06.2022 | | MERCY WANJIRU GATERU PV 4345 | 63,000.00 |
| 30.06.2022 | | ZACHARIA DAIDO URUJI PV 4346 | 63,000.00 |
| 30.06.2022 | | MERCY WANJIRU GATERU PV 4347 | 29,400.00 |
| 30.06.2022 | | HENRY KINYANJUI MURIGI PV 4348 | 63,000.00 |
| 30.06.2022 | | ALEXANDER MUASYA MUTETI PV 4349 | 50,400.00 |
| 30.06.2022 | | ALEXANDER MUASYA MUTETI PV 4350 | 50,330.00 |
| 30.06.2022 | | IRENE WANJIRU MAINA PV 4351 | 63,000.00 |
| 30.06.2022 | | MULELE INGONGA RENSON PV 4352 | 31,500.00 |
| | | | 31,500.00 |

| | | |
|------------|--|--------------|
| 30.06.2022 | BAKARI AWISSA MOHAMED PV 4641 | 15,400.00 |
| 30.06.2022 | JOSEPHAT SOMONI ONDIEKI PV 4641 | 15,400.00 |
| 30.06.2022 | NYANGATE WASHINGTON NYAKUNDI PV 4641 | 15,400.00 |
| 30.06.2022 | HUMPHREY MACHARIA WERU PV 4641 | 15,400.00 |
| 30.06.2022 | FESTUS KIOKO MUSYOKA PV 4641 | 15,400.00 |
| 30.06.2022 | CHIKAMAYI MASAYI SAMSON PV 4641 | 15,400.00 |
| 30.06.2022 | KOMBO KOMBO BWANA PV 4641 | 15,400.00 |
| 30.06.2022 | BENSON MACHARIA MAINA PV 4641 | 15,400.00 |
| 30.06.2022 | CHRISTINE NAFULA SIMIYU PV 4641 | 15,400.00 |
| 30.06.2022 | ZEPHANIA KUFWAFWA SAENYI PV 4641 | 15,400.00 |
| 30.06.2022 | RASHID RAMADHANI HASSAN PV 4641 | 15,400.00 |
| 30.06.2022 | SAMUEL MULINGE KILUNDO PV 4641 | 15,400.00 |
| 30.06.2022 | ABRAHAM KAMZEE CHAMERIARENG PV 4641 | 15,400.00 |
| 30.06.2022 | MOHAMED ALI MBARUK PV 4641 | 15,400.00 |
| 30.06.2022 | HASSAN BILAL MUNDENYO PV 4641 | 15,400.00 |
| 30.06.2022 | WYCLIFFE MUREFU WAFULA PV 4641 | 15,400.00 |
| 30.06.2022 | DAVID MUGWE CHEGE PV 4641 | 15,400.00 |
| 30.06.2022 | STEPHEN SIMIYU WAFULA PV 4641 | 15,400.00 |
| 30.06.2022 | ROSE WAMBUI MUNYI PV 4641 | 15,400.00 |
| 30.06.2022 | MATHEW MUOKI NZUKI PV 4641 | 15,400.00 |
| 30.06.2022 | MICHAEL OUMA ONDIEKI PV 4641 | 15,400.00 |
| 30.06.2022 | BARNABAS MAITHYA KITUKO PV 4641 | 15,400.00 |
| 30.06.2022 | CHARLES SANGA SALAASH PV 4641 | 15,400.00 |
| 30.06.2022 | JUMA SOBAI RAMA PV 4641 | 15,400.00 |
| 30.06.2022 | JAMES KYALO MUSYOKI PV 4641 | 15,400.00 |
| 30.06.2022 | SAMMY KIKAMI MUKOSI PV 4641 | 15,400.00 |
| 30.06.2022 | BENARD KAMURU KIMATHI PV 4641 | 21,000.00 |
| 30.06.2022 | NELLY ETEMESI LUKALE PV 4641 | 21,000.00 |
| 30.06.2022 | SOBA ABDIRAHMAN KUTUNA PV 4641 | 21,000.00 |
| 30.06.2022 | JOYCE MURINGI MUTHONI PV 4641 | 21,000.00 |
| 30.06.2022 | MOHAMED ABDULLAHI GOSAR PV 4641 | 30,800.00 |
| 30.06.2022 | JOHN AGOSTINO SHEGU SHEGHU PV 4641 | 30,800.00 |
| 30.06.2022 | PATRICK MAINA NJUGUNA PV 4641 | 30,800.00 |
| 30.06.2022 | SAROVA STANLEY PV 4642 | 314,482.75 |
| 30.06.2022 | VALUE ADDED TAX PV 4642 | 5,517.25 |
| 30.06.2022 | KENYA SCHOOL OF GOVERNMENT BARINGO PV 4643 | 707,586.20 |
| 30.06.2022 | VALUE ADDED TAX PV 4643 | 12,413.80 |
| 30.06.2022 | ATTIC TOURS AND TRAVEL LIMITED PV 4644 | 91,500.00 |
| 30.06.2022 | SAMIA VENTURES LIMITED PV 4645 | 1,665,775.85 |
| 30.06.2022 | VALUE ADDED TAX PV 4645 | 29,224.15 |
| 30.06.2022 | VINSTAR EXPRESS SUPPLIES LIMITED PV 4646 | 294,237.95 |
| 30.06.2022 | VALUE ADDED TAX PV 4646 | 5,162.05 |
| 30.06.2022 | NAIVASHA COUNTRY HOTEL LIMITED PV 4647 | 479,831.90 |
| 30.06.2022 | VALUE ADDED TAX PV 4647 | 8,418.10 |
| 30.06.2022 | NAIROBI WATER AND SEWERAGE COMPANY PV 4648 | 262,394.30 |
| 30.06.2022 | VALUE ADDED TAX PV 4649 | 4,603.40 |
| 30.06.2022 | LAKE NAIVASHA SIMBA LODGE PV 4649 | 184,758.60 |
| 30.06.2022 | VALUE ADDED TAX PV 4649 | 3,241.40 |
| 30.06.2022 | AFRICAN TOUCH SAFARIS LIMITED PV 4650 | 243,200.00 |
| 30.06.2022 | SAROVA WHITESANDS BEACH RESORT PV 4651 | 970,965.50 |
| 30.06.2022 | VALUE ADDED TAX PV 4651 | 17,034.50 |
| 30.06.2022 | KENYA POWER AND LIGHTING COMPANY PV 4652 | -83,137.45 |
| 30.06.2022 | VALUE ADDED TAX PV 4652 | 1,458.55 |
| 30.06.2022 | LAKE NAIVASHA RESORT LIMITED PV 4653 | 314,433.60 |
| 30.06.2022 | VALUE ADDED TAX PV 4653 | 5,516.40 |
| 30.06.2022 | JOES OIL DEALERS LIMITED PV 4654 | 2,948,275.85 |
| 30.06.2022 | VALUE ADDED TAX PV 4654 | -51,724.15 |
| 30.06.2022 | BANKI KUU CO OPERATIVE SAVINGS PV 4655 | 639,775.85 |
| 30.06.2022 | VALUE ADDED TAX PV 4655 | 11,224.15 |
| 30.06.2022 | SONJOY DROPS ENTERPRISES PV 4656 | 3,979,140.50 |
| 30.06.2022 | VALUE ADDED TAX PV 4656 | 69,809.50 |
| 30.06.2022 | WANGARI EMILY KAMAU PV 4657 | 21,000.00 |
| 30.06.2022 | VICTOR VINYA MULE PV 4657 | 21,000.00 |
| 30.06.2022 | GRACE WANJIRU KAMAU MURUNGI PV 4657 | 21,000.00 |
| 30.06.2022 | JACINTA NYABOKE NYAMOSI PV 4657 | 21,000.00 |
| 30.06.2022 | ALLOYS OTIENO KEMO PV 4657 | 21,000.00 |
| 30.06.2022 | DANIEL ITHATWA KARURI PV 4657 | 21,000.00 |
| 30.06.2022 | MATOYA GEOFFREY OBIRI PV 4657 | 21,000.00 |
| 30.06.2022 | MERCY WANJIRU GATERU PV 4657 | 21,000.00 |
| 30.06.2022 | JOSEPH RIUNGU GITONGA PV 4657 | 21,000.00 |
| 30.06.2022 | CHRISTINE NJERI GAKOBOPV 4657 | 21,000.00 |
| 30.06.2022 | TOM PETER IMBALI PV 4657 | 21,000.00 |
| 30.06.2022 | MARYANNE NJERI MWANGI PV 4657 | 21,000.00 |
| 30.06.2022 | LUCY MINOO MAUNDU PV 4657 | 14,000.00 |
| 30.06.2022 | MARY CHERONO KORIR PV 4657 | 14,000.00 |
| 30.06.2022 | JOYCE HELLEN KHADONDI PV 4657 | 14,000.00 |
| 30.06.2022 | JUDDY TABITHA MUTEKI PV 4657 | -14,000.00 |
| 30.06.2022 | REBECCA AKOTH SIEDEDE PV 4657 | 10,500.00 |
| 30.06.2022 | STANLEY MURIITHI KIREMA PV 4657 | 14,000.00 |
| 30.06.2022 | ANN MUKABI OBUNGA PV 4657 | 10,500.00 |

| | | |
|------------|--|--------------|
| 0.06.2022 | DAUDI KIPKOSGEI SUTER PV 4657 | 10,500.00 |
| 0.06.2022 | EDWARD OCHIENG BARAZA PV 4657 | 10,500.00 |
| 0.06.2022 | HELLEN WANGARI GITHUA PV 4657 | 10,500.00 |
| 30.06.2022 | PAY AS YOU EARN PV 4657 | 10,500.00 |
| 30.06.2022 | KENYA SCHOOL OF GOVERNMENT MATUGA PV 4658 | 165,000.00 |
| 06.2022 | VALUE ADDED TAX PV 4658 | 756,724.15 |
| 06.2022 | VILLA ROSA KEMPINSKI PV 4659 | 13,275.85 |
| 2022 | NAIVASHA COUNTRY HOTEL LIMITED PV 4660 | 566,068.95 |
| 2022 | VALUE ADDED TAX PV 4660 | 510,248.30 |
| 0.06.2022 | TESNEY ENTERPRISES PV 4661 | 8,951.70 |
| 06.2022 | VALUE ADDED TAX PV 4661 | 1,049,979.30 |
| 06.2022 | SAFARICOM LIMITED PV 4662 | 18,420.70 |
| 06.2022 | VALUE ADDED TAX PV 4662 | 1,965,517.25 |
| 30.06.2022 | SAFARICOM KENYA LIMITED PV 4663 | 34,482.75 |
| 06.2022 | VALUE ADDED TAX PV 4663 | 8,378,793.55 |
| 06.2022 | SUNFLOWER TENTS AND DECOR PV 4664 | 146,996.40 |
| 06.2022 | VALUE ADDED TAX PV 4664 | 2,945,024.90 |
| 30.06.2022 | NATIONAL SOCIAL SECURITY FUND PV 4665 | 51,667.10 |
| 30.06.2022 | VALUE ADDED TAX PV 4665 | 4,922,970.75 |
| 06.2022 | BIRUFA LIMITED PV 4666 | 546,996.75 |
| 06.2022 | VALUE ADDED TAX PV 4666 | 2,201,723.30 |
| 06.2022 | LAKE NAIVASHA RESORT LIMITED PV 4667 | 38,626.70 |
| 30.06.2022 | VALUE ADDED TAX PV 4667 | 557,813.80 |
| 30.06.2022 | CHARMIE ENTERPRISES PV 4668 | 9,786.20 |
| 06.2022 | VALUE ADDED TAX PV 4668 | 658,448.30 |
| 06.2022 | KENYA SCHOOL OF GOVERNMENT BARINGO PV 4669 | 11,551.70 |
| 06.2022 | VALUE ADDED TAX PV 4669 | 2,091,310.35 |
| 30.06.2022 | KENYA INSTITUTE OF HIGHWAYS AND BUILDING PV 4670 | 36,689.65 |
| 30.06.2022 | BANKI KUU CO OPERATIVE SAVINGS PV 4671 | 1,747,200.00 |
| 06.2022 | VALUE ADDED TAX PV 4671 | 1,435,515.50 |
| 06.2022 | PS NATIONAL TREASURY PV 4672 | 25,184.50 |
| 06.2022 | THE TRAVEL LOUNGE LIMITED PV 4672B | 1,268,676.00 |
| 30.06.2022 | BANKI KUU CO OPERATIVE SAVINGS PV 4673 | 179,810.00 |
| 06.2022 | VALUE ADDED TAX PV 4673 | 407,923.45 |
| 06.2022 | LAKE NAIVASHA RESORT LIMITED PV 4674 | 7,156.55 |
| 06.2022 | VALUE ADDED TAX PV 4674 | 371,875.85 |
| 06.2022 | VILLA ROSA KEMPINSKI PV 4675 | 6,524.15 |
| 30.06.2022 | VALUE ADDED TAX PV 4675 | 113,017.25 |
| 06.2022 | KENYA SCHOOL OF GOVERNMENT MATUGA PV 4676 | 1,982.75 |
| 06.2022 | VALUE ADDED TAX PV 4676 | 540,517.25 |
| 06.2022 | CFAO MOTORS KENYA LIMITED PV 4677 | 9,482.75 |
| 30.06.2022 | VALUE ADDED TAX PV 4677 | 59,632.80 |
| 30.06.2022 | DT DOBIE AND COMPANY (K) LTD PV 4678 | 1,046.20 |
| 06.2022 | VALUE ADDED TAX PV 4678 | 28,008.60 |
| 06.2022 | NAIVASHA COUNTRY HOTEL LIMITED PV 4679 | 491.4 |
| 06.2022 | VALUE ADDED TAX PV 4679 | 207,558.60 |
| 30.06.2022 | BANKI KUU CO OPERATIVE SAVINGS PV 4680 | 3,641.40 |
| 30.06.2022 | VALUE ADDED TAX PV 4680 | 178,783.45 |
| 06.2022 | ATTIC TOURS AND TRAVEL LIMITED PV 4681 | 3,136.55 |
| 06.2022 | TUSMO TRAVEL TOURS AND CARGO LTD PV 4682 | 20,045.00 |
| 06.2022 | REALEDGEAFRICA VENTURES LTD PV 4683 | 71,580.00 |
| 30.06.2022 | NAIVASHA COUNTRY HOTEL LIMITED PV 4684 | 36,945.00 |
| 06.2022 | VALUE ADDED TAX PV 4684 | 466,171.55 |
| 06.2022 | CFAO MOTORS KENYA LIMITED PV 4685 | 8,178.45 |
| 06.2022 | VALUE ADDED TAX PV 4685 | 10,221.65 |
| 06.2022 | LAKE NAIVASHA RESORT LIMITED PV 4686 | 179.35 |
| 06.2022 | VALUE ADDED TAX PV 4686 | 281,068.95 |
| 06.2022 | CFAO MOTORS KENYA LIMITED PV 4687 | 4,931.05 |
| 06.2022 | VALUE ADDED TAX PV 4687 | 9,828.55 |
| 06.2022 | VILLA ROSA KEMPINSKI PV 4688 | 172.45 |
| 06.2022 | VALUE ADDED TAX PV 4688 | 87,465.50 |
| 06.2022 | FLIGHT CENTER TRAVEL LIMITED PV 4689 | 1,534.50 |
| 06.2022 | SKY EXTRA TOURS AND TRAVEL LIMITED PV 4690 | 9,500.00 |
| 06.2022 | TUSMO TRAVEL TOURS AND CARGO LTD PV 4691 | 38,480.00 |
| 06.2022 | DT DOBIE AND COMPANY (K) LTD PV 4692 | 13,900.00 |
| 06.2022 | VALUE ADDED TAX PV 4692 | 10,024.15 |
| 06.2022 | CMC MOTORS GROUP LIMITED PV 4693 | 175.85 |
| 06.2022 | VALUE ADDED TAX PV 4693 | 29,414.95 |
| 06.2022 | BANKI KUU CO OPERATIVE SAVINGS PV 4694 | 516.05 |
| 06.2022 | VALUE ADDED TAX PV 4694 | 392,356.55 |
| 06.2022 | CFAO MOTORS KENYA LIMITED PV 4695 | 6,883.45 |
| 06.2022 | VALUE ADDED TAX PV 4695 | 150,183.20 |
| 06.2022 | CFAO MOTORS KENYA LIMITED PV 4696 | 2,634.80 |
| 06.2022 | VALUE ADDED TAX PV 4696 | 35,449.10 |
| 06.2022 | CFAO MOTORS KENYA LIMITED PV 4697 | 621.9 |
| 06.2022 | VALUE ADDED TAX PV 4697 | 37,246.55 |
| 06.2022 | CFAO MOTORS KENYA LIMITED PV 4698 | 653.45 |
| 06.2022 | VALUE ADDED TAX PV 4698 | 39,962.90 |
| 06.2022 | CFAO MOTORS KENYA LIMITED PV 4699 | 701.1 |
| 06.2022 | VALUE ADDED TAX PV 4699 | 10,220.70 |

| | | | |
|---|----------------|--------------------------------------|----------------|
| 30.06.2022 | | DT DOBIE AND COMPANY (K) LTD PV 4747 | 45,305.15 |
| 30.06.2022 | | VALUE ADDED TAX PV 4747 | 794.85 |
| 30.06.2022 | | VILLA ROSA KEMPINSKI PV 4648 | 196,551.70 |
| 30.06.2022 | | VALUE ADDED TAX PV 4748 | 3,448.30 |
| 30.06.2022 | | CFAO MOTORS KENYA LIMITED PV 4749 | 10,417.25 |
| 30.06.2022 | | VALUE ADDED TAX PV 4749 | 182.75 |
| 30.06.2022 | | CMC MOTORS GROUP LIMITED PV 4750 | 74,317.60 |
| 30.06.2022 | | VALUE ADDED TAX PV 4750 | 1,303.80 |
| 30.06.2022 | | CMC MOTORS GROUP LIMITED PV 4751 | 38,866.15 |
| 30.06.2022 | | VALUE ADDED TAX PV 4751 | 681.85 |
| 30.06.2022 | | CMC MOTORS GROUP LIMITED PV 4752 | 64,083.70 |
| 30.06.2022 | | VALUE ADDED TAX PV 4752 | 1,124.30 |
| 30.06.2022 | | CMC MOTORS GROUP LIMITED PV 4753 | 44,095.40 |
| 30.06.2022 | | VALUE ADDED TAX PV 4753 | 773.6 |
| 30.06.2022 | | CFAO MOTORS KENYA LIMITED PV 4754 | 10,417.25 |
| 30.06.2022 | | VALUE ADDED TAX PV 4754 | 182.75 |
| 30.06.2022 | | CFAO MOTORS KENYA LIMITED PV 4755 | 12,874.15 |
| 30.06.2022 | | VALUE ADDED TAX PV 4755 | 225.85 |
| 30.06.2022 | | DT DOBIE AND COMPANY (K) LTD PV 4756 | 32,332.75 |
| 30.06.2022 | | VALUE ADDED TAX PV 4756 | 567.25 |
| 30.06.2022 | | ECOBANK KENYA LIMITED PV 4757 | 113,292.45 |
| 30.06.2022 | | PS SECRETARY BROADCASTING PV 4758 | 205,045.00 |
| 30.06.2022 | | CFAO MOTORS KENYA LIMITED PV 4759 | 107,478.40 |
| 30.06.2022 | | VALUE ADDED TAX PV 4759 | 1,885.60 |
| 30.06.2022 | | DT DOBIE AND COMPANY (K) LTD PV 4760 | 44,813.80 |
| 30.06.2022 | | VALUE ADDED TAX PV 4760 | 786.2 |
| 30.06.2022 | | CFAO MOTORS KENYA LIMITED PV 4761 | 55,565.15 |
| 30.06.2022 | | VALUE ADDED TAX PV 4761 | 974.85 |
| 30.06.2022 | | CMC MOTORS GROUP LIMITED PV 4762 | 111,778.95 |
| 30.06.2022 | | VALUE ADDED TAX PV 4762 | 1,961.05 |
| 30.06.2022 | | CMC MOTORS GROUP LIMITED PV 4763 | 36,550.75 |
| 30.06.2022 | | VALUE ADDED TAX PV 4763 | 641.25 |
| 30.06.2022 | | WILLY MAINA NJOROGI PV 4764 | 24,500.00 |
| 30.06.2022 | | COMMISSIONER OF VAT PV 4195 | 18,550.00 |
| | | | 110,018,601.70 |
| 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 | | | |
| DATE | CHQ.NO. | PAYEE | AMOUNT |
| 30.06.2022 | | EXCHEQUER RECEIVED FROM TREASURY | 117,660,237.40 |
| | | | |
| | | | |
| | | | 117,660,237.40 |
| | | | |
| | | BANK STATEMENT BALANCE | 4,658,796.75 |
| | | CASHBOOK BANK BALANCE | 12,300,432.45 |

| | | |
|------------|--|---------------|
| 06.2022 | VALUE ADDED TAX PV 4699 | 179.3 |
| 30.06.2022 | CFAO MOTORS KENYA LIMITED PV 4700 | |
| 30.06.2022 | VALUE ADDED TAX PV 4700 | 12,874.15 |
| 30.06.2022 | DT DOBIE AND COMPANY (K) LTD PV 4701 | 225.85 |
| 30.06.2022 | VALUE ADDED TAX PV 4701 | 32,725.85 |
| 30.06.2022 | DT DOBIE AND COMPANY (K) LTD PV 4702 | 574.15 |
| 30.06.2022 | VALUE ADDED TAX PV 4702 | 65,722.00 |
| 06.2022 | SIMBA CORPORATION LIMITED PV 4703 | 1,153.00 |
| 06.2022 | VALUE ADDED TAX PV 4703 | 49,971.30 |
| 30.06.2022 | NAIVASHA COUNTRY HOTEL LIMITED PV 4704 | 876.7 |
| 30.06.2022 | VALUE ADDED TAX PV 4704 | 250,800.00 |
| 30.06.2022 | CFAO MOTORS KENYA LIMITED PV 4705 | 4,400.00 |
| 30.06.2022 | VALUE ADDED TAX PV 4705 | 138,667.25 |
| 30.06.2022 | BANKI KUU CO OPERATIVE SAVINGS PV 4706 | 2,452.75 |
| 30.06.2022 | VALUE ADDED TAX PV 4706 | 321,607.75 |
| 30.06.2022 | FLIGHT CENTER TRAVEL LIMITED PV 4707 | 5,642.25 |
| 30.06.2022 | SILVERBIRD TRAVEL PLUS LIMITED PV 4708 | 93,000.00 |
| 30.06.2022 | ANGANI TOURS AND TRAVEL LIMITED PV 4709 | 35,780.00 |
| 30.06.2022 | AFRICAN TOUCH SAFARIS LIMITED PV 4710 | 26,510.00 |
| 30.06.2022 | ATTIC TOURS AND TRAVEL LIMITED PV 4711 | 52,965.00 |
| 30.06.2022 | COSMAS MLANDI KILAMBYO PV 4712 | 23,400.00 |
| 30.06.2022 | VILLA ROSA KEMPINSKI PV 4713 | 33,600.00 |
| 30.06.2022 | VALUE ADDED TAX PV 4713 | 87,465.50 |
| 30.06.2022 | KENYA POWER AND LIGHTING COMPANY PV 4714 | 1,534.50 |
| 30.06.2022 | VALUE ADDED TAX PV 4714 | 344,367.60 |
| 30.06.2022 | FELSAM GENERAL SUPPLIES PV 4715 | 6,041.55 |
| 30.06.2022 | VALUE ADDED TAX PV 4715 | 312,517.25 |
| 30.06.2022 | LAKE NAIVASHA RESORT LIMITED PV 4716 | 5,482.75 |
| 30.06.2022 | VALUE ADDED TAX PV 4716 | 256,205.15 |
| 06.2022 | NAIVASHA-COUNTRY HOTEL LIMITED PV 4717 | 4,494.85 |
| 06.2022 | VALUE ADDED TAX PV 4717 | -222,300.00 |
| 06.2022 | DT DOBIE AND COMPANY (K) LTD PV 4718 | 3,900.00 |
| 30.06.2022 | VALUE ADDED TAX PV 4718 | 10,024.15 |
| 30.06.2022 | DT DOBIE AND COMPANY (K) LTD PV 4719 | 175.85 |
| 06.2022 | VALUE ADDED TAX PV 4719 | 11,793.10 |
| 06.2022 | SAROVA STANLEY PV 4720 | 206.9 |
| 06.2022 | VALUE ADDED TAX PV 4720 | 224,068.95 |
| 30.06.2022 | NAIVASHA COUNTRY HOTEL LIMITED PV 4721 | 3,931.05 |
| 06.2022 | VALUE ADDED TAX PV 4721 | 229,179.30 |
| 06.2022 | LUKENYA GETAWAY PV 4722 | 4,020.70 |
| 06.2022 | VALUE ADDED TAX PV 4722 | 35,379.30 |
| 06.2022 | AFRICAN TOUCH SAFARIS LIMITED PV 4723 | 620.7 |
| 30.06.2022 | MAANZONI LODGE LTD PV 4724 | 19,325.00 |
| 06.2022 | VALUE ADDED TAX PV 4724 | 300,724.15 |
| 06.2022 | LAKE NAIVASHA RESORT LIMITED PV 4725 | 5,275.85 |
| 06.2022 | VALUE ADDED TAX PV 4725 | 492,951.70 |
| 30.06.2022 | SWAHILI BEACH RESORTS PV 4726 | 8,648.30 |
| 30.06.2022 | VALUE ADDED TAX PV 4726 | 234,879.30 |
| 06.2022 | REENZYN SUPPLIES PV 4727 | 4,120.70 |
| 06.2022 | VALUE ADDED TAX PV 4727 | 207,755.15 |
| 06.2022 | SAROVA STANLEY PV 4728 | 3,644.85 |
| 30.06.2022 | VALUE ADDED TAX PV 4728 | 117,931.05 |
| 30.06.2022 | SAROVA STANLEY PV 4729 | 2,068.95 |
| 06.2022 | VALUE ADDED TAX PV 4729 | 63,879.30 |
| 06.2022 | NATION MEDIA GROUP LIMITED PV 4730 | 1,120.70 |
| 06.2022 | VALUE ADDED TAX PV 4730 | 180,120.00 |
| 30.06.2022 | FLIGHT CENTER TRAVEL LIMITED PV 4731 | 3,160.00 |
| 30.06.2022 | AFRICAN TOUCH SAFARIS LIMITED PV 4732 | 55,100.00 |
| 30.06.2022 | AFRICAN TOUCH SAFARIS LIMITED PV 4733 | 33,150.00 |
| 30.06.2022 | NAIVASHA COUNTRY HOTEL LIMITED PV 4734 | 22,500.00 |
| 30.06.2022 | VALUE ADDED TAX PV 4734 | 157,241.40 |
| 30.06.2022 | CFAO MOTORS KENYA LIMITED PV 4735 | 2,758.60 |
| 30.06.2022 | VALUE ADDED TAX PV 4735 | 20,494.45 |
| 30.06.2022 | PS SECRETARY BROADCASTING PV 4736 | 359.55 |
| 30.06.2022 | THE TRAVEL LOUNGE LIMITED PV 4737 | 205,045.00 |
| 30.06.2022 | PAYE AS YOU EARN PV 4738 | 48,400.00 |
| 30.06.2022 | AFRICAN TOUCH SAFARIS LIMITED PV 4739 | 665,400.00 |
| 30.06.2022 | CMC MOTORS GROUP LIMITED PV 4740 | 11,630.00 |
| 30.06.2022 | VALUE ADDED TAX PV 4740 | 211,914.20 |
| 30.06.2022 | CMC MOTORS GROUP LIMITED PV 4741 | 3,717.80 |
| 30.06.2022 | VALUE ADDED TAX PV 4741 | 23,332.65 |
| 30.06.2022 | CFAO MOTORS KENYA LIMITED PV 4742 | 409.35 |
| 30.06.2022 | VALUE ADDED TAX PV 4742 | 59,205.30 |
| 30.06.2022 | CFAO MOTORS KENYA LIMITED PV 4743 | 1,038.70 |
| 30.06.2022 | VALUE ADDED TAX PV 4743 | 103,324.30 |
| 30.06.2022 | CONSOLIDATED BANK OF KENYA PV 4744 | 1,812.70 |
| 30.06.2022 | UAP LIFE ASSURANCE LIMITED PV 4745 | 10,000,000.00 |
| 30.06.2022 | VALUE ADDED TAX PV 4745 | 23,890,327.35 |
| 30.06.2022 | CMC MOTORS GROUP LIMITED PV 4746 | 2,654,480.80 |
| 30.06.2022 | VALUE ADDED TAX PV 4746 | 32,562.05 |
| | | 571.25 |

| | | |
|------------|--|------------|
| 30.06.2022 | JACQUELINE WANJA NJAGI PV 4353 | 31,500.00 |
| 30.06.2022 | EDWARD OCHIENG BARAZA PV 4354 | 21,000.00 |
| 30.06.2022 | MOHAMED SHURIYE ABDI PV 4355 | 33,600.00 |
| 30.06.2022 | JOSEPHAT SOMONI ONDIEKI PV 4356 | 37,800.00 |
| 30.06.2022 | GRACE MUMO MUSYUKO PV 4327 | 180,418.05 |
| 30.06.2022 | PAY AS YOU EARN PV 4327 | 67,168.85 |
| 30.06.2022 | NATIONAL HOSPITAL INSURANCE FUND PV 4327 | 1,700.00 |
| 30.06.2022 | GODFREY KIOKO MAUNDU PV 4358 | 29,412.50 |
| 30.06.2022 | JUDAH HASSAN MULI PV 4359 | 39,677.00 |
| 30.06.2022 | OSCAR ISINDU LIMISI PV 4360 | 88,200.00 |
| 30.06.2022 | STEPHEN NDUNGU NGANGA PV 4361 | 97,477.00 |
| 30.06.2022 | JACKLINE WACEKE NJENGA PV 4362 | 228,620.40 |
| 30.06.2022 | PAY AS YOU EARN PV 4362 | 91,255.60 |
| 30.06.2022 | NATIONAL HOSPITAL INSURANCE FUND PV 4362 | 1,700.00 |
| 30.06.2022 | ANJELA NANGEKHE KINYANJUI PV 4363 | 17,558.00 |
| 30.06.2022 | JUSTINE OMURANG OSOKAESE PV 4364 | 33,600.00 |
| 30.06.2022 | RUTH WAITHIRA NGARUIYA PV 4365 | 10,000.00 |
| 30.06.2022 | ROSALIA MAGOMBE DZOMBA PV 4366 | 74,400.00 |
| 30.06.2022 | LINDA WAWIRA NDAMBIRI PV 4367 | 6,000.00 |
| 30.06.2022 | EMILY WAKESHO WEGULO PV 4368 | 7,236.00 |
| 30.06.2022 | RICHARD MULE KATHOME PV 4369 | 37,800.00 |
| 30.06.2022 | MATUMA JUSTUS KIRIINYA PV 4370 | 3,500.00 |
| 30.06.2022 | ROSALIA MAGOMBE DZOMBA PV 4371 | 13,300.00 |
| 30.06.2022 | THOMAS MUCHIRI MWANGI PV 4372 | 9,800.00 |
| 30.06.2022 | VICTOR VINYA MULE PV 4373 | 28,714.00 |
| 30.06.2022 | KENNETH MWANJALA NGUTTA PV 4374 | 21,000.00 |
| 30.06.2022 | KELVIN KINUTHIA KAMAU PV 4375 | 50,400.00 |
| 30.06.2022 | MARYANNE NJERI MWANGI PV 4376 | 42,000.00 |
| 30.06.2022 | FARHAN MOHAMED AHMED PV 4377 | 33,600.00 |
| 30.06.2022 | MOHAMED MAHADI SHEBWANA PV 4378 | 6,300.00 |
| 30.06.2022 | NICHOLAS MAINA NIEMA PV 4379 | 6,300.00 |
| 30.06.2022 | JUSTINE OMURANG OSOKAESE PV 4380 | 19,896.00 |
| 30.06.2022 | KHAVWENG BERGITTE ESI IMBATU PV 4381 | 12,000.00 |
| 30.06.2022 | HARRISON MWENDA NJIRU PV 4382 | 25,200.00 |
| 30.06.2022 | MARY CHERONO KORIR PV 4383 | 84,000.00 |
| 30.06.2022 | ANNE PERTET LANOI PV 4384 | 42,000.00 |
| 30.06.2022 | LILIAN NJERI CINI PV 485 | 4,900.00 |
| 30.06.2022 | JOSPHINE KIVALI MUSEYWA PV 4386 | 42,000.00 |
| 30.06.2022 | ESTHER WANJIRU NJUGUNA PV 4387 | 42,000.00 |
| 30.06.2022 | LINDA EUNICE OLOO PV 4388 | 42,000.00 |
| 30.06.2022 | NAOMI GEHEMBA ISOE PV 4389 | 19,600.00 |
| 30.06.2022 | MICHAEL KARIME WANDERI PV 4390 | 10,000.00 |
| 30.06.2022 | CAROL CHEPNGENO SIGEI PV 4391 | 16,500.00 |
| 30.06.2022 | KENNEDY MUREITHI NDWIGA PV 4392 | 42,000.00 |
| 30.06.2022 | MARYANNE NJERI MWANGI PV 4393 | 42,000.00 |
| 30.06.2022 | JOYCE HELLEN KHADONDI PV 4394 | 50,400.00 |
| 30.06.2022 | BERNADETTE BUKIRWA NAKAZZI KANYIKE PV 4395 | 63,000.00 |
| 30.06.2022 | MOHAMED DAWA CHUTE PV 4396 | 29,400.00 |
| 30.06.2022 | NYANGATE WASHINGTON NYAKUNDI PV 4397 | 58,184.00 |
| 30.06.2022 | LYDIAH KAGORI MUTHONI PV 4398 | 2,000.00 |
| 30.06.2022 | HENRY NYABUTO ACHOCHI PV 4399 | 31,500.00 |
| 30.06.2022 | BERNARD WANGONDU MUNENE 4400 | 4,900.00 |
| 30.06.2022 | ISAAC NYARORI BWOGO PV 4401 | 21,584.00 |
| 30.06.2022 | SAMUEL MEMUSI MAAPIA PV 4402 | 44,800.00 |
| 30.06.2022 | EBBY CHERUTO MASWAI PV 4403 | 6,400.00 |
| 30.06.2022 | HARUN RASHID KHATOR PV 4404 | 21,000.00 |
| 30.06.2022 | FREDRICK KIPCHUMBA KOSGEY PV 4405 | 19,113.00 |
| 30.06.2022 | PRISCILLA KANANA KWII PV 4406 | 10,000.00 |
| 30.06.2022 | NANCY KOKI KHAMALI PV 4407 | 52,500.00 |
| 30.06.2022 | MATOYA GEOFFREY OBIRI PV 4408 | 7,000.00 |
| 30.06.2022 | MATUMA JUSTUS KIRIINYA PV 4409 | 8,400.00 |
| 30.06.2022 | BRENDA JESSKA BUTIRO PV 4410 | 29,400.00 |
| 30.06.2022 | GRACE NTHOKI MUOKA PV 4411 | 37,800.00 |
| 30.06.2022 | EVANS OTIENO OBUTO PV 4412 | 18,900.00 |
| 30.06.2022 | MATHEW MUOKI NZUKI PV 4413 | 1,500.00 |
| 30.06.2022 | TABITHA AKOTH-WANYAMA OUYA PV 4414 | 42,000.00 |
| 30.06.2022 | IRENE WANJIRU MAINA PV 4415 | 7,398.40 |
| 30.06.2022 | GRACE WANJIRU KAMAU MURUNGI PV 4416 | 50,400.00 |
| 30.06.2022 | CAROLINE WAWIRA NJERU PV 4417 | 50,400.00 |
| 30.06.2022 | EUNICE MBITHE MUUO PV 4418 | 29,413.00 |
| 30.06.2022 | VENNY MORAA OGETO PV 4419 | 8,000.00 |
| 30.06.2022 | ANNE NAWI EYANGAN PV 4420 | 63,000.00 |
| 30.06.2022 | PAUL KAGO MBUGUA PV 4421 | 18,600.00 |
| 30.06.2022 | CAROL CHEPNGENO SIGEI PV 4422 | 50,400.00 |
| 30.06.2022 | IRENE MOBAGI MAGOMA PV 4423 | 8,400.00 |
| 30.06.2022 | IRENE MOBAGI MAGOMA PV 4424 | 29,400.00 |
| 30.06.2022 | EVANS OTIENO OBUTO PV 4425 | 50,400.00 |
| 30.06.2022 | MARK KIBET KIMUTAI PV 4426 | 61,380.00 |
| 30.06.2022 | EDWIN ODUOR OTIENO PV 4427 | 25,200.00 |
| 30.06.2022 | SOLOMON WABOMBA NAULIKHA PV 4428 | |

| | | |
|------------|-------------------------------------|------------|
| 30.06.2022 | NANCY KERUBO OMARIBA PV 4430 | 33,600.00 |
| 30.06.2022 | ABOUD KHAMIS SUMBA PV 4431 | 33,600.00 |
| 30.06.2022 | DANIEL ITHATWA KARURI PV 4432 | 33,600.00 |
| 30.06.2022 | ESTHER WAMBUI KIMANI PV 4433 | 31,500.00 |
| 30.06.2022 | WILLY MOSE MOMANYI PV 4434 | 50,400.00 |
| 30.06.2022 | DANIEL ITHATWA KARURI PV 4435 | 50,400.00 |
| 30.06.2022 | FREDAH MUINDI MWANZA PV 4436 | 42,000.00 |
| 6.2022 | ALLOYS OTIENO KEMO PV 4437 | 42,000.00 |
| 6.2022 | JANET VIVIAN KAMBAGA PV 4438 | 42,000.00 |
| 0.06.2022 | TABITHA AKOTH-WANYAMA OUYA PV 4439 | 42,000.00 |
| 0.06.2022 | NORA ACHIENG OTIENO PV 4440 | 42,000.00 |
| 0.06.2022 | CHARLES OTIENO ORINDA PV 4441 | 42,000.00 |
| 30.06.2022 | ALEX ANYANGU AKULA PV 4442 | 42,000.00 |
| 30.06.2022 | JACQUELINE ATIENO OMOL PV 4443 | 33,600.00 |
| 0.06.2022 | STELLAH BOSIBORI OYAGI PV 4444 | 33,600.00 |
| 0.06.2022 | CHRISTINE MOPIYIAN TIMOI PV 4445 | 33,600.00 |
| 0.06.2022 | CHARITY WAWIRA KAGAI PV 4446 | 33,600.00 |
| 30.06.2022 | DANIEL KINGORI GITHINJI PV 4447 | 33,600.00 |
| 30.06.2022 | JACQUELINE MUTHONI KARIUKI PV 4448 | 33,600.00 |
| 0.06.2022 | DANIEL KINGORI GITHINJI PV 4449 | 33,600.00 |
| 0.06.2022 | WYCLIFFE MUREFU WAFULA PV 4450 | 50,400.00 |
| 0.06.2022 | NANCY MATE PV 4451 | 79,800.00 |
| 30.06.2022 | JAMES MURUTHI KIHARA PV 4452 | 8,000.00 |
| 30.06.2022 | VALENTINA WAKIO MWAMBURI PV 4453 | 90,000.00 |
| 0.06.2022 | STEPHEN NDUNGU NGANGA PV 4454 | 50,400.00 |
| 0.06.2022 | CHRISTINE NJERI GAKOBO PV 4455 | 211,500.00 |
| 0.06.2022 | BEATRICE JEPKOGEI KEMEI PV 4456 | 31,500.00 |
| 30.06.2022 | GUYATU GRACE ILLO GATA PV 4457 | 14,700.00 |
| 0.06.2022 | MELODY MATIYON KINAMPEI PV 4458 | 14,700.00 |
| 0.06.2022 | MARY WACHUKA KINGORI PV 4459 | 14,700.00 |
| 0.06.2022 | CAROLINE KARIMI KARIUKI PV 4460 | 25,200.00 |
| 0.06.2022 | MARY NYOMENDA OSOTI PV 4461 | 31,500.00 |
| 30.06.2022 | SEBASTIAN NZOMO MUTINDA PV 4462 | 47,600.00 |
| 0.06.2022 | JOB WAMOYO MULATI PV 4463 | 31,500.00 |
| 6.2022 | GIKUI WANGUI GICHUHI PV 4464 | 31,500.00 |
| 6.2022 | PHILIP MUSYIMI MWAU PV 4465 | 31,500.00 |
| 30.06.2022 | ZEITUNA IBRAHIM ALI PV 4466 | 19,600.00 |
| 30.06.2022 | KENNEDY MASIWO OGUTU PV 4467 | 2,400.00 |
| 6.2022 | DANIEL ELIJAH ARIEMO PV 4468 | 3,500.00 |
| 6.2022 | NJUE JOHN NJIRU PV 4469 | 19,600.00 |
| 6.2022 | KENNEDY MUREITHI NDWIGA PV 4470 | 44,800.00 |
| 30.06.2022 | PETERSON KEREMA KIMITI PV 4471 | 10,500.00 |
| 30.06.2022 | ISAAC NYARORI BWOGO PV 4472 | 4,900.00 |
| 6.2022 | MOHAMED ABDI SIYADHA PV 4473 | 6,300.00 |
| 6.2022 | DENNIS MWANGI JOHNA PV 4474 | 8,400.00 |
| 6.2022 | VERA ATIENO OMOLLO PV 4475 | 4,200.00 |
| 30.06.2022 | SCOLASTICA NASERIAN MARTINE PV 4476 | 52,500.00 |
| 30.06.2022 | WYCLIFFE MUREFU WAFULA PV 4477 | 10,000.00 |
| 30.06.2022 | TABITHA NADIA MUTANGILI PV 4478 | 4,900.00 |
| 30.06.2022 | ANNETTE IMBUHILA WANGIA PV 4479 | 42,000.00 |
| 30.06.2022 | WESLEY MBUNYA NYAMACHE PV 4480 | 33,600.00 |
| 30.06.2022 | PENINAH WAWIRA NGONDI PV 4481 | 50,400.00 |
| 30.06.2022 | GRACE NTHOKI MUOKA PV 4482 | 8,400.00 |
| 30.06.2022 | PURITY OSIDEH MIHESO PV 4483 | 29,400.00 |
| 30.06.2022 | JULIUS LEDAMA PV 4484 | 44,000.00 |
| 30.06.2022 | EDDIE NDONGA KADDEBE PV 4485 | 35,500.00 |
| 30.06.2022 | MOHAMED ABDULLAHI GOSAR PV 4486 | 44,310.00 |
| 0.06.2022 | AGATHA LANGO ABANG PV 4487 | 33,600.00 |
| 0.06.2022 | KENNEDY MASIWO OGUTU PV 4488 | 8,400.00 |
| 0.06.2022 | KENNETH MWANJALA NGUTTA PV 4489 | 3,500.00 |
| 0.06.2022 | MARK KIBET KIMUTAI PV 4490 | 21,000.00 |
| 0.06.2022 | JOSEPH MUANGE MBURUGU PV 4491 | 18,600.00 |
| 0.06.2022 | LILIAN NJERI CINI PV 4492 | 10,500.00 |
| 0.06.2022 | EDWARD OCHIENG BARAZA PV 4493 | 4,900.00 |
| 0.06.2022 | BRIAN NZIOKA MUTHEKE PV 4494 | 15,500.00 |
| 0.06.2022 | ALI ABDILLAH MOHAMED PV 4495 | 14,000.00 |
| 0.06.2022 | AMOS MURIITHI MUTHEE PV 4496 | 12,600.00 |
| 0.06.2022 | WICKLIF ABIERO OGWANG PV 4497 | 29,400.00 |
| 0.06.2022 | EDWARD MATISI KAKOI PV 4498 | 24,500.00 |
| 0.06.2022 | RAUTTA ATHIAMBO PV 4499 | 113,400.00 |
| 0.06.2022 | ANNETTE IMBUHILA WANGIA PV 4500 | 52,500.00 |
| 0.06.2022 | JOYCE ANYANGO OLAJO PV 4501 | 33,600.00 |
| 0.06.2022 | DANIEL KINGORI GITHINJI PV 4502 | 42,000.00 |
| 0.06.2022 | CAROLINE KANINI MUEMA PV 4503 | 58,600.00 |
| 0.06.2022 | HUSSEIN AMANI AMANI PV 4504 | 153,200.00 |
| 0.06.2022 | PETER MAKARA NJERI PV 4505 | 8,400.00 |
| 0.06.2022 | CLEMENT KAGIRI WANGECI PV 4506 | 4,900.00 |
| 0.06.2022 | AMULELE OGOMA RODAH PV 4507 | 3,825.00 |
| 0.06.2022 | MATOYA GEOFFREY OBIRI PV 4508 | 27,418.00 |
| | | 63,000.00 |

| | | |
|------------|--|------------|
| 30.06.2022 | FRANCENE OFULA MURUKA PV 4509 | 62,000.00 |
| 30.06.2022 | TABITHA AKOTH-WANYAMA OUYA PV 4510 | 31,500.00 |
| 30.06.2022 | HARRISON MWENDA NJIRU PV 4511 | 7,000.00 |
| 30.06.2022 | MARY WANJIRU MWENJE PV 4512 | 107,443.00 |
| 30.06.2022 | DANIEL ELIJAH ARIEMO PV 4513 | 14,700.00 |
| 30.06.2022 | ALEX ANYANGU AKULA PV 4514 | 16,800.00 |
| 30.06.2022 | CHELANGAT VACITY KENDUIWA PV 4515 | 16,800.00 |
| 30.06.2022 | GIDEON KIBIWOTT KIPRONO PV 4516 | 28,000.00 |
| 30.06.2022 | CAROL CHEPNGENO SIGEI PV 4517 | 13,500.00 |
| 30.06.2022 | CHARLES SANGA SALAASH PV 4518 | 32,200.00 |
| 30.06.2022 | EDWIN OMONDI NYIPOLO PV 4519 | 118,097.70 |
| 30.06.2022 | VALUE ADDED TAX PV 4519 | 40,460.15 |
| 30.06.2022 | NATIONAL HOSPITAL INSURANCE FUND PV 4519 | 1,700.00 |
| 30.06.2022 | SUSAN KANINI KELI PV 4520 | 22,000.00 |
| 30.06.2022 | VICTOR AMUGO ALENGA PV 4521 | 72,720.00 |
| 30.06.2022 | MIKE MUTUA MBUNGI PV 4522 | 6,300.00 |
| 30.06.2022 | JENIFER ALOO NDEDA PV 4523 | 34,380.00 |
| 30.06.2022 | CHRISTINE WAMBUI MUGO PV 4524 | 23,580.00 |
| 30.06.2022 | JACKLINE JEPKOSKEY KISOO PV 4525 | 15,660.00 |
| 30.06.2022 | FRIDAH MUMBI MUHINDI PV 4526 | 31,950.00 |
| 30.06.2022 | MILLICENT MUTHONI KIGIRA PV 4527 | 47,340.00 |
| 30.06.2022 | DENNIS KITHINJI PV 4528 | 20,880.00 |
| 30.06.2022 | SCOLASTICA MUTHONI NYIKA PV 4529 | 15,120.00 |
| 30.06.2022 | ELYDIN RIZIKI THOYA PV 4530 | 40,050.00 |
| 30.06.2022 | DANIEL ELIJAH ARIEMO PV 4531 | 14,700.00 |
| 30.06.2022 | DAUD ALI HAJI PV 4532 | 25,200.00 |
| 30.06.2022 | JOSPHINE KIVALI MUSEYWA PV 4533 | 73,200.00 |
| 30.06.2022 | ANNE PERTET LANOI PV 4534 | 50,400.00 |
| 30.06.2022 | GILBERT KIPNGENO LANGAT PV 4535 | 19,600.00 |
| 30.06.2022 | EVAH KARUNGARI KANYUIRA PV 4536 | 73,200.00 |
| 30.06.2022 | HELLEN KALIMI MUTELLAH PV 4537 | 73,200.00 |
| 30.06.2022 | SAMUEL KURIA THUO PV 4538 | 31,500.00 |
| 30.06.2022 | PAUL NYAMAMBA ABUGA PV 4539 | 14,700.00 |
| 30.06.2022 | GIDEON CHERUIYOT KIPKURUI PV 4540 | 19,600.00 |
| 30.06.2022 | JAMLICK MURIITHI MWENDA PV 4541 | 25,200.00 |
| 30.06.2022 | CATHRINE TERESIA NGUTHU PV 4542 | 14,700.00 |
| 30.06.2022 | JACQUELINE ATIENO OMOL PV 4543 | 33,600.00 |
| 30.06.2022 | NYANGATE WASHINGTON NYAKUNDI PV 4544 | 29,400.00 |
| 30.06.2022 | LYNETTE WAMBUI IRUNGU PV 4545 | 50,400.00 |
| 30.06.2022 | NAHASHON KAREITHI GITAHU PV 4546 | 63,000.00 |
| 30.06.2022 | BRENDA JESSKA BUTIKO PV 4547 | 74,400.00 |
| 30.06.2022 | MARY NYAMBURA KINYUA PV 4548 | 50,400.00 |
| 30.06.2022 | STANELY MURIITHI KIREMA PV 4549 | 50,400.00 |
| 30.06.2022 | CHARITY CHEROTICH PV 4550 | 29,400.00 |
| 30.06.2022 | HUMPREY FELIX ODARI CHAZIMA PV 4551 | 29,400.00 |
| 30.06.2022 | EDWIN MSHILA MWANYIKA PV 4552 | 29,400.00 |
| 30.06.2022 | KENNEDY MUREITHI NDWIGA PV 4553 | 63,000.00 |
| 30.06.2022 | REHEMA SAMSON DERI PV 4554 | 50,400.00 |
| 30.06.2022 | PURITY KARAMBU MUCHIRI PV 4555 | 10,000.00 |
| 30.06.2022 | HASSAN ABDI AHMED PV 4556 | 6,178.50 |
| 30.06.2022 | ESTHER WACUKA NDUNGU PV 4557 | 19,600.00 |
| 30.06.2022 | HARUN RASHID KHATOR PV 4558 | 75,600.00 |
| 30.06.2022 | MOHAMED ZAHARA MALE PV 4559 | 24,000.00 |
| 30.06.2022 | HELLEN KALEE MASWILI PV 4560 | 7,500.00 |
| 30.06.2022 | KENNEDY MASIWO OGUTU PV 4561 | 29,400.00 |
| 30.06.2022 | MEENA CHINYEZI PV 4562 | 19,600.00 |
| 30.06.2022 | FREDRICK ATILI GERISHOM PV 4563 | 19,600.00 |
| 30.06.2022 | MARTHA WANDERA PV 4564 | 19,600.00 |
| 30.06.2022 | BISHAMBA AWORI ATHMAN PV 4565 | 19,600.00 |
| 30.06.2022 | TABITHA AKOTH-WANYAMA OUYA PV 4566 | 31,500.00 |
| 30.06.2022 | MIRIAM WAWIRA NGARI PV 4567 | 10,500.00 |
| 30.06.2022 | MERCY WANJIRU GATERU PV 4568 | 14,750.00 |
| 30.06.2022 | ANGELA ADHIAMBO OKALLO PV 4569 | 53,200.00 |
| 30.06.2022 | VICTOR PRESTON OWUOR PV 4570 | 25,200.00 |
| 30.06.2022 | NICHOLUS KIPYESANG KANDIE PV 4571 | 56,000.00 |
| 30.06.2022 | MICHAEL OUMA ONDIEKI PV 4572 | 29,400.00 |
| 30.06.2022 | MEDIATRIX MIDECHA RAPANDO PV 4573 | 63,000.00 |
| 30.06.2022 | SUTER JEPKORIR TECLA PV 4574 | 19,600.00 |
| 30.06.2022 | RUTH WAITHIRA NGARUIYA PV 4575 | 50,400.00 |
| 30.06.2022 | CATHERINE WAMBUI MURIUKI PV 4576 | 50,400.00 |
| 30.06.2022 | JENNIFER WAIRIMU NJOGU PV 4577 | 9,360.00 |
| 30.06.2022 | SAMSON MUGAISU MUSINDI PV 4578 | 11,250.00 |
| 30.06.2022 | ROSEMARY MUKIRI RINGERA PV 4579 | 25,200.00 |
| 30.06.2022 | NANCY KERUBO OMARIBA PV 4580 | 33,600.00 |
| 30.06.2022 | NANCY KERUBO ONGERE PV 4581 | 33,600.00 |
| 30.06.2022 | JOY KAWIRA KAARIA PV 4582 | 33,600.00 |
| 30.06.2022 | JANE LINET ADOYO ODHIAMBO PV 4583 | 33,600.00 |
| 30.06.2022 | ALLAN LUMUMBA MOGERE PV 4584 | 33,600.00 |
| 30.06.2022 | PETER MUIA NTHIWA PV 4585 | 33,600.00 |
| 30.06.2022 | CAROLINE MUTHIGIO GITAHU PV 4586 | 33,600.00 |

| | | |
|------------|------------------------------------|-----------|
| 30.06.2022 | KENNEDY NGUMBAO CHENGO PV 4640 | |
| 30.06.2022 | AMOS MURIITHI MUTHEE PV 4640 | 1,500.00 |
| 30.06.2022 | MARY WANJIRU MWENJE PV 4640 | 2,250.00 |
| 30.06.2022 | TOM OGUMA ASTON OGWENO PV 4640 | 4,500.00 |
| 30.06.2022 | ZACHARY KEFA CHEPUKAKA PV 4640 | 4,500.00 |
| 30.06.2022 | JOSEPH ODHIAMBO ABIERO PV 4640 | 4,500.00 |
| 30.06.2022 | RAMADHAN FIBANDA WESONGA PV 4640 | 3,000.00 |
| 30.06.2022 | STEPHEN NDUNGU NGANGA PV 4640 | 3,000.00 |
| 30.06.2022 | RONALD KIPTUM KOSGEI PV 4641 | 26,250.00 |
| 30.06.2022 | WILLY MAINA NJOROGE PV 4641 | 11,200.00 |
| 30.06.2022 | PAUL MWANGI MATHENGE PV 4641 | 11,200.00 |
| 30.06.2022 | KENNETH OCHIENG ORWARU PV 4641 | 11,200.00 |
| 30.06.2022 | TIMOTHY GATIMO MAINA PV 4641 | 11,200.00 |
| 30.06.2022 | ROTICH ALFRED TOWETT PV 4641 | 11,200.00 |
| 30.06.2022 | MARY AKINYI OGUTU PV 4641 | 11,200.00 |
| 30.06.2022 | KENNETH MURIMA NJOKI PV 4641 | 11,200.00 |
| 30.06.2022 | ALIO MOHAMED HUSSEIN PV 4641 | 11,200.00 |
| 30.06.2022 | CYRUS MUSILI MUNYAO PV 4641 | 11,200.00 |
| 30.06.2022 | DAHIR MOHAMED YASIN PV 4641 | 11,200.00 |
| 30.06.2022 | MWANAIKI MWIKALI KIMANTHI PV 4641 | 11,200.00 |
| 30.06.2022 | CLEMENT WANDELA WAFULA PV 4641 | 11,200.00 |
| 30.06.2022 | WYCLIFFE AYIAGA OGORE PV 4641 | 11,200.00 |
| 30.06.2022 | EARNEST MUTWIRI NDEKE PV 4641 | 11,200.00 |
| 30.06.2022 | KENNEDY KIILU KIMULI PV 4641 | 11,200.00 |
| 30.06.2022 | ABDHULLAHI ALI MURSAL PV 4641 | 11,200.00 |
| 30.06.2022 | ZEINABU ABDULLAHI IBRAHIM PV 4641 | 11,200.00 |
| 30.06.2022 | BENTOR KALUMU KIUSYA PV 4641 | 11,200.00 |
| 30.06.2022 | KEVIN KAMAU GACHIE PV 4641 | 11,200.00 |
| 30.06.2022 | ERIC LIHYAGALO SHIVULU PV 4641 | 11,200.00 |
| 30.06.2022 | EDWARD LEBBO TANGUT PV 4641 | 11,200.00 |
| 30.06.2022 | GEORGE WAIGANJO KAGANI PV 4641 | 11,200.00 |
| 30.06.2022 | CHRISTOPHER KIPKEMOI YEGON PV 4641 | 11,200.00 |
| 30.06.2022 | DENNIS ONDIMU KAMBI PV 4641 | 11,200.00 |
| 30.06.2022 | JOHN NDUNGU NJERI PV 4641 | 11,200.00 |
| 30.06.2022 | CLINTON ANYANGO ONYANGO PV 4641 | 11,200.00 |
| 30.06.2022 | ROBERT SIMIYU WAKHISI PV 4641 | 11,200.00 |
| 30.06.2022 | DENNIS KIPCHUMBA KORIR PV 4641 | 11,200.00 |
| 30.06.2022 | ISAIAH OBONYO ONDARA PV 4641 | 11,200.00 |
| 30.06.2022 | ALEX KIPLAGAT ARUSEI PV 4641 | 11,200.00 |
| 30.06.2022 | STEPHEN MWANGI PV 4641 | 11,200.00 |
| 30.06.2022 | DENNIS KARANI JULIUS PV 4641 | 11,200.00 |
| 30.06.2022 | SAMSON NGARI KOMBE PV 4641 | 11,200.00 |
| 30.06.2022 | BERNARD MBAABU MBURUGU PV 4641 | 11,200.00 |
| 30.06.2022 | JOSEPH KAHINDI CHOME PV 4641 | 11,200.00 |
| 30.06.2022 | TIBERIUS ADUNGO ODOOT PV 4641 | 11,200.00 |
| 30.06.2022 | LUKAS ISAYAH MUHALIA PV 4641 | 11,200.00 |
| 30.06.2022 | DENNIS MWANGI JOHNA PV 4641 | 11,200.00 |
| 30.06.2022 | KUBAI JOSHUA NTOGAI PV 4641 | 11,200.00 |
| 30.06.2022 | MOHAMED MAHADI SHEBWANA PV 4641 | 11,200.00 |
| 30.06.2022 | DENNIS WAMBUA MAKWELE PV 4641 | 11,200.00 |
| 30.06.2022 | FREDRICK OYUGI ONYANGO PV 4641 | 11,200.00 |
| 30.06.2022 | SELINE AUMA OSIMBO PV 4641 | 11,200.00 |
| 30.06.2022 | AMOS KEMBOI KWARAT PV 4641 | 11,200.00 |
| 30.06.2022 | PETER WAMBUA KASOLO PV 4641 | 11,200.00 |
| 30.06.2022 | TERER ALFRED PV 4641 | 11,200.00 |
| 30.06.2022 | EVANS OTIENO OBUTO PV 4641 | 11,200.00 |
| 30.06.2022 | MOSES OGADA OMONDI PV 4641 | 11,200.00 |
| 30.06.2022 | AMOS MURIITHI MUTHEE PV 4641 | 11,200.00 |
| 30.06.2022 | ALLAN CHANZU AGESA PV 4641 | 11,200.00 |
| 30.06.2022 | MOSES MUTEMBEI NTARANGWI PV 4641 | 11,200.00 |
| 30.06.2022 | TIMON KIPTUM ROTICH PV 4641 | 11,200.00 |
| 30.06.2022 | PATIENCE FATUMA DUNCAN PV 4641 | 11,200.00 |
| 30.06.2022 | VINCENT OCHIENG LUMUMBA PV 4641 | 11,200.00 |
| 30.06.2022 | WALTER EDWIN ODUOR PV 4641 | 11,200.00 |
| 30.06.2022 | EVANS KEMBOI PV 4641 | 11,200.00 |
| 30.06.2022 | CATHERINE WAKUTHI GICHOBI PV 4641 | 11,200.00 |
| 30.06.2022 | SAMUEL KURIA THUO PV 4641 | 11,200.00 |
| 30.06.2022 | PETERSON NJAGI MBOGO PV 4641 | 11,200.00 |
| 30.06.2022 | RUTH MBINYA KALUNDA PV 4641 | 11,200.00 |
| 30.06.2022 | JOSEPH MUTISO NYAMAI PV 4641 | 11,200.00 |
| 30.06.2022 | OMAR CHUPHI DZUAMWENGA PV 4641 | 11,200.00 |
| 30.06.2022 | VINCENT KIPSANG KIGEN PV 4641 | 11,200.00 |
| 30.06.2022 | SULEIMAN MUSA OSMAN PV 4641 | 11,200.00 |
| 30.06.2022 | SAMUEL HUNGI WAHOME PV 4641 | 11,200.00 |
| 30.06.2022 | KIMLENY PETER LETAYA PV 4641 | 11,200.00 |
| 30.06.2022 | JESSICA AKOTH PV 4641 | 11,200.00 |
| 30.06.2022 | STEPHEN MUTUA NGARUTHI PV 4641 | 11,200.00 |
| 30.06.2022 | SIMON MAKENGA MBITHI PV 4641 | 11,200.00 |
| 30.06.2022 | PETERSON KEREMA KIMITI PV 4641 | 15,400.00 |
| 30.06.2022 | SIMON KIMANI NDUNGU PV 4641 | 15,400.00 |
| | | 15,400.00 |

| | | |
|------------|--------------------------------------|------------|
| 30.06.2022 | ROBERT OGALLO PV 4587 | 33,600.00 |
| 30.06.2022 | GLADYS NJAMBI KARIUKI PV 4588 | 33,600.00 |
| 30.06.2022 | LORINE NAREMBA ABENE PV 4589 | 33,600.00 |
| 30.06.2022 | FESTUS NJUE NJERU PV 4590 | 33,600.00 |
| 30.06.2022 | MONSLAVIA AVOGA PV 4591 | 33,600.00 |
| 30.06.2022 | ELIZABETH WANJUGU NDIRANGU PV 4592 | 50,400.00 |
| 30.06.2022 | IDRIS MAALIM HASSAN PV 4593 | 50,400.00 |
| 30.06.2022 | EVERLINE IKONGE NYAKUNDI PV 4594 | 50,400.00 |
| 30.06.2022 | KEVIN KIPSERGON TERGAT PV 4595 | 50,400.00 |
| 30.06.2022 | JOEL MACHARIA KAMAU PV 4596 | 50,400.00 |
| 30.06.2022 | HADJA ABDULLAHI JARA PV 4597 | 50,400.00 |
| 30.06.2022 | MARK FANDE MJAMBILI PV 4598 | 50,400.00 |
| 30.06.2022 | IRENE MOBAGI MAGOMA PV 4599 | 50,400.00 |
| 30.06.2022 | FRANCENE OFULA MURUKA PV 4600 | 50,400.00 |
| 30.06.2022 | JAMES MUTUNGA MWAU PV 4601 | 25,200.00 |
| 30.06.2022 | GERTRUDE MUENI KIILU PV 4602 | 25,200.00 |
| 30.06.2022 | CLAIRE JEROP KOSGEI PV 4603 | 25,200.00 |
| 30.06.2022 | LILLIAN ESTHER ATIENO OKEYO PV 4604 | 25,200.00 |
| 30.06.2022 | ROSE JEPKOECH KIPYEGO PV 4605 | 25,200.00 |
| 30.06.2022 | BETTY MBULA RUBIA PV 4606 | 25,200.00 |
| 30.06.2022 | RACHEAL KANYASI LIVETE AMALA PV 4607 | 19,600.00 |
| 30.06.2022 | RISPER INDOMBO MUKHWAN PV 4608 | 19,600.00 |
| 30.06.2022 | SCOLASTICA NASERIAN MARTINE PV 4609 | 19,600.00 |
| 30.06.2022 | NAPHTAL IMBEBI OJOWI PV 4610 | 19,600.00 |
| 30.06.2022 | MARTIN KAMUYA NYOTA PV 4611 | 19,600.00 |
| 30.06.2022 | MERCY ATIENO OKELLO PV 4612 | 19,600.00 |
| 30.06.2022 | STEPHEN ROY OPATA PV 4613 | 19,600.00 |
| 30.06.2022 | SAMUEL KURIA THUO PV 4614 | 50,400.00 |
| 30.06.2022 | GRACE WANJIRU MWANIKI PV 4615 | 50,400.00 |
| 30.06.2022 | JOHNSON OSEKO OBUBA PV 4616 | 50,400.00 |
| 30.06.2022 | ROBINSON TAA MWITI MUNYAMBU PV 4617 | 50,400.00 |
| 30.06.2022 | CLEMENT KAGIRI WANGECI PV 4618 | 11,250.00 |
| 30.06.2022 | MELODY MATIYON KINAMPEI PV 4619 | 19,600.00 |
| 30.06.2022 | BEATRICE JEPKOGEI KEMEI PV 4620 | 15,000.00 |
| 30.06.2022 | MARY WACHUKA KINGORI PV 4621 | 63,000.00 |
| 30.06.2022 | TABITHA AKOTH-WANYAMA OUYA PV 4622 | 99,006.00 |
| 30.06.2022 | MARY MUDEMBA ASAVA PV 4623 | 14,738.00 |
| 30.06.2022 | VERA ANYANGO ABONGO PV 4624 | 21,000.00 |
| 30.06.2022 | ROSALIA MAGOMBE DZOMBA PV 4625 | 8,400.00 |
| 30.06.2022 | CHIKAMAYI MASAYI SAMSON PV 4626 | 31,500.00 |
| 30.06.2022 | JULIET CHEPKOECH BUSIENEI PV 4627 | 100,800.00 |
| 30.06.2022 | SILVANO KIBOIWO KIPKEBUT PV 4628 | 19,346.00 |
| 30.06.2022 | HARUN RASHID KHATOR PV 4629 | 120,000.00 |
| 30.06.2022 | FLORENCE HADA OMEDO PV 4630 | 42,000.00 |
| 30.06.2022 | JUDITH CHEPCHIRCHIR PV 4631 | 15,000.00 |
| 30.06.2022 | MARTHA MUENI NYAMASYO PV 4632 | 16,800.00 |
| 30.06.2022 | HELLEN KALIMI MUTELLAH PV 4633 | 8,400.00 |
| 30.06.2022 | MARK FANDE MJAMBILI PV 4634 | 11,250.00 |
| 30.06.2022 | FRED OTIENO MWANGO PV 4635 | 29,400.00 |
| 30.06.2022 | FLORENCE MWELU MULI PV 4636 | 29,400.00 |
| 30.06.2022 | ALEX KIBET KOSGEY PV 4637 | 33,600.00 |
| 30.06.2022 | JOSEPH MUANGE MBURUGU PV 4638 | 42,000.00 |
| 30.06.2022 | VIOLET KERUBO OMBATI PV 4639 | 6,000.00 |
| 30.06.2022 | DORCAS AGIK ADUOR ODHONG PV 4640 | 6,000.00 |
| 30.06.2022 | HARUN RASHID KHATOR PV 4640 | 6,000.00 |
| 30.06.2022 | WANGARI EMILY KAMAU PV 4640 | 6,000.00 |
| 30.06.2022 | VICTOR VINYA MULE PV 4640 | 6,000.00 |
| 30.06.2022 | JACINTA NYABOKE NYAMOSI PV 4640 | 6,000.00 |
| 30.06.2022 | GRACE WANJIRU KAMAU MURUNGI PV 4640 | 6,000.00 |
| 30.06.2022 | AMULELE OGOMA RODAH PV 4640 | 6,000.00 |
| 30.06.2022 | LILIAN AKINYI OKUMU PV 4640 | 6,000.00 |
| 30.06.2022 | MEDIATRIX MIDECHA RAPANDO PV 4640 | 4,500.00 |
| 30.06.2022 | MIRIAM WAWIRA NGARI PV 4640 | 4,500.00 |
| 30.06.2022 | FRANCENE OFULA MURUKA PV 4640 | 3,000.00 |
| 30.06.2022 | JUDAH HASSAN MULI PV 4640 | 3,000.00 |
| 30.06.2022 | JOEL MACHARIA KAMAU PV 4640 | 3,000.00 |
| 30.06.2022 | DAVID KARIUKI NYAGA PV 4640 | 3,000.00 |
| 30.06.2022 | RUTH WAITHIRA NGARUIYA PV 4640 | 2,250.00 |
| 30.06.2022 | SAMUEL MWANGI KIHARA PV 4640 | 2,250.00 |
| 30.06.2022 | NICHOLAS OTIENO HONGO PV 4640 | 2,250.00 |
| 30.06.2022 | CECILIA JEROP KABIRER PV 4640 | 2,250.00 |
| 30.06.2022 | ALEX KIBET KOSGEY PV 4640 | 2,250.00 |
| 30.06.2022 | JUDITH CHEPKEMOI PV 4640 | 2,250.00 |
| 30.06.2022 | GRACE NTHOKI MUOKA PV 4640 | 2,250.00 |
| 30.06.2022 | ANJELA ASANYO ASAVA PV 4640 | 1,500.00 |
| 30.06.2022 | PAUL NYAMAMBA ABUGA PV 4640 | 2,250.00 |
| 30.06.2022 | MWANGANGI WAMBUA PV 4640 | 1,500.00 |
| 30.06.2022 | SAMUEL MEMUSI MAAPIA PV 4640 | 2,250.00 |
| 30.06.2022 | DENNIS ONDIMU KAMBI PV 4640 | 2,250.00 |
| 30.06.2022 | WILLY MAINA NJOROGO PV 4640 | 2,250.00 |

BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 254 200 0000, Fax: 3-10192

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

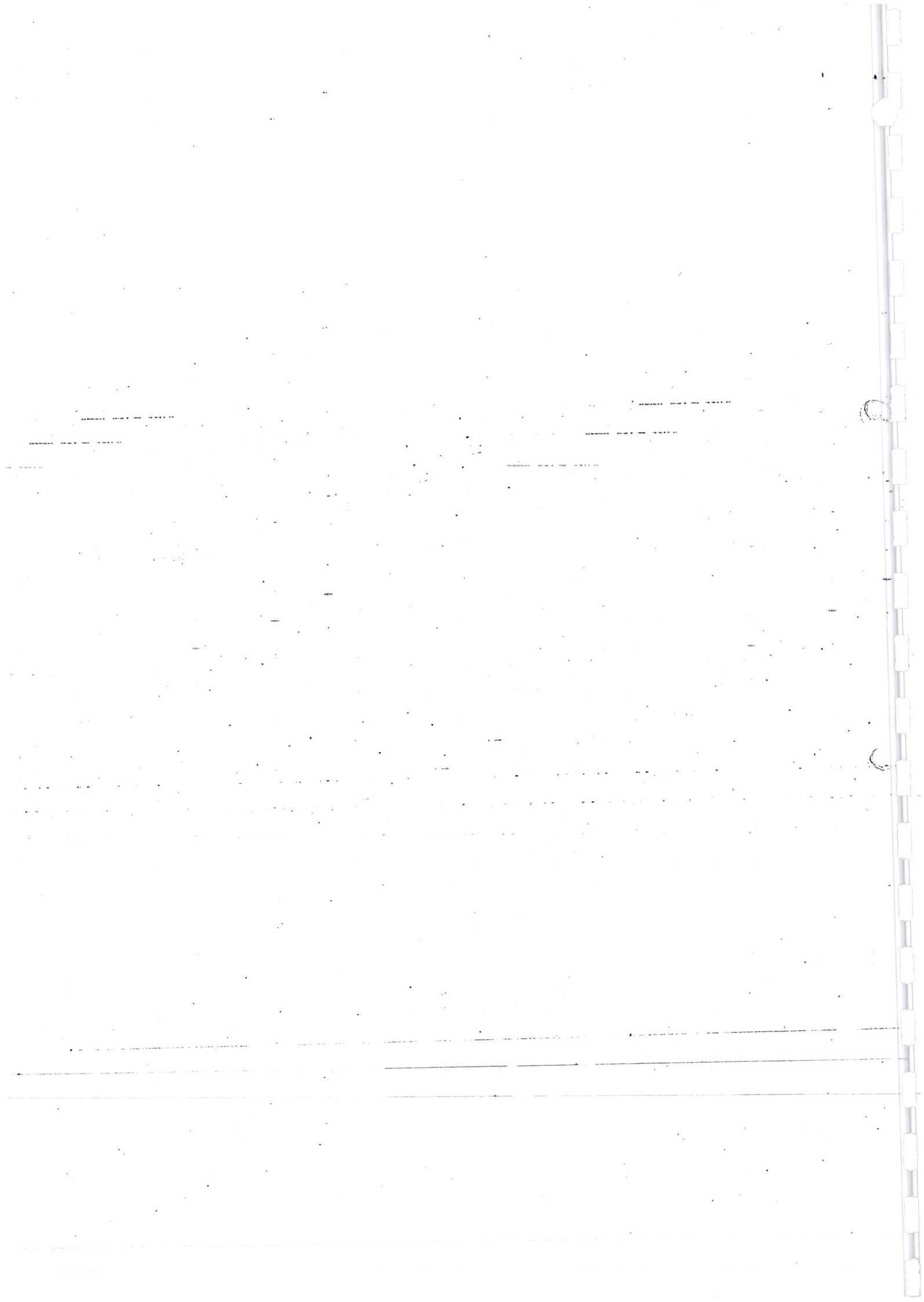
DIRECTORATE OF
120354 PUBLIC PROSECUTION

30-Jun-22

| Account No | Account Name | Currency | Balance |
|------------|-------------------------------------|----------|---------------|
| 1000181605 | REC-DIRECTORATE OF PUB. PROSECUTION | KES | 4,658,796.75 |
| 1000181796 | DEP-DIRECTORATE OF PUB. PROSECUTION | KES | 4,224,082.55 |
| 1000182075 | DEV-DIRECTORATE OF PUBLIC PROSECUT | KES | 39,698,000.15 |
| 1000182757 | CBK165-DIRECTOR OF PUB PROSECUTION | KES | 0.00 |
| 1000429259 | UNFPA 9TH COUNTRY PROGRAMME-ODPP | KES | 1,396,204.00 |

Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



Date.....15/07/2022

Report of the Board of Survey on the Cash and Bank Balances of...ODPP....at the close of business on.....30TH JUNE, 2022.....

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

- 1. VICTOR MULE - CHAIRMAN
- 2. IRENE MAINA - MEMBER
- 3. MARK FANDE - MEMBER
- 4. ABUBAKARI SAIDI - MEMBER
- 5. MONICA MBURUGU - MEMBER

assembled at the office of..... ODPP – CASH OFFICE..... at.....1.00 P.M.(time)

on the.....15TH JULY, 2022..... and the following cash was produced: -

| | |
|--|----------|
| Notes | Sh. |
| Silver | Sh. |
| Copper | Sh. |
| Cheques (as per details on reverse).. .. . | Sh. |

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

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

The Cash Book reflected the following balances as at the close of business on the30TH JUNE, 2022

| | |
|----------------------|------------------|
| Cash at Hand | Sh. |
| Bank Balance | Sh. 4,949,389.15 |
| | <hr/> |
| | 4,949,389.15 |

The Bank Certificate of Balance showed a sum of (Ksh. 4,949,389.15.) (FOUR MILLION NINE HUNDRED AND FORTY NINE THOUSAND THREE HUNDRED EIGHTY NINE SHILLINGS AND FIFTEEN CENTS) standing to the credit of the account on...30TH JUNE, 2022

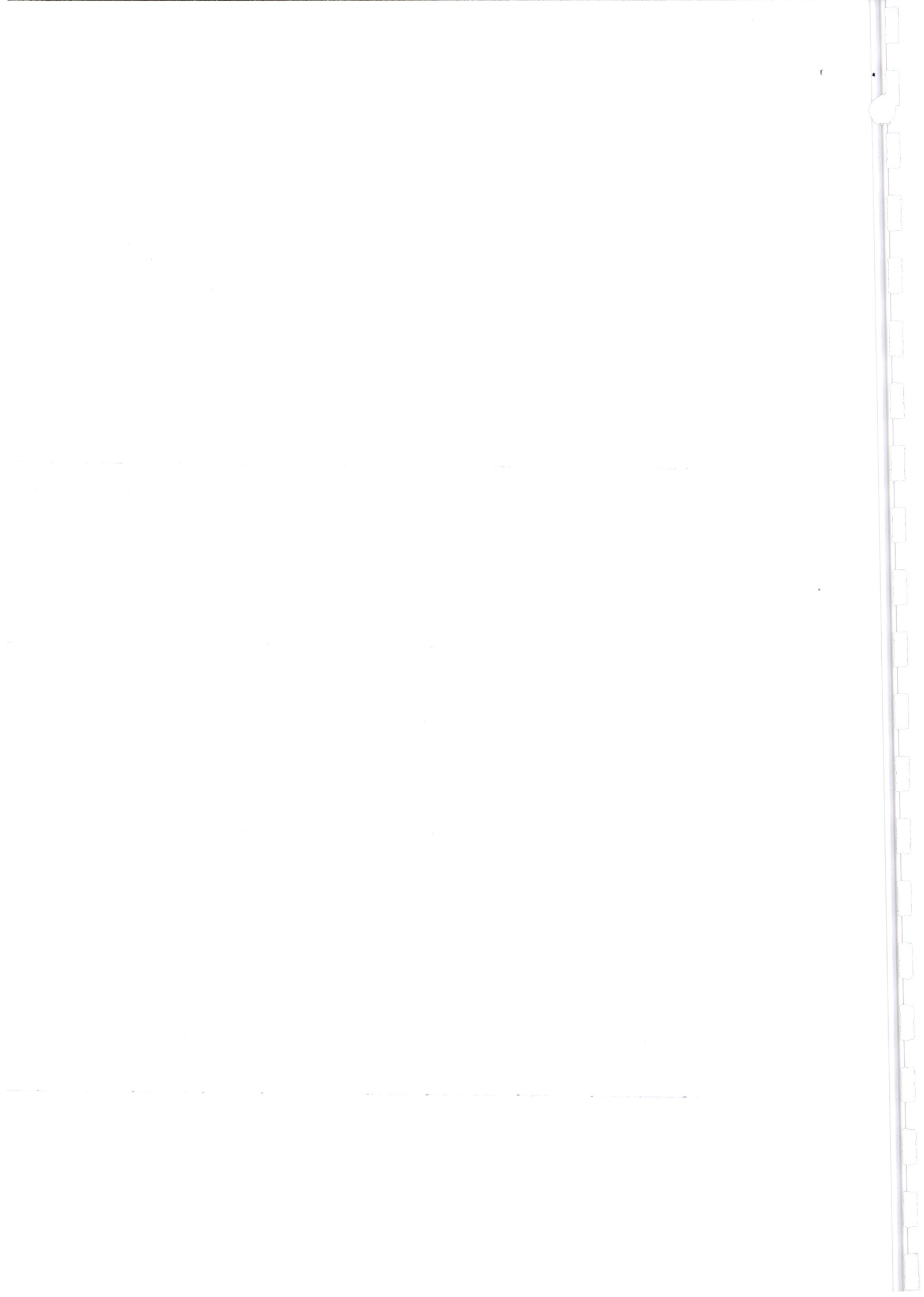
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

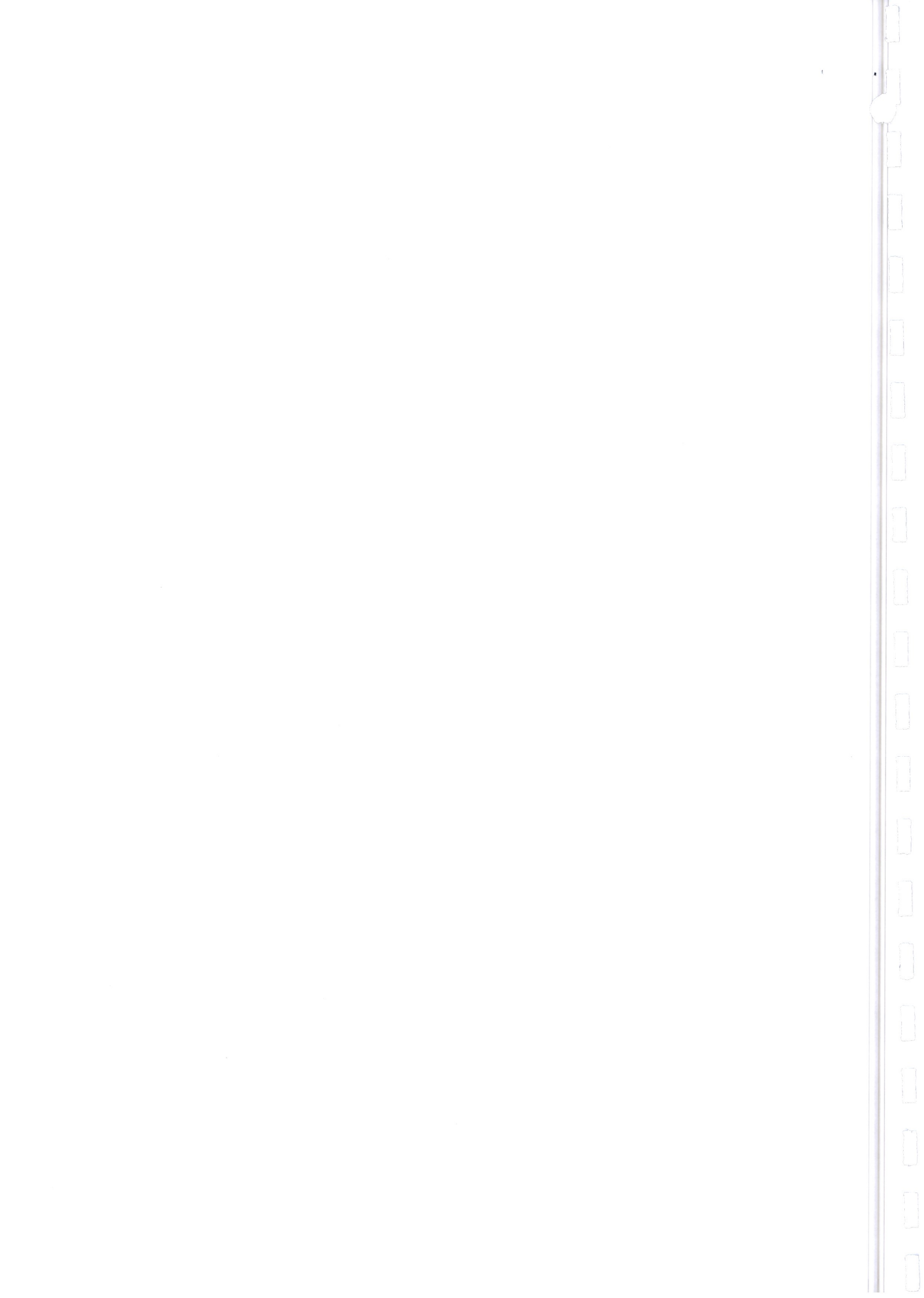
.....
Chairman

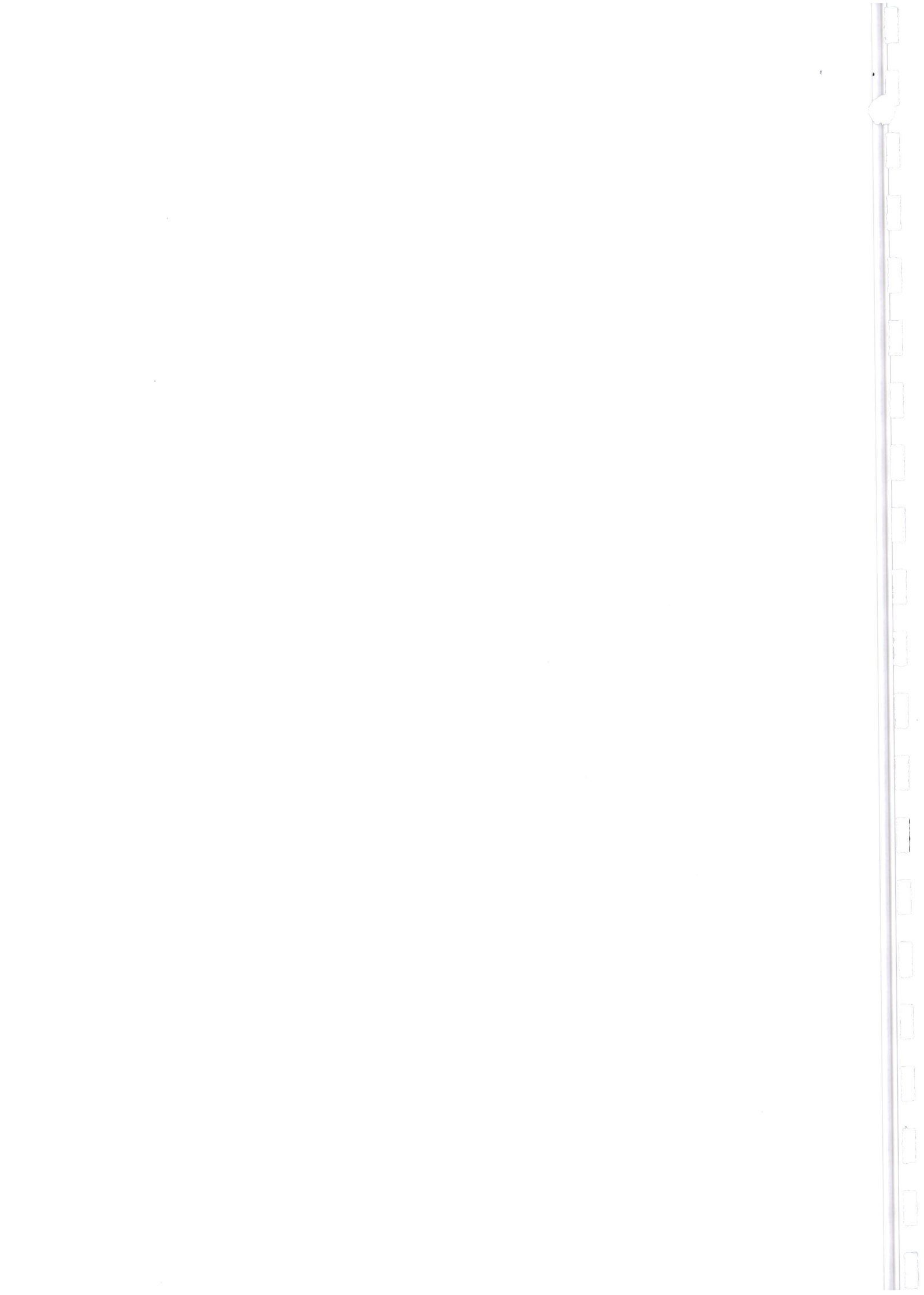
Date.....15TH JULY, 2022.....

Members of the Board

(Handwritten signatures of board members)







Republic of Kenya
Kenya Bank Limited
Tel: 020 222 2222

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

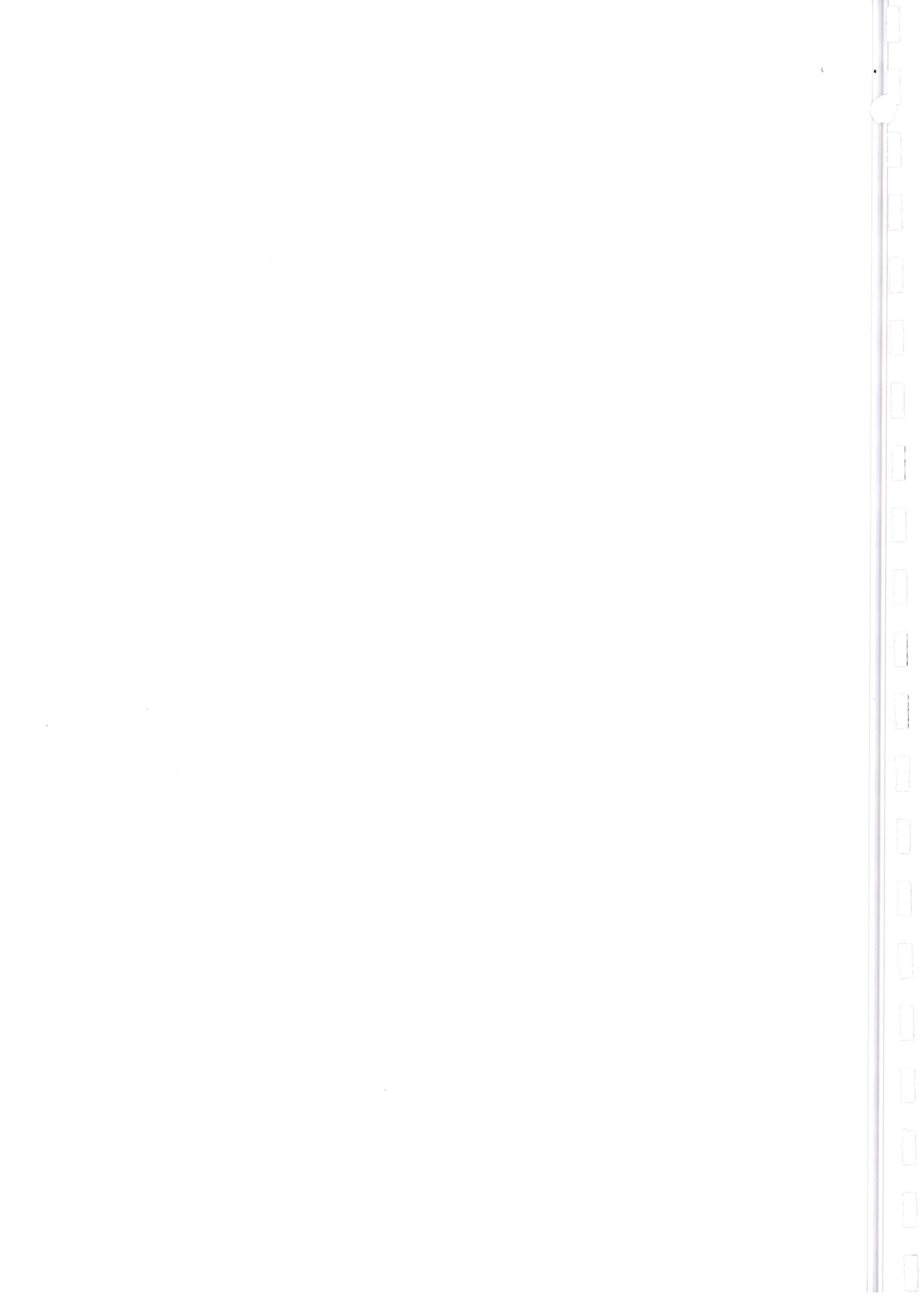
120354 DIRECTORATE OF
PUBLIC PROSECUTION

30-Jun-22

| Account No | Account Name | Currency | Balance |
|------------|-------------------------------------|----------|---------------|
| 1000181605 | REC-DIRECTORATE OF PUB. PROSECUTION | KES | 4,658,796.75 |
| 1000181796 | DEP-DIRECTORATE OF PUB. PROSECUTION | KES | 4,224,082.55 |
| 1000182075 | DEV-DIRECTORATE OF PUBLIC PROSECUT | KES | 39,698,000.15 |
| 1000182757 | CBK165-DIRECTOR OF PUB PROSECUTION | KES | 0.00 |
| 1000429259 | UNFPA 9TH COUNTRY PROGRAMME-ODPP | KES | 1,396,204.00 |

Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



UNPPA /c

REPUBLIC OF KENYA

Date.....15/07/2022

Report of the Board of Survey on the Cash and Bank Balances of...ODPP...at the close of business on.....30TH JUNE, 2022.....

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

- 1. VICTOR MULE - CHAIRMAN
- 2. IRENE MAINA - MEMBER
- 3. MARK FANDE - MEMBER
- 4. ABUBAKARI SAIDI - MEMBER
- 5. MONICA MBURUGU - MEMBER

assembled at the office of..... ODPP – CASH OFFICE..... at.....1.00 P.M.(time)

on the.....15TH JULY, 2022..... 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 Sh.....cts..... had been on hand for more than 14-days prior to the date of the survey.

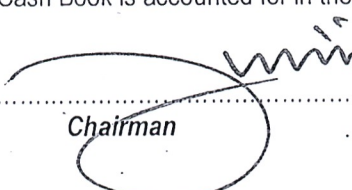
The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the30TH JUNE, 2022

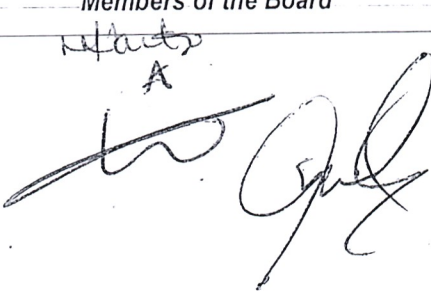
| | |
|----------------------|-------------------|
| Cash at Hand | Sh.NIL .. |
| Bank Balance | Sh. ...326,404.00 |
| | <u>326,404.00</u> |

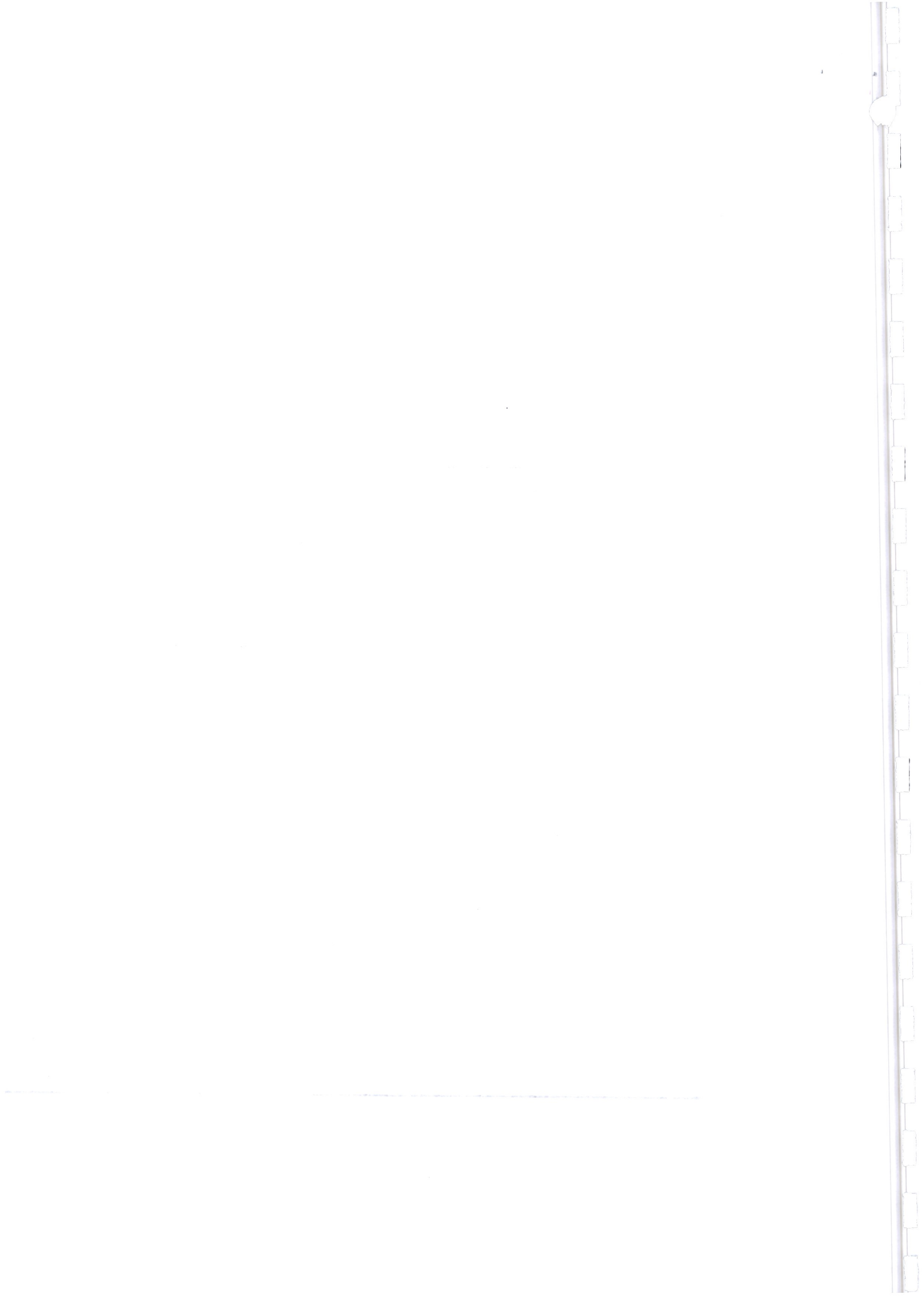
The Bank Certificate of Balance showed a sum of (SHS. 1,396,204.00) (ONE MILLION THREE HUNDRED AND NINETY SIX THOUSAND TWO HUNDRED AND FOUR) standing to the credit of the account on...30TH JUNE, 2022

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.....15TH JULY, 2022.....

Members of the Board




REPUBLIC OF KENYA

BANK RECONCILIATION- UNFPA

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

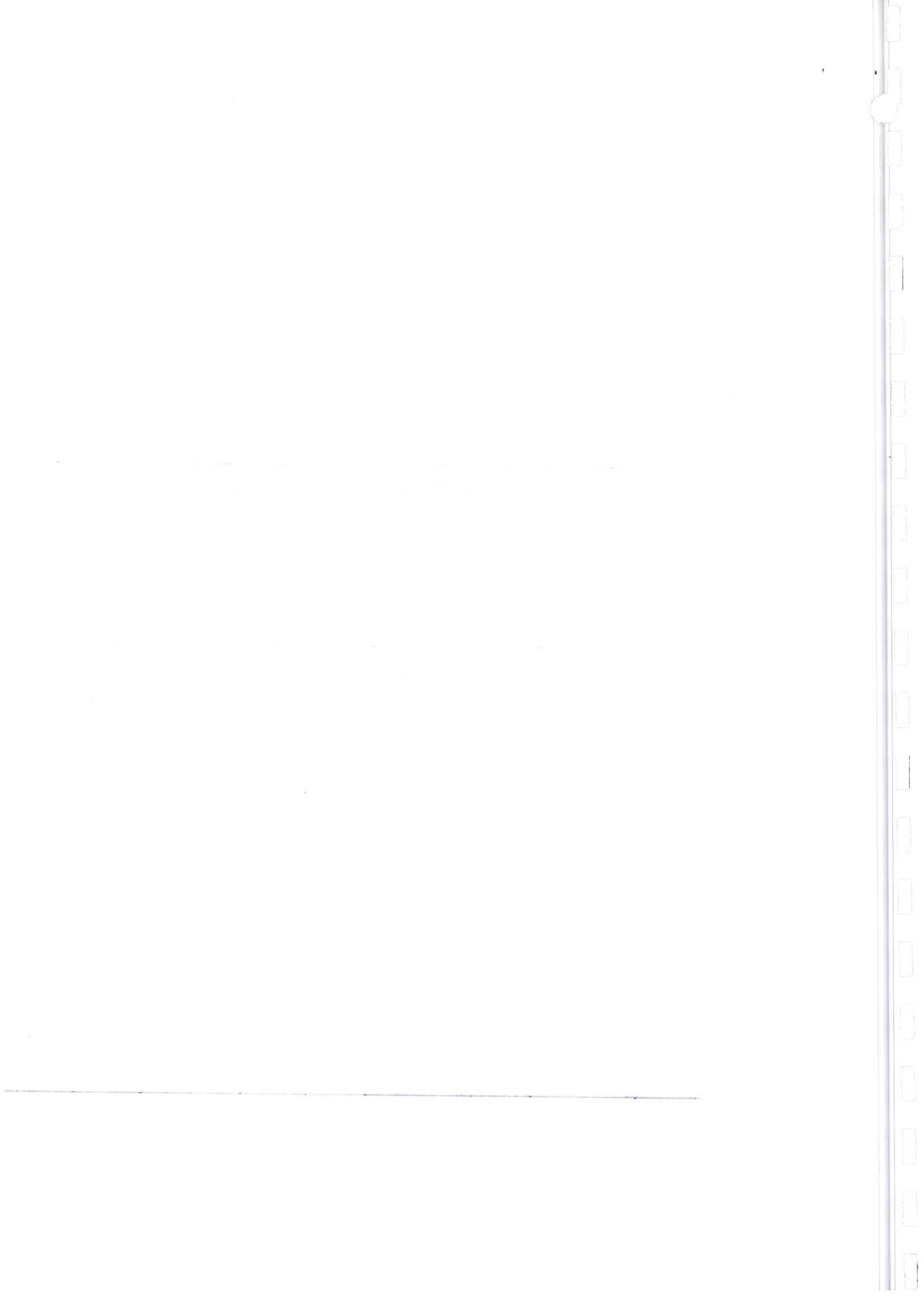
AS AT 30TH JUN 2022

| | | | |
|--|--------------|--|--------------|
| Balance as per Bank Certificate .. | | | 1,396,204.00 |
| Less | | | |
| 1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) | 1,069,800.00 | | |
| 2. Receipts in Bank Statements not yet recorded in Cash Book .. | | | 1,069,800.00 |
| 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 .. | | | 326,404.00 |

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

Reconciled by Joris Maelim Hassan Signature [Signature] Date 12-07-2022

Approved by Zuwena Zairabu Signature [Signature] Date 13/07/2022



BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 310192

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

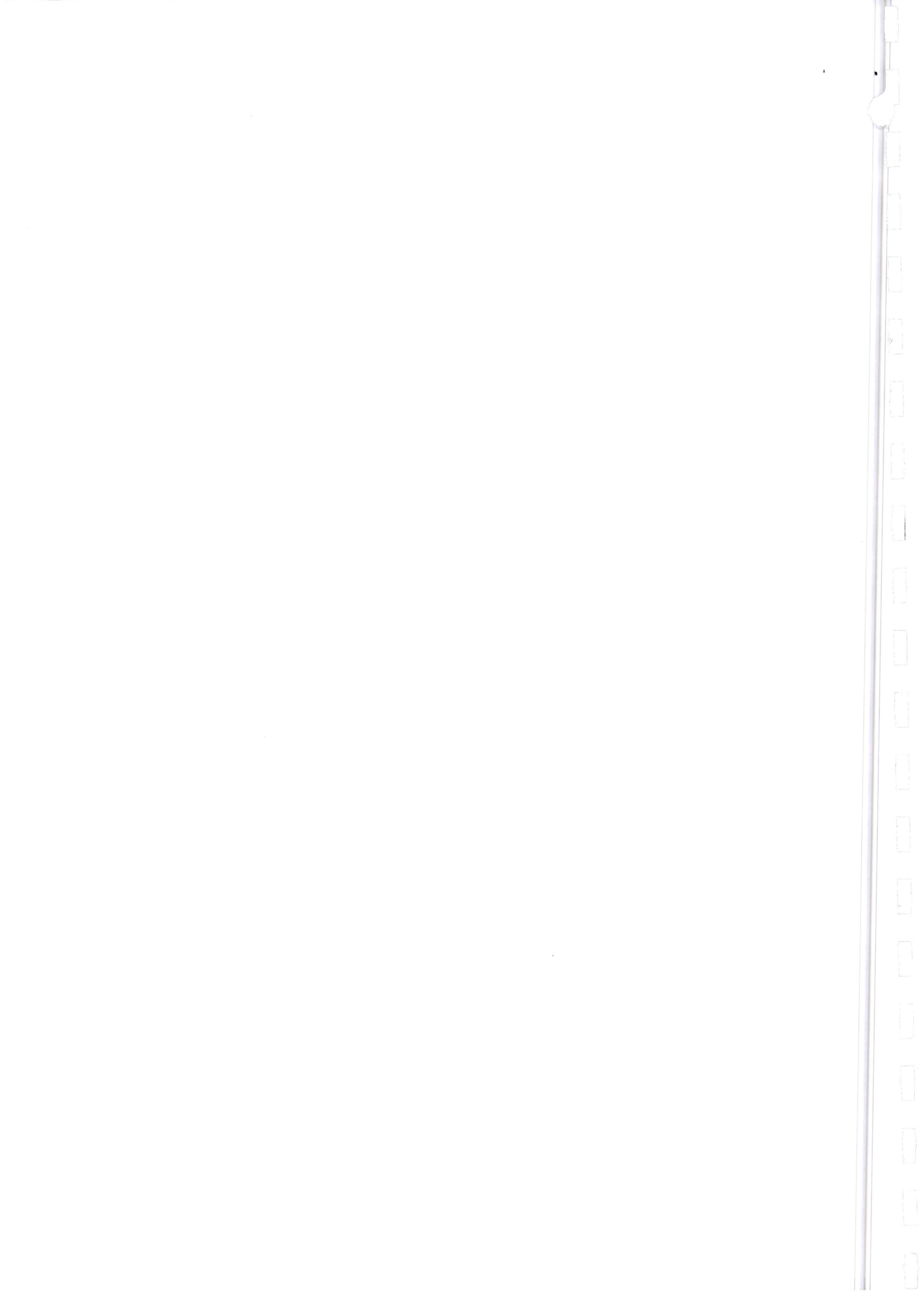
DIRECTORATE OF
120354 PUBLIC PROSECUTION

30-Jun-22

| Account No | Account Name | Currency | Balance |
|------------|-------------------------------------|----------|---------------|
| 1000181605 | REC-DIRECTORATE OF PUB. PROSECUTION | KES | 4,658,796.75 |
| 1000181796 | DEP-DIRECTORATE OF PUB. PROSECUTION | KES | 4,224,082.55 |
| 1000182075 | DEV-DIRECTORATE OF PUBLIC PROSECUT | KES | 39,698,000.15 |
| 1000182757 | CBK165-DIRECTOR OF PUB PROSECUTION | KES | 0.00 |
| 1000429259 | UNFPA 9TH COUNTRY PROGRAMME-ODPP | KES | 1,396,204.00 |

Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



REPUBLIC OF KENYA

Date.....15/07/2022

Report of the Board of Survey on the Cash and Bank Balances of...ODPP....at the close of business on.....30TH JUNE, 2022.....

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

- 1. VICTOR MULE - CHAIRMAN
- 2. IRENE MAINA - MEMBER
- 3. MARK FANDE - MEMBER
- 4. ABUBAKARI SAIDI - MEMBER
- 5. MONICA MBURUGU - MEMBER

assembled at the office of..... ODPD – CASH OFFICE..... at..... 1.00 P.M.(time)

on the..... 15TH JULY, 2022..... and the following cash was produced: -

| | |
|--|----------|
| Notes | Sh. |
| Silver | Sh. |
| Copper | Sh. |
| Cheques (as per details on reverse).. .. . | Sh. |

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

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

The Cash Book reflected the following balances as at the close of business on the30TH JUNE, 2022

| | |
|----------------------|---------------|
| Cash at Hand | Sh. |
| Bank Balance | Sh. 2.15 |
| | 2.15 |

The Bank Certificate of Balance showed a sum of (SHS. 39,698,000.15) (THIRTY NINE MILLION SIX HUNDRED AND NINETY EIGHT THOUSAND AND FIFTEEN CENTS) standing to the credit of the account on...30TH JUNE, 2022

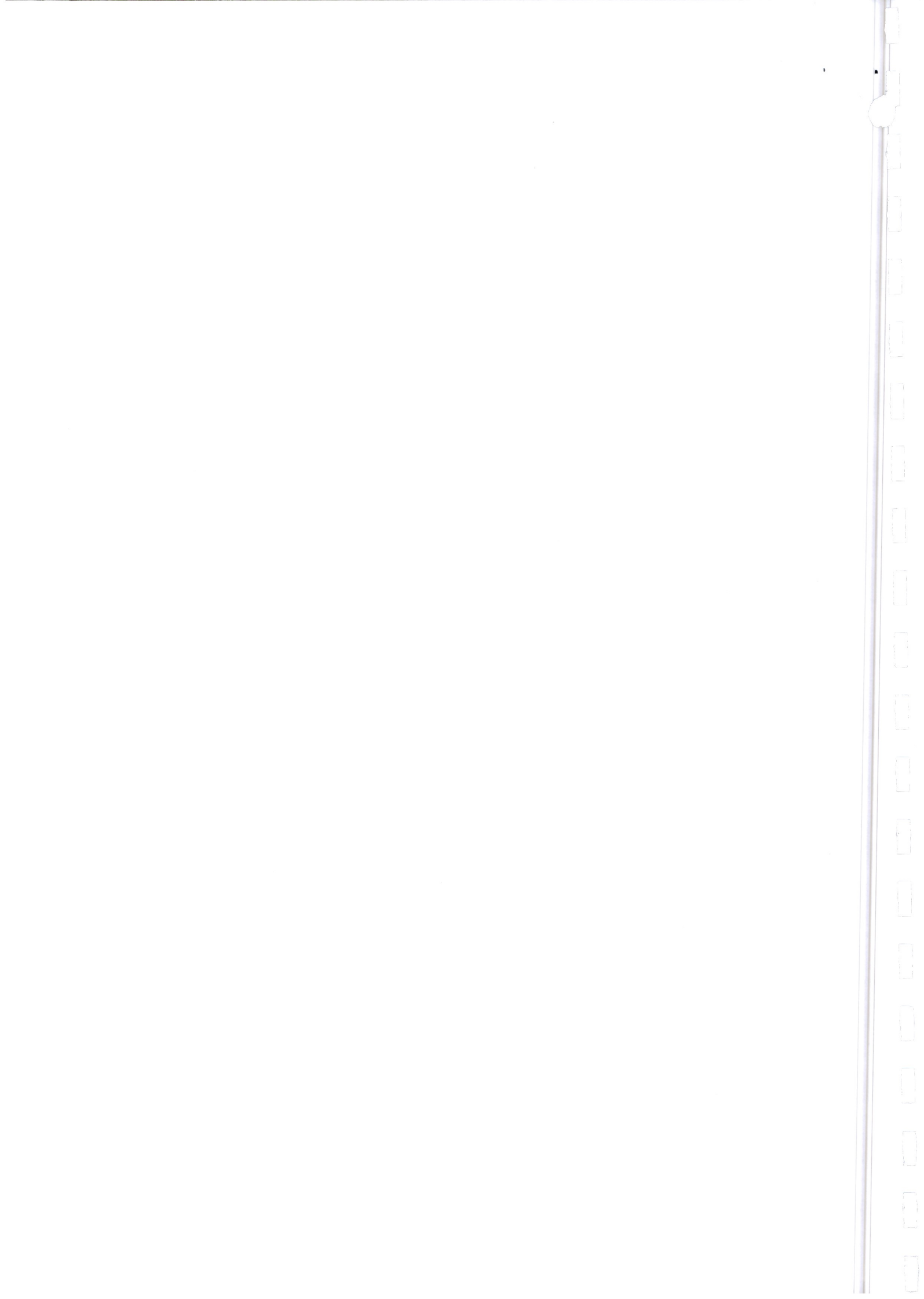
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

.....
Chairman

Date..... 15TH JULY, 2022.....

Members of the Board

.....
.....



REPUBLIC OF KENYA

BANK RECONCILIATION- DEVELOPMENT

AS AT 30TH JUN 2022

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

| | | | |
|--|---------------|--|---------------|
| Balance as per Bank Certificate .. | | | 39,698,000.15 |
| Less | | | |
| 1. Payments in Cash Book not yet recorded in Ban (Unpresented Cl | 69,981,238.00 | | |
| 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 | 30,283,240.00 | | 30,283,240.00 |
| Bank Balance as per Cash Book | | | 2.15 |

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 John Mwangi Signature [Signature] Date 13-07-2022

Approved by Zimena Zamboni Signature [Signature] Date 13/07/2022

| PAYMENTS IN CASHBOOK NOT IN BANK AS 30TH JUN 2022 | | | |
|---|---------|------------------------------------|----------------------|
| DATE | CHQ.NO. | PAYEE | AMOUNT |
| 30-06-2022 | | WORTHY BUILDERS LTD PV 018 | 10,794,227.60 |
| 30-06-2022 | | VALUE ADDED TAX PV 018 | 189,372.40 |
| 30-06-2022 | | CLASSIQUE LINEN PV 019 | 7,938,303.50 |
| 30-06-2022 | | VALUE ADDED TAX PV 019 | 139,268.50 |
| 30-06-2022 | | EBONY CONSOLIDATED LTD PV 020 | 5,223,120.15 |
| 30-06-2022 | | VALUE ADDED TAX PV 020 | 105,602.90 |
| 30-06-2022 | | RETENTION AMOUNT PV 020 | 612,496.90 |
| 30-06-2022 | | CONTRACTORS FEE PV 020 | 183,749.05 |
| 30-06-2022 | | LEXIS INTERNATIONAL LIMITED PV 021 | 961,994.45 |
| 30-06-2022 | | VALUE ADDED TAX PV 021 | 19,449.95 |
| 30-06-2022 | | RETENTION AMOUNT PV 021 | 112,809.70 |
| 30-06-2022 | | CONTRACTORS FEE PV 021 | 33,842.90 |
| 30-06-2022 | | ANTLER ESSENTIALS LIMITED PV 022 | 3,900,568.95 |
| 30-06-2022 | | VALUE ADDED TAX PV 022 | 68,431.05 |
| 30-06-2022 | | INTERMASS TECHNOLOGIES PV 024 | 15,822,413.80 |
| 30-06-2022 | | VALUE ADDED TAX PV 024 | 277,586.20 |
| 30-06-2022 | | DERBY TECHNOLOGY SYSTEM PV 025 | 23,191,137.95 |
| | | VALUE ADDED TAX PV 025 | 406,862.05 |
| RECEIPTS IN BANK NOT IN CASHBOOK | | | 69,981,238.00 |
| DATE | CHQ.NO. | PAYEE | AMOUNT |
| | | | |
| | | | |
| | | | |
| | | | |
| PAYMENTS IN BANK NOT IN CASH BOOK | | | |
| DATE | CHQ.NO. | PAYEE | AMOUNT |
| | | | |
| | | | |
| | | | |
| RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT | | | |
| DATE | CHQ.NO. | PAYEE | AMOUNT |
| 30-06-2022 | | EXCHEQUER RECEIVED | 30,283,240.00 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | 30,283,240.00 |
| | | BANK STATEMENT BALANCE | 39,698,000.15 |
| | | CASHBOOK BANK BALANCE | 2.15 |



Bank of Kenya
P.O. Box 42438 Nairobi
Telephone: 254 20 414141

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

120354 DIRECTORATE OF
PUBLIC PROSECUTION

30-Jun-22

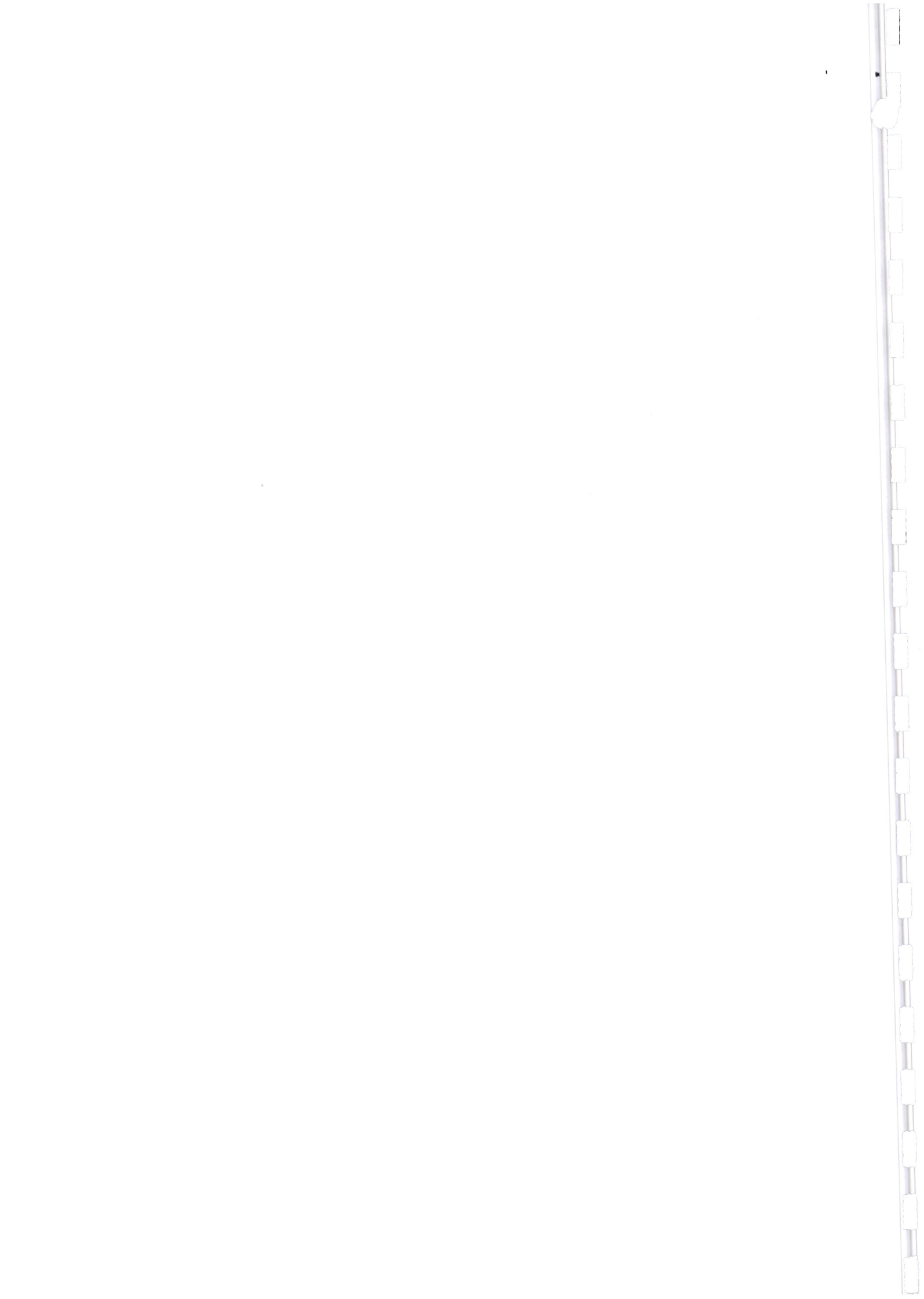
| Account No | Account Name | Currency | Balance |
|------------|-------------------------------------|----------|---------------|
| 1000181605 | REC-DIRECTORATE OF PUB. PROSECUTION | KES | 4,658,796.75 |
| 1000181796 | DEP-DIRECTORATE OF PUB. PROSECUTION | KES | 4,224,082.55 |
| 1000182075 | DEV-DIRECTORATE OF PUBLIC PROSECUT | KES | 39,698,000.15 |
| 1000182757 | CBK165-DIRECTOR OF PUB PROSECUTION | KES | 0.00 |
| 1000429259 | UNFPA 9TH COUNTRY PROGRAMME-ODPP | KES | 1,396,204.00 |



Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division



Joyce Nasieku
Authorised Signatory
Banking Services Division



**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1290-Directorate of Public Prosecutions

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

| | 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 | 3,435,184,845.15 | 3,207,468,927.60 |
| 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 | | 3,435,184,845.15 | 3,207,468,927.60 |
| PAYMENTS | | | |
| Compensation of Employees | 12 | 0.00 | 1,825,855,087.55 |
| Use of goods and Services | 13 | 3,404,000.00 | 968,417,731.35 |
| Subsidies | 14 | 0.00 | 0.00 |
| Transfers to Other Government Units | 15 | 3,306,740,556.00 | 0.00 |
| Other Grants and Transfers | 16 | 0.00 | 0.00 |
| Social Security Benefits | 17 | 0.00 | 0.00 |
| Acquisition of Assets | 18 | 113,712,469.70 | 372,273,661.60 |
| 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 | | 3,423,857,025.70 | 3,166,546,480.50 |
| SURPLUS/DEFICIT | | 11,327,819.45 | 40,922,447.10 |

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

Prepared By: _____

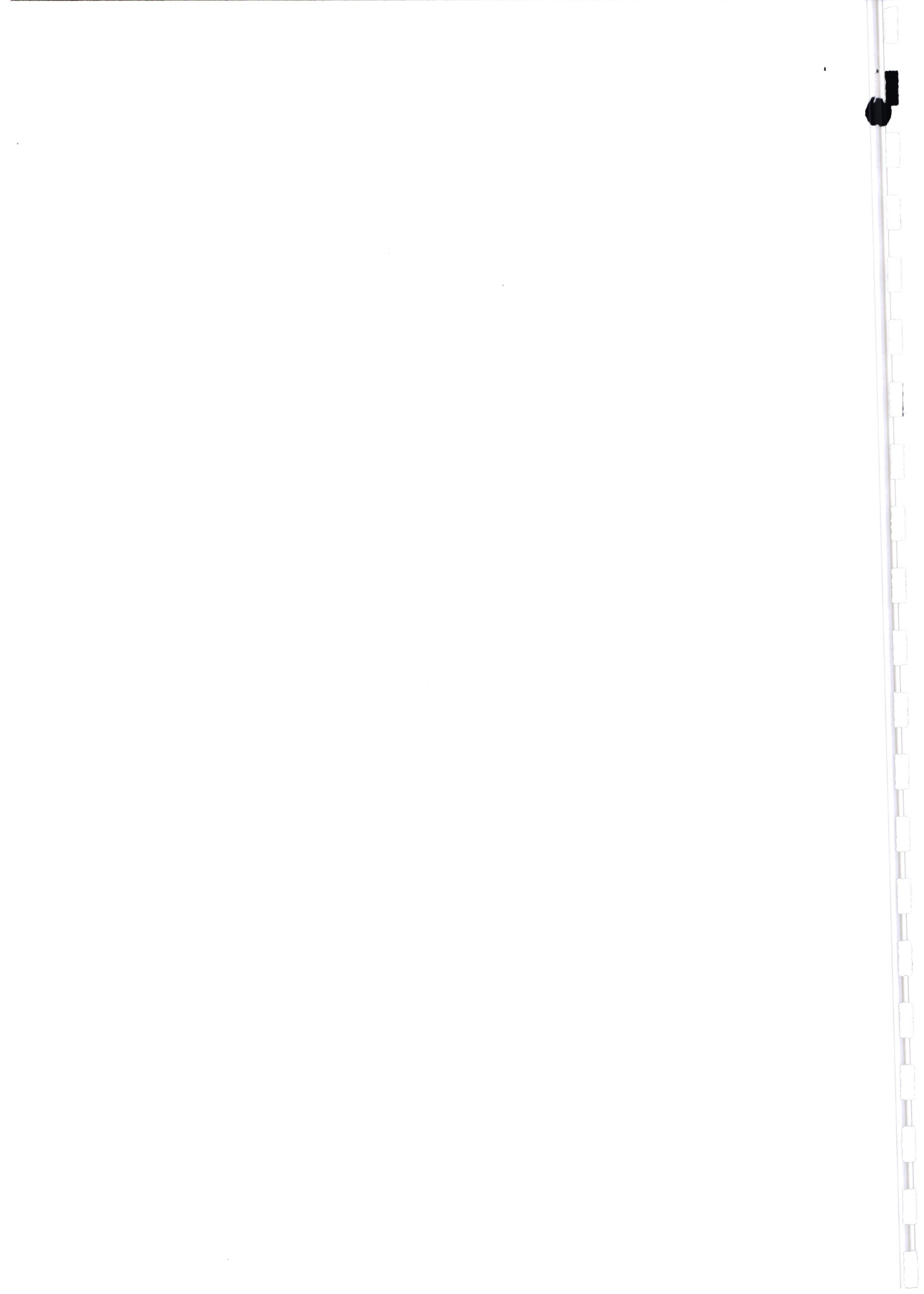
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Financial Position

Entity: 1290-Directorate of Public Prosecutions

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

| | Note | Current Period | Previous Period |
|---|------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 22A | (1,020,455,870.40) | 155,084,428.70 |
| Cash Balances | 22B | 1,285,438,558.25 | 211,065,647.80 |
| Total Cash And Cash Equivalents | | 264,982,687.85 | 366,150,076.50 |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 23 | 10,063,167.05 | (5,950,079.95) |
| TOTAL FINANCIAL ASSETS | | 275,045,854.90 | 360,199,996.55 |
| Financial Liabilities | | | |
| Accounts Payables - Deposits | 24 | 222,000,540.85 | 319,179,947.95 |
| NET FINANCIAL ASSETS | | 53,045,314.05 | 41,020,048.60 |
| REPRESENTED BY | | | |
| Fund Balance b/fwd | 25 | 41,020,048.60 | 10,672,001.55 |
| Prior Year Adjustment | 26 | 0.00 | (10,574,400.05) |
| Surplus/Deficit for the Year | | 11,327,819.45 | 40,922,447.10 |
| NET FINANCIAL POSITION | | 52,347,868.05 | 41,020,048.60 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



**STATEMENT OF CASH FLOW**

Entity: 1290-Directorate of Public Prosecutions

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

| | 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 | 3,435,184,845.15 | 3,207,468,927.60 |
| 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 | 0.00 | 1,825,855,087.55 |
| Use of goods and Services | 13 | 3,404,000.00 | 968,417,731.35 |
| Subsidies | 14 | 0.00 | 0.00 |
| Transfers to Other Government Units | 15 | 3,306,740,556.00 | 0.00 |
| Other Grants and Transfers | 16 | 0.00 | 0.00 |
| Social Security Benefits | 17 | 0.00 | 0.00 |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 |
| Other payments | 21 | 0.00 | 0.00 |
| Adjusted for : | | | |
| Adjustments during the year | | (113,192,654.10) | 306,061,386.10 |
| Prior year adjustments | | 0.00 | (10,574,400.05) |
| Net Cash From Operating Activities | A | 11,847,635.05 | 708,683,094.75 |
| Cash Flow From Investing Activities | | | |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 |
| Acquisition of Assets | 18 | 113,712,469.70 | 372,273,661.60 |
| Net Cash Flow From Investing Activities | B | (113,712,469.70) | (372,273,661.60) |
| 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 | (101,864,834.65) | 336,409,433.15 |
| Cash and Cash Equivalent at BEGINNING of The Year | | 366,150,076.50 | 29,740,643.35 |
| Cash and Cash Equivalent at END of The Year | 22A+22B | 264,982,687.85 | 366,150,076.50 |

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

Prepared By: _____

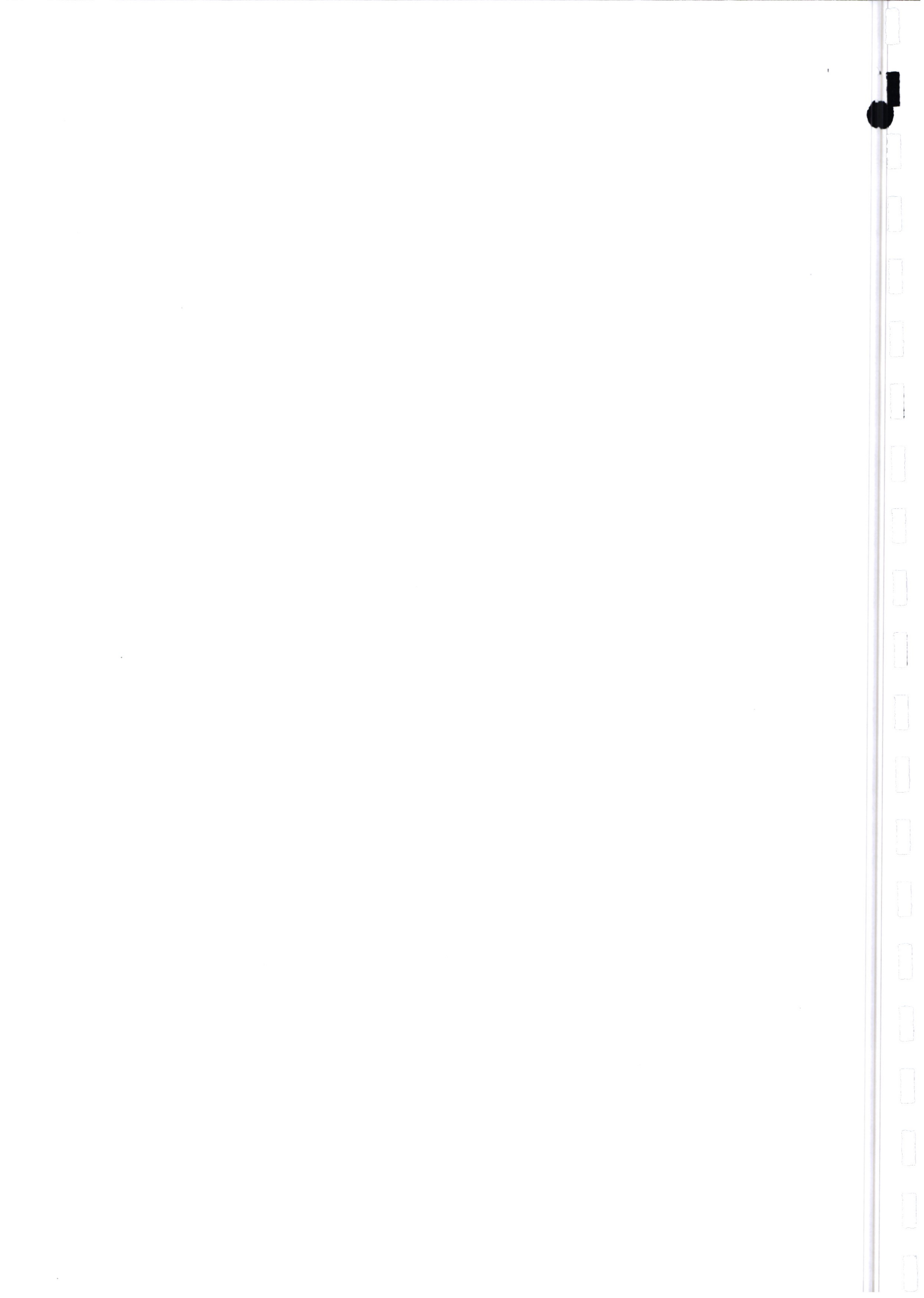
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1290-Directorate of Public Prosecutions

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

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 for Q1 | 9910201 | 559,582,955.40 | 358,034,277.10 |
| Exchequer Releases/ Provisioning Account for Q2 | 9910201 | 835,150,423.75 | 730,699,238.85 |
| Exchequer Releases/ Provisioning Account for Q3 | 9910201 | 726,535,567.10 | 620,812,216.30 |
| Exchequer Releases/ Provisioning Account for Q4 | 9910201 | 1,313,915,898.90 | 1,497,923,195.35 |
| TOTAL | | 3,435,184,845.15 | 3,207,468,927.60 |

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 |
| Domestic Currency and Deposit | 5110600 | 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 |



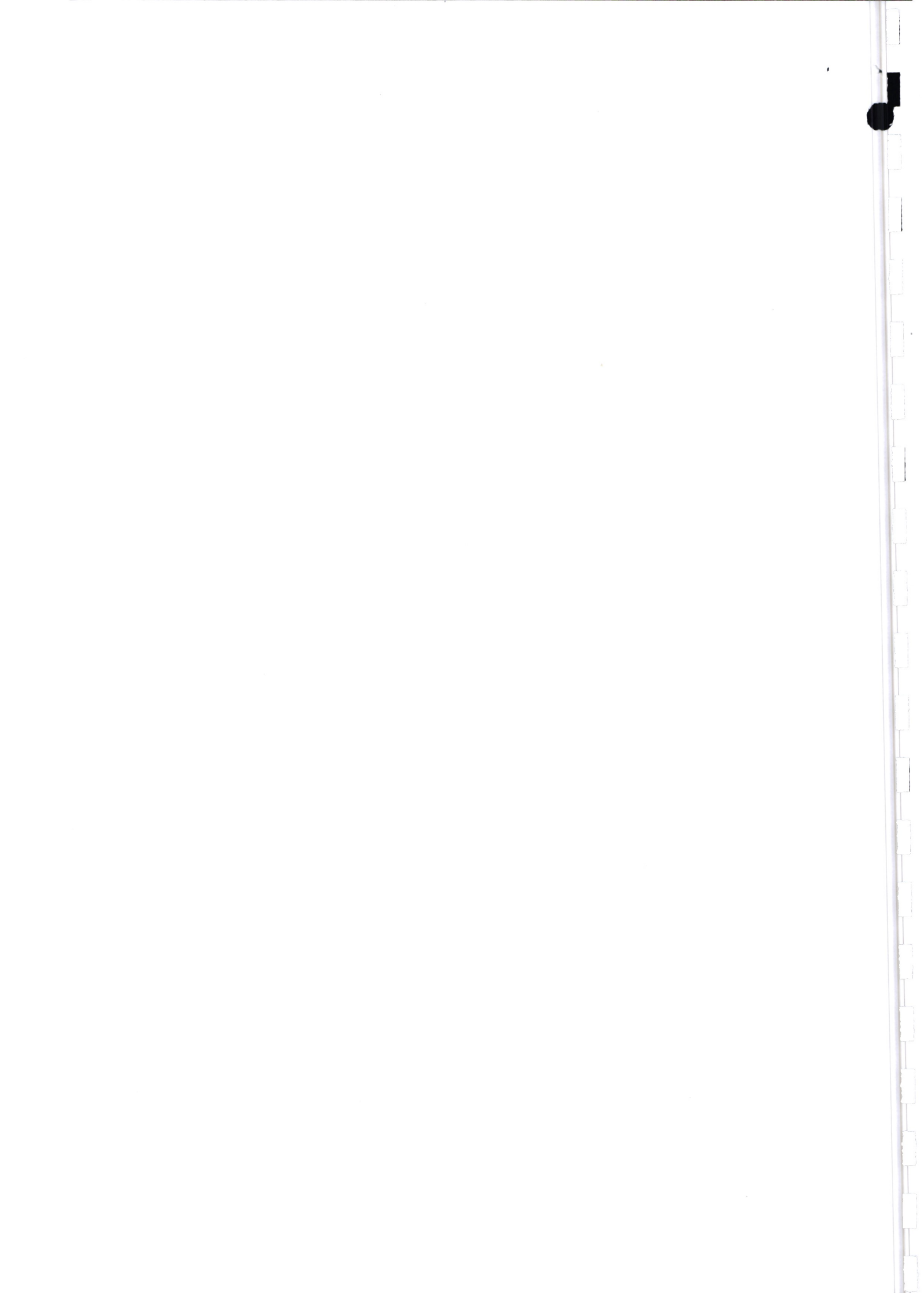
| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
| Reimbursement from Individuals and Private Organizations | 4540105 | 0.00 | 0.00 |
| Reimbursement from Local Government Authorities | 4540106 | 0.00 | 0.00 |
| Reimbursement from 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 |



| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------|-----------------|
| Other Education Revenues | 1570300 | 0.00 | 0.00 |
| Public Health Services | 1580100 | 0.00 | 0.00 |
| Public Health Facilities Operations | 1580200 | 0.00 | 0.00 |
| 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 | 0.00 | 965,740,591.80 |
| Basic Wages - Temporary Employees | 2110200 | 0.00 | 0.00 |
| Personal Allowances paid as part of Salary | 2110300 | 0.00 | 860,114,495.75 |
| 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 |
| Social Benefit Schemes Outside Government | 2120300 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 1,825,855,087.55 |

13 Use of goods and Services

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|---------------------|-----------------------|
| | | Kshs | Kshs |
| Utilities, Supplies and Services | 2210100 | 0.00 | 8,206,879.30 |
| Communication, Supplies and Services | 2210200 | 0.00 | 58,671,238.65 |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300 | 84,000.00 | 78,637,715.60 |
| Foreign Travel and Subsistence, and other transportation costs | 2210400 | 0.00 | 15,777,276.00 |
| Printing, Advertising and Information Supplies and Services | 2210500 | 0.00 | 5,277,773.90 |
| Rentals of Produced Assets | 2210600 | 0.00 | 228,611,503.95 |
| Training Expenses | 2210700 | 3,488,000.00 | 44,728,544.00 |
| Hospitality Supplies and Servi | 2210800 | 0.00 | 32,826,170.95 |
| Insurance Costs | 2210900 | 0.00 | 230,064,837.05 |
| Specialised Materials and Supp | 2211000 | 0.00 | 6,245,945.00 |
| Office and General Supplies and Services | 2211100 | 0.00 | 34,772,713.65 |
| Fuel Oil and Lubricants | 2211200 | 0.00 | 14,808,042.20 |
| Other Operating Expenses | 2211300 | 0.00 | 186,222,050.40 |
| Routine Maintenance - Vehicles | 2220100 | 0.00 | 17,450,886.70 |
| Routine Maintenance - Other Assets | 2220200 | 0.00 | 6,116,154.00 |
| Exchange Rate Losses | 2230100 | 0.00 | 0.00 |
| TOTAL | | 3,572,000.00 | 968,417,731.35 |

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 | 3,306,740,556.00 | 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 | | 3,306,740,556.00 | 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 | 0.00 |
| Social Security Benefits | 2710200 | 0.00 | 0.00 |
| Employer Social Benefits | 2710300 | 0.00 | 0.00 |
| Refund of Pension to UK Government | 2720100 | 0.00 | 0.00 |
| Refund of Contributions to WCPS and other Ex-Gratia | 2720200 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |

18 Acquisition of Assets

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Purchase of Buildings | 3110100 | 0.00 | 0.00 |
| Construction of Building | 3110200 | 93,232,378.35 | 18,926,593.00 |
| Refurbishment of Buildings | 3110300 | 15,480,091.35 | 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 | 0.00 | 99,871,970.00 |
| 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 | 0.00 | 17,225,397.60 |
| Purchase of Specialised Plant, Equipment and Machinery | 3111100 | 5,000,000.00 | 44,249,701.00 |
| 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 | 0.00 | 192,000,000.00 |
| 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 | | 113,712,469.70 | 372,273,661.60 |

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 | 1,097,349,884.85 | 144,350,915.60 |
| Development Bank Accounts | 6540000 | 80,311,992.55 | 10,358,775.00 |
| Deposit Bank Account | 6550000 | 3,417,978.10 | 374,738.10 |
| Project Specific Bank Accounts | 6570000 | 0.00 | 0.00 |
| Foreign Currency and Foreign D | 6590101 | 0.00 | 0.00 |
| Foreign Currency and Foreign D | 6590203 | 0.00 | 0.00 |
| TOTAL | | 1,181,079,855.50 | 155,084,428.70 |

22B Cash Balances

| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|-------------------------|-----------------------|
| | | Kshs | Kshs |
| Cash in Hand | 6580000 | 1,285,438,558.25 | 211,065,647.80 |
| Foreign Currency and Foreign D | 6590201 | 0.00 | 0.00 |
| TOTAL | | 1,285,438,558.25 | 211,065,647.80 |

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Domestic Debtors & Advances | 6710000 | 0.00 | 0.00 |
| Debtors & Advances - Govt Owne | 6720000 | 0.00 | 0.00 |
| Foreign Debtors & Advances | 6730000 | 0.00 | 0.00 |
| Other Debtors & Pre-payments | 6740000 | 4,784,973.70 | 1,135,206.30 |
| Government Imprests | 6760000 | 8,539,121.90 | 6,172,933.60 |



| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|----------------------|---------------------|
| Agency Accounts | 6770000 | 0.00 | 0.00 |
| Suspense & Clearance Account | 6780000 | 3,260,928.55 | 912,352.65 |
| Other Current Assets (System r | 6790000 | 0.00 | 0.00 |
| TOTAL | | 16,585,024.15 | 8,220,492.55 |

24. ACCOUNTS PAYABLE

| Item Description | Item code | Current Period | Previous Period |
|----------------------------------|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Withholding Taxes | 7380000 | (349,656.75) | (138,494.40) |
| Deposits | 7310000 | (2,948,906.20) | 2,307,059.30 |
| System Required Liabilities A/cs | 7390000 | 222,006,381.75 | 316,003,248.30 |
| Other Liabilities | 7320000 | 3,292,722.05 | 1,008,134.75 |
| TOTAL | | 222,000,540.85 | 319,179,947.95 |

25. FUND BALANCES BROUGHT FORWARD

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------------|----------------------|
| | | Kshs | Kshs |
| Opening Balance Bank | 22A | 155,084,428.70 | 227,453,351.60 |
| Opening Balance Cash | 22B | 211,065,647.80 | (197,712,708.25) |
| Opening Balance Receivables - Imprest and Clearance Accounts | 23 | (5,950,079.95) | 4,712,330.25 |
| Opening Balance - Deposits | 24 | (319,179,947.95) | (23,780,972.05) |
| TOTAL | | 41,020,048.60 | 10,672,001.55 |

26. PRIOR YEAR ADJUSTMENTS

| Item Description | Item Code | Current Period | Previous Period |
|----------------------|-----------|----------------|----------------------|
| | | Kshs | Kshs |
| Exchequer Provisions | 9910200 | 0.00 | 10,574,400.05 |
| County Transfers | 9910300 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 10,574,400.10 |



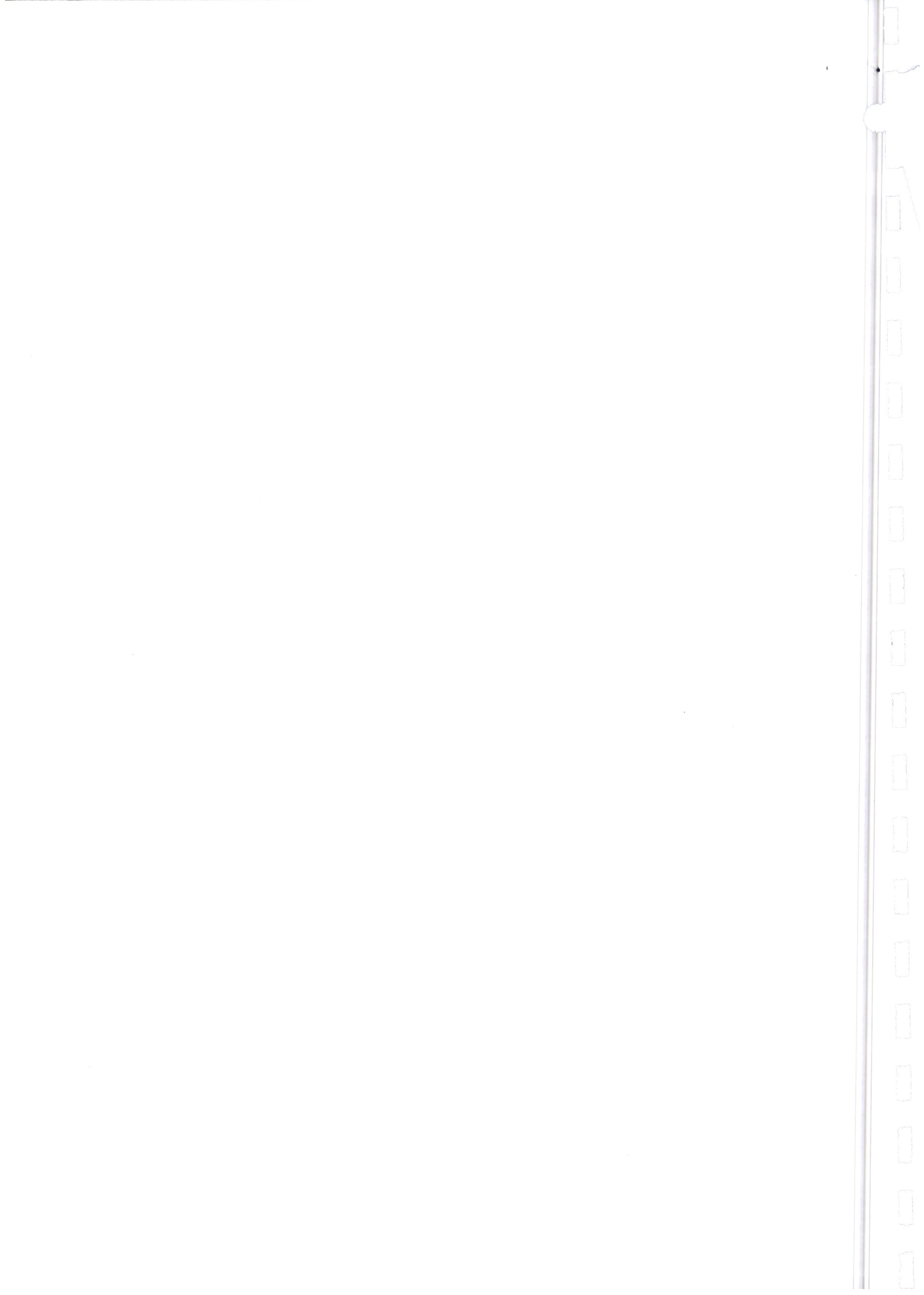


Statement of Budget Execution - Recurrent Expenditure

Entity: 1290-Directorate of Public Prosecutions

Current Period: JUL-21 To JUN-22

| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|--|------|-------------------------|-------------------------|-------------------------|-------------------------------|-------------------------|--------------------------------|------------------|
| | | a | b | c | d=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Contribution | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Exchequer releases | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 3,319,890,373.30 | (3,319,890,373.30) | 0.00% |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Foreign Borrowings | 7 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | 11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total | | 0.00 | 0.00 | 0.00 | 0.00 | 3,319,890,373.30 | (3,319,890,373.30) | 0.00% |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | 12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Use of goods and Services | 13 | 0.00 | 0.00 | 0.00 | 0.00 | (84,000.00) | 84,000.00 | 0.00% |
| Subsidies | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers to Other Government Units | 15 | 3,125,952,706.00 | 0.00 | 200,000,000.00 | 3,325,952,706.00 | 3,306,740,556.00 | 19,212,150.00 | 99.42% |
| Other Grants and Transfers | 16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Benefits | 17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Acquisition of Assets | 18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other payments | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total | | 3,125,952,706.00 | 0.00 | 200,000,000.00 | 3,325,952,706.00 | 3,306,656,556.00 | 19,296,150.00 | 99.42% |





Statement of Budget Execution - Recurrent Expenditure

Entity: 1290-Directorate of Public Prosecutions

Current Period: JUL-21 To JUN-22

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

Prepared By:

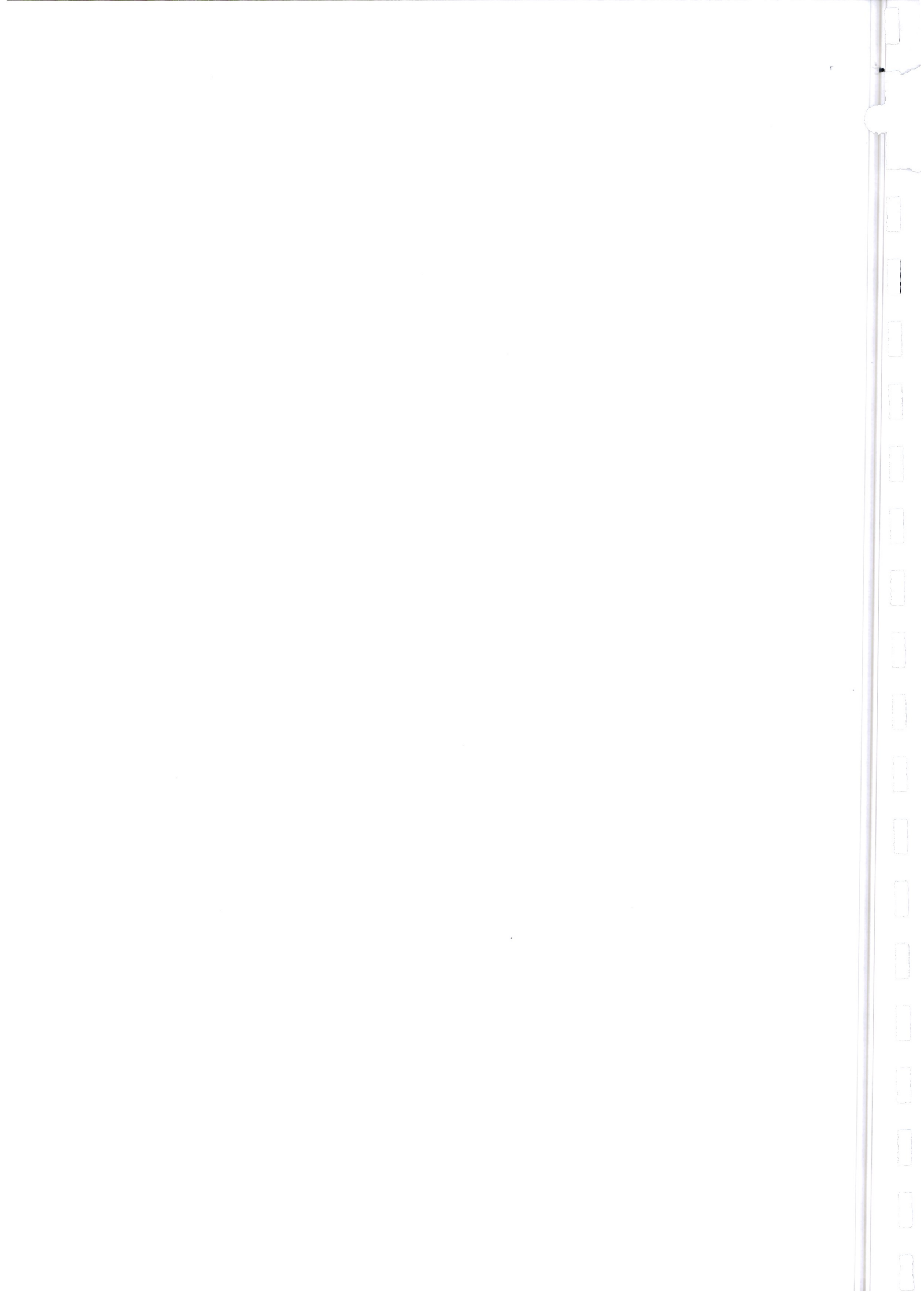
Date:

Reviewed By:

Date:

Approved By:

Date:



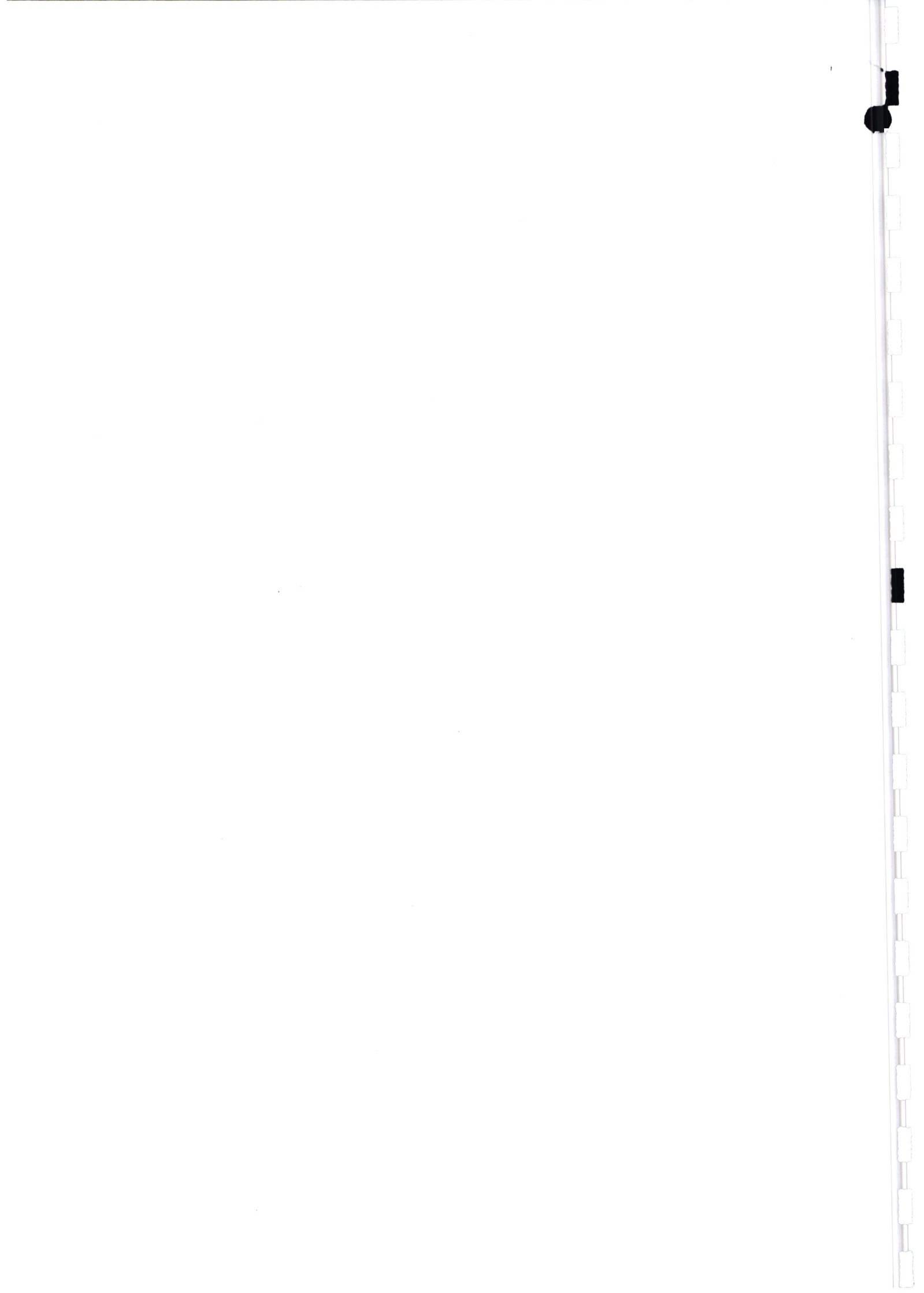


Statement of Budget Execution - Development Expenditure

Entity: 1290-Directorate of Public Prosecutions

Current Period: JUL-21 To JUN-22

| | Note | Printed Estimate | Reallocation / Transfer | Supplementary Estimates | Final Approved Estimate (Net) | Actual | Budget Utilization Differences | % of Utilization |
|--|------|-----------------------|-------------------------|-------------------------|-------------------------------|-----------------------|--------------------------------|------------------|
| | | a | b | c | d=a+b+c | e | f=d-e | g=e/d% |
| RECEIPTS | | | | | | | | |
| Tax Receipts | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Contribution | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Exchequer releases | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 115,294,471.85 | (115,294,471.85) | 0.00% |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Foreign Borrowings | 7 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Receipts | 11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total | | 0.00 | 0.00 | 0.00 | 0.00 | 115,294,471.85 | (115,294,471.85) | 0.00% |
| PAYMENTS | | | | | | | | |
| Compensation of Employees | 12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Use of goods and Services | 13 | 3,500,000.00 | 0.00 | 0.00 | 3,500,000.00 | 3,488,000.00 | 12,000.00 | 99.66% |
| Subsidies | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers to Other Government Units | 15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Grants and Transfers | 16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Social Security Benefits | 17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Acquisition of Assets | 18 | 146,786,238.00 | 0.00 | 0.00 | 146,786,238.00 | 113,712,469.70 | 33,073,768.30 | 77.47% |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other payments | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total | | 150,286,238.00 | 0.00 | 0.00 | 150,286,238.00 | 117,200,469.70 | 33,085,768.30 | 77.98% |





Statement of Budget Execution - Development Expenditure

Entity: 1290-Directorate of Public Prosecutions

Current Period: JUL-21 To JUN-22

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

Prepared By:

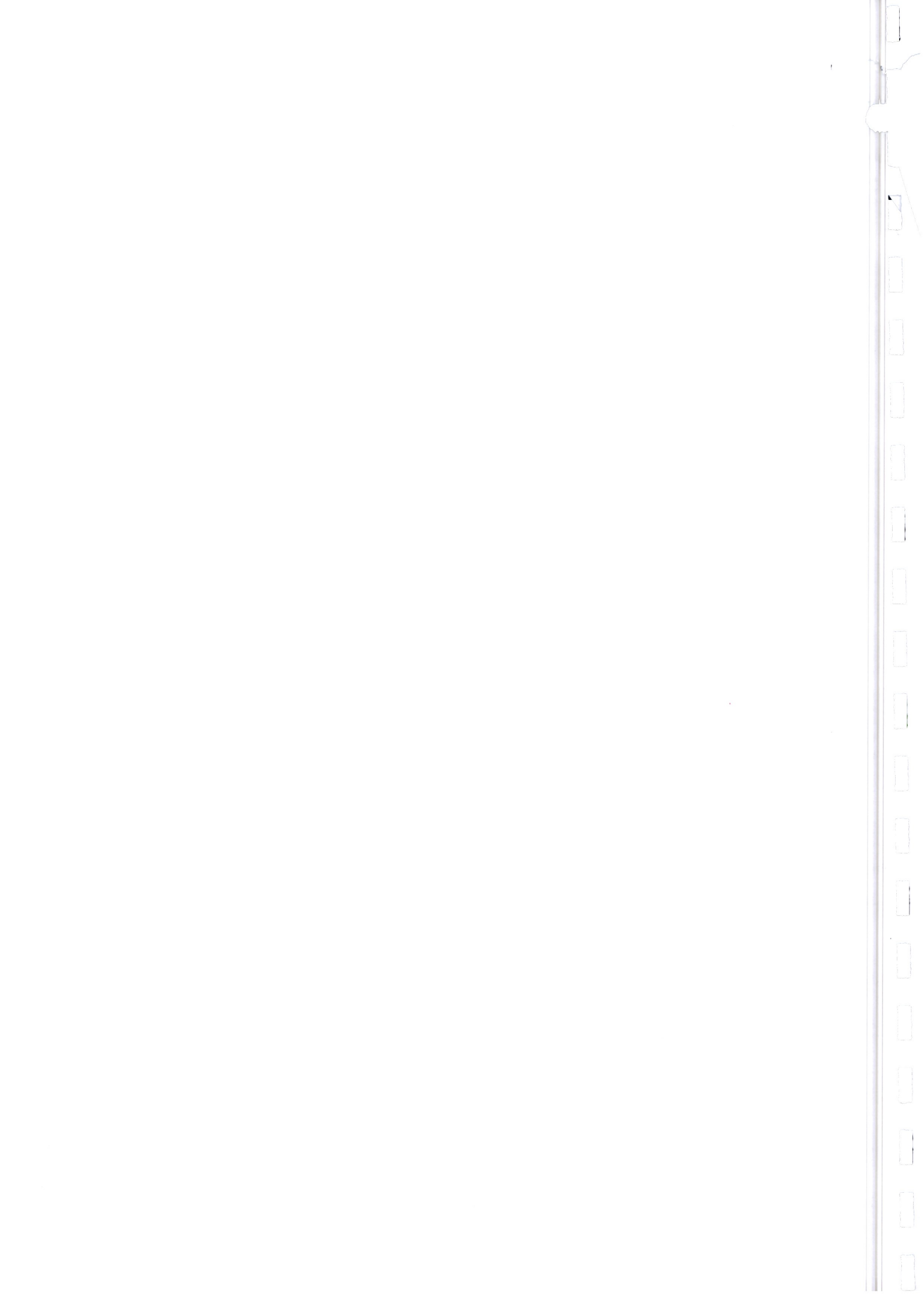
Date:

Reviewed By:

Date:

Approved By:

Date:





SUMMARY STATEMENT OF DEPOSITS

Entity: 1290-Directorate of Public Prosecutions

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

| Economic Item | 6550101 - Ministry HQ Deposit Bank A/C | |
|--|--|-----------------|
| | Current Period | Previous Period |
| Opening Balance | 374,738.10 | (25,261.90) |
| Transfers of retentions during the year | 3,205,013.80 | 400,000.00 |
| Payments made out of deposit account during the year | 6,997,730.00 | 0.00 |
| Closing Balance | (3,417,978.10) | 374,738.10 |

| | |
|-----------------------------------|--------------------|
| Principal Secretary Controller | Principal Accounts |
|-----------------------------------|--------------------|

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

| | |
|--------------------|-------------|
| Prepared By: _____ | Date: _____ |
| Reviewed By: _____ | Date: _____ |
| Approved By: _____ | Date: _____ |





Budget Execution by Programme and Economic Classification

Entity: 1290-Directorate of Public Prosecutions

Period: JUL-21 To JUN-22

| 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 |
| | 2630000 | Grants & Transfer To Other Govt. Units | 0.00 | 0.00 | 0.00 |
| | 2990000 | System Required Expense A/cs | 0.00 | 0.00 | 0.00 |
| 0612000000 | | Public Prosecution Services | 3,476,238,944.00 | 3,423,991,525.70 | 52,247,418.30 |
| | 2110000 | Wages and Salary Contributions | 0.00 | 0.00 | 0.00 |
| | 2210000 | Goods and Services | 3,500,000.00 | 3,488,000.00 | 12,000.00 |
| | 2220000 | Routine Maintenance | 0.00 | 0.00 | 0.00 |
| | 2630000 | Grants & Transfer To Other Govt. Units | 3,325,952,706.00 | 3,306,791,056.00 | 19,161,650.00 |
| | 2710000 | Social Security Benefits | 0.00 | 0.00 | 0.00 |
| | 3110000 | Acquisition of Fixed Capital Assets | 146,786,238.00 | 113,712,469.70 | 33,073,768.30 |
| | 4110000 | Domestic Lending and On-lending | 0.00 | 0.00 | 0.00 |
| | | Grand Total | 3,476,238,944.00 | 3,423,991,525.70 | 52,247,418.30 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes

Entity: 1290-Directorate of Public Prosecutions

Period: JUL-21 To JUN-22

| 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 |
| 1291000100 | | Public Prosecutions Department | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291000200 | | Public prosecutions - Field Services | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291000300 | | Offences Against the Persons Department | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291000400 | | Economic | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291000500 | | County Affairs and Regulatory Prosecutions Department | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291000600 | | Central Facilitation Services Department | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291000700 | | | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291000900 | | | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291001000 | | | 3,325,952,706.00 | 3,306,791,056.00 | 19,161,650.00 |
| | 0612000000 | Public Prosecution Services | 3,325,952,706.00 | 3,306,791,056.00 | 19,161,650.00 |
| 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 | | | 20,486,238.00 | 20,480,091.35 | 6,146.65 |
| | 0612000000 | Public Prosecution Services | 20,486,238.00 | 20,480,091.35 | 6,146.65 |
| 1291101000 | | | 3,500,000.00 | 3,488,000.00 | 12,000.00 |
| | 0612000000 | Public Prosecution Services | 3,500,000.00 | 3,488,000.00 | 12,000.00 |
| 1291101200 | | | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291101400 | | | 0.00 | 0.00 | 0.00 |
| | 0612000000 | Public Prosecution Services | 0.00 | 0.00 | 0.00 |
| 1291101500 | | Construction of Prosecutors Training Institute (PTI) Mootcourt | 126,300,000.00 | 93,232,378.35 | 33,067,621.65 |
| | 0612000000 | Public Prosecution Services | 126,300,000.00 | 93,232,378.35 | 33,067,621.65 |
| Grand Total | | | 3,476,238,944.00 | 3,423,991,525.70 | 52,247,418.30 |

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

Prepared By: _____

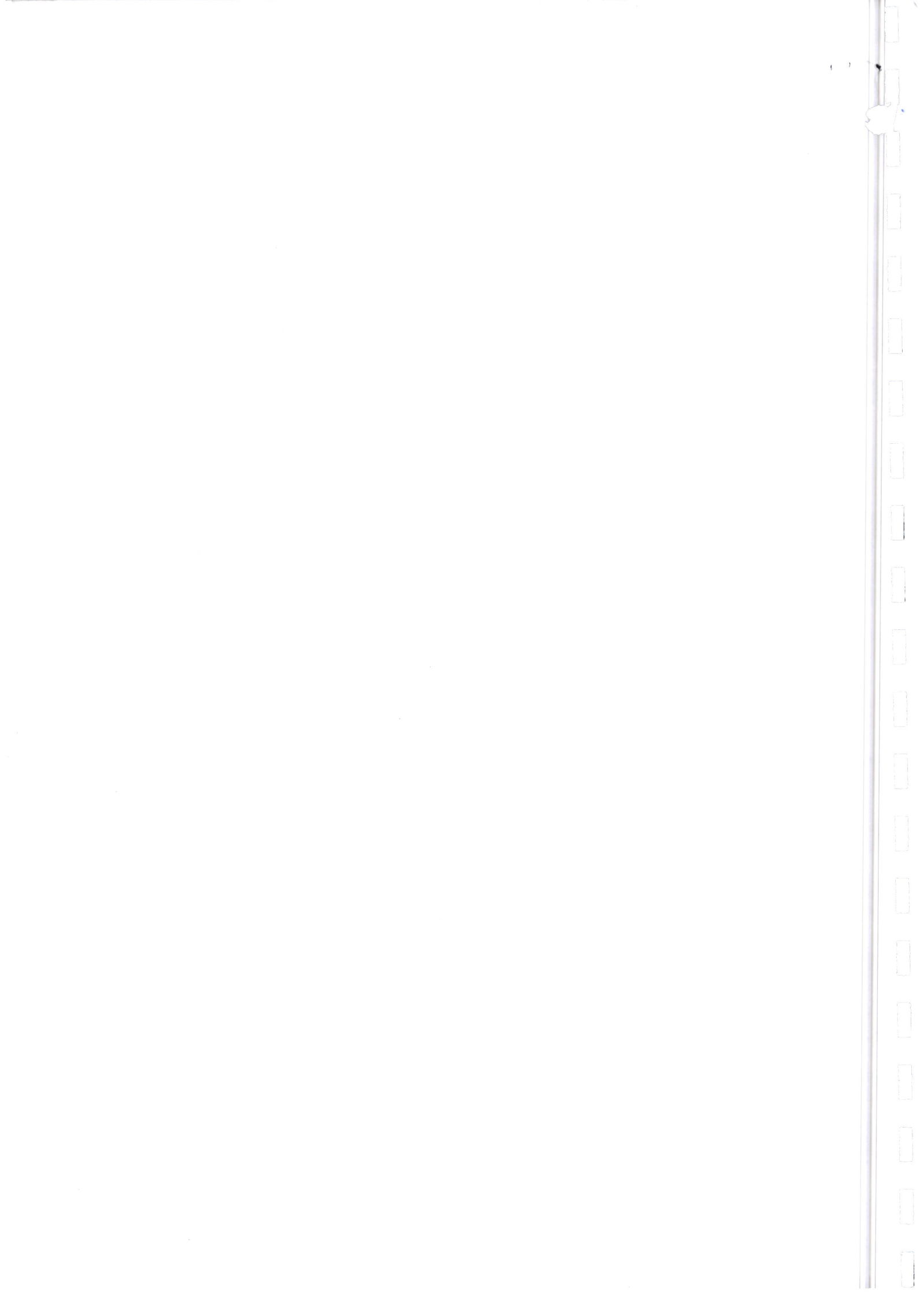
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes

Entity: 1290-Directorate of Public Prosecutions

Period: JUL-21 To JUN-22

| 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 | 3,476,238,944.00 | 3,423,991,525.70 | 52,247,418.30 |
| | 0612010000 | Prosecution of criminal offences | 2,746,058,901.00 | 2,710,553,097.85 | 35,505,803.15 |
| | 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 | 730,180,043.00 | 713,438,427.85 | 16,741,615.15 |
| | | Grand Total | 3,476,238,944.00 | 3,423,991,525.70 | 52,247,418.30 |

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

