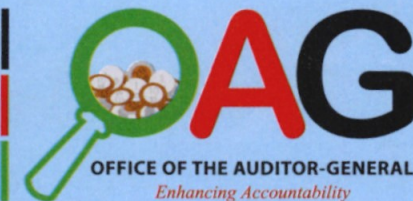


REPUBLIC OF KENYA



REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

PARLIAMENT
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THE AUDITOR-GENERAL

ON

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

FOR THE YEAR ENDED
30 JUNE, 2025

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2026	DAY: WEDNESDAY
TABLED BY:	LEADER OF MAJORITY PARTY Hon. OWEN BAYA, MP
CLERK-AT THE-TABLE:	J. LEMERELLE



STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional IPSAS Financial Statements

State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025

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1. Acronyms and Definition of Key Terms

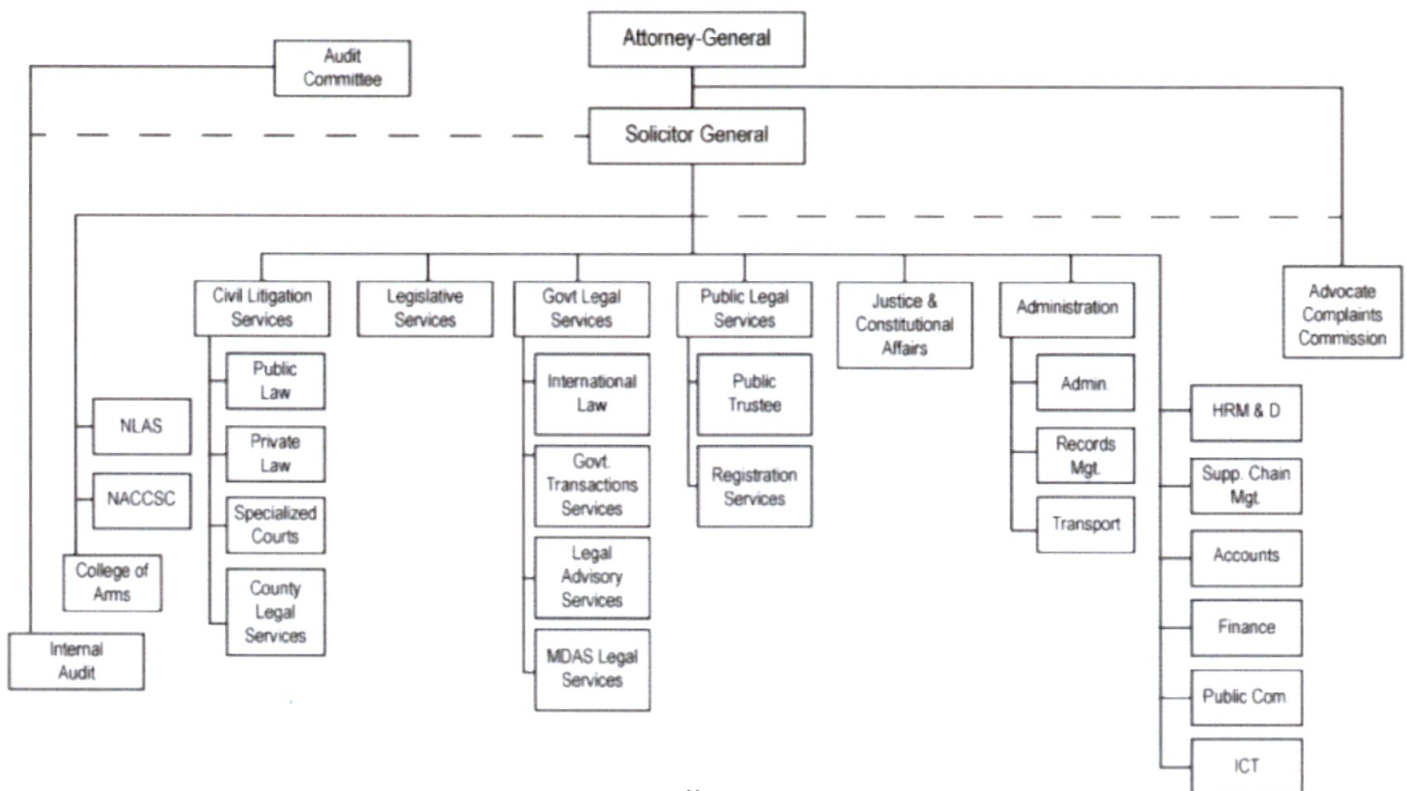
A: Acronyms and Abbreviations

AIE	Authority to Incur Expenditure
SLO&DOJ	State Law Office and Department of Justice
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
MDA	Ministries, Departments and Agencies

B: Definition of Key Terms

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

Proposed Structure as per the 4th Generation Strategic Plan 2018-2024.



2. Key MDA Information and Management

(a) Background information

The State Law Office and Department of Justice (SLO&DOJ) was established under the Article 156 of the Constitution. The State Law Office and Department of Justice (SLO&DOJ) is domiciled in Kenya and has branches/offices in Nairobi, Mombasa, Kisumu, Nakuru, Eldoret, Kericho, Kakamega, Kisii, Machakos, Garissa, Embu, Meru and Nyeri.

(b) Mandate

Our mandate includes advising Government Ministries, Departments, Constitutional Commissions, Independent Offices and State Corporations on legislative and other legal matters; advising the Government on all matters relating to the Constitution, international law, human rights, consumer protection, anti-corruption policy, protection of victims of crime, implementation of reparations and legal aid; negotiating, drafting, vetting and interpreting local and international documents, agreements and treaties for and on behalf of the Government and its agencies; coordinating reporting obligations to international human rights treaty bodies to which Kenya is a member or on any matter which member States are required to report; drafting legislative proposals; reviewing and overseeing legal matters pertaining to the registration of companies, partnerships, business names, societies, adoptions, marriages, charities, and Coat of Arms; reviewing and overseeing legal matters pertaining to the administration of estates and trusts; in consultation with the Law Society of Kenya, advising the Government on the regulation of the legal profession; representing the national Government in all civil and constitutional matters; and representing the Government in matters before foreign courts and tribunals.

The Office also provides policy on the administration of justice; Legal policy management; Legal aid and advisory services; Political parties' policy management Election's policy management; anti-corruption strategies Integrity and Ethics, Constitutional Affairs

State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.

(c) Key Management

The SLO&DOJ's day-to-day management is under the following key organs:

- Attorney General
- Solicitor General
- Audit Committee
- Administration
- Secretary, Justice and Constitutional Affairs
- Civil Litigation
- Legislative Services
- Government Legal Services
- Public Legal Services
- Advocates Complaints Commission

(c) Fiduciary Management

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

No.	Designation	Name
1.	Attorney General	Hon. Dorcas Agik Oduor, SC,OGW, EBS
2.	Solicitor General	Hon. Shadrack J. Mose, CBS
3.	Principal Secretary (Justice, Human Rights & Constitutional Affairs)	Hon. Judith Pareno
3.	Deputy Solicitor General	Ms. Maryann Njau-Kimani, OGW
4.	Senior Deputy Solicitor General	Brig. Alice Mate
5.	Senior Deputy Solicitor General	Ms. Njeri Mwangi Wachira, MBS
6.	Registrar General	Ms. Jane Joram
7.	Registrar Marriages	Ms. Mary Mutaaru
8.	Secretary, Advocates Complaints Commission	Mr. George Nyakundi
9.	Ag. Administrator General (Public Trustee)	Ms. Lucy Mugo
10.	Senior Deputy Accountant General	CPA Irene Maitha Mbogo
11.	Registrar Societies	Ms. Maria Goretti Nyariki
12.	Deputy Solicitor General	Mr. Charles Mutinda

**State Law Office and Department of Justice
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No.	Designation	Name
13.	Deputy Solicitor General	Ms. Jacqueline Muindi
14.	Deputy Solicitor General	Ms. Pauline Mcharo
15.	Ag. Secretary Administration	Mr. Hillary Kyengo
16.	Registrar – Coat of Arms	Ms. Sarah Mweru Ranji
17.	Senior Chief Finance Officer	CPA Samuel M. Mugambi
18.	Director, Human Resource Management and Development	Mr. Silas M. Gitari
19.	Director, Planning	Mr. Charles Nderitu
20.	Deputy Director, Supply Chain Management Services	Mr. Christopher Keter
21.	Director, ICT	Mr. Amos Oyoo
22.	Chief State Counsel /Ag. Chief Executive Officer – Victim Protection Board	Ms. Mary Wairagu
23.	Ag. Director, NACCSC	Ms. Evalyne Rono
24.	Ag. CEO National Legal Aid Services	Ms. Fresiah Githumbi
25.	Senior Deputy Internal Auditor General	CPA Charles Makaa

(d) Fiduciary Oversight Arrangements

- **Audit Committee**

The State Law Office and Department of Justice has an Audit Committee, which reviews the Financial Statements.

- **Parliamentary committee**

The Budget Committee of the National Assembly examines Financial Statements submitted to the National Assembly under Part III of the Public Finance Management Act (Revised 2016).

- **Internal Audit**

The State Law Office and Department of Justice has an Internal Audit Department, which is fully functional. It is involved in reviewing of the day-to-day systems and operations. It also checks to establish the internal control weakness and recommend corrective action.

- **Other Committees**

- The Inter-Agency Working Group to Review the Draft Sexual Offences Policy and Sexual Offences Act
- Ministerial Performance Management Committee
- The Retirees Committee Welfare

State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.

- Ministerial Human Resource Management Advisory Committee
- Wellness Committee
- Budget Implementation Committee
- ISO Committee
- The Records Management Committee
- Knowledge Management
- Asset Disposal Committee
- Youth, Gender & Disability Mainstreaming Committee
- Grievance handling procedure
- Projects Implementation Committee
- Strategic Plan Technical Working Group
- Decentralization Working Committee

(e) State Law Office and Department of Justice Headquarters

P.O. Box 40112 – 00100
Sheria House
Harambee Avenue
Nairobi, Kenya

(f) State Law Office and Department of Justice Contacts

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

(g) State Law Office and Department of Justice Bankers

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

State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

3. Profiles of Accounting Officer and Key Management.



Attorney General – Hon. Dorcas Agik Oduor, SC, OGW, EBS.

Hon. Dorcas A.Oduor is the Attorney General of the Republic of Kenya.

She attained her Bachelor of Laws (LLB) degree from the University of Nairobi and holds a post graduate Diploma in Law from the Kenya School of Law. She also holds a Masters of Arts Degree in International Conflict Management from the University of Nairobi.

She is an advocate of the High Court of Kenya with over 30 years' experience in legal practice and a member of the Senior Counsel and Bar Advocate.

She previously served in the office of The Director of Public Prosecution in the capacity of Secretary Public Prosecutions before then she served as the Deputy Director Public Prosecution–Head of Economic, International and Emerging Crimes Department.

She has also served in various Presidential assignments including; Commission of Inquiry Taskforces and Tribunal established to investigate the conduct of Judges.



Hon. Shadrack J. Mose – Solicitor General,

Hon. Shadrack J. Mose is the current Solicitor General of the Republic of Kenya, having assumed Office on 20th March, 2023.

He deputizes the Honourable the Attorney-General, in the performance of the Attorney-General’s duties as the principal legal advisor to the Government. Further, he is responsible for organising, co-ordinating and managing the administrative and legal functions of the Office; supervising all court cases; and overseeing the formulation and implementation of development strategies for Government Legal Services.

Hon. Mose is an Advocate of the High Court of Kenya with over thirty years’ experience in legal practice. He holds a Bachelor of Laws (LL.B) degree from the University of Nairobi and a Post-Graduate Diploma in Law from the Kenya School of Law.

In the course of his legal career, he has engaged in various areas of practice, including complex commercial transactions and dispute resolution. His devotion to justice and commitment to providing quality representation to every client has also seen him actively engage in public interest litigation in various matters over the years.

Furthermore, he is a dedicated public servant who formerly served as the Member of the National Assembly for Kitutu Masaba Constituency in the 12th Parliament of Kenya, between the years 2017 and 2022. As a Member of the National Assembly, he served as a member of the House Business Committee and the Departmental Committee on Transport, Infrastructure, Public Works, Housing, Urban Development, Shipping and Maritime.

4. Statement by the Honorable Attorney General

I am pleased to present FY 2024/2025 Financial Statements for the State Law Office and Department of Justice. This report has been prepared in line with the statutory requirements and the template provided by the Public Sector Accounting Standards Board for FY 2024/2025. The Office implements its strategic objectives and policies through Legal Services, Governance, Legal Training and Constitutional Affairs, and General Administration, Planning and Support Services programme.

During the financial year ended June 30, 2025, despite challenges of exchequer release the Office has made notable achievements in implementation of the Work Plan and targets of the Performance Contract which are prepared in line with our Strategic Plan 2023-2028.

The Office will continue to adhere to all statutory requirements, government directives, policies and procedures as we provide quality legal service to the government and public; Facilitate effective implementation of the constitution; Strengthen the legal, policy and institutional framework on anti-corruption, ethics and integrity; Promote respect for the rule of law, access to justice and human rights; Promote the image of the legal profession and protection of public interest; Promote public confidence in the integrity of the Office; Enhance the Governance, Justice, Legal and Order Sector-wide reforms at the national and county levels; and Improve performance management and operations.

.....

Hon. Dorcas Agik Oduor, SC, OGW, EBS.
Attorney General
State Law Office and Department of Justice

5. Statement by the Solicitor General

It's with great honour that I present the financial statements of the State Law Office and Department of Justice for the year ended 30th June 2025. The SLO&DOJ performs several roles, including advising the government, representing the national government in court and any other legal proceedings to which the national government is a party, other than criminal proceedings; as well as perform any other functions conferred on the office by an Act of Parliament or by the President. SLO&DOJ's budget is fully funded through exchequer funds by the National Treasury.

Budget performance

Allocation

The State Law Office and Department of Justice (SLO&DOJ) total budgetary allocation for the financial year 2024/2025 was Kshs. **5,722,133,238** comprising Kshs. **5,580,133,238** for Recurrent budget and Kshs. **142,000,000** for Development budget.

The SLO&DOJ budget for Financial Year 2024/2025 was implemented under three key programmes, namely:

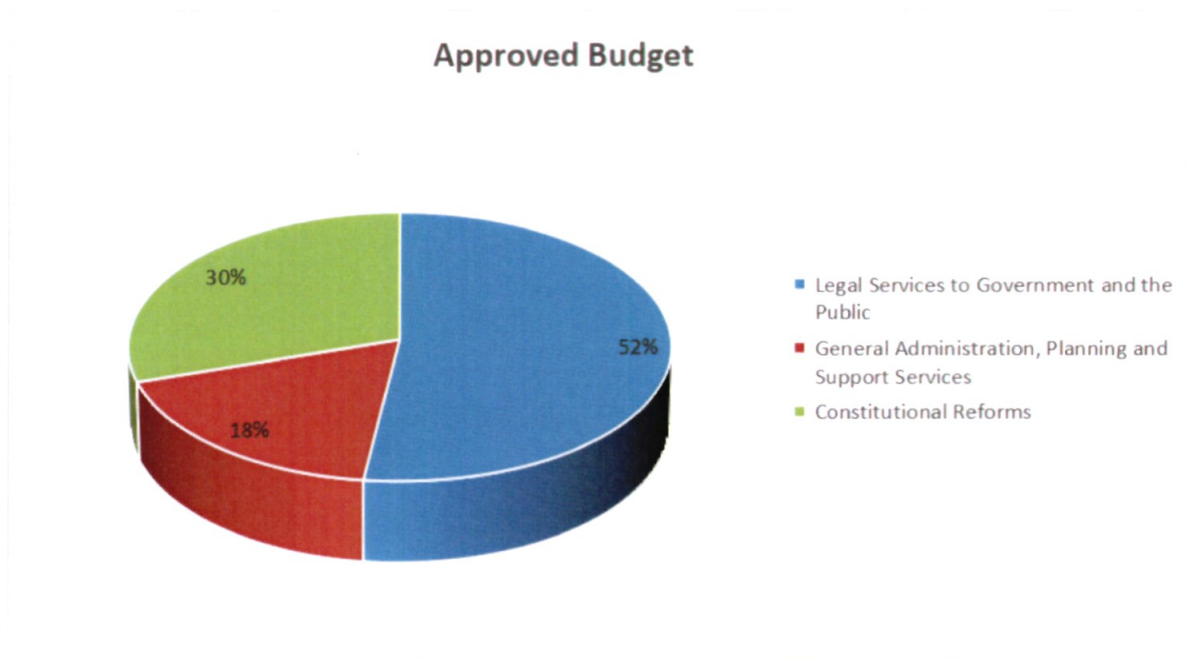
- 1) Legal Services to Government and the Public
- 2) Constitutional Reforms
- 3) General Administration, Planning and Support Services

State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.

The chart below shows the budgetary allocations for SLO&DOJ programmes:

Sub Program	Description	Approved Budget	Actual Payments	Variance
0	Default - Non Programmatic	0	0	0
	Legal Services to Government and the Public	2,986,360,891	2,851,460,815	134,900,076
606010000	Civil litigation and Promotion of legal ethical standards	1,533,347,098	1,462,850,731	70,496,367
606020000	Legislations, Treaties and Advisory Services	335,690,942	323,999,859	11,691,083
606030000	Public Trusts and Estates management	405,164,436	393,005,038	12,159,398
606040000	Registration Services	682,158,415	671,605,187	10,553,228
606050000	Copyrights Protection	0	0	0
606060000		30,000,000	0	30,000,000
	Constitutional Reforms	1,714,103,006	1,709,878,987	4,224,019
607010000	Law Reform	317,566,902	290,871,941	26,694,961
607020000	Anticorruption campaign	688,956,104	718,524,265	(29,568,163)
607030000		707,580,000	700,482,779	7,097,221
607040000		0	0	0
	General Administration, Planning and Support Services	1,021,669,341	997,137,288	24,532,053
609010000	Transformation of Public legal services	152,045,940	152,045,938	1.7
609020000	Administrative services	869,623,401	845,091,350	24,532,051
609030000	Human rights Policy	0	0	0
	Grand Total	5,722,133,238	5,558,477,090	163,656,148

**State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.**



Key Performance Highlights: Actual execution

The following is an overview of the financial performance for the year ended the 30th June 2025 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

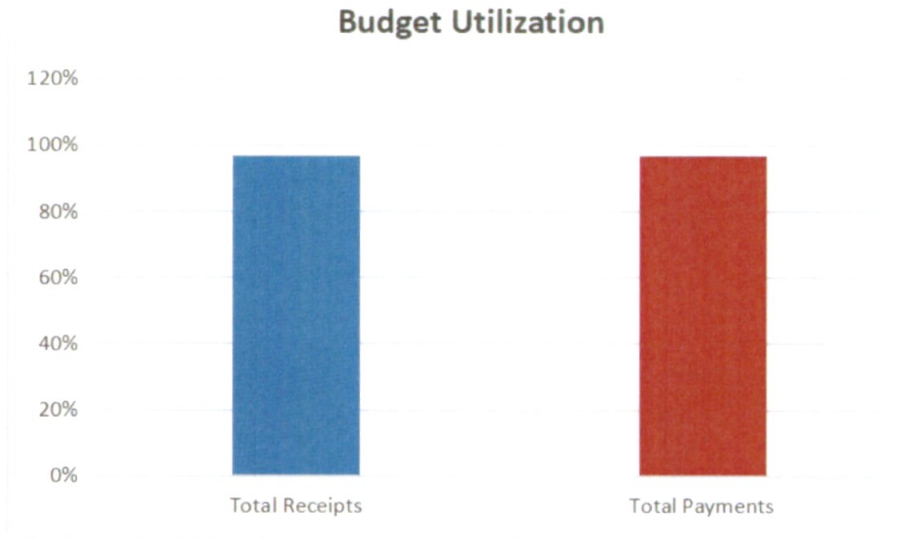
Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2025 is as follows:

Financial Performance	Printed Estimates	Actual	Variance	% Utilisation
	KShs	KShs	KShs	Variance
Total Receipts	5,722,133,238	5,558,558,213	163,575,025	97%
Total Payments	5,722,133,238	5,558,477,090	163,656,148	97%
Surplus for the Year		81,123		

Actual receipts by the SLO&DOJ stood at 97% while actual payments were 97% of the budget.

**State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.**



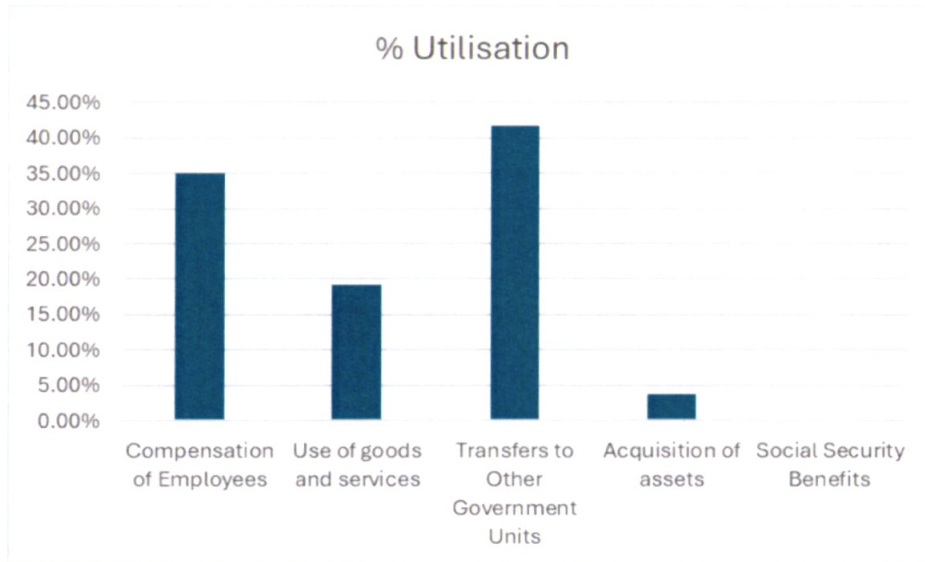
Budget Utilisation

The SLO&DOJ spent Kshs. **5,558,477,090** against an approved budget of Kshs. **5,722,133,238** representing absorption rate of **97%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the following table and chart:

Descriptions	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	1,984,708,919	1,949,463,921	35,244,998
Use of goods and services	1,149,029,529	1,070,405,873	78,623,656
Transfers to Other Government Units	2,345,887,044	2,316,054,626	29,832,418
Acquisition of assets	230,518,496	210,833,392	19,685,104
Social Security Benefits	11,989,250	11,719,277	269,973.00
Total Payments	5,722,133,238	5,558,477,090	163,656,149

It is noted that 41% of the SLO&DOJ budget was spent on Transfers to Other Government Units, 35 % on Compensation of Employees, 19% on Use of goods and services, 3.8% on Acquisition of Assets, 0.2% on social security benefits

**State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.**



Current Year Performance against Prior Year

Financial Performance	Year to 30 th June 2025	Year to 30 th June 2024	Change	% Change
	KShs	KShs	KShs	
Total Receipts	5,558,558,213	6,137,800,725	(579,242,512)	10%
Total Payments	5,558,477,090	6,137,735,899	(579,258,809)	10%
Surplus for the Year	81,123	64,827		

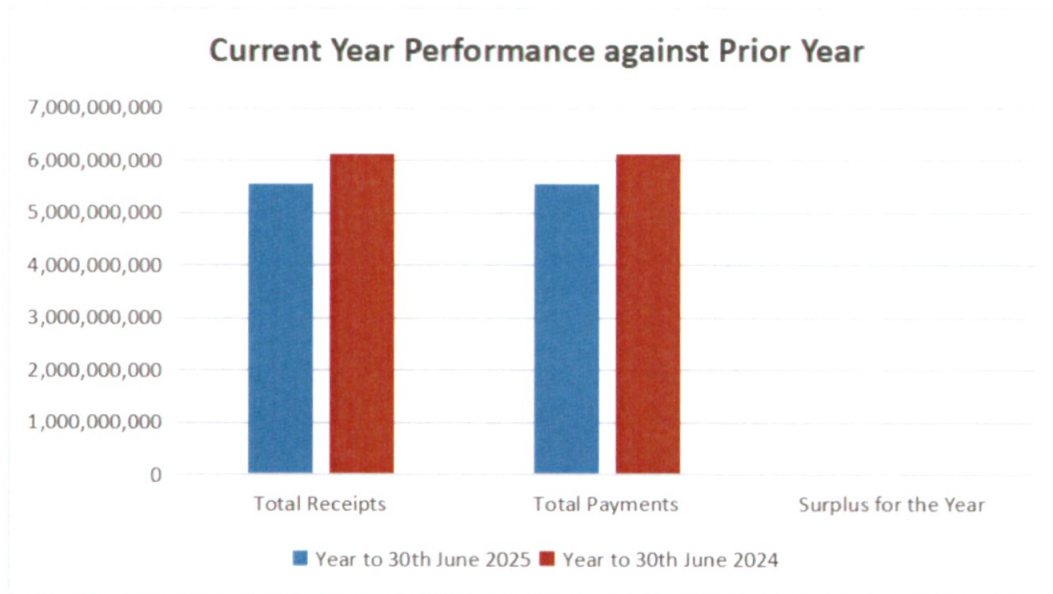
Total Receipts

Total receipts to the SLO&DOJ decreased by 10% in 2024/2025 Financial Year as compared to 2023/2024 Financial Year. Similarly, payments decreased by 10% in 2024/2025 as compared to F/Y 2023/2024.

The SLO&DOJ receipts mainly comprised of exchequer releases from The National Treasury. Other receipts were collected from various administrative fees and charges.

The total receipts for FY 2024/2025 amounted at Kshs. 5,558,558,213 representing a 10% decrease from Kshs. 6,137,800,725 for FY 2023/2024.

**State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.**



Total Receipts Yearly Comparison

Receipts	Year to 30 th June 2025	Year to 30 th June 2024	Change	%
	KShs	KShs	KShs	Change
Transfers from National Treasury	4,987,482,729	5,599,984,972	(612,502,243)	12.28%
Other Receipts	571,075,484	537,815,753	33,259,731	5.82%
Total Receipts	5,558,558,213	6,137,800,725	(579,242,512)	10.42%

The decrease in Total Receipts by 10% is attributable to the decrease in budgetary allocations leading to decreased Transfers from National Treasury by Ksh. **579,242,512**.

Total Payments

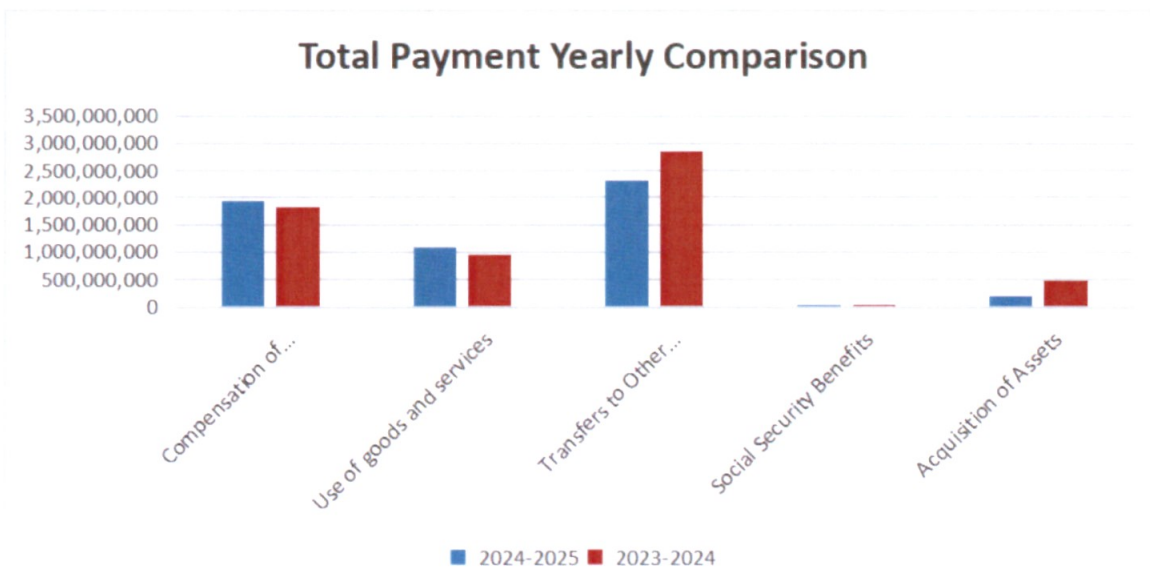
The SLO&DOJ payments mainly comprise of Compensation to employees 34%, use of goods and services at 19.26%, Transfer to other Government units 40%, Social security benefits 0.2% and Acquisition of assets 3.8%. The total payments for FY 2024/2025 amounted to Kshs. **5,558,477,090** representing a decrease of 10% from F/Y 2023/2024.

State Law Office and Department of Justice
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Total Payment Yearly Comparison

Descriptions	2024-2025	2023-2024	Variance	Percentage
	Kshs	Kshs	Kshs	%
Compensation of Employees	1,949,463,921	1,833,659,929	115,803,992	5.94%
Use of goods and services	1,070,405,873	954,708,726	131,885,998	10.80%
Transfers to Other Government Entities	2,316,054,626	2,866,934,378	(550,879,752)	23.79%
Social Security Benefits	11,719,277	5,974,656	5,744,621	49.02%
Acquisition of Assets	210,833,392	476,458,210	(281,813,668)	126%
TOTAL PAYMENTS	5,558,477,089	6,137,735,899	(579,258,809)	10%

There was an aggregate decrease in total payments in the Financial Year 2024/2025 by Kshs. (579,258,809).



State Law Office and Department of Justice
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Financial Assets Summary

Financial Assets Summary	2024-2025	2023-2024	Variance	%
	Kshs	Kshs		
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Cash and Bank Balances	148,069,473	439,415,290	-291,345,817	-197%
TOTAL FINANCIAL ASSETS	148,069,473	439,415,290	-291,345,817	-197%

Bank balances decreased by 197% arising from more receipts of deposit account within the financial year.

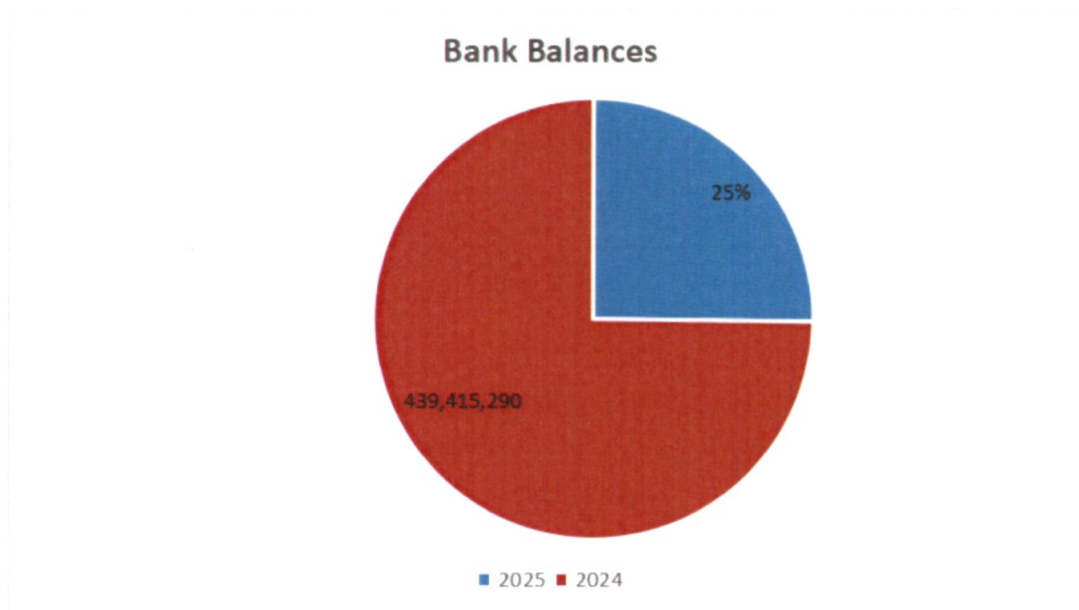
Cash Flow and Cash Position

The cash and bank balances held by the SLO&DOJ as at the 30th June 2025 stood at Kshs. **148,069,473** compared to Kshs. **439,415,290** held as at 30th June 2024. The breakdown of the cash and bank balances is as summarized in the table herein-below.

Cash and Bank Balance

Cash and Bank balances	As at 30 th June 2025	As at 30 th June 2024	Change	%
	KShs	KShs	KShs	Change
Bank Balances	148,069,473	439,415,290	-291,345,817	-197%
Cash Balances				
Total	148,069,473	439,415,290	-291,345,817	-197%

Bank balances decreased by 197% because of receipt of deposit claims within the Financial Year.

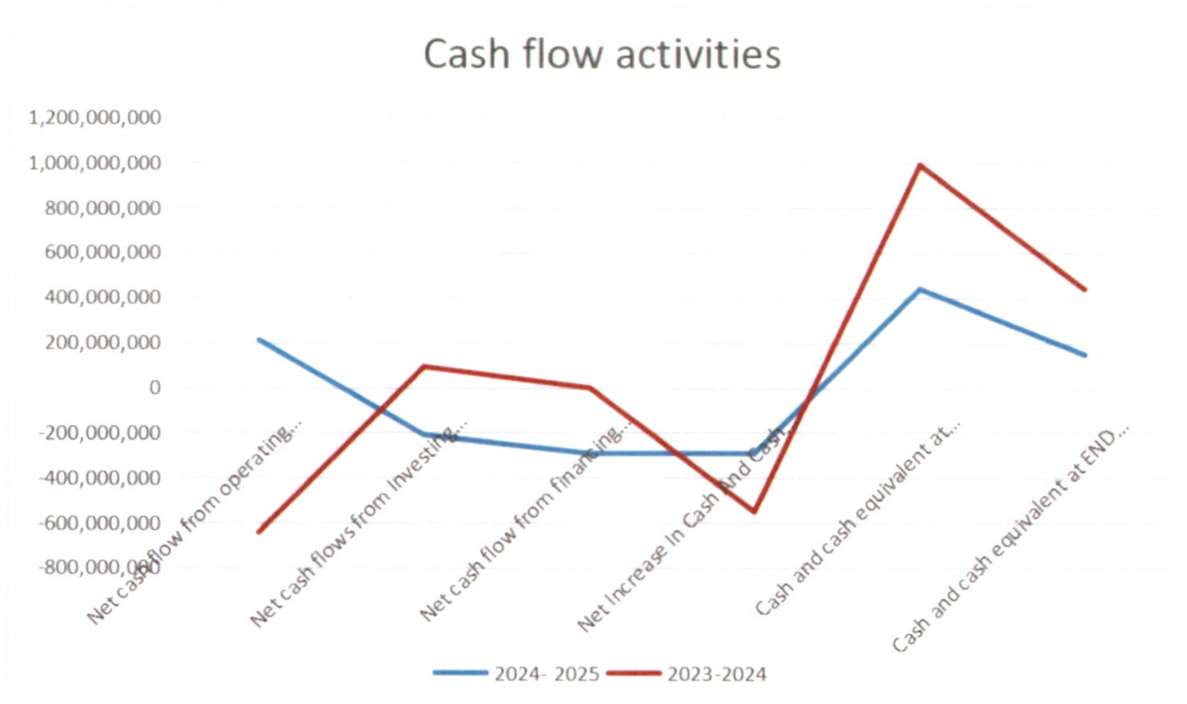


Cash Flow Activities

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

	2024- 2025	2023-2024
	Kshs	Kshs
Net cash flow from operating activities	116,270,863	(643,168,165)
Net cash flows from Investing Activities	(219,962,094)	93,293,293
Net cash flow from financing activities	(187,654,585)	-
Net Increase in Cash and Cash Equivalent	(291,345,816)	(549,874,872)
Cash and cash equivalent at BEGINNING of the year	439,415,289	989,290,161
Cash and cash equivalent at END of the year	148,069,473	439,415,290

The total Cash and Cash Equivalents as at 30th June, 2025 Decreased by Kshs. **(291,345,816)**. This was because of Decrease in monies held in Deposit.



Key Achievements

During the reporting period, significant milestones were realized across various legal and institutional mandates. A total of two thousand, three hundred and twenty four (2,324) cases filed against the Government were concluded with dismissal of liability, while one thousand five hundred and six (1,506) legal advice and opinions were issued to Ministries, Departments and Agencies. In international cooperation, one hundred and sixty one (161) requests on judicial cooperation in criminal matters were coordinated, and six (6) matters were successfully represented in international arbitration and litigation. Investigations into one thousand five hundred and ninety (1,590) complaints against advocates were undertaken, with one hundred and twenty (120) complaints subjected to ADR sessions in the Counties. Legislative development was advanced through the drafting of eleven (11) bills to harmonize laws with the Constitution, twenty nine (29) prioritized bills, one hundred and ninety eight (198) routine subsidiary legislation, 135 substantive subsidiary legislation upon request by Ministries, Departments and Agencies, and 68 legislative drafting services provided in support of the Bottom up Economic Transformation Agenda (BETA).

Capacity building was enhanced by training seventy (70) Post Pupils to support regional offices, administering fifty (50) legal interns, and training eight (8) State Counsels in specialized areas of law

State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.

to minimize reliance on private practitioners. The Public Trustee finalized four thousand, five hundred and seven (4,507) trusts and estate files, conducted quality assurance audits in thirteen (13) regional offices, and established twenty four (24) inter-agency collaboration frameworks, while also finalizing the trustee system and digitizing over seventy thousand (70,000) manual records. In civil registration, seventy thousand and six (70,006) marriages were registered under the Marriage Act, one thousand two hundred and four (1,204) societies under the Societies Act, and sixteen (16) arms under the College of Arms Act. Public engagement initiatives included fifty nine (59) social accountability forums on corruption in public projects, civic education on the Constitution in fourteen (14) counties, sensitization of eight hundred (800) citizens on the Victim Protection Act, and dissemination of the Victim Rights Charter. Further, seven hundred thousand (700,000) indigents were sensitized on legal aid, with thirty seven thousand one hundred and eighteen (37,118) offered direct legal aid. In victim protection, the Board was operationalized up to 80% alongside the development of the Victim Protection Act (Trust Fund) Regulations and General Rules and Regulations.

These achievements underscore the strides made in strengthening legal services, institutional capacity, and public engagement.

Emerging Issues

The following emerging issues were identified and impacted on the implementation of activities during the implementation period.

Increased demand for Legal Services

The Constitution provides legal standing enabling Kenyans to institute legal proceedings to defend the Constitution, public interest, the rule of law and challenge violations under the Bill of rights. Kenyans have become increasingly aware of their rights, resulting in significant increase in litigation against the government. This has escalated the demand for legal services to defend government policies, programs, actions and laws.

Emerging and specialized areas of Law

There is a need for capacity building of state counsel on emerging and specialized areas of the law for which there is limited or lack of legal framework and skills. These include coal, green energy, blue economy, climate change, recovery of virtual assets from proceeds of crime, cybercrime, sovereign bonds, syndicated loans, data protection, public private partnerships, international investment agreements, Artificial Intelligence etc.

Demand for ICT services

Digital infrastructure plays a major role with regard to facilitating communication, creating efficiency and transparency in service delivery. In recent years, the rapid adoption of ICT services, largely accelerated by the COVID-19 pandemic, has introduced a range of complex challenges for Government organizations. The digital transformation has also intensified pressure on organizations to effectively manage strategic planning for ICT investments, and the required cultural change among the workforce. E-waste and sustainability concerns have also emerged as significant issues, alongside growing worries about data storage, analysis, and privacy. Furthermore, regulatory frameworks have struggled to keep pace with the rapid expansion of digital transformation to necessitate a more orderly digital environment.

Attainment of Public Participation Threshold

The Constitutional requirement to undertake public participation before implementing any Government program or laws has necessitated nationwide stakeholder participation. This requires increased budgetary allocation in order to meet the threshold or parameters necessary to measure effective and efficient public participation such as accountability, transparency, inclusiveness, accessibility and integrity.

Institutional Review of the SLO

In order to facilitate implementation of the constitutional and statutory mandate of the State Law Office, the Office of the Attorney General Act was amended to create an Advisory Board. The Board will be mandated to strengthen human resource operations and undertake an institutional review of the Office. The outcome of the institutional review will be to transform the Office into the leading public institution in the public legal sector.

Climate Justice

Climate justice is the linkage between climate change and social justice with a notion that those who are least responsible for climate change often suffer the most from its impacts. This now calls for a fair and equitable approach to tackling legal issues related to climate change and its impact. Under international human rights law, governments have legal and enforceable obligations to tackle the climate crisis, including by rapidly phasing out fossil fuels through a just transition to green energy that respects, protects and fulfills the human rights of all people, especially those most impacted.

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Capacity building of state counsel in the above area will enable SLO to provide informed technical and legal expertise to the government, respond to legislative needs, mitigate financial liability against the government, and support the country’s national development agenda and commitment to international obligations.

Risk Management Strategies

Table 1: Risk Analysis and Mitigation Measures

Risk	Category	Mitigation Measure(s)
<p>Strategic Risks</p> <p>a) Constitutional or statutory changes may affect the strategies of OAG&DOJ in the discharge of its mandate.</p> <p>b) Some of the proposed strategies and their respective programmes/activities may be opposed by some stakeholders</p>	Low	<p>✓ Carrying out appropriate consultations with stakeholders</p> <p>✓ Enhance OAG&DOJ’s management capacities</p>
<p>Organizational Risks</p> <p>a) The re-organization of the Government may affect the mandate of OAG&DOJ; and</p> <p>b) Enactment of new laws may affect the mandate and organizational setup of OAG&DOJ</p>	Low	Enhance Monitoring and Evaluation (M&E) for early detection of any formative risk
<p>Operational Risks</p> <p>a) Poor remuneration, staff turnover, shortage of office space, inadequate legal resources, and redeployment of</p>	High	<p>✓ De-linking from the Executive</p> <p>✓ Develop comprehensive communication strategy</p> <p>✓ Continuous audit of laws</p>

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Risk	Category	Mitigation Measure(s)
<p>staff may interfere with implementation of the Strategic Plan; and</p> <p>b) Inadequate consultations in decision-making processes may hinder achievement of desired results.</p>		
<p>Financial Risks</p> <p>a) Delayed or inadequate funding may affect the implementation of OAG&DOJ's programmes.</p> <p>b) Diversion or reduction of funds meant for OAG&DOJ due to national disasters/emergency may affect implementation of the Plan; and Interruption of donor funds may disrupt the planned programmes.</p>	High	Foster optimal utilization of resources.
<p>c) Technological Risks</p> <p>d) There is risk of OAG&DOJ not keeping pace with the rapid ICT changes;</p>	Medium	Undertake regular training of staff on ICT and upgrading of equipment in accordance with ICT trends;

Challenges and the Way Forward

CHALLENGES

Among the challenges experienced during the period included:

- High turnover of skilled and competent staff, mostly due retirement of the senior and skilled drafters;
- Inadequate budgetary allocation and financial support which affects service delivery.
- A shortage of necessary equipment (computers, landlines, printers, photocopiers, scanners, etc;
- Inadequate finances to undertake the requisite training of staff;

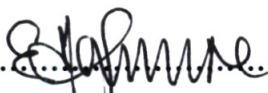
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- Changing Legal Landscapes: Due to changes in laws, regulations, and court procedures, training is necessary to enable NLAS adapt and this may require additional resources; and
- Language and Cultural Barriers: Providing legal services to diverse populations with language barriers and differing cultural norms requires extra effort and resources

WAY FORWARD

In order to realize the aspirations of the Constitution of Kenya, Vision 2030, Sustainable Development Goals (SDGs), MTP IV and the Government's BETA agenda, SLO and DOJ will continue to prioritize the investment in programs and projects that will contribute to the nation's productivity and prosperity. Therefore, the following recommendations are made:

- Appropriate provision of the specified departmental budgetary allocation;
- Procurement of additional equipment and office space;
- Build Capacity of staff through training and professional development opportunities for drafters, to ensure drafters stay up-to-date with best practices and emerging issues in legislative drafting;
- Partnerships and Collaborations: Collaborating with other legal organizations, community groups, universities, and pro bono networks to share resources, knowledge, and expertise. Partnerships can help stretch limited resources and expand the reach of services;
- Conduct regular assessments of operational processes to identify areas where efficiency can be improved. Implement cost-effective technologies, streamlined workflows, and best practices to optimize resource allocation;
- Conduct regular assessments of operational processes to identify areas where efficiency can be improved. Implement cost-effective technologies, streamlined workflows, and best practices to optimize resource allocation; and
- Explore innovative service delivery models, such as online legal clinics, remote consultations, or self-help resources, to expand access to legal aid services while minimizing costs.



.....
Hon. Shadrack J. Mose, CBS

Solicitor General

6. Statement of Performance against Predetermined Objectives for FY2024/25

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 key strategic objectives as per the strategic plan for FY 2023 to 2028 include:

1. To provide professional and timely legal services to the Government and public;
2. To facilitate effective implementation of the Constitution;
3. To strengthen legal, policy and institutional framework on Anti-Corruption, Ethics and Integrity;
4. To establish a comprehensive and effective legal and policy framework for the promotion, protection and fulfillment of human rights in Kenya;
5. To promote respect for the rule of law, access to justice and Human Rights;
6. To strengthen the policy and Institutional framework for legal education in Kenya;
7. To promote and enhance transparency and accountability in the investigations of unexplained and suspicious deaths in Kenya;
8. To increase public awareness and information on corruption;
9. To enhance shared value system among the citizens across the country; and
10. To enhance efficiency in the delivery of services, performance and operations.

Progress on the attainment of Strategic Objectives through Performance Contracting

The State Law Office and Department of Justice prepares its Work Plans and Performance Contract in line with the stated strategic objectives. Performance is reviewed quarterly against these plans and contracts. The Office achieved its strategic objectives for FY2024/25, as summarized in the table below:

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Program	Objectives	Outcome	Indicator	Performance
Legal Services	To provide quality legal services to the government and public	Reduce financial liability in all cases filed against the national government	No. Cases filed against the Attorney General concluded	2,324 Cases filed Against the Attorney General concluded
		Promote the use of ADR mechanisms in resolution of disputes	No. of complaints against Advocates subjected to ADR sessions in Counties.	120 complaints against Advocates subjected to ADR sessions in Counties.
			No. of Estates and trusts files finalized	4,507 estates and trust files finalised
		Negotiate and execute International Judicial Cooperation Agreements in Criminal Matters	% of requests coordinated on international judicial cooperation in criminal matters within 6 working days	161 requests coordinated on international judicial cooperation in criminal matters
	To Facilitate Effective Implementation of the Constitution	Effective implementation of the Constitution	% of Bills to harmonize existing laws with the Constitution drafted upon request by client Ministries	11 bills drafted
		Routine Subsidiary Legislation drafted	% of routine subsidiary legislation drafted	198 routine subsidiary legislation drafted
		Support of the National Priorities	% of legislative drafting services in support of the	68 legislative drafting services provided in support of the BETA

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Program	Objectives	Outcome	Indicator	Performance
		Agenda.	National Priorities provided.	
		Provide legal advice to MDAs on all emerging legal issues	% of legal advisory opinions issued	1,506 legal opinions were issued
Governance, Legal Training and Constitutional Reforms	To promote public confidence and integrity of the Office	Enhanced public participation in combating corruption and public knowledge on corruption prevention	No. of social accountability forums conducted on corruption in public projects	29 social accountability forums conducted on corruption in public projects
		Anti-corruption messages developed and disseminated on radio	No. of citizens reached with messages against corruption through Radio	11,000,000 anti-corruption radio messages developed and transmitted
	To Promote Respect for the Rule of Law, Access to Justice and Human Rights	Enhanced confidence of the citizen in the justice system	% of Victim Protection Board operationalized	Up to 80% Victim Protection Board has been operationalized
		Enhanced access to justice through legal aid	No. of indigents offered legal aid	37,118 legal aid offered directly and indirectly to indigent persons.
		Enhanced citizen participation in governance.	No. of Counties where civic education on the Constitution has been conducted	Civic education Conducted in 14 counties
General	Transformatio	Legal services	No. of County offices	33 SLO offices

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Program	Objectives	Outcome	Indicator	Performance
Administration, Planning and Support Services	n, decentralizatio n, State Law Office	decentralized to counties	where SLO services are decentralized.	decentralized.

7. Governance Statement

The governance statement of the Kenyan State Law Office (Office of the Attorney-General and Department of Justice) is focused on facilitating good governance and the rule of law through providing public legal services, promoting human rights, and upholding integrity. It is guided by principles such as professionalism, teamwork, quality service delivery, and fairness, with specific efforts to ensure a corruption-free environment and a commitment to its customer service charter.

Core Principles and Objectives

- **Facilitating Good Governance:**

The overarching goal is to create a well-governed society and foster respect for the rule of law.

- **Provision of Public Legal Services:**

This includes services related to the Constitution, legal policy, and government legal matters.

- **Protection and Promotion of Human Rights:**

The office is tasked with safeguarding and advancing the rights of all citizens.

- **Upholding Ethics and Integrity:**

A strong emphasis is placed on maintaining the highest standards of ethics and integrity within the legal profession and the office itself.

Commitment to Stakeholders

- **Teamwork and Diversity:**

The office values teamwork and respects diversity among its employees at all levels.

- **Quality and Efficiency:**

It is committed to delivering efficient and effective quality services to its stakeholders.

- **Equity and Fairness:**

The office is dedicated to being impartial and promoting the rights of all stakeholders, serving everyone without discrimination.

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- **Anti-Corruption Measures:**

The Office of the Attorney-General is declared a corruption-free zone, and any acts to compromise public officials are considered offenses.

- **Customer Service Charter:**

The office has a customer service delivery charter outlining standards for prompt, accurate, and courteous service, with mechanisms for reporting deviations.

- **Professional Conduct for State Counsel:**

State Counsel have a duty to treat courts and other lawyers with respect, uphold the integrity of the legal profession, and act with fairness and honesty.

Accountability and Structure

- **Attorney-General:**

The Attorney-General is the head of the Office of the Attorney-General and Department of Justice.

- **Answerability to the Attorney-General:**

All State Counsel in any Government Ministry or Department are answerable to the Attorney-General.

- **Seeking Opinions:**

Government Ministries, Departments, and State Corporations are required to seek the Attorney-General's opinion on matters raising substantial legal or constitutional issues.

Key governance principles for a state law office include adherence to the Rule of Law, ensuring transparency and accountability, upholding human rights, promoting ethics and integrity, fostering efficiency and effectiveness, maintaining impartiality and fairness, and ensuring public participation. These principles are often enshrined in national constitutions and are crucial for building public trust and ensuring just outcomes in the legal system.

Core Governance Principles

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- **Rule of Law:**

A fundamental principle, ensuring all individuals, including the government, are subject to and accountable under the law.

- **Transparency:**

Operating in an open and clear manner, allowing for public scrutiny of decisions and actions.

- **Accountability:**

Being responsible for one's actions and decisions, with mechanisms in place to ensure that those in power are answerable to the public.

- **Human Rights:**

Protecting and promoting the fundamental rights and freedoms of all individuals.

- **Ethics and Integrity:**

Maintaining honesty, fairness, and professional conduct in all operations.

- **Efficiency and Effectiveness:**

Utilizing resources wisely and ensuring that services are provided in a timely and impactful manner.

- **Impartiality and Fairness:**

Delivering services and legal advice without bias, favoritism, or discrimination.

- **Public Participation:**

Involving the public in the process of policy-making and legal reforms.

- **Responsiveness:**

Being sensitive to and addressing the needs and concerns of citizens in a timely and effective way.

8. Management Discussion and Analysis

The State Law Office and Department of Justice entirely depend on the national exchequer for funding. The gross budget allocation for the last three years are Kshs. 5,814,887,064 in FY2022/23, Kshs 5,654,620,000 in FY2023/24 and 5,722,133,238 FY 2024/25 against actual exchequer received of, Kshs. 4,794,524,073, Kshs 5,568,049,222 and Ksh 4,987,482,729 respectively. The target of 100% budget absorption was not met due to lack of exchequer release. However, the Office made notable achievements regarding non-financial performance.

SLO&DOJ has complied with all legal requirements such as submission of statutory reports, deductions and its internal policies and procedures. There are no instances of non-compliance that would lead to financial loss.

In the Medium-Term the Office is focused on decentralization of services to the 47 counties and modernizing SLO&DOJ. This is in line with the government priorities and development agenda. During the year ended 30th June 2025, SLO&DOJ was unable to decentralize services as planned due to budget constraint.

The SLO&DOJ 5th generation strategic plan 2023-2028 has set objectives and priorities to achieve its mandate effectively. Some of the major focuses of the Office is to decentralize the remaining 34 counties, Automation of legal services, Training of state counsel on emerging areas of law and recruitment of additional staff.

9. Environmental and Sustainability Reporting

a) Sustainability strategy and profile

The Office has the Accounting Officer as a legal advisor to the Government and as the Solicitor General. The office has made sustainable efforts to ensure broad trends in political and macroeconomic spheres affecting sustainability and priorities in governance with international best practices and leading to achievements in the legal field.

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

The Office identified Kona Baridi area of Ngong Forest in Kajiado County as the target area for reclamation. This was in addition to other sites where tree planting was undertaken by our staff in the decentralized regional offices.

The trees planted by the Office of the Attorney General and Department of Justice (OAG&DOJ), its SAGAs and other stakeholders is as follows: 22,500 trees were planted by Office of the Attorney General; 13,600 by Business Registration Services (BRS); 300 by Nairobi Centre for International Arbitration; 4,670 by Kenya School of Law; 1,800 by National Legal Aid Services; and 2,100 by Council for Legal Education; and 2,100 by Kenya Law Reform Commission, all of indigenous species. One tree planting session for Office of the Attorney General and State Department of Justice for FY 2024/2025 took place on 9th June, 2025 and a total of 4000 trees were planted.

All the trees planted were sourced from Kenya Prison Tree Nurseries, Kenya Forest Service Nurseries, Local Nurseries and Community Forest Associations (CFAs).

The following is a summary of the number of trees planted by Office of the Attorney General and State Department of Justice:

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Date	Source of Seedlings	No of Seedlings Planted
6 th October 2023	Purchased from Olleyani Conservation Community	2,000
13 th November 2023	Purchased from Olleyani Conservation Community	3,000
8 th April 2024	Purchased from Olleyani Conservation Community	3,000
10 th May 2024	Purchased from Enkarip Nurseries	5,000
13 th May 2024	Donation From Kenya Prisons	5,000
10 th June 2024	Purchased from Enkarip Nurseries	5,000
9 th June 2025	Purchased from Enkarip Nurseries	4,000

c) Employee welfare

The Office of the Attorney General and Department of Justice seeks to recruit, retain, reward and develop the best talents guided by the delegated powers issued by the Public Service Commission of Kenya vide Ref. No PSC/SEC/93/37/VOL.IV/ (37) and is further guided by the Human Resource Policies and Procedures Manual for the Public Service May 2016 and Recruitment and Selection Policy.

The Office recognizes the need to inculcate among the employees the culture of being sensitive to matters of safety, security, society, health welfare, and the environment. This ensures employees act with integrity and are responsible with the people and the environment they interact. Employees are trained to value each other, provide necessary support systems for people with different needs and have a system in place that encourages acceptance and cultural diversity. Further, the Office of the Attorney General and Department of Justice continuously seeks to improve the welfare and skills of employees through structural programs for personal and professional development.

The Office of the Attorney General and Department of Justice seeks to ensure gender parity and where possible, recruit persons with disabilities and from minority groups of our society.

d) Operational practices

The state law office adheres to the Articles 227 of the Constitution of Kenya, 2010 and by applying the tenets espoused in the Public Procurement and Asset Disposal Act, 2015 and attendant Regulations, 2020. These include transparency, fairness, openness and competition in publicizing and publishing Government procurement opportunities.

The office maintains ethical and trustworthy practices by using open tenders which are advertised, as the preferred method of choice and constantly uploading procurement opportunities and contracts awarded on the organization's website and the public procurement information portal and ensures prompt payment of suppliers to reduce pending bills.

This ensures transparent, fair, and cost-effective procurement process. The Office also safeguards consumer rights and interest by ensuring there is equitable access to procurement opportunities by reserving 30% spend to special groups of Youth, Women and persons with disability (AGPO), and by receiving and responding to suppliers' queries through the complaints box.

e) Community Engagements-

NLAS organised a one (1) day visit to the Little sisters of the poor, Nyumba ya wazee a charitable institution for the elderly at Roman Catholic religious institute for women.

The Little Sisters of the Poor are a group of Catholic nuns who are devoted to caring for the elderly poor. In the Little Sisters' homes, no one dies alone. The elderly and dying are cared for with love and dignity regardless of wealth or status as if they were Christ himself, until God calls them home. These religious women are loving and joyful in their ministry, even as they go begging door to door to provide for their communities. In Kenya, the congregation has two institutions at Nairobi and Mombasa.

The visit was premised on the ground that whereas the constitution makes succinct provisions in respect to the elderly, there has been little regard to their welfare especially due to the vulnerable state they find themselves in. Consequently, the elderly have been

left out in participation of the affairs of the society and access of legal aid being one of the rights.

Besides giving back to the society, the Corporate Social Responsibility created a platform for NLAS to identify the special needs of the elderly people, and have an understanding of how to best serve them in the event they need legal aid.

10. 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Law Office and Department of Justice is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2025. 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 State Law Office and Department of Justice accepts responsibility for the entity's financial statements, which have been prepared on the accrual basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Law Office and Department of Justice financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2025, and of the entity's financial position

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as at that date. The Accounting Officer in charge of the State Law Office and Department of Justice further confirms the completeness of the accounting records maintained for the State Law Office and Department of Justice, 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 State Law Office and Department of Justice 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 State Law Office and Department of Justice financial statements were approved and signed by the Accounting Officer on *28th Nov.*

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Hon. Shadrack J. Mose, CBS
Solicitor General

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CPA Irene Maitha Mbogo
Senior Deputy Accountant General
Head of Accounting Unit
ICPAK M/No 6867

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REPORT OF THE AUDITOR-GENERAL ON STATE LAW OFFICE AND DEPARTMENT OF JUSTICE FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of the State Law Office and Department of Justice set out on pages 1 to 30, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a

summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the State Law Office and Department of Justice as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33), and comply with the Public Finance Management Act, 2012, and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during the audit of the State Law Office and Department of Justice revealed that twelve (12) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Unexplained Variance in Transfers to Other Government Entities
2	2023/2024	Pending Bills
3	2023/2024	Non-Compliance With the One Third of Basic Salary Rule
4	2023/2024	Wasteful Payment for Rent
5	2023/2024	Irregular Payment of Rent on Expired Leases
6	2023/2024	Non-Compliance with Law on Employment of Persons with Disabilities
7	2023/2024	Failure to Operationalize Institutions and Submit Financial Statements
8	2023/2024	Long Outstanding Payables-Third Party Deposits and Retentions

Report of the Auditor-General on State Law Office and Department of Justice for the year ended 30 June, 2025

No.	Financial Year	Audit Issue
9	2023/2024	Lack of Risk Management Process and Information Technology Strategic Committee
10	2023/2024	Lack of Ownership Documents and Failure to Tag Assets
11	2023/2024	Understaffing
12	2023/2024	Low Investment in ICT infrastructure

Other Information

Management is responsible for the Other Information set out on pages iii to xxxviii, which comprise of Key Entity Information and Management, Statement of Governance, Statement by the Attorney General, Statement by the Solicitor-General, Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Law Office and Department's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

Review of June, 2025 staff payroll revealed that forty (40) employees were earning net salaries below the recommended one-third (1/3) of their basic salary contrary to Section 19(3) of the Employment Act, 2007, and Section C.1(3) of the Public Service Commission's Human Resource Policies and Procedures Manual, 2016, which states that all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or salaries. Salary deductions exceeding two-thirds of basic pay may lead to low productivity or subject the officers to pecuniary embarrassment.

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

2. Failure to Comply with Climate Change Regulatory Requirements

A review of records revealed that the State Law Office and Department of Justice did not allocate a specific amount in their annual budget for climate change activities, despite participating in various tree-planting initiatives. This was contrary to Regulation 6(1)(d) of the Climate Change (Duties and Incentives) Regulations, 2021, which provides that each public entity, both at the national and county levels, must allocate a specific amount in its annual budget for climate change activities. Further, there was no designated climate change unit, nor has a senior officer been appointed to coordinate climate-related mandates, contrary to Section 15(5)(c) of the Act.

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

3. Non-Compliance with Law on Employment of Persons with Disabilities

Review of staff establishment biodata revealed that the Department had one thousand and thirty-seven (1,037) employees, out of which, only thirty-four (35) or 3.4% of the total employees are Persons with Disabilities. This was contrary to Article 54 of the Constitution of Kenya, 2010, which requires the Department to reserve five percent (5%) of all casual, emergency, and contractual positions in employment for Persons with Disabilities. Further, out of the thirty-five (35) employees with disabilities, a disability guide allowance of Kshs.20,000 per month was paid to only nine (9). However, no evidence was provided on how they were identified for eligibility among the other employees.

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

4. Failure to Operationalize Institutions and Submit Financial Statements

As previously reported, the State Law Office and Department of Justice did not submit the financial statements for audit in respect of four (4) institutions, which were allocated budget provisions amounting to Kshs.263,595,180 from The National Treasury, as shown in the table below:

No.	Entity	Budget Amount (Kshs.)	Enabling Legislation Breached
1	Victims Protection Board	23,500,000	Victims Protection Act, 2014
2	Advocacy Complaint Commission	167,415,180	Advocates Act Cap 16
3	National Anti-Corruption Campaign Steering Committee	42,680,000	Gazette Notice No.6707 of 2014
4	National Coroners Service	30,000,000	National Coroners Service Act, 2017
	Total	263,595,180	

However, despite the enabling legislation giving autonomy and legal mandate to delink and operate independently, the institutions continue to operate under the State Law Office and Department of Justice. As a result, annual reports and financial statements for the institutions were not prepared as required by Section 68 (2)(k) of the Public Finance Management Act, 2012.

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

5. Long Outstanding Third-Party Deposits and Retentions

The statement of financial position reflects refundable deposit balance of Kshs.148,017,055 as disclosed in Note 13 to the financial statements. The balance includes long outstanding deposits totalling Kshs.13,874,942, which have remained unpaid since the 2018/2019 financial year. This was contrary to Regulation 106 of the Public Finance Management (National Government) Regulations, 2015, which requires that any deposit that remains unclaimed for five (5) years should be paid into the Consolidated Fund and subsequently, the Accountant-General may refund the deposit to any person entitled thereto, if he or she is satisfied that the claim is authentic.

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

6. Un-utilized Space at Central Bank of Kenya Pension Towers

Review of records revealed that a construction firm was awarded a contract for the proposed partitioning for Civil Litigation at the Central Bank Pension Towers in the financial year 2023/2024 at a cost of Kshs.143,987,910. Further, the State Law Office pays an annual rent of Kshs.35,078,400 for the rented space. However, physical verification conducted in September, 2025 revealed that the works were completed and handed over on 16 December, 2024. However, nine (9) months down the line, only around 65% of the spaces were occupied, leaving about 35% of rented office spaces empty, yet annual rent of approximately Kshs.12,277,440 (apportioned on a prorated basis) is paid.

In the circumstances, the regularity and value for money for the expenditure of Kshs.12,277,440 for the unoccupied office space could not be confirmed.

7. Failure to Establish a Cash to Accrual Transition Committee and Project Manager

The State Law Office and Department of Justice did not establish and appoint a cash-to-accrual transition committee and project manager to coordinate the transition process. This is contrary to The National Treasury Circular No 03/25 dated 14 April, 2025, which requires every National Government entity to establish a Cash-to-Accrual Transition Committee of accrual accounting and appoint a project manager to manage the transition.

In the circumstances, Management was in breach of The National Treasury's Circular.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Risk Management Process and Information Technology Strategic Committee

As previously reported, the State Law Office and Department of Justice did not have an approved, operational and well-documented enterprise-wide risk management process and policies in place to effectively guide the risk management processes. Further, the entity lacks an operational Information Technology (IT) Strategic Committee and an IT Strategic Plan that guides the Information Technology operations. In addition, the entity lacks business continuity and disaster recovery plans to support the State Department's business processes.

In the circumstances, the policy, strategies and procedures put in place to assess, identify, measure, prioritize and mitigate risks in the State Department could not be confirmed.

2. Grounded and Missing Motor Vehicles

Appendix 3 on the summary of fixed assets register reflects historical total assets cost of Kshs.671,102,752 out of which Kshs.54,484,084 is in respect to vehicles and other transport equipment. However, physical inspection conducted in July 2025 of motor vehicles in the pool and those taken for repair in various private garages revealed that four (4) vehicles were confirmed missing as at 30 June, 2025, while the location of two (2) vehicles under investigation was not provided. Further, eleven (11) vehicles were grounded at Sheria House parking bay, while six (6) others were grounded in different private garages in Nairobi between 2014 and May, 2025 due to various mechanical defects. In addition, it was noted that some motor vehicles were taken to garages with minor problems, but have since been extensively vandalized, with major parts missing.

In the circumstances, the effectiveness, control, safety and custody of the State Department's motor vehicles could not be confirmed.

3. Lack of Transport and Logistics, Fleet and Fuel Management Policy

Review of payment details and transport division records revealed that the Department had incurred expenditures amounting to Kshs.12,465,255 for vehicle repairs and maintenance and Kshs.29,077,166 for fuel, oil, and lubricants as at 30 June, 2025. However, there was no Transport and Logistics Policy or Fleet and Fuel Management Policy in place. The only guidance provided was a memo issued by the Accounting Officer in the year 2021. Further, there were no Standard Operating Procedures (SOPs) to guide routine operations within the transport division.

In the circumstances, the existence of an effective system for controlling the State Department's transport logistics, fleet and fuel management could not be confirmed.

4. Lack of Ownership Documents and Failure to Tag Assets

Annex 3 to the financial statements on summary of fixed asset register, reflects assets balance of Kshs.671,102,752 as at 30 June, 2025, which comprises of historical cost

balance brought forward from 2023/2024 of Kshs.476,458,210 and additions during the year of Kshs.194,644,542. However, assets held at the Headquarters and Regional Offices were not tagged for ease of identification.

Further, as previously reported, the State Law Office and Department of Justice purchased a parcel of land in Malindi for the construction of a Regional Office. However, the land is not fenced and there is no signage to indicate the ownership of the land. It was also noted that the survey beacons on the land had been tampered with.

In addition, records indicate that the Department was allocated parcels of land in Machakos and Meru Municipality by the National Government for the construction of Regional Offices. However, the transfer and registration of the parcels had not been completed and the land had not been fenced, exposing it to encroachment by illegal settlers.

In the circumstances, the existence of an effective system for safeguarding and controlling the Department's assets could not be confirmed.

5. Understaffing

During the year under review, the State Law Office and Department of Justice had a total of one thousand and thirty-eight (1,038) employees in post, against the approved staff establishment of one thousand, four hundred and ninety-two (1,492), resulting in an understaffing by four hundred and fifty-four (454) or 30%.

In the circumstances, the mandate of advising Government Ministries, Departments, Constitutional Commissions, Independent Offices and State Corporations on legislative and other legal matters may not be achieved.

6. Failure to Maintain a Register of Spoiled Certificates

Review of various accountable documents, including the counter receipt book registers, marriage books, notice books, registrar certificates, and marriage certificate books, revealed instances of spoilage during issuance. However, Regional Offices did not maintain a register to record and track spoiled certificates, resulting in inadequate accountability.

In the circumstances, the effectiveness and control of marriage books, notice books, Registrar Certificates, and Marriage Certificates in the regions could not be confirmed.

7. Low Investment in Information, Communications Technology (ICT) Infrastructure

As previously reported, the State Law Office and Department of Justice did not acquire ICT infrastructure in all offices, and therefore, the business processes were not automated as envisaged in the Government plan to automate services. Further, a Disaster Recovery Strategy had not been developed as required by Regulation 165(1)(a) and (b) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the effectiveness of ICT support services could not be confirmed.

8. Inadequate Audit Committee Meetings

Review of the records revealed that the Audit Committee held meetings on 26 May, and 14 October, 2025 which constitutes only two (2) meetings in the financial year, which is contrary to Regulation 179(1) of the Public Finance Management (National Government) Regulations, 2015 that requires an Audit Committee to meet at least once in every three (3) months.

In the circumstances, the effectiveness of the State Department's Audit Committee could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls 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 governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.


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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 December, 2025


 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2026	
DAY: WEDNESDAY	
TABLED BY:	LEADER OF MAJORITY PARTY HON. OWEN BAYA
CLERK-AT THE-TABLE:	J. LEMERELLE


State Law Office and Department of Justice
 Annual Report and Financial Statements for the year ended June 30, 2025.

12. Statement of Financial Performance for the year ended 30 June 2025

	Notes	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from Exchequer	5	4,987,482,729
Other Incomes	6	571,075,484
Total		5,558,558,213
Expenses		
Employee costs	7	1,949,463,921
Use of goods and services	8	1,165,053,534
Transfers to other Government Entities	9	2,316,054,626
Social Benefits	7b	11,719,277
Total expenses		5,442,291,358
Net Surplus/Deficit		116,266,855

The Financial Statements set out on pages 1 to 27 were signed by:

.....

 Hon. Shadrack J. Mose, CBS
 Solicitor General

.....

 CPA Irene Maitha Mbogo
 Senior Deputy Accountant
 General
 Head of Accounting Unit
 ICPAK M/No 6867

State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.

13. Statement of Financial Position as at 30 June 2025

	Notes	2024/2025 FY	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	10	148,069,473	439,415,289
Unspent AIE	11	4,008	0
Total Current Assets		148,073,482	439,415,289
Non-Current Assets			
Property, Plant and Equipment	14	219,954,078	0
Total Non- Current Assets		219,954,078	0
Total Assets (a)		368,027,559	439,415,289
Liabilities			
Current Liabilities			
Trade and other Payables	12	103,768,346	
Refundable Deposits	13	148,017,055	439,350,462
Total Current Liabilities		251,785,401	439,350,462
Non-Current Liabilities			
Employee Benefit Obligation		0	0
Total Non- Current Liabilities		0	0
Total Liabilities (b)		251,785,401	439,350,462
Net Assets (a-b)		116,242,158	64,827
Represented by:			
Balance B/F		64,827	64,827
Prior year adjustments		(89,524)	
Accumulated Surplus		116,242,158	
Net Assets		116,242,158	64,827

The financial statements set out on pages 1 to 27 were signed by:

..........

Hon. Shadrack L. Mose, CBS
Solicitor General

..........

CPA Irene Maitha Mbogo
Senior Deputy Accountant General
Head of Accounting Unit
ICPAK M/No 6867

State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.

14. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
Fund balance as at 30th June 2024	64,827	0	0	64,827
Adjustments				
Recognition of Assets	0			0
Recognition of Liabilities	0			0
As at July 1, 2025	64,827	0	0	64,827
Return to Exchequer	(89,524)			(89,524)
Surplus/ deficit for the year	81,123			81,123
Unspent AIE	(4,008)			(4,008)
Capital funds received in the year				
As at June 30, 2025	52,418	0	0	52,418

Note:

1. The prior year adjustments relate to the amount that was returned to the exchequer

15. Statement of Cash Flows for the year ended 30 June 2025

	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from exchequers	5	4,987,482,729
Other incomes	6	571,075,484
Total receipts		5,558,558,213
Payments		
Employee costs	7	1,949,463,921
Use of goods and services	8(b)	1,070,405,873
Transfers to other Government Entities	9	2,316,054,626
Social Benefits	7b	11,719,277
Total payments		5,347,643,921
Adjusted for:		
Adjustment during the year		(291,337,416)
Prior year adjustments		(89,524)
Net cash flows from/(used in) operating activities		(80,512,425)
Cash flows from investing activities		
Purchase of PPE	14b	(210,833,392)
Net cash flows from/(used in) investing activities		(210,833,392)
Cash flows from financing activities		
Decrease in retentions and deposits		(291,337,415)
Net cash flows from financing Activities		(291,337,415))
Net increase/(decrease) in cash & Cash equivalents		(291,345,816)
Cash and cash equivalents at 1 July 2024		439,415,289
Cash and cash equivalents at 30 June 2025	10	148,069,473

State Law Office and Department of Justice
Annual Report and Financial Statements for the year ended June 30, 2025.


16. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

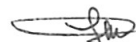
Recurrent and Development Combined

Receipt/Expense Item	Original Budget	Adjustment	Total Budget	Actual or Comparable Budget	Budget Utilization Difference	% of Utilization
	a	b	c = a + b	d	e = d - c	f = d/c %
Receipts						
Exchequer releases	6,412,890,997	(1,255,437,759)	5,157,453,238	4,987,482,729	169,970,509	96.70%
Other Receipts	564,680,000	0	564,680,000	571,075,484	(6,395,484)	101.13%
Total Receipts	6,977,570,997	(1,255,437,759)	5,722,133,238	5,558,558,213	(163,575,025)	97.14%
Payments						
Compensation of employees	2,125,080,000	(140,371,081)	1,984,708,919	1,949,463,921	35,244,998	98.22%
Use of goods and services	2,231,050,568	(1,082,021,039)	1,149,029,529	1,070,405,873	78,623,655	93.16%
Transfers to other government entities	1,987,691,144	358,195,900	2,345,887,044	2,316,054,626	29,832,418	98.73%
Social security benefits	6,048,199	5,941,051	11,989,250	11,719,277	269,973	97.75%
Acquisition of assets	627,701,086	(397,182,590)	230,518,496	210,833,392	19,685,104	91.46%
Total Payments	6,977,570,997	(1,255,437,759)	5,722,133,238	5,558,477,090	163,656,148	97.14%
Surplus	0	0	0	81,123	81,123	

SUMMARY						
Recurrent	6,820,570,997	(1,240,437,759)	5,580,133,238	5,441,132,470	139,000,768	97.51%
Development	157,000,000	(15,000,000)	142,000,000	117,344,620	24,655,380	82.64%
Total	6,977,570,997	(1,255,437,759)	5,722,133,238	5,558,477,090	163,656,148	97.14%

The State Law Office and Department of Justice financial statements were approved on 28th Nov 2025 and signed by:

.....

 Hon. Shadrack J. Mose, CBS
 Solicitor General

.....

 CPA Irene Maitha Mbogo
 Senior Deputy Accountant General
 Head of Accounting Unit
 ICPAK M/No 6867

State Law Office and Department of Justice
 Annual Report and Financial Statements for the year ended June 30, 2025.

Reconciliation of surplus

Description of Particulars		Amount in Kshs
	Surplus Amounts as per the statement of financial performance	116,266,855
1	Add: payables of use of goods and services	94,647,660
2	Less: Property, plant and equipment	(210,833,392)
	Surplus as per the statement of comparison of budget and actual amounts	81,123

Budget Reconciliation to the Statement of Cash Flows

Description of Particulars		Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	81,123
1	Bal B/F from previous year	439,415,289
2	Less: Prior year adjustments entity difference	(89,524)
3	Less: Unspent AIE timing difference	(4,008)
	Less: Retention timing difference	(291,333,407)
	Closing Cash and Cash Equivalent as per the statement of Cash flows	148,069,473

State Law Office and Department of Justice
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Budget Execution by Programmes and Sub-Programmes for FY2024/2025

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
606000000	2,986,360,891	0	2,986,360,891	2,851,460,815	134,900,076
606010000	1,533,347,098	0	1,533,347,098	1,462,850,731	70,496,367
606020000	335,690,942	0	335,690,942	323,999,859	11,691,083
606030000	405,164,436	0	405,164,436	393,005,038	12,159,398
606040000	682,158,415	0	682,158,415	671,605,187	10,553,228
606050000	0	0	0	0	0
606060000	30,000,000	0	30,000,000	0	30,000,000
607000000	1,714,103,006	0	1,714,103,006	1,709,878,987	4,224,019
607010000	317,566,902	0	317,566,902	290,871,941	26,694,961
607020000	688,956,104	0	688,956,104	718,524,267	(29,568,163)
607030000	707,580,000	0	707,580,000	700,482,779	7,097,221
607040000	0	0	0	0	0
609000000	1,021,669,341	0	1,021,669,341	997,137,288	24,532,053
609010000	152,045,940	0	152,045,940	152,045,938	1.7
609020000	869,623,401	0	869,623,401	845,091,350	24,532,051
609030000	0	0	0	0	0
Total	5,722,133,238	0	5,722,133,238	5,558,477,090	163,656,148
SUMMARY					
Recurrent	5,580,133,238	0	5,580,133,238	5,441,132,470	139,000,768
Development	142,000,000	0	142,000,000	117,344,620	24,655,380
Total	5,722,133,238	0	5,722,133,238	5,558,477,090	163,656,148

State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.

17. Notes to the Financial Statements

1. Establishment

The State Law Office and Department of Justice (SLO&DOJ) was established under the Article 156 of the Constitution. The State Law Office and Department of Justice (SLO&DOJ) is domiciled in Kenya and has branches/offices in Nairobi, Mombasa, Kisumu, Nakuru, Eldoret, Kericho, Kakamega, Kisii, Machakos, Garissa, Embu, Meru and Nyeri.

The principal activities includes advising Government Ministries, Departments, Constitutional Commissions, Independent Offices and State Corporations on legislative and other legal matters; advising the Government on all matters relating to the Constitution, international law, human rights, consumer protection, anti-corruption policy, protection of victims of crime, implementation of reparations and legal aid; negotiating, drafting, vetting and interpreting local and international documents, agreements and treaties for and on behalf of the Government and its agencies; coordinating reporting obligations to international human rights treaty bodies to which Kenya is a member or on any matter which member States are required to report; drafting legislative proposals; reviewing and overseeing legal matters pertaining to the registration of companies, partnerships, business names, societies, adoptions, marriages, charities, and Coat of Arms; reviewing and overseeing legal matters pertaining to the administration of estates and trusts; in consultation with the Law Society of Kenya, advising the Government on the regulation of the legal profession; representing the national Government in all civil and constitutional matters; and representing the Government in matters before foreign courts and tribunals. The Office also provides policy on the administration of justice; Legal policy management; Legal aid and advisory services; Political parties' policy management Elections policy management; anti-corruption strategies Integrity and Ethics, Constitutional Affairs.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the State Law Office and Department of Justice has been categorized as a Schedule 1 national government State Law Office and Department of Justice in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. State Law Office and Department of Justice are reporting entities whose primary objective is to provide policy and coordination of government services.

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

State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of State Law Office and Department of Justice for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The State Law Office and Department of Justice pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of

State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.

themselves constitute a present obligation unless the State Law Office and Department of Justice is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the State Law Office and Department of Justice policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the State Law Office and Department of Justice future actions, expenses (and other related liabilities) are recognized for that policy.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. MDAs commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

State Law Office and Department of Justice
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3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of State Law Office and Department of Justice.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>The State Law Office and Department of Justice made a disclosure on leases to report as at 30th June 2025.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The State Law Office and Department of Justice did not have non-current assets held for sale and discontinued operations to report on as at 30th June</p>

**State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.**

Standard	Effective date and impact:
	2025.
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The State Law Office and Department of Justice did not have heritage assets and infrastructure assets to report on as at 30th June 2025.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

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Standard	Effective Date and Impact
	The State Law Office and Department of Justice did was not affected by IPSAS 46 during the year ended 30 th June 2025.
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The State Law Office and Department of Justice was not affected by IPSAS 47 during the year ended 30th June 2025.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>The State Law Office and Department of Justice was not affected by IPSAS 48 during the year ended 30th June 2025.</p>
IPSAS 49- Retirement	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the</p>

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Standard	Benefit, Date and Impact
Benefit Plans	<p>public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>The State Law Office and Department of Justice did was not affected by IPSAS 49 during the year ended 30th June 2025.</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p>The State Law Office and Department of Justice did was not affected by IPSAS 50 during the year ended 30th June 2025.</p>

iii) Early adoption of standards

The State Law Office and Department of Justice has taken advantage of the transitional provisions under IPSAS 33 and depreciation and valuation of assets has not been done as the entity is using the phased approach of transition, therefore the 1st year financial statements are transitional financial statements.

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4. Summary of Significant Accounting Policies

a) Budget information

The original budget for FY 2024/2025 was approved by the National Assembly on June 19, 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the State Law Office and Department of Justice upon receiving the respective approvals in order to conclude the final budget. Accordingly, the State Law Office and Department of Justice recorded additional appropriations of (1,255,437,759) on the August 5, 2024 budget following the governing body's approval. The State Law Office and Department of Justice budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under **page 6** of these financial statements.

b) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The State Law Office and Department of Justice does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements.

a) Financial assets

Trade and other receivables

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.

As at 30th of June 2025 the State Law office and Department of Justice did not have any outstanding imprests and advances to authorised public officers and/or institutions.

c) 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 and Public Private Partnerships.

The State Law Office and Department of justice did not recognize a contingent liability in the year ended 30th June 2025.

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d) Changes in accounting policies and estimates

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

e) 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. A bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as **Note 10** to the financial statements.

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 and retentions

f) Comparative figures

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

g) 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 2025.

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5. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended Sep*/Dec*/March*/June* 2025
	Kshs	Kshs	Kshs
Recurrent	4,899,813,292	0	4,899,813,292
Development	87,669,437	0	87,669,437
Total	4,987,482,729	0	4,987,482,729

6. Other Incomes

Description	2024/2025 FY
	Kshs
Sale of market establishments	571,075,484
Total other income	571,075,484

7. Employee Costs

Description	2024/2025 FY
	Kshs
Basic salaries of permanent employees	944,523,716
Basic wages of temporary employees	3,358,000
Personal allowances – part of salary	972,275,205
Employer contributions to compulsory national social security schemes	29,307,000
Employee costs	1,949,463,921

7b. Social Benefits

Description	2024/2025 FY
	Kshs
Government Pension and Retirement Benefits	11,719,277
Social Benefits	11,719,277

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8. Use of Goods and Services

Description	2024/2025 FY
	Kshs
Utilities, supplies and services	30,893,011
Communication, supplies and services	7,561,433
Domestic travel and subsistence	256,727,540
Foreign travel and subsistence	154,705,647
Printing, advertising, and information supplies & services	19,818,248
Rentals of produced assets	172,727,183
Training expenses	28,062,079
Hospitality supplies and services	37,657,438
Specialized materials and services	10,647,793
Office and general supplies and services	87,972,042
Fuel Oil and Lubricants	29,077,166
Routine maintenance – vehicles and other transport equipment	12,465,255
Routine maintenance – other assets	36,434,417
Other operating expenses	280,304,282
Total	1,165,053,534

8b. Reconciliation of Use of Goods and Services

Description	2024/2025 FY
	Kshs
Use of goods and services as per the statement of financial performance	1,165,053,534
Less: payables	(94,647,660)
Use of goods and services as per statement of cashflow and Statement of comparison of budget and actual amounts.	1,070,405,874

9. Transfers to Other Government Entities

Description	2024/2025 FY
	Kshs
Transfers to national govt entities- SAGAs & SC	2,302,130,084
Transfer to other Central Government entities (PLEAD) - Development	13,924,542
Total	2,316,054,626

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10. Cash and Cash Equivalents

Description	2024/2025 FY	Opening statement 1st July 2024
	Kshs	Kshs
Recurrent Account	52,418	10,748
Development Account	0	54,079
Deposits Account	148,017,055	439,350,462
Total	148,069,473	439,415,289

10a. Detailed Analysis of the Cash and Cash Equivalents

		2024/2025 FY	Opening statement 1st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Account	1000303409	52,418	10,748
CBK001			
Development Accounts	1000303417	0	54,079
CBK002			
Deposits Accounts	1000303425	148,017,055	439,350,462
Others (Specify)			
Cash on Hand		0	0
Sub- Total		0	0
Grand Total		148,069,473	439,415,289

11. Unspent AIE

Description	2024/2025 FY	Opening statement 1st July 2024
	Kshs	Kshs
Total Unspent AIEs		
Unspent AIE by Regional Office	4,008	0
Total unspent AIEs	4,008	0

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11b. Cash Generated from Operations

	<i>FY 2024-2025</i>
	Kshs
Surplus for the year before tax	166,266,855
Adjusted for:	
Working capital adjustments	
Unspent AIEs	4,008
Net cash flow from operating activities	116,270,863

12. Trade and Other Payables

Description	2024/2025 FY	Opening Statement 1st July 2024
	Kshs	Kshs
a) Opening Balance	0	0
b) Additions during the year		0
-Use of goods and services	94,647,660	
- Acquisition of assets	9,120,686	
c) Collections during the year	0	0
d) Write offs	0	0
Total Payables (a+b)	103,768,346	0

12b Ageing analysis for Payables

Description	2024/2025 FY		Opening statement 1st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	1st July	% of the total
Less than 1 year	103,768,346	100%	0	0%
Total (a+b)	103,768,346	100%	0	0%

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13. Refundable Deposits and Prepayments

Description	2024/2025 FY	Opening Statement 1st July 2024
	Kshs	Kshs
a) Opening Balance	439,350,462	439,350,462
b) Additions during the year	(291,333,407)	0
Total Payables (a-b+c)	148,017,055	439,350,462

13b. Refundable Deposits and Prepayments

REGIONAL INTERGRATION IMPLEMENTATION PROGRAMME FUND						
				Kshs	Kshs	
				Payments	Running Bal	
Bal B/f						3,963,158.54
12-Sep-24	NJERI MWANGI WACHIRA			462,494.00		3,500,664.54
26-Sep-24	STANLEY MWANGI WAMAE			554,717.40		2,945,947.14
12-Nov-24	SILVER AFRICA TOURS AND SAFARIS LIM			395,600.00		2,550,347.14
12-Nov-24	Turkenya Tours And Safaris Limited			1,360,800.00		1,189,547.14
18-Dec-24	ESTHER KABOLE AMBIRA			379,869.70		809,677.44
10-Feb-25	GEORGE NYAKUNDI OMBABA			400,000.00		409,677.44
10-Feb-25	MARY KINYA MAGIRI			442,228.00		(32,550.56)
16-Apr-25	ALLAN WAWERU GITHAIGA			84,000.00		(116,550.56)
16-Apr-25	LEAH AYWAH			84,000.00		(200,550.56)
10-Jun-25	TRFS RECEIPT	FT251617T DLV	TRFS Payments	3,000,000.00		2,799,449.44
TOTAL RECEIPTS FROM 16/17 FY TO DATE				78,500,000.00		
LESS: TOTAL PAYMENTS FROM 16/17 FY TO DATE				(75,700,550.56)		
RIIP BALANCE				2,799,449.44		

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14. Property plant and equipment

	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Total
Depreciation Rate	2-10%	10-16.67%	12.5%	33.3%	
Cost	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	0	0	0	0	0
Additions	73,596,788	26,767,179	110,469,425	9,120,686	219,954,078
Disposals	0	-	-	-	0
Transfer/Adjustments	0	0	0	0	0
As At Jun 2025	73,596,788	26,767,179	110,469,425	9,120,686	219,954,078
Depreciation And Impairment					
Depreciation	0	0	0	0	0
Disposals	0	-	-	-	0
Impairment	0	0	-	-	0
Transfer/Adjustment	0	0	0	0	0
As At	0	0	0	0	0
Net Book Values					
Opening Bal as at 1 st July 2025	73,596,788	26,767,179	110,469,425	9,120,686	219,954,078
As At 30 th , June 2026	0	0	0	0	0

NB: Please note that the assets of the State Law Office have not been valued and the above table is just a disclosure.

14b. Property plant and equipment

Description	2024/2025 FY
	Kshs
Property, plant & equipment as per statement of cash flow	210,833,392
Payables	9,120,686
Total Property, plant & equipment as per statement of financial position	219,954,078

15 Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

The Government of Kenya is the principal shareholder of the State Law Office and Department of Justice, holding 100% of the State Law Office and Department of Justice's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the State Law Office and Department of Justice, both domestic and external.

Other related parties include:

- i) Other SCs and SAGA.
- ii) Key management.

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	<i>Insert Current FY</i>
	Kshs
Transactions with related parties	
a) Sales to related parties	
Sales of electricity to govt agencies	
Rent income from govt. Agencies	
Water sales to govt. Agencies	
Total	
B) purchases from related parties	
Purchases of electricity from KPLC	15,663,062
Purchase of water from govt service providers	2,187,299
Rent expenses paid to govt agencies	167,967,044
Training and conference fees paid to govt. Agencies	16,740,093
Others (specify)	
Total	
b) Grants /transfers from the government	
Grants from national govt	0
Grants from county government	0
Donations in kind	0
Total	0
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for employees	1,949,463,921
Payments for goods and services	1,165,053,534
Total	
d) Key management compensation	
Directors' emoluments	
Compensation to key management	
Total	3,317,074,953

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16 Events after the Reporting Period

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

17 Ultimate And Holding State Law Office and Department of Justice

The State Law Office and Department of Justice ultimate parent is the Government of Kenya.

18 Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

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19. Appendix

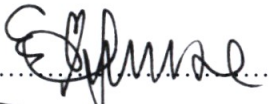
Appendix 1: Implementation Status of Auditor-General's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
519.	Pending Bills	A comprehensive pending bills list is prepared, vetted, verified and validated by a pending bills committee and internal audit. All the genuine pending bills are paid. The Accounting Officer has thus complied with Section 68 (2) of PFM Act, 2012 and Article 229 of the Constitution of Kenya 2010.	Not resolved	30.6.2025
2.	3% Payroll commission	The Management provided evidence of the 3% payroll commission deducted from staff payrolls	Resolved	
2	Budgetary control & performance	The statement of comparison of budget and actual amounts reflects final receipts budget	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		and actual on comparable basis of Kshs. 5,814,887,064 and Kshs. 5,329,741,730 resulting into an under-funding of Kshs.485,145,334 or 8% of the budget		
1619	Lack of an approved enterprise risk management process and IT strategic committee	The IT Strategic Committee is in place. The IT Strategic Committee was appointed to conform with ISO 27001 Standard and will form a framework for an enterprise-wide risk management process in the entire SLO & DOJ.	Partially Resolved	



 Accounting Officer

Date

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Appendix III: Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Non-Financial Assets				0
Construction of buildings		4,975,820		4,975,820
Refurbishment of Buildings	403,664,265	68,620,968	-	456,096,383
Purchase of Vehicles and Other Transport Equipment	27,716,905	26,767,179	-	54,484,084
Purchase of Office Furniture and General Equipment	13,580,720	14,286,467	-	27,867,187
Purchase of Specialized Plant, Equipment and Machinery	31,496,320	96,182,958	-	127,679,278
Payable		9,120,686		
Sub Total	476,458,210	219,954,078	-	671,102,752
TOTAL	476,458,210	219,954,078	-	671,102,752

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PENDING BILLS AS AT 30-6-2025				
AIR TICKETS	INVOICE NO	DESCRIPTION	AMOUNT	ECONOMIC ITEM
Pago Airways	28/03/2025/TIN25030059	Provision of Air Ticket	776,410.00	2210401
Pago Airways	18/11/2025/TIN24110042	Provision of Air Ticket	1,678,645.00	2210401
Africa Bliss Travel Limited	14/10/2024 INV-3329	Airticket	399,950.00	2210401
Africa Bliss Travel Limited	07/03/2025 INV-3712	Airticket	115,950.00	2210401
Silver Africa Tours and Travel Ltd		Air ticket	45,500.00	2210401
Pago Airways travel Services Ltd	14/05/2025 TIN250500040	Air ticket	709,190.00	2210401
Silver Africa Tours and Travel Ltd	08/06/2025 17589	Airticket	48,950.00	2210401
Pago Airways travel Services Ltd	03/06/2025 TIN25060008	Airticket	58,375.00	2210401
Silver Africa Tours and Travel Ltd	23/05/2025 17604	Air	586,310.00	2210401
Silver Africa Tours and Travel Ltd	19/05/2025 17611	Airticket	310,500.00	2210401
Pago Airways travel Services Ltd	19/05/2025 TIN25050059	Airticket	293,630.00	2210401
Pago Airways travel Services Ltd	05/05/2025 TIN25050010	Airticket	2,762,115.00	2210401
Pago Airways travel Services Ltd	14/05/2025 TIN25050040	Airticket	866,950.00	2210401

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Pago Airways travel Services Ltd	23/10/2024 TIN24100111	Airticket	33,650.00	2210401
Pago Airways travel Services Ltd	21/04/2025 TIN250040077	Airticket	2,340,165.00	2210401
Pago Airways travel Services Ltd		Airticket	742,190.00	2210401
Pago Airways travel Services Ltd	12/05/2025 TIN25050037	Airticket	32,500.00	2210401
Silver Africa Tours and Travel Ltd	25/04/2025 17644	Airticket	185,000.00	2210401
Turkenya Tours & Safaris Ltd	05/02/2025 INV-15294 & 96	Airticket	170,240.00	2210401
Silver Africa Tours and Travel Ltd	09/05/2025 17454	Airticket	109,750.00	2210401
Silver Africa Tours and Travel Ltd	13/06/2025 17675	Airticket	285,000.00	2210401
Turkenya Tours & Safaris Ltd	26/06/2025 INV-16500	Airticket	39,600.00	2210401
Silver Africa Tours and Travel Ltd	23/05/2025 17617	Airticket	385,500.00	2210401
Silver Africa Tours and Travel Ltd	12/05/2025 17613	Airticket	2,437,300.00	2210401
Pago Airways travel Services Ltd	26/05/2025 TIN25050085	Airticket	435,810.00	2210401
Silver Africa Tours and Travel Ltd	10/11/2024 16451	Airticket	465,900.00	2210401
Pago Airways travel Services Ltd	14/04/2025 TIN25040051	Airticket	1,825,230.00	2210401
Silver Africa Tours and Travel Ltd	27/03/2025 17255	Airticket	124,450.00	2210401
Silver Africa Tours and Travel Ltd	09/06/2025 17653	Airticket	183,450.00	2210401

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Angani Tours and Travel	19/05/2025 1835576	Airticket	191,105.00	2210401
Turkenya Tours & Safaris Ltd	23/05/2025 INV-16209	Airticket	56,610.00	2210401
Silver Africa Tours and Travel Ltd	30/05/2025 17579	Airticket	163,000.00	2210401
Turkenya Tours & Safaris Ltd	04/07/2025 INV-16563	Airticket	1,154,720.00	2210401
Turkenya Tours & Safaris Ltd	30/06/2025 INV-16528	Airticket	1,364,025.00	2210401
Turkenya Tours & Safaris Ltd	30/06/2025 INV-16531	Airticket	3,581,430.00	2210401
Turkenya Tours & Safaris Ltd	26/02/2025 INV-15636	Airticket	910,170.00	2210401
Silver Africa Tours and Travel Ltd	14/04/2025 17400	Airticket	166,700.00	2210401
Pago Airways travel Services Ltd		Airtickets	709,190.00	2210401
Turkenya Tours & Safaris Ltd		Airticket	1,561,880.00	2210401
Flight Center Travel Ltd		Airticket	790,240.00	2210401
Turkenya Tours & Safaris Ltd	26/02/2025 INV-15638	Airticket	152,305.00	2210401
Turkenya Tours & Safaris Ltd	26/02/2025 INV-15637	Airticket	59,470.00	2210401
Turkenya Tours & Safaris Ltd	23/12/2024 INV-15231	Airticket	27,820.00	2210401
Turkenya Tours & Safaris Ltd	INV-15295	Airticket	31,940.00	2210401
Kenya Safari Lodges and Hotel (Mombasa Beach Hotel)	06/01/2025 125521	Airticket	1,538,500.00	2210401

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Pago Airways travel Services Ltd	26/05/2023 TIN23050107	Airticket	1,768,230.00	2210401
Pago Airways travel Services Ltd	30/06/2023 TIN23060190	Airticket	417,370.00	2210401
Pago Airways travel Services Ltd	26/05/2023TIN23050107	Airticket	1,768,230.00	2210401
Pago Airways travel Services Ltd	27/06/2023 TIN23060157	Airticket	997,400.00	2210401
Pago Airways travel Services Ltd	19/05/2025 TIN25050060	Airticket	77,200.00	2210401
Pago Airways travel Services Ltd	10/02/2025 TIN25020049	Airticket	742,190.00	2210401
Pago Airways travel Services Ltd	09/04/2025 TIN25040050	Airticket	45,775.00	2210401
Turkenya Tours & Safaris Ltd	09/04/2025 INV-15912	Airticket	37,660.00	2210401
Pago Airways travel Services Ltd	15/04/2025 TIN25040052	Airticket	23,880.00	2210401
Pago Airways travel Services Ltd	27/06/2023 TIN 23060159	Airticket	1,733,235.00	2210401
Africa Bliss Travel Limited	29/04/2025 INV-3815	Air tickets	41,360.00	2210401
Africa Bliss Travel Limited	29/06/2025 INV-3993	Air tickets	473,560.00	2210401
Turkenya Tours & Safaris Ltd	14/05/2025 INV-16141	Air ticket	305,235.00	2210401
Afromerch Travel Kenya Ltd	13/05/2025 AF/175958	Air ticket	949,590.00	2210401
Pago Airways travel Services Ltd	21/10/2025 TIN24100080	Air ticket	99,820.00	2210401
			40,388,050.00	

**State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.**

ADVERTISEMENT				
Government Advertising Agency	20/05/2025 INV No. 003941 & 2	Advertisement	584,212.50	2210502
The Star Publications Ltd	27/05/2025 INV DSAJ01148	Advertisement	338,720.00	2210502
Government Advertising Agency	10/06/2025 INV No. 004085	Advertisement	467,338.00	2210502
Nation Media Group	11/03/2022 41255	Advertisement	528,871.00	2210502
Government Advertising Agency	21/01/2025 INV No.003147	Advertisement	205,045.00	2210502
Government Advertising Agency	15/10/2024 INV No.002580	Advertisement	205,045.00	2210502
Government Advertising Agency	05/11/2024 INV No.002737	Advertisement	292,100.00	2210502
Government Advertising Agency	05/11/2024 INV No.002720	Advertisement	233,669.00	2210502
Government Advertising Agency	05/11/2024 INV No.002719	Advertisement	233,669.00	2210502
Government Advertising Agency	05/11/2024 INV No.002736	Advertisement	292,106.25	2210502
Government Advertising Agency	03/09/2024 INV No.002413	Advertisement	205,045.00	2210502
Government Advertising Agency	17/09/2024 INV No.002471	Advertisement	205,045.00	2210502
Government Advertising Agency	17/09/2024 INV No.002470	Advertisement	205,045.00	2210502
Government Advertising Agency	01/10/2024 INV No.002519	Advertisement	205,045.00	2210502
Government Advertising Agency		Advertisement	180,757.00	2210502

**State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.**

Government Advertising Agency	05/05/2025 INV No.003839	Advertisement	205,045.00	2210502
Government Advertising Agency	18/02/2025 INV No.003481	Advertisement	401,163.60	2210502
			4,987,921.35	
CONFERENCE FACILITY				
Machakos University	04/06/2025 PFI3670	Conference Facilities	406,000.00	2210704
Machakos University	05/06/2025 INV4852	Conference Facilities	210,000.00	2210704
Kenya Safari Lodges and Hotel (Mombasa Beach Hotel)		Conference Facilities	463,500.00	2210704
Lake Naivasha Resort-Naivasha		Conference Facilities	1,344,000.00	2210704
Machakos University	12/05/2025 PFI3696	Conference Facilities	252,000.00	2210704
Wildlife Research & Training Institute	SINV0409	Conference Facilities	284,200.00	2210704
Lake Naivasha Resort-Naivasha	11/07/2025 14147	Conference Facilities	732,000.00	2210704
Machakos University	02/05/2025 INV4771	Conference Facilities	294,000.00	2210704
Machakos University	27/11/2024 INV4487	Conference Facilities	213,500.00	2210704
Machakos Technical Institute for the Blind		Conference Facilities	340,000.00	2210704
Machakos University	07/02/2025 INV4590	Conference Facilities	374,500.00	2210704
Machakos University	05/02/2025 PFI3412	Conference Facilities	367,500.00	2210704

**State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.**

Machakos Univeristy	24/05/2024 INV4234	Conference Facilities	400,000.00	2210704
Machakos University	28/02/2025 INV4640	COncference Facilities	57,500.00	2210704
Kenya Safari Lodges and Hotel (Mombasa Beach Hotel)	45790	Conference Facilities	242,250.00	2210704
Machakos University	21/01/2025 INV4556	Conference Facilities	801,500.00	2210704
Machakos University	30/05/2025 PFI3657	Conference Facilities	934,500.00	2210704
Machakos University	21/02/2025 INV4625	Conference facility	367,500.00	2210704
Machakos University	04/04/2025 INV4709	Conference facility	402,500.00	2210704
The Kenyatta International Convention Centre	45722	Conference	359,537.59	2210704
Machakos University	20/06/2025 INV4899	Conference	143,500.00	2210704
Kenya Utalii College	17/11/2006 2671	Conference	72,558.70	2210704
Kenya Utalii College	29/05/2009 1604	Conference	52,440.00	2210704
Kenya Safari Lodges and Hotel (Mombasa Beach Hotel)	08/04/2025 BM492/MBH/2025/KSLH	Conference Facilities	1,538,500.00	2210704
Machakos University	28/05/2025 PFI3654	Conference Facilities	203,000.00	2210704
Machakos University	27/11/2025 INV4487	Conference Facilities	213,500.00	2210704
Machakos University	23/06/2025 PF13770	Conference	252,000.00	2210704
			11,321,986.29	

**State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.**

PRINTING				
Government Printer	30/05/2025 S02417	Printing Services	699,480.00	2210502
			699,480.00	
WORKS				
Davepoint Investments		Refurbishment of Marriage offices and 6th Floor Sheria House	4,579,680.00	
Ebony Consolidated Ltd	45838	Renovation works	24,688,120.20	
			29,267,800.20	
OFFICE RENT				
Nanak Properties K Limited	01/04/2025 INV01006536	Rent	2,770,145.15	2210603
CBK Pension Fund	45749	Rent April to June 2025	626,400.00	2210603
Diocese of Embu	13/02/2025 161	Rent (July to Sept 2024)	681,297.00	2210603
Diocese of Embu	13/02/2025 162	Rent (Oct to Dec.2024)	682,297.00	2210603
			4,760,139.15	
REPAIR OF MOTOR VEHICLE				
CFAO mobility kenye limited	25/03/2025 92091370/92090773/92092506	Service and repair of vehicle	340,379.77	2220101

**State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.**

Urysia Limited	06/10/2025 PSI-39128	Service and repair of vehicle	45,596.12	2220101
CFAO Mobility Kenya Ltd	27/06/2025 92130940	Vehicle Maintenance	48,821.00	2220101
			434,796.89	
SUPPLY OF COMPUTERS				
Crescendo limited	03/06/2025/0001	Supply of Tablet Computers	1,907,640.00	3111002
Crimson computer services	23/03/2025/ 4913	Supply of Laptop and Computers	7,213,046.00	3111002
		licenses		
			9,120,686.00	
OTHERS				
Trishpack Limited	09/04/2025 1	Goods	257,390.00	2211101
Top Choice Surveillance Ltd	45741	Lift Maitenance	1,380,367.64	2220201
Rentokil Initial	45832	sanitary services	1,328.75	2211305
Express Kenya Ltd	02/06/2025 IN129722	Storage charges -Ware house	1,148,400.00	
			2,787,486.39	
BALANCE AS AT 30/06/2025			103,768,346.27	

State Law Office and Department of Justice
Annual Reports and Financial Statements for the year ended June 30, 2025.

SUMMARY OF PAYABLES

	Kshs.
Use of goods	94,647,660
PPE	9,120,686
Total	103,768,346

Budget Execution by Heads and

Entity: 1252-State Law Office

Period: JUL-24 To JUN-25

Head	Program	Description	Approved Budget	Actual Payments	Variance
0		Default Value (Non- Departmental)	0	0	0
		0 Default - Non Programmatic	0	0	0
125200500		Kenya Law Reform Commission	288,980,000.00	288,980,000.00	0
	607000000	Constitutional Reforms	288,980,000.00	288,980,000.00	0
125200600		Kenya National Anti-Corruption Steering	42,680,000.00	46,523,435.25	-3,843,435.25
	607000000	Constitutional Reforms	42,680,000.00	46,523,435.25	-3,843,435.25
125200700		Directorate of Legal Affairs	68,417,479.00	65,896,650.85	2,520,828.15
	607000000	Constitutional Reforms	68,417,479.00	65,896,650.85	2,520,828.15
125200900			117,969,423.00	116,600,679.30	1,368,743.70
	607000000	Constitutional Reforms	117,969,423.00	116,600,679.30	1,368,743.70
1252001000			30,000,000.00	24,472,849.00	5,527,151.00
	607000000	Constitutional Reforms	30,000,000.00	24,472,849.00	5,527,151.00
1252001100			152,045,940.00	152,045,938.30	1.7
	609000000	General Administration, Planning and Support	152,045,940.00	152,045,938.30	1.7
1252001200			217,380,000.00	217,380,000.00	0
	606000000	Legal Services to Government and the Public	217,380,000.00	217,380,000.00	0
1252001500		Kenya School of Law	427,480,000.00	427,480,000.00	0
	607000000	Constitutional Reforms	427,480,000.00	427,480,000.00	0
1252001600		Council for Legal Education	280,100,000.00	273,002,779.00	7,097,221.00
	607000000	Constitutional Reforms	280,100,000.00	273,002,779.00	7,097,221.00
1252002600		Finance and Procurement Services	41,815,207.00	39,808,886.90	2,006,320.10
	609000000	General Administration, Planning and Support	41,815,207.00	39,808,886.90	2,006,320.10
1252002700		Central Planning Unit	40,312,404.00	39,548,868.65	763,535.35
	609000000	General Administration, Planning and Support	40,312,404.00	39,548,868.65	763,535.35
1252002800		Headquarters Administrative	680,495,790.00	662,526,517.05	17,969,272.95
	609000000	General Administration, Planning and Support	680,495,790.00	662,526,517.05	17,969,272.95
	606000000	Legal Services to Government and the Public	0	272,600.00	-272,600.00
	607000000	Constitutional Reforms	0	30,000.00	-30,000.00
1252003000		Civil Litigation Department	775,956,857.00	746,700,343.30	29,256,513.70
	606000000	Legal Services to Government and the Public	775,956,857.00	746,700,343.30	29,256,513.70
	607000000	Constitutional Reforms	0	0	0
1252003100		Treaties and Agreement Department	217,227,819.00	206,142,394.45	11,085,424.55
	606000000	Legal Services to Government and the Public	217,227,819.00	206,142,394.45	11,085,424.55
1252003200		Civil Litigation - Field Services	203,864,265.00	203,155,809.35	708,455.65
	606000000	Legal Services to Government and the Public	203,864,265.00	203,155,809.35	708,455.65
1252003400		Legislative Drafting Department	118,463,123.00	116,739,864.50	1,723,258.50
	606000000	Legal Services to Government and the Public	118,463,123.00	116,739,864.50	1,723,258.50
1252003500		Advocates Complaints Commission	167,415,180.00	162,147,725.25	5,267,454.75
	606000000	Legal Services to Government and the Public	167,415,180.00	162,147,725.25	5,267,454.75
1252003600		Registrar-General - Field Services	107,776,627.00	107,370,361.80	406,265.20
	606000000	Legal Services to Government and the Public	107,776,627.00	107,370,361.80	406,265.20
1252003700		Registration Services	574,381,788.00	564,234,825.45	10,146,962.55
	606000000	Legal Services to Government and the Public	574,381,788.00	564,234,825.45	10,146,962.55
1252003800		Public Trustee - Field Services	177,381,179.00	173,647,223.50	3,733,955.50
	606000000	Legal Services to Government and the Public	177,381,179.00	173,647,223.50	3,733,955.50
1252003900		Trustee Services	227,783,257.00	219,357,814.25	8,425,442.75
	606000000	Legal Services to Government and the Public	227,783,257.00	219,357,814.25	8,425,442.75
1252005000		Victims Compensation Fund	0	0	0
	607000000	Constitutional Reforms	0	0	0
1252005100		Auctioneer's Licensing Board	29,490,000.00	29,490,000.00	0
	607000000	Constitutional Reforms	29,490,000.00	29,490,000.00	0
1252006000		National Council for Law Reporting	400,486,104.00	400,054,266.70	431,837.30
	607000000	Constitutional Reforms	370,486,104.00	400,054,266.70	-29,568,162.70
	606000000	Legal Services to Government and the Public	30,000,000.00	0	30,000,000.00
1252006100			23,500,000.00	23,423,784.10	76,215.90
	607000000	Constitutional Reforms	23,500,000.00	23,423,784.10	76,215.90
1252006200			15,000,000.00	15,532,032.20	-532,032.20
	607000000	Constitutional Reforms	0	0	0
	609000000	General Administration, Planning and Support	0	89,600.00	-89,600.00
	606000000	Legal Services to Government and the Public	15,000,000.00	15,442,432.20	-442,432.20
1252006400		County Offices	153,730,796.00	118,869,420.90	34,861,375.10
	606000000	Legal Services to Government and the Public	153,730,796.00	118,869,420.90	34,861,375.10
1252100200		Support To The Office Of The Attorney General	0	0	0
	609000000	General Administration, Planning and Support	0	0	0
1252100300		Ultra-Modern Library & Moot Court-Kenya	0	0	0
	607000000	Constitutional Reforms	0	0	0
1252100400		GJLOS Programme	0	0	0
	607000000	Constitutional Reforms	0	0	0
1252100500		Refurbishment sheria House and company's	52,000,000.00	51,999,443.25	556.75
	609000000	General Administration, Planning and Support	52,000,000.00	51,999,443.25	556.75
1252100600		Refurbishment of Regional offices-Machakos	5,000,000.00	4,975,820.00	24,180.00
	609000000	General Administration, Planning and Support	5,000,000.00	4,975,820.00	24,180.00
1252100900		Enterprise resource planning system-NCIA	0	0	0
	609000000	General Administration, Planning and Support	0	0	0
1252101000		Modernization of OAG & DOJ Server Room	0	0	0
	609000000	General Administration, Planning and Support	0	0	0
1252101100		Upgrading Companies Registry Business	0	0	0
	609000000	General Administration, Planning and Support	0	0	0
1252101200		Upgrading Public Trustee Business Process	0	0	0
	606000000	Legal Services to Government and the Public	0	0	0
1252101500		Automation of civil litigation Business	0	0	0

	606000000	Legal Services to Government and the Public	0	0	
1252101600		Installation of Local Area Networks (LAN)	0	0	
	609000000	General Administration, Planning and Support	0	0	
1252102000			0	0	0
	607000000	Constitutional Reforms	0	0	0
1252102100			0	0	0
	609000000	General Administration, Planning and Support	0	0	0
1252102400		Programme for Legal Empowerment & Aid	35,000,000.00	13,924,542.45	21,075,457.55
	607000000	Constitutional Reforms	35,000,000.00	13,924,542.45	21,075,457.55
1252102500			0	0	0
	609000000	General Administration, Planning and Support	0	0	0
1252102600			50,000,000.00	46,444,813.95	3,555,186.05
	609000000	General Administration, Planning and Support	50,000,000.00	46,444,813.95	3,555,186.05
		Grand Total	5,722,133,238.00	5,558,477,089.70	163,656,148.30

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

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

Date: 28/11/2025
Date: 28/11/25
Date: 28/11/25

STATEMENT OF CASH FLOW

Entity: 1252-State Law Office
 Current Period: JUL-24 To JUN-25
 Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	4,987,482,729.20	5,568,049,222.45
Transfers from Other Government Entities	5	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	571,075,484.45	569,751,503.00
Payments for Operating Expenses			
Compensation of Employees	12	1,949,463,920.90	1,833,659,928.80
Use of goods and Services	13	1,070,405,873.75	954,708,726.30
Subsidies	14	0	0
Transfers to Other Government Units	15	2,316,054,626.00	2,866,934,377.70
Other Grants and Transfers	16	0	0
Social Security Benefits	17	11,719,276.95	5,974,656.00
Finance Costs, including Loan Interest	19	0	0
Other payments	21	0	0
Adjusted for :			
Adjustments during the year		-291,337,415.80	-549,768,441.15
Prior year adjustments		-89,523.60	-171,257.50
Net Cash From Operating Activities	A	-80,512,423.35	-73,416,662.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0	0
Acquisition of Assets	18	210,833,392.10	476,458,209.90
Net Cash Flow From Investing Activities	B	-210,833,392.10	-476,458,209.90
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Repayment of Principal on Domestic and	20	0	0
Net Cash Flow From Financing Activities	C	0	0
NET INCREASE IN CASH AND CASH	A+B+C	-291,345,815.45	-549,874,871.90
Cash and Cash Equivalent at BEGINNING		439,415,288.80	989,290,160.70
Cash and Cash Equivalent at END of The	22A+22B	148,069,473.35	439,415,288.80

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

Prepared By: _____

Date: 28/11/2024

Reviewed By: _____

Date: 28/11/25

Approved By: _____

Date: 28/11/2025

STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1252-State Law Office

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	4,987,482,729.20	5,568,049,222.45
Transfers from Other Government Entities	5	0	0
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Proceeds from Sales of Assets	8	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	571,075,484.45	569,751,503.00
TOTAL RECEIPTS		5,558,558,213.65	6,137,800,725.45
PAYMENTS			
Compensation of Employees	12	1,949,463,920.90	1,833,659,928.80
Use of goods and Services	13	1,070,405,873.75	954,708,726.30
Subsidies	14	0	0
Transfers to Other Government Units	15	2,316,054,626.00	2,866,934,377.70
Other Grants and Transfers	16	0	0
Social Security Benefits	17	11,719,276.95	5,974,656.00
Acquisition of Assets	18	210,833,392.10	476,458,209.90
Finance Costs, including Loan Interest	19	0	0
Repayment of Principal on Domestic and	20	0	0
Other payments	21	0	0
TOTAL PAYMENTS		5,558,477,089.70	6,137,735,898.70
SURPLUS/DEFICIT		81,123.95	64,826.75

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

Prepared By:

Diana Njem

Date:

28/11/2025

Reviewed By:

[Signature]

Date:

29/11/2025

Approved By:

Frene M. Mubogo

Date:

28/11/2025

Trial Balance Comparison Report

Entity: 1252-State Law Office

Current Period: JUL-24 To JUN-25

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Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420102 Other Revenues	0	13,924,542.45	0	31,935,750.00
1420100 Sales of Market Establishment	0	13,924,542.45	0	31,935,750.00
1420208 Officeial Receiver's Fees	0	0	0	0
1420209 Registration of Companies	0	0	0	0
1420211 Registration of Coat of Arms	0	0	0	0
1420212 Registration of Business Names	0	0	0	0
1420213 Registration of Marriages	0	0	0	0
1420214 Registration of Hire Purchase	0	0	0	0
1420215 Registration of Societies	0	0	0	0
1420217 Conveyancing Fees	0	0	0	0
1420218 Registration of Newspapers, Books and	0	0	0	0
1420231 Public Trustees Fees	0	0	0	0
1420232 Business Names Search Fees	0	0	0	0
1420234 Certificate of Good Conduct Fees	0	0	0	0
1420299 Other Receipts from Administrative Fees	0	172,570,942.00	0	154,664,300.00
1420200 Administrative Fees and Charges	0	172,570,942.00	0	154,664,300.00
1420399 Receipts from Administrative Fees and	0	7,100,000.00	0	7,054,000.00
1420300 Administrative Fees and Charges	0	7,100,000.00	0	7,054,000.00
1420504 Course Fees and Hostel Charges	0	377,480,000.00	0	376,097,453.00
1420500 Incidental Sales by Non-Market	0	377,480,000.00	0	376,097,453.00
1420000 Sales of Goods and Services	0	571,075,484.45	0	569,751,503.00
1450101 Sundry Revenue	0	0	0	0
1450100 Paid to Exchequer	0	0	0	0
1450000 Other Receipts Not Elsewhere Classified	0	0	0	0
2110101 Basic Salaries - Civil Service	944,523,715.45	0	941,584,223.10	0
2110100 Basic Salaries - Permanent Employees	944,523,715.45	0	941,584,223.10	0
2110201 Contractual Employees	3,358,000.00	0	14,479,495.45	0
2110200 Basic Wages - Temporary Employees	3,358,000.00	0	14,479,495.45	0
2110301 House Allowance	398,840,200.35	0	399,744,810.70	0
2110303 Acting Allowance	0	0	0	0
2110304 Overtime - Civil Service	21,800,000.00	0	24,552,047.50	0
2110305 Prosecutorial and State Counsel	164,912,985.40	0	148,864,753.00	0
2110307 Hardship Allowance	9,660,000.00	0	8,969,000.00	0
2110309 Special Duty Allowance	3,295,000.00	0	883,000.00	0
2110310 Top-up Allowance	0	0	0	0
2110311 Transfer Allowance	13,516,000.00	0	8,287,000.00	0
2110312 Responsibility Allowance	61,780,000.00	0	43,739,886.30	0
2110313 Entertainment Allowance	47,540,200.00	0	30,884,668.60	0
2110314 Transport Allowance	82,073,254.55	0	67,559,531.35	0
2110315 Extreaneous Allowance	32,128,565.15	0	14,171,000.00	0
2110317 Domestic Servant Allowance	3,490,000.00	0	689,000.00	0
2110318 Non Practising Allowance	117,615,000.00	0	104,791,437.40	0
2110320 Leave Allowance	15,624,000.00	0	5,917,000.00	0
2110336 Car Purchase Allowance	0	0	0	0
2110300 Personal Allowances paid as part of	972,275,205.45	0	859,033,134.85	0
2110000 Wages and Salary Contributions	1,920,156,920.90	0	1,815,096,853.40	0
2120104 Employers Contribution to National	29,307,000.00	0	18,563,075.40	0
2120100 Employer Contributions to Compulsory	29,307,000.00	0	18,563,075.40	0
2120000 Social Contributions	29,307,000.00	0	18,563,075.40	0
2210101 Electricity	23,054,378.20	0	21,050,950.65	0
2210102 Water and Sewerage Charges	7,838,632.80	0	13,301,684.95	0
2210100 Utilities, Supplies and Services	30,893,011.00	0	34,352,635.60	0
2210201 Telephone, Telex, Facsimile and Mobile	6,847,756.95	0	15,504,030.20	0
2210202 Internet Connections	456,865.35	0	1,299,495.80	0
2210203 Courier & Postal Services	256,810.80	0	769,305.60	0
2210200 Communication, Supplies and Services	7,561,433.10	0	17,572,831.60	0
2210301 Travel Costs (airlines, bus, railway,	37,753,296.40	0	54,926,666.80	0
2210302 Accommodation - Domestic Travel	85,442,012.85	0	86,213,247.20	0
2210303 Daily Subsistence Allowance	129,051,003.50	0	109,206,077.10	0
2210304 Sundry Items (e.g. airport tax, taxis,	4,481,227.00	0	7,232,702.00	0
2210300 Domestic Travel and Subsistence, and	256,727,539.75	0	257,578,693.10	0
2210401 Travel Costs (airlines, bus, railway, etc.)	37,289,790.75	0	21,779,002.55	0
2210402 Accommodation	28,125,926.50	0	16,712,054.45	0
2210403 Daily Subsistence Allowance	48,738,681.70	0	26,153,292.40	0
2210404 Sundry Items (e.g. airport tax, taxis,	163,200.00	0	199,888.00	0
2210400 Foreign Travel and Subsistence, and	114,317,598.95	0	64,844,237.40	0
2210502 Publishing & Printing Services	2,612,862.00	0	3,472,645.00	0
2210503 Subscriptions to Newspapers,	44,068.00	0	174,812.00	0
2210504 Advertising, Awareness and Publicity	8,456,004.00	0	0	0

2210505	Trade Shows and Exhibitions	3,017,913.00	2,899,708.00	0
2210500	Printing, Advertising and Information	14,130,847.00	6,547,185.00	0
2210603	Rents and Rates - Non-Residential	167,967,044.25	76,819,086.30	0
2210600	Rentals of Produced Assets	4,104,348.00	8,302,480.00	0
2210701	Travel Allowance	51,075.00	149,600.00	0
2210702	Remuneration of Instructors and	102,000.00	575,000.00	0
2210703	Production and Printing of Training	147,375.00	243,680.00	0
2210704	Hire of Training Facilities and Equipment	0	0	0
2210706	Book Allowance	0	0	0
2210707	Project Allowance	0	0	0
2210709	Research Allowance	0	0	0
2210710	Accommodation Allowance	10,045,619.00	22,354,072.00	0
2210711	Tuition Fees Allowance	2,289,676.00	5,618,743.00	0
2210712	Trainee Allowance	16,740,093.00	37,243,575.00	0
2210801	Catering Services (receptions),	12,655,332.35	19,062,207.80	0
2210802	Boards, Committees, Conferences and	24,813,105.30	33,086,667.10	0
2210808	Purchase of Coffins	189,000.00	204,000.00	0
2210800	Hospitality Supplies and Servi	37,657,437.65	52,352,874.90	0
2211001	Medical Drugs	0	48,000.00	0
2211009	Education and Library Supplies	8,769,479.15	5,563,643.00	0
2211016	Purchase of Uniforms and Clothing -	1,150,725.80	276,500.00	0
2211201	Refined Fuels and Lubricants for	29,077,165.55	24,186,471.90	0
2211200	Fuel Oil and Lubricants	29,077,165.55	24,186,471.90	0
2211301	Contracted Technical Services	87,972,041.70	71,878,355.60	0
2211302	Supplies and Accessories for Computers	2,025,012.70	3,019,288.80	0
2211303	Sanitary and Cleaning Materials	10,682,093.55	8,620,793.05	0
2211305	Specialised Materials and Supp	75,264,935.45	60,238,273.75	0
2211306	General Office Supplies (papers,	10,647,792.65	6,697,214.70	0
2211308	Legal Dues/Fees, Arbitration and	79,992,226.70	49,993,558.25	0
2211309	Membership Fees, Dues and	34,000.00	1,293,400.00	0
2211320	Temporary Committee Expenses	4,306,256.10	3,754,743.40	0
2211322	Binding/ Records	556,000.00	949,756.00	0
2211327	Payment of Duty	0	0	0
2211328	Laundry Expenses	0	0	0
2211330	Other Operating Expenses	280,304,281.50	285,773,125.10	0
2220000	Routine Maintenance - Other Assets	16,409,587.65	18,862,460.10	0
2220010	Routine Maintenance of Computers, Software,	4,379,129.80	8,323,607.55	0
2220020	Routine Maintenance of Buildings and Stations --	523,077.55	854,557.70	0
2220030	Maintenance of Civil Works	367,323.25	667,910.20	0
2220040	Maintenance of Office Furniture and	1,260,707.50	4,703,579.40	0
2220050	Maintenance of Plant, Machinery and	648,001.40	1,244,315.95	0
2220060	Routine Maintenance - Vehicles	1,580,020.10	853,244.30	0
2220070	Routine Maintenance - Vehicles	12,030,457.85	10,538,852.55	0
2220080	Maintenance Expenses - Motor Vehicles	3,004,965.50	10,538,852.55	0
2220090	Goods and Services	9,025,492.35	10,538,852.55	0
2220100	Capital Grants to Semi-Autonomous	0	0	0
2220110	Capital Grants to Government Agencies	13,924,542.45	31,935,750.00	0
2220120	Capital Grants to Other Levels of	0	0	0
2220130	Capital Grants to Government Agencies	13,924,542.45	31,935,750.00	0
2220140	Capital Grants to Other Govt. Units	2,316,054,626.00	2,866,934,377.70	0
2220150	Grants & Transfer To Other Govt. Units	11,719,276.95	5,974,656.00	0
2220160	Civil Servants	11,719,276.95	5,974,656.00	0
2220170	Government Pension and Retirement	11,719,276.95	5,974,656.00	0
2220180	Social Security Benefits	4,975,820.00	5,974,656.00	0
2220190	Non-Residential Buildings (offices,	4,975,820.00	0	0
2220200	Construction of Buildings - Ot	0	0	0
2220210	Construction of Buildings - Ot	4,975,820.00	0	0
2220220	Construction of Non-Residential	68,620,968.25	403,664,264.90	0
2220230	Refurbishment of Buildings	68,620,968.25	403,664,264.90	0
2220240	Refurbishment of Other Infrastructure and	0	0	0
2220250	Overhaul and Retubishment of	0	0	0
2220260	Overhaul and Retubishment of	26,767,179.00	27,716,905.00	0
2220270	Motor Vehicles	26,767,179.00	27,716,905.00	0
2220280	Purchase of Motor Vehicles	26,767,179.00	27,716,905.00	0
2220290	Purchase of Office Furniture and Fittings	13,073,591.10	8,217,125.00	0
2220300	Purchase of Office Furniture and	1,212,876.00	3,656,195.00	0
2220310	Purchase of Computers, Printers and	0	1,707,400.00	0
2220320	Purchase of other Office Equipment	14,286,467.10	13,580,720.00	0
2220330	Purchase of Office Furniture and	96,182,957.75	31,496,320.00	0
2220340	Purchase of ICT Networking and	0	0	0
2220350	Purchase of Software	0	0	0
2220360	Purchase of Lifts	0	0	0
2220370	Purchase of Specialised Plant,	96,182,957.75	31,496,320.00	0
2220380	Engineering and Design Plans	0	0	0
2220390	Research	0	0	0
2220400	Research, Feasibility Studies, Project	0	0	0
2220410	Acquisition of Fixed Capital Assets	210,833,392.10	476,458,208.90	0

3130101 Acquisition of Land	0	0	0	0
0100 Acquisition of Land	0	0	0	0
0000 Acquisition of Land and Intangible	0	0	0	0
6510339 Programme For Legal Empowerment	0	0	0	0
6510300	0	0	0	0
6510000 Special Accounts	0	0	0	0
6530101 Ministry HQ Recurrent Bank A/C	52,418.80	0	10,748.10	0
6530100 Recurrent Bank Accounts	52,418.80	0	10,748.10	0
6530000 Recurrent Bank Accounts	52,418.80	0	10,748.10	0
6540101 Ministry HQ Development Bank A	0	0	54,078.65	0
6540100 Development Bank Accounts	0	0	54,078.65	0
6540000 Development Bank Accounts	0	0	54,078.65	0
6550101 Ministry HQ Deposit Bank A/C	148,017,054.55	0	439,350,462.05	0
6550100 Deposit Bank Accounts	148,017,054.55	0	439,350,462.05	0
6550000 Deposit Bank Account	148,017,054.55	0	439,350,462.05	0
6580101 Cash	0	0	0	0
6580104 Cash in Transit	0	0	0	0
6580100 Cash in Hand	0	0	0	0
6580000 Cash in Hand	0	0	0	0
6710101 Staff Loans - General	0	0	0	0
6710102 Salary Paid in Advance	0	0	0	0
6710103 Salary advance	0	0	0	0
6710100 Debtors & Advances - Employees	0	0	0	0
6710000 Domestic Debtors & Advances	0	0	0	0
6740101 Prepayment	0	0	0	0
6740102 R/D Cheques	0	0	0	0
6740103 Loss of Cash	0	0	0	0
6740100 Other Debtors & Pre-payments	0	0	0	0
6740000 Other Debtors & Pre-payments	0	0	0	0
6760101 Standing Imprests	0	0	0	0
6760103 Temporary Imprests	0	944,800.00	0	142,800.00
6760100 Imprests	0	944,800.00	0	142,800.00
6760000 Government Imprests	0	944,800.00	0	142,800.00
6780101 General Suspense A/C	0	0	0	0
6780103 District Suspense A/c	4,008.30	0	0	0
6780100 Suspense & Clearance Account	4,008.30	0	0	0
6780000 Suspense & Clearance Account	4,008.30	0	0	0
6790102 Receiving Inventory A/C	0	0	0	0
6790100 Other Current System A/cs	0	0	0	0
6790000 Other Current Assets (System r	0	0	0	0
7310101 General Deposits	0	164,793,776.80	0	448,765,565.95
7310111 Miscellaneous Deposits (Surve	16,776,722.25	0	9,415,103.90	0
7310100 General Deposits Items	16,776,722.25	164,793,776.80	9,415,103.90	448,765,565.95
7310000 Deposits	16,776,722.25	164,793,776.80	9,415,103.90	448,765,565.95
7320002 NHIF	0	0	0	0
7320006 NSSF	0	0	0	0
7320007 Co-operatives	0	0	0	0
7320000 Other Liabilities	0	0	0	0
7320101 PAYE	0	0	0	0
7320102 NHIF	0	0	0	0
7320103 House Rent	0	0	0	0
7320104 Car Loans	0	0	0	0
7320106 NSSF	0	0	0	0
7320107 Co-operatives	0	0	0	0
7320108 Insurances	0	0	0	0
7320109 Hire Purchases	0	0	0	0
7320111 WCPS	0	0	0	0
7320112 Staff Welfare Associations	0	0	0	0
7320113 HELB Deductions	0	0	0	0
7320114 Union Dues	0	0	0	0
7320115 Save As You Earn (SAYE)	0	0	0	0
7320116 Mortgages / Bank Loans	0	0	0	0
7320117 Govt. Liability Attachments	0	0	0	0
7320119 RTD Salary - held for officer	0	0	0	0
7320121 Salary Overpayment Refunds	0	0	0	0
7320123 Civil Service Housing Fund	0	0	0	0
7320124 3% Commission on Deductions	0	0	0	0
7320126 Employee Contribution to PSSS	0	0	0	0
7320127 Housing Levy	0	0	0	0
7320199 Salary Ccn'trol Account	0	0	0	0
7320100 Salary Deductions	0	0	0	0
7320201 Contractors Retention Money	0	0	0	0
7320207 NITA	0	0	0	0
7320208 Public Procurement Capacity Building	0	0	0	0
7320200 Other General Liabilities	0	0	0	0
7320000 Other Liabilities	0	0	0	0
7340101 Withholding Tax	0	0	0	0
7340100	0	0	0	0
7340000	0	0	0	0
7380101 General Withholding Tax	0	0	0	0
7380102 VAT Withholding	0	0	0	0
7380100	0	0	0	0

7380000 Withholding Taxes	0	0	0	0
7390101 Inventory AP Accrual	0	0	0	0
7390103 AP Liabilities	802,000.00	0	0	0
7390100 System Required Liabilities	802,000.00	0	0	0
7399999 Cash Clearing A/c	0	0	0	0
7399900	802,000.00	0	0	0
7390000 System Required Liabilities A/cs	0	0	0	0
9910101 Provision for Encumbrance	0	0	0	0
9910100 General Provisions	0	43,070,581,712.35	0	38,083,098,983.15
9910201 Exchequer Releases/ Provisioning	64,165,872.45	0	64,076,348.85	0
9910209 Remittances to Exchequer	64,165,872.45	43,070,581,712.35	64,076,348.85	38,083,098,983.15
9910200 Exchequer Provisions	64,165,872.45	43,070,581,712.35	64,076,348.85	38,083,098,983.15
9910000 Provisions	38,019,100,607.55	0	32,451,116,211.85	0
9999999 Consolidated Fund	38,019,100,607.55	0	32,451,116,211.85	0
9999900	38,019,100,607.55	0	32,451,116,211.85	0
9990000 Opening Balance Reserves	43,807,395,773.60	43,807,395,773.60	39,101,758,852.10	39,101,758,852.10
Total				

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

Prepared By: _____

Reviewed By: _____

Approved By: Irene Mimbogo _____

Date: 28/11/2025

Date: 28/11/2025

Date: 28/11/2025



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1252-State Law Office

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

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
	1210400	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	843,643,393.00	941,313,833.85
Exchequer Releases/ Provisioning Account for Q2	9910201	1,250,385,307.20	1,474,512,508.25
Exchequer Releases/ Provisioning Account for Q3	9910201	981,717,089.10	1,010,592,225.20
Exchequer Releases/ Provisioning Account for Q4	9910201	1,911,736,939.90	2,141,630,655.15
TOTAL		4,987,482,729.20	5,568,049,222.45

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

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
TOTAL			

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
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
		0.00	0.00
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

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
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	13,924,542.45	31,935,750.00
Administrative Fees and Charges	1420200	172,570,942.00	154,664,300.00
Administrative Fees and Charges collected as AIA	1420300	7,100,000.00	7,054,000.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	377,480,000.00	376,097,453.00
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

Item Description	Item Code	Current Period	Previous Period
		0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
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
	1990100	0.00	0.00
System Required Revenue A/c's		571,075,484.45	569,751,503.00
TOTAL			

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		944,523,715.45	941,584,223.10
Basic Salaries - Permanent Employees	2110100	3,358,000.00	14,479,495.45
Basic Wages - Temporary Employees	2110200	972,275,205.45	859,033,134.85
Personal Allowances paid as part of Salary	2110300	0.00	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	29,307,000.00	18,563,075.40
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	1,949,463,920.90	1,833,659,928.80
TOTAL			

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		30,893,011.00	34,352,635.60
Utilities, Supplies and Services	2210100	7,561,433.10	17,572,831.60
Communication, Supplies and Services	2210200	256,727,539.75	257,578,693.10
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	114,317,598.95	64,844,237.40
Foreign Travel and Subsistence, and other transportation costs	2210400	14,130,847.00	6,547,165.00
Printing, Advertising and Information Supplies and Services	2210500	167,967,044.25	76,819,086.30
Rentals of Produced Assets	2210600	16,740,093.00	37,243,575.00
Training Expenses	2210700	37,657,437.65	52,352,874.90
Hospitality Supplies and Servi	2210800	0.00	0.00
Insurance Costs	2210900	10,647,792.65	6,697,214.70
Specialised Materials and Supp	2211000	87,972,041.70	71,878,355.60
Office and General Supplies and Services	2211100	29,077,165.55	24,186,471.90
Fuel Oil and Lubricants	2211200	280,304,281.50	285,773,125.10
Other Operating Expenses	2211300	12,030,457.85	10,538,852.55
Routine Maintenance - Vehicles	2220100	4,379,129.80	8,323,607.55
Routine Maintenance - Other Assets	2220200	0.00	0.00
Exchange Rate Losses	2230100	1,070,405,873.75	954,708,726.30
TOTAL			

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		2,302,130,083.55	2,834,998,627.70
Current Grants to Government Agencies and other Levels of Government	2630100	13,924,542.45	31,935,750.00
Capital Grants to Government Agencies and other	2630200		

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		2,316,054,626.00	2,866,934,377.70

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	11,719,276.95	5,974,656.00
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		11,719,276.95	5,974,656.00

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	4,975,820.00	0.00
Refurbishment of Buildings	3110300	68,620,968.25	403,664,264.90
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	26,767,179.00	27,716,905.00
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	14,286,467.10	13,580,720.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	96,182,957.75	31,496,320.00
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	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		210,833,392.10	476,458,209.90

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General	5510100	0	0
Repayments on Borrowings from Monetary	5510200	0	0
Repayments on Borrowings from Other	5510300	0	0
Repayments on Borrowings from Other	5510400	0	0
Repayments on Borrowings from Other	5510500	0	0
Principal Repayments on Foreign Borrowing	5510600	0	0
Principal Repayments on Guaranteed Debt	5520000	0	0
Principal Repayments on Guaranteed Domestic	5520100	0	0
Principal Repayments on Guaranteed Foreign	5520200	0	0
Repayments on Borrowings from Other	5610000	0	0
Repayments on Borrowings from Other	5610500	0	0
	5620000	0	0
Repayments on Borrowings from Other	5620100	0	0
TOTAL		0	0

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0	0
Civil Contingency Reserves	2810200	0	0
Capital Transfer to Non Financial Public	2820100	0	0
Capital Transfer to Public Financial Institutions	2820200	0	0
Capital Transfer to Private Non-Financial	2820300	0	0
System Required Expenses	2990100	0	0
	2999900	0	0
TOTAL		0	0

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0	0
Treasury Bank Accounts (Exchequer and CRF)	6520000	0	0
Recurrent Bank Accounts	6530000	52,418.80	10,748.10
Development Bank Accounts	6540000	0	54,078.65
Deposit Bank Account	6550000	148,017,054.55	439,350,462.05
Project Specific Bank Accounts	6570000	0	0
Foreign Currency and Foreign D	6590101	0	0
Foreign Currency and Foreign D	6590203	0	0
TOTAL		148,069,473.35	439,415,288.80

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0	0
Foreign Currency and Foreign D	6590201	0	0
TOTAL		0	0

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0	0
Debtors & Advances - Govt Owne	6720000	0	0
Foreign Debtors & Advances	6730000	0	0
Other Debtors & Pre-payments	6740000	0	0
Government Imprests	6760000	0	0
Agency Accounts	6770000	0	0
Suspense & Clearance Account	6780000	4,008.30	0

Other Current Assets (System r	6790000	0	0
TOTAL		4,008.30	0

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
	7340000	0	0
Withholding Taxes	7380000	0	0
Deposits	7310000	148,017,054.55	439,350,462.05
System Required Liabilities A/cs	7390000	0	0
Other Liabilities	7320000	0	0
TOTAL		148,017,054.55	439,350,462.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	439,415,288.80	989,290,160.70
Opening Balance Cash	22B	0	0
Opening Balance Receivables - Imprest and	23	0	0
Opening Balance - Deposits	24	-439,350,462.05	-989,118,903.20
TOTAL		64,826.75	171,257.50

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	89,523.60	171,257.50
County Transfers	9910300	0	0
TOTAL		89,523.60	171,257.50

Budget Execution by Programme

Entity: 1252-State Law Office

Period: JUL-24 To JUN-25

Program	Item	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	0	0
	2990000	System Required Expense A/cs	0	0	0
606000000		Legal Services to Government and the Public	2,986,360,891.00	2,851,460,814.95	134,900,076.05
	2110000	Wages and Salary Contributions	1,498,037,139.00	1,466,636,848.80	31,400,290.20
	2120000	Social Contributions	24,421,808.00	22,457,000.00	1,964,808.00
	2210000	Goods and Services	694,484,973.00	650,120,261.35	44,364,711.65
	2220000	Routine Maintenance	10,040,175.00	7,936,738.70	2,103,436.30
	2630000	Grants & Transfer To Other Govt. Units	666,125,000.00	636,567,431.20	29,557,568.80
	2710000	Social Security Benefits	0	0	0
	3110000	Acquisition of Fixed Capital Assets	93,251,796.00	67,742,534.90	25,509,261.10
607000000		Constitutional Reforms	1,714,103,006.00	1,709,878,986.65	4,224,019.35
	2110000	Wages and Salary Contributions	136,554,423.00	133,350,833.80	3,203,589.20
	2120000	Social Contributions	2,079,111.00	1,500,000.00	579,111.00
	2210000	Goods and Services	47,338,368.00	47,556,996.50	-218,628.50
	2220000	Routine Maintenance	415,000.00	119,499.85	295,500.15
	2630000	Grants & Transfer To Other Govt. Units	1,527,716,104.00	1,527,351,656.50	364,447.50
	3110000	Acquisition of Fixed Capital Assets	0	0	0
609000000		General Administration, Planning and Support	1,021,669,341.00	997,137,288.10	24,532,052.90
	2110000	Wages and Salary Contributions	318,249,167.00	320,169,238.30	-1,920,071.30
	2120000	Social Contributions	5,367,271.00	5,350,000.00	17,271.00
	2210000	Goods and Services	379,702,738.00	356,319,028.25	23,383,709.75
	2220000	Routine Maintenance	17,048,275.00	8,353,349.10	8,694,925.90
	2620000	Grants and Other Transfers to International	0	0	0
	2630000	Grants & Transfer To Other Govt. Units	152,045,940.00	152,135,538.30	-89,598.30
	2710000	Social Security Benefits	11,989,250.00	11,719,276.95	269,973.05
	3110000	Acquisition of Fixed Capital Assets	137,266,700.00	143,090,857.20	-5,824,157.20
	3130000	Acquisition of Land and Intangible Assets	0	0	0
		Grand Total	5,722,133,238.00	5,558,477,089.70	163,656,148.30

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

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

Date: 28/11/2025
 Date: 28/11/25
 Date: 28/11/25

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-24 To : 30-JUN-25

DEP-STATE LAW OFF AND DEPT OF JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303425

Balance as per bank certificate	148,017,054.55
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	148,017,054.55

Reconciled by: Diana Njiru Signature: [Signature] Date: 30/6/2025

Reviewed by: Deen Muboin Signature: [Signature] Date: 30.6.25

Approved by: Irene M. Mbugo Signature: [Signature] Date: 30.6.2025

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 30-JUN-25

DEP-STATE LAW OFF AND DEPT OF JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303425

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

Cheque		Payee	Amount
No	Date		
Total :			

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

Receipts		Amount
No	Date	
Total :		

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

Cheque		Amount
No	Date	
Total :		

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

Receipts		Amount
No	Date	
Total :		

REPUBLIC OF KENYA

DATE: 01/07/2025

Report of the Board of Survey on the Cash and Bank Balances of... DEPOSIT- STATE LAW OFFICE AND DEPARTMENT OF JUSTICE- DEPOSIT ACCOUNT NUMBER - 1000303425 as at the close of business on 30th June 2025

The Board, consisting of (Names and official titles)

- Mr. George Nyakundi - Chairman
- Mr. Arif Muhashamy - Member
- Ms. Beatrice Akuno - Member
- Mr. Edwin Kirui - Secretary

assembled at the office of ...STATE LAW OFFICE & DEPARTMENT OF JUSTICE.....- CASH OFFICE

at.....0900 hrs.....(time) on the01/07/2025

and the following cash was produced:-

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

It was observed that cheques amounting to Sh.....NIL ..cts.....NIL.....

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of 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 the

30.06.2025

	NIL
Cash on hand	Sh.....
Bank Balance	Sh. <u>148,017,054.65</u>
	Sh. <u>148,017,054.65</u>

The Bank Certificate of Balance showed a sum of Kenya Shillings Three Hundred and Forty Six Million, Four Hundred and One Thousand and Thirty Eight cents Ninety. (Sh.346,401,038... etc....90.....)

Standing to the credit of the account on...30th JUNE 2025.....

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

Beatrice Akuno - Beatrice Akuno
Member of the Board

Edwin Kirui - Edwin Kirui
Secretary of the Board

DATE: 01.07.2025

Arif Muhashamy - ARIF MUHASHAMY

Account No.	Name	Address	Phone No.	Branch	Balance	Interest
108	Mwanisi Wahome & Co. Ltd.	7310101	279	175	58300925	
11	Ochillo and Co Adv	7310101	280	1755	99647545	
11	Mirugi Kariuki & Co Adv	7310101	281	1762	210229305	
11	Evan Njoroge Njunge Njunga	7310101	282	1767	335826500	
11	Azim Lutafali Jwa Rajwani	7310101	283	1758	89784500	
11	Erastus Kibiru	7310101	284	1759	29377505	
11	Sabawa and Associates Co Adv	7310101	285	1754	81136850	
11	Tsp Choice Surveillance Cfd	7310101	286	1756	89421195	
11	Nyiha Mukoma and Co Adv.	7310101	287	1763	799987200	
11	B.M. Mung'atu and Co Adv	7310101	288	1762	61721170	
11	Otieno-Otieno & Otiemo Adv	7310101	289	1760	1600000000	
11	Otieno Ogola & Co Adv.	7310101	290	1761	1756466700	
11	Paul Bld				1492820445	
108	Eastern African Construction Co.	731011			37289040375	
	- Bal bld				126499040	
					14801705455	
					14928204495	
	1. George Nyakundi - Chairman			Non	01/07/2025	
	2. Edwin Kipkirui - Secretary			Member	01/07/25	
	3. Beatrice Akemo - member			Member	01/07/25	
	4. Arif Muhachary - Member			Member	01/07/25	

Sl. No.	Name of Party	Particulars	Account No.	Particulars	Amount	Balance
	Silver Africa Tours		HT103	79915	3110.65	0.00
	Silver Africa Tours		HT104	799065	858.50	0.00
	Geo Tootas Kenya		HT05	799374	420.50	0.00
	HMT			799378	444.89	15
	Dago Airways Travel Limited		HT06	799334	2866.80	0.00
	Chogya Enterprises		HT07	78768	2307.40	5.00
	HMT			78772	1159.50	0.00
	M/E Document Solutions		HT08	79211	1385.04	0.00
	HMT			79212	696.00	0.00
	Kenya parcel withholding tax			78928	2577.245	0.00
				Gr Total	18898.03	9.00
				Bal b/d	52418.80	0.00
				Gr Total	189504.57	80.00
	1. Geesye Njainuwa	Ujuzi				01/07/2025
	2. Fokin Kipkirui	Secretary - Ujuzi				01-07-25
	3. Beatrice Akomo	Member - Ujuzi				01-07-25
	4. Aini Mwachariji	Member - Ujuzi				01/07/25

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-24 To : 30-JUN-25

REC-STATE LAW OFF AND DEPT OF JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303409

Balance as per bank certificate	52,418.80
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	52,418.80

Reconciled by: Diana Mjem Signature:  Date: 30/6/2025

Reviewed by: Doreen Mutain Signature:  Date: 30.6.25

Approved by: Twee M. MBOGO Signature:  Date: 30.6.2028

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-24 To : 30-JUN-25

REC-STATE LAW OFF AND DEPT OF JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303409

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

REPUBLIC OF KENYA

DATE: 01/07/2025

Report of the Board of Survey on the Cash and Bank Balances of **RECURRENT- STATE LAW OFFICE AND DEPARTMENT OF JUSTICE- RECURRENT ACCOUNT NUMBER – 1000303409** as at the close of business on 30th June 2025

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

- Mr. George Nyakundi – Chairman
- Mr. Arif Muhashamy – Member
- Ms. Beatrice Akuno – Member
- Mr. Edwin Kirui – Secretary

assembled at the office of **STATE LAW OFFICE & DEPARTMENT OF JUSTICE** - CASH OFFICE at0900 hrs.....(time) on the01/07/2025

and the following cash was produced:-

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

It was observed that cheques amounting to Sh.....NIL ..cts.....NIL.....

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of 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 the

30.06.2025

Cash on hand	Sh.....	NIL
Bank Balance	Sh. <u>52,418.80</u>	
	Sh. <u>52,418.80</u>	

The Bank Certificate of Balance showed a sum Kenya Shillings One Hundred and Seventy Nine Million, Seven Hundred and Forty Six Thousand, Nine Hundred and Ninety Two cents Eighty Five (Sh.179,746,992... cts....85.....)

Standing to the credit of the account on...30th JUNE 2025.....

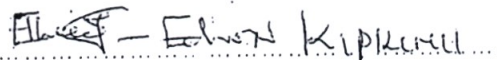
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.



Chairman

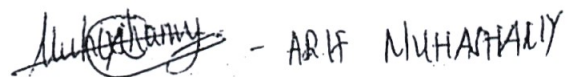


Member of the Board



Secretary of the Board

DATE: 01.07.2025

 - ARIF MUHASHAMY

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 30-JUN-25

DEV-STATE LAW OFF AND DEPT OF JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303417

Balance as per bank certificate 0.00

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book 0.00

Reconciled by: Diana Njiru Signature:  Date: 30/6/2025

Reviewed by: Doreen Mutisya Signature:  Date: 30.6.25

Approved by: Fredrick M. Mbugu Signature:  Date: 30.6.2025

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 30-JUN-25

DEV-STATE LAW OFF AND DEPT OF JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303417

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

REPUBLIC OF KENYA

DATE: 01/07/2025

Report of the Board of Survey on the Cash and Bank Balances of...DEVELOPMENT- STATE LAW OFFICE AND DEPARTMENT OF JUSTICE- DEVELOPMENT ACCOUNT NUMBER – 1000303417 as at the close of business on 30th June 2025

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

- Mr. George Nyakundi – Chairman
- Mr. Arif Muhashamy – Member
- Ms. Beatrice Akuno – Member
- Mr. Edwin Kirui – Secretary

assembled at the office of ...STATE LAW OFFICE & DEPARTMENT OF JUSTICE.....- CASH OFFICE

at.....0900 hrs.....(time) on the01/07/2025

and the following cash was produced:-

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

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

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

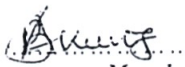
The Cash Book reflected the following balances as at the close of business on the 30.06.2025

Cash on hand	Sh.....	NIL
Bank Balance	Sh.	*****
	Sh.	*****

The Bank Certificate of Balance showed a sum of Sh.....***** Kenya Shillings ***** cents *****. (Sh..... cts.**.....) Standing to the credit of the account on...30TH JUNE 2025.....

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

 - Beatrice Akuno
Member of the Board

 - Edwin Kirui
Secretary of the Board

DATE: 01.07.2025

 - ARIF MUHASHAMY

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 11, 2025


CERTIFICATE OF BALANCES


Customer :131185


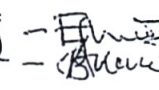
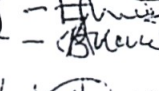

STATE LAW OFF AND DEPT OF JUSTICE

Balance Date: June 30,2025

Account No	Account Name	Currency	Balance
1000303409	REC-STATE LAW OFF AND DEPT OF JUST	KES	179,746,992.85
1000303417	DEV-STATE LAW OFF AND DEPT OF JUST	KES	0.00
1000303425	DEP-STATE LAW OFF AND DEPT OF JUST	KES	346,401,038.90
1000303433	CBK165-STATE LAW OFF DEPT.OF JUST	KES	0.00
1000430311	REV-STATE LAW OFF, DEPT OF JUSTICE	KES	0.00
1000484136	PROGRAMME FOR LEGAL EMP DEL PLEAD	KES	0.00


Micah Nabori
Authorised Signatory
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

1. George Nyakundi - Chairman  01/07/2025
2. Edwain Kipkemii - Secretary -  01.07.25
3. Beatrice Akumu - member -  01.07.25
4. Arif Mubashamy - Member -  01.07.25

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

DEPOSIT ANALYSIS AS AT 27ND JULY 2023

A. COMPENSATION FOR CONCLUDED CASES

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA/INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
5/14/2010	A.300701	WINAM RMCC NO 82 OF 2004(Muthoni Siaga)	OFFICE OF THE PRESIDENT	153,300.00	-	153,300.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/16/2010	A.300732	NAIROBI CMCC NO 9805 OF 2001(Charles Ombambo)	JUNE	132,930.00	-	132,930.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/28/2011	A.300749	ASSOCIATED CONSTRUCTION CO LTD	MINISTRY OF ROADS	350,000.00	-	350,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/9/2011	A.302187	BUNGOMA SPMCC NO 309 OF 2003(GLADYS Nafula Wakesal)	OFFICE OF THE PRESIDENT	692,375.00	-	692,375.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/9/2011	A.302180	MERU CMCC 933 OF 1993(Samuel Magaiu)	OFFICE OF THE PRESIDENT	92,130.00	-	92,130.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
8/22/2011	A.302404	NAIROBI CMCC NO EJ 181 OF 1994	OFFICE OF THE PRESIDENT	308,843.40	-	308,843.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/22/2011	A.302431	MERU CMCC NO 231 OF 2003(Miki Gerald)	OFFICE OF THE PRESIDENT	267,405.00	-	267,405.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/7/2011	A.302471	LIMURU NO 314 OF 2002(Titus M. Gatuwo)	OFFICE OF THE PRESIDENT	174,776.80	-	174,776.80	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/8/2011	A.302474	MOMBASA HCCM NO 18 OF 1999(Mansur Siddir)	MINISTRY OF DEFENCE	128,262.00	-	128,262.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/13/2012	A.302356	MOMBASA PMCC NO 710 OF 1992(Asha Abdalla Said)	OFFICE OF THE PRESIDENT	87,651.20	-	87,651.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/12/2012	FT12103K058	NAIROBI CMCC 4978 OF 2003(Charles Kapolonto Nampassa)	OFFICE OF THE PRESIDENT	78,450.00	-	78,450.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
8/17/2012	A.302129	GULF FABRICATORS LTD VS MINISTRY OF HOUSING CONT NO KENSUP/009/2006	MINISTRY OF HOUSING	583,949.40	-	583,949.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/9/2012	A.304015	NYERI CMCC NO 43 OF 1991(Benson B Mbuchu Gichukil)	OFFICE OF THE PRESIDENT	236,857.05	-	236,857.05	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/9/2012	A.304004	MERU HCCC NO 31 OF 2005(Silas Bundi)	OFFICE OF THE PRESIDENT	684,497.70	-	684,497.70	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/14/2013	A.304039	NAKURU HCCC NO 177/03(Cyrus Githinji)	MINISTRY OF DEFENCE	469,550.00	-	469,550.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/19/2013	FT13078C87CP	KSM SRMCC NO.39 OF 1998(Walter Odhiambo)	MINISTRY OF LANDS	228,000.00	-	228,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/1/2014	FT14023RYN8S	HC.MISC.APP.NO 286/2011(Emmanue Kariukil)	MINISTRY OF DEFENCE	329,922.20	-	329,922.20	RELATED TO KSHS 9,779,572.35
9/1/2014	FT14244ZGIPT	THIKA SRMCC NO.372,378,379,392 OF 1991 KARANJA GATURU AND OTHERS	OFFICE OF THE PRESIDENT	259,500.00	-	259,500.00	RELATED TO KSHS 9,779,572.35
9/1/2014	FT14244ZGIPT	ELDORET HCCA NO.73/10(Lazarus Kerich)	OFFICE OF THE PRESIDENT	270,980.00	-	270,980.00	RELATED TO KSHS 9,779,572.35
9/15/2014	FT14244W3KV9	ELDORET HCCA NO.73/10(Lazarus Kerich)	OFFICE OF THE PRESIDENT	270,980.00	-	270,980.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/13/2014	A.304144	NBI. HCJR MIS 172/10(Paul K Waweru)	MINISTRY OF AGRICULTURE	323,723.00	67,177.70	256,545.30	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/13/2014	FT1431731TX2	HC. MISC. APP. NO.286 OF 2011	MINISTRY OF DEFENCE	46,049.70	-	46,049.70	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/14/2014	FT14318KVKT1	ELDORET CMCC NO.160/10(Emmanuel Kioruto)	OFFICE OF THE PRESIDENT	374,810.00	-	374,810.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	NBI.HCCC NO.1774/89(Ali Hassan Kala)	OFFICE OF THE PRESIDENT	49,363.00	-	49,363.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	ELDORET CMCC NO. 1377/97(Davis N Bylika)	OFFICE OF THE PRESIDENT	208,505.00	-	208,505.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	NBI. HCC NO. 159/2010(Waridi Creations Ltd)	OFFICE OF THE PRESIDENT	150,180.00	-	150,180.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	NBI. HCCC NO. 5112/1999Augustus T Lewal	OFFICE OF THE PRESIDENT	517,906.40	-	517,906.40	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	NBI. HC. MISC. CIVIL 90/2007(Christopher Musau)	OFFICE OF THE PRESIDENT	698,135.00	-	698,135.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	NBI.HC.MIS. APPL NO.53/2009(Veronika W Karanja)	OFFICE OF THE PRESIDENT	1,800,299.00	-	1,800,299.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	KIGUMO SPMC NO.10/2011(Thomas W Peter)	OFFICE OF THE PRESIDENT	183,666.50	-	183,666.50	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	KSM CMCC NO.430/2005(Jak E Kolang)	OFFICE OF THE PRESIDENT	268,837.00	-	268,837.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	KSM CMCC NO.460/2007(Joseph O Omolo)	OFFICE OF THE PRESIDENT	434,500.00	-	434,500.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	THIKA RMCC NO 378-393/1991(Francis Karanja)	OFFICE OF THE PRESIDENT	1,674,230.00	-	1,674,230.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	EMBU CMCC NO.282/2009(Sarabina Wa Nyamu)	OFFICE OF THE PRESIDENT	691,392.00	-	691,392.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKT1	NBI HCCC NO. 1579/2008(John M Mbaki)	OFFICE OF THE PRESIDENT	114,930.00	-	114,930.00	RELATED TO KSHS 59,400,779.35

1/12/2015	FT1503647GNF	HC.MISC.APP.NO 286/2011(Emmanue Kariuki)	MINISTRY OF DEFENCE	283,872.50	-	283,872.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/29/2015	FT1502987KCB	NBI. HC NO 131 OF 2011(Plus Wanjala)	MINISTRY OF HEALTH	349,344.00	-	349,344.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/5/2015	FT1503648GNS	KITALE SPMCC NO 129 OF 2006(Jame Kimongo)	OFFICE OF THE PRESIDENT	188,400.00	-	188,400.00	RELATED TO KSHS 36,225,710.40
2/5/2015	FT1503648GNS	MERU CMCC NO. 661 OF 00/M'IMUTI M'MWIMBA)	OFFICE OF THE PRESIDENT	293,950.00	-	293,950.00	RELATED TO KSHS 36,225,710.40
2/5/2015	FT1503648GNS	MILIMANI CMCC 2691/01(Mutua Masuni)	OFFICE OF THE PRESIDENT	307,265.00	-	307,265.00	RELATED TO KSHS 36,225,710.40
2/5/2015	FT1503648GNS	NBI. HCC NO. 238 OF 99(Kiarie Chege)	OFFICE OF THE PRESIDENT	408,820.00	-	408,820.00	RELATED TO KSHS 36,225,710.40
2/5/2015	FT1503648GNS	NBI. CMCC NO. 4418/07(Paul K Sang)	OFFICE OF THE PRESIDENT	262,455.80	-	262,455.80	RELATED TO KSHS 36,225,710.40
6/4/2015	FT15155HNSY7	NBI. CMCC 4975 OF 98(Jane Kaihanga)	MINISTRY OF DEFENCE	381,773.00	-	381,773.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
8/3/2015	FT152155HK3X	NANYUKI SPMCC NO 34 OF 2010 (Patricia Wanjiku)	OFFICE OF THE PRESIDENT	468,580.00	-	468,580.00	RELATED TO KSHS 78,510,779.05
8/3/2015	FT152155HK3X	NAIROBI CMCC NO 12794 OF 2004(Peter Kimani Gachohi)	OFFICE OF THE PRESIDENT	603,810.00	-	603,810.00	RELATED TO KSHS 78,510,779.06
8/3/2015	FT152155HK3X	NAIROBI HCCC NO 5926 OF 2008(Charles Nguru Karuri)	OFFICE OF THE PRESIDENT	350,568.45	-	350,568.45	RELATED TO KSHS 78,510,779.07
8/3/2015	FT152155HK3X	KISUMU CIVIL APPEAL NO. 25 OF 2006/MOMBASA CIVIL APP NO3 OF 2013(Wycliffe Sayia Okungu)	OFFICE OF THE PRESIDENT	258,089.80	-	258,089.80	RELATED TO KSHS 78,510,779.08
8/3/2015	FT152155HK3X	GITHUNGURI SRMCC NO 60 OF 2004(John Mbugua Nienga)	OFFICE OF THE PRESIDENT	161,435.00	-	161,435.00	RELATED TO KSHS 78,510,779.09
8/3/2015	FT152155HK3X	NAIROBI HCC 2169 OF 2004(Mary Muthoni Munene)	OFFICE OF THE PRESIDENT	168,088.00	-	168,088.00	RELATED TO KSHS 78,510,779.10
8/3/2015	FT152155HK3X	Nairobi cmcc no 549 of 2001(Reuben Ng'anga Wambura)	OFFICE OF THE PRESIDENT	148,500.00	-	148,500.00	RELATED TO KSHS 78,510,779.11
8/3/2015	FT152155HK3X	NAIROBI HCC JR NO 305 OF 2010(Ezekiel Ombaki)	OFFICE OF THE PRESIDENT	204,302.00	-	204,302.00	RELATED TO KSHS 78,510,779.12
8/3/2015	FT152155HK3X	MALINDI CMCCNO 440 OF 2013(Fredrick Fondo Dena)	OFFICE OF THE PRESIDENT	485,690.00	-	485,690.00	RELATED TO KSHS 78,510,779.16
8/3/2015	FT152155HK3X	MALINDI CMCC NO 230 OF 2013(Bidii Kaingu Kesi)	OFFICE OF THE PRESIDENT	167,853.00	-	167,853.00	RELATED TO KSHS 78,510,779.18
8/3/2015	FT152155HK3X	NAIROBI CMCC NO 11206 OF 2005(Richard Mbugua Kachama)	OFFICE OF THE PRESIDENT	828,735.00	-	828,735.00	RELATED TO KSHS 78,510,779.19
9/7/2015	FT15250HIQD8	BUSIA SRMCC NO 408 OF 2002(Michael Otiwang)	OFFICE OF THE PRESIDENT	268,585.00	-	268,585.00	RELATED TO KSHS 17,891,084.20
9/7/2015	FT15250HIQD8	THIKA CMCC NO.40 OF 2006(Miriam Wairimu)	OFFICE OF THE PRESIDENT	251,350.00	-	251,350.00	RELATED TO KSHS 17,891,084.20
9/7/2015	FT15250HIQD8	NAIROBI CMCC NO 11206 OF 2005(Richard Mbugua Kachama)	OFFICE OF THE PRESIDENT	828,735.00	-	828,735.00	RELATED TO KSHS 17,891,084.20
3/9/2016	FT160694XSOK	MERU CMCC NO 375 OF 2000 (Habiba Roba Boru)	OFFICE OF THE PRESIDENT	144,995.00	-	144,995.00	RELATED TO KSHS 8,99,679.20
3/9/2016	FT160694XSOK	NAIROBI CMCC NO 1329 OF 2008(Francis Matayo Matanguli)	OFFICE OF THE PRESIDENT	1,367,087.10	-	1,367,087.10	RELATED TO KSHS 8,99,679.20
6/7/2016	FT161591HDV8B	TAMU RMCC NO 40 OF 2008(Jen Dorcas Achieng)	OFFICE OF THE PRESIDENT	568,650.00	-	568,650.00	RELATED TO KSHS 5,322,623.20
6/7/2016	FT161591HDV8B	KSM CIVIL APP 25 OF 2006(Wycliff Sayia Okungu)	OFFICE OF THE PRESIDENT	614,822.80	-	614,822.80	RELATED TO KSHS 5,322,623.20
6/7/2016	FT161591HDV8B	ELDORET CMCC. NO 159 OF 2010(Solomon M Khamala)	OFFICE OF THE PRESIDENT	454,427.00	-	454,427.00	RELATED TO KSHS 5,322,623.20
6/15/2016	FT161591HDV8B	PMCC 23001 1989 NYERI(Thomas Maina Warublu)	MINISTRY OF AGRICULTURE	678,412.75	678,412.75	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/18/2016	FT16200FCQ47	IN RESPECT OF JOSEPH GITONGA NYERE	MINISTRY OF LANDS	231,931.00	-	231,931.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/18/2016	FT162000KF4Y	60 %APPORTIONED LIABILITY- MAPENZI MBURA.HCC NO.84 2010	MINISTRY OF LANDS	340,853.00	-	340,853.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/27/2016	FT16183RB4LP	OFFICE OF THE PRESIDENT	OFFICE OF THE PRESIDENT	1,211,064.45	-	1,211,064.45	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/28/2016	FT16333VP7X6	STATE LAW OFFICE HEAD QUARTERS-AIE RETURN	SLO- MOMBASA	3,582.00	-	3,582.00	RETURNED CASH
12/29/2016	FT16364544G3	KISUMU CMCC NO.474 OF 2007-GEORGE OCHIENG ONYANGO	MINISTRY OF EDUCATION	535,740.00	419,040.00	116,700.00	6 YEARS RULE
1/9/2017	FT17009KY85Q	MICHAEL OCHIENG ODERA / KISUMU HC CIVIL APPEAL NO 125 OF 2009	OFFICE OF THE PRESIDENT	1,755,000.00	-	1,755,000.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	STEPHEN KIRAGU NDUGERE / NAIROBI CMCC NO. 3633 OF 2008	OFFICE OF THE PRESIDENT	172,887.00	-	172,887.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	JOSEPH GUCHU NDUNGU / NAIROBI CMCC NO. 243 OG 2012	OFFICE OF THE PRESIDENT	284,330.00	-	284,330.00	RELATED TO KSHS 19,896,806.70

1/9/2017	FT17009KY85Q	FLORENCE NANGA INDIMULI / MASENO PMCC 153 OF 2017	OFFICE OF THE PRESIDENT	125,420.00	-	125,420.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	CMC MOTOR GROUP LIMITED / KITALE CMCC NO. 613 OF 2010	OFFICE OF THE PRESIDENT	607,467.30	-	607,467.30	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	NELSON MUIA / NAIROBI CIVIL CASE NO. 11986 OF 2004	OFFICE OF THE PRESIDENT	623,018.00	-	623,018.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	MWABIRIS KARAMBU / MERU CMCC NO. 135 OF 2006	OFFICE OF THE PRESIDENT	569,940.00	-	569,940.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	JAPHET NGUUTU / MWINGI SRMCC NO. 134 OF 2003	OFFICE OF THE PRESIDENT	627,940.00	-	627,940.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	PENINAH N KARIUKI & MARGARET W. K. NAKURU CMCC NO. 705 OF 2001	OFFICE OF THE PRESIDENT	223,335.00	-	223,335.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	SEBASTIAN KUBAI M'MAIRUTHA / KITALE CMCC NO. 7 OF 2008	OFFICE OF THE PRESIDENT	483,250.00	-	483,250.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	KARATINA SRMCC NO. 53 OF 2010 (Bernard Magondi Munene)	OFFICE OF THE PRESIDENT	554,170.00	229,896.05	324,273.95	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	NAIROBI CMCC NO. 4107 OF 2002(Boniface Ochieng Onam)	OFFICE OF THE PRESIDENT	257,018.00	-	257,018.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	NAIROBI CMCC NO. 361 OF 2002(Joyce Moraa Maangi suing on behalf of Yoesh Nyakwoyo Baswetli)	OFFICE OF THE PRESIDENT	436,475.00	-	436,475.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	SAILAS AMBANI SHAMWANA / KAKAMEGA CMCC NO. 236 OF 2007	OFFICE OF THE PRESIDENT	555,585.00	-	555,585.00	RELATED TO KSHS 19,896,806.70
2/14/2017	FT17045YHLOI	KISUMU CMCC NO. 35 OF 2015	MINISTRY OF DEFENCE	535,722.50	-	535,722.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/21/2017	FT17080W0593	AG/GC/IG/544/08	OFFICE OF THE PRESIDENT	483,250.00	-	483,250.00	RELATED TO KSHS 12,839,375.00 FROM QP
4/19/2017	FT17109FGXMY	MOSOCHO HORTICULTURE MKT-CONTRACT NO.SHOMAP/IFAD/GOK/W /72/2012	MINISTRY OF AGRICULTURE	174,000.00	-	174,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/7/2017	FT171886KHPG	ARBITRATION BTWN NJUGUNA BUILDERS,PLUMBING AND DRAINAGE CONTRACTORS LTD	OFFICE OF THE PRESIDENT	319,000.00	-	319,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/8/2017	FT172515GYCA	KITALE CMCC NO. 4 OF 2007(Duncan M Ndirangu)	OFFICE OF THE PRESIDENT	163,346.75	-	163,346.75	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/8/2017	FT172515GYCA	NAIROBI CMCC NO.1035 OF 2007 JOSEPH KIPTOO METABOR	OFFICE OF THE PRESIDENT	118,000.00	-	118,000.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	NAIROBI PMCC NO.59 OF 2013 MAINSA MBUTHIA	OFFICE OF THE PRESIDENT	385,250.00	-	385,250.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	GARISSA HCC NO. 16 OF 2014 STEPHEN MBUTHIA AND MWANGANGI MBUTHIA	OFFICE OF THE PRESIDENT	224,100.00	-	224,100.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	MWINGI PMCC NO.68 OF 2014 GEORGE.K. KAVINDU	OFFICE OF THE PRESIDENT	625,530.00	-	625,530.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	NAIROBI CMCC NO. 1051 OF 2008 MARY C MBELE	OFFICE OF THE PRESIDENT	580,750.00	-	580,750.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	NAIROBI HCJR MISC.APP NO.320 B OF 2014 TIMOTHY K. MUTIE	OFFICE OF THE PRESIDENT	1,456,675.00	1,815,300.00	(358,625.00)	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	MACHAKOS CMSS NO. 568 OF 2008 THERESA / KIKO KIKIWA	OFFICE OF THE PRESIDENT	796,540.00	750,540.00	46,000.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	NAKURU HCCC NO. 111 OF 2005 JULIUS.L. LELESIT	OFFICE OF THE PRESIDENT	245,750.50	-	245,750.50	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	CHUKA CMCC NO. 21 OF 2002 GILBERT NDIKWA	OFFICE OF THE PRESIDENT	276,150.00	-	276,150.00	RELATED TO KSHS 208,236,346.80
11/16/2017	FT17320N80LQ	MISC APP NO.189/2017 LITELINE ENTERPRISES	MINISTRY OF DEFENCE	924,554.60	801,582.30	122,972.30	6 YRS RULE
11/16/2017	FT173209S0RB	NAIROBI CMCC NO. 2917 OF 2000 WILLIAM MACHARIA MURITHI	MINISTRY OF DEFENCE	378,532.00	-	378,532.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/20/2018	FT18110TSRP3	KISII HC. MISC. APPLI. NO. 3 OF 2014 (CALEB OKOTH OKO)	MINISTRY OF HEALTH	996,475.45	-	996,475.45	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/25/2018	FT18115NR3Z7	NBI HCMA NO. 196 of 2017 Emmanuel Simiyu VS Attorney General	OFFICE OF THE PRESIDENT	552,180.00	-	552,180.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/25/2018	FT18115NR3Z7	Karatina PMCC NO.101 OF 2010 Joseph Nzioki Mwachai Vs Attorney General	OFFICE OF THE PRESIDENT	1,688,816.00	1,168,816.00	520,000.00	6 YRS RULE
5/22/2018	FT181421WH3C	KISUMU HCMA NO.31 OF 2015(Mark Ochola Oywer)	MINISTRY OF HEALTH	50,000.00	-	50,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/6/2018	FT1831083CPS	NAIROBI HCC ELE NO. 1303 (Mike Maina Kamau	MINISTRY OF TRANSPORT(KURAI)	285,500,000.00	285,000,000.00	500,000.00	6 YRS RULE
9/25/2018	FT18268KRDCZ	NBI HCC NO.20 OF 2014 ROBERT GICHANE	MINISTRY OF AGRICULTURE	424,407.00	-	424,407.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

10/9/2018	FT18282B4G5	CMCC NO.3593 OF 2004 HAMISI RASHID	MINISTRY OF HEALTH	1,157,435.00	-	1,157,435.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/9/2018	FT18282W4LWY	VIHIGA SRMCC CIVIL SUIT NO 146 OF 2008(Fedrick Adira Musnisi)	OFFICE OF THE PRESIDENT	747,800.00	-	747,800.00	RELATED TO KSHS 194,321,084.25 FROM OP
10/9/2018	FT18282W4LWY	OYUGIS CMCC NO 186 OF 2008(Tobias A ndhala Omenda)	OFFICE OF THE PRESIDENT	278,800.00	276,400.00	2,400.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	NAIROBI CMCC NO 59 OF 2013(Zabedayo Musavoa Beniamin)	OFFICE OF THE PRESIDENT	219,910.00	-	219,910.00	RELATED TO KSHS 194,321,084.25
10/9/2018	FT18282W4LWY	NAKURU CMCC NO 226 OF 2005(Tom Kipngetich Cheruivot)	OFFICE OF THE PRESIDENT	1,580,652.00	1,326,206.00	254,446.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	MACHAKOS CMCC NO 3710 OF 2006(Paul Makau)	OFFICE OF THE PRESIDENT	1,551,735.00	1,431,735.00	120,000.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	MACHAKOS CMCC NO 373 OF 2006(Paul Makau)	OFFICE OF THE PRESIDENT	413,960.00	375,960.00	38,000.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	MACHAKOS CMCC NO483 OF 2008(Paul Makau)	OFFICE OF THE PRESIDENT	414,250.00	374,250.00	40,000.00	6 YRS RULE
10/9/2018	FT18282W4LWY	LIMURU PMCC NO 245 OF 2011 (Ombi Rubber ltd)	OFFICE OF THE PRESIDENT	601,247.00	-	601,247.00	RELATED TO KSHS 194,321,084.25
10/9/2018	FT18282W4LWY	WINAM SRMCC NO 416 OF 2008(Willis Omondi Otieno)	OFFICE OF THE PRESIDENT	902,040.00	809,640.00	92,400.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	WINAM SRMCC NO. 92 OF 2008 (Boaz Ooko Onanda)	OFFICE OF THE PRESIDENT	352,232.00	314,732.00	37,500.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	KISUMU CMCC NO 104 OF 2006(Shadrack Onduko Omengel)	OFFICE OF THE PRESIDENT	282,850.00	276,400.00	6,450.00	6 YEARS RULE
10/9/2018	FT18282QRDPV	TRAFFIC ACCIDENT	MINISTRY OF FOREIGN AFFAIRS	749,457.00	729,934.00	19,523.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/26/2019	FT18282W4LWY	BUNGOMA HC Misc Appl No. 126 OF 2005(Isaac M Gathamuka)	OFFICE OF THE PRESIDENT	139,080.00	-	139,080.00	RELATED TO KSHS 194,321,084.25 FROM OP
2/26/2019	FT18282W4LWY	KISUMU HC CIVIL CASE NO 54 OF 2008(RICHARD Simon Kangul)	OFFICE OF THE PRESIDENT	4,325,359.20	3,550,524.80	774,834.40	6 YEARS RULE
2/26/2019	FT18282W4LWY	NAIROBI HC MISC NO. 1374 OF 2003(Israel Otieno Agina)	OFFICE OF THE PRESIDENT	3,771,103.00	3,591,103.00	180,000.00	6 YEARS RULE
2/27/2019	FT19058QH9C	CMCC NO.6083 OF 2003 NBI JACKSON NGUNZI	STATE DEPARTMENT FOR CROP DEVELOPMENT	939,357.00	-	939,357.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/12/2019	FT19070X0X31	NYERI CIVIL NO. 752 OF 2007 (Mithamo Milano Kabucho & Samuel Kinyua Gabutol)	OFFICE OF THE PRESIDENT	786,140.00	770,140.00	16,000.00	6 YEARS RULE
3/12/2019	FT19070X0X31	NYERI CIVIL NO. 647 OF 2011 (Stephen Mburu Kungul)	OFFICE OF THE PRESIDENT	543,491.00	-	543,491.00	RELATED TO KSHS 15,866,935.60
3/12/2019	FT19070X0X31	MOMBASA SRMCC CIVL CASE SUIT NO. 498 OF 1991 (Mohamed Baishe)	OFFICE OF THE PRESIDENT	631,990.00	-	631,990.00	RELATED TO KSHS 15,866,935.60
3/12/2019	FT19070X0X31	MOMBASA SRMCC CIVL CASE SUIT NO. 498 OF 1991 (Ramla Lall Bakar)	OFFICE OF THE PRESIDENT	438,930.00	-	438,930.00	RELATED TO KSHS 15,866,935.60
6/12/2019	FT19163NT95M	OUTSTANDING DECRETAL AMOUNT CASE NO. 27	PUBLIC WORKS	189,985.20	-	189,985.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	100,000.00	-	100,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	100,000.00	-	100,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	80,838.00	-	80,838.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	32,576.00	-	32,576.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	100,000.00	-	100,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/21/2019	FT191722N7X0	EMBU HCC OF 2011 JOHN NAMU NIUKI	OFFICE OF THE PRESIDENT	2,872,950.00	2,685,000.00	187,950.00	6 YRS RULE
6/21/2019	FT191722N7X0	NBI CMCC NO.3920 OF 2008 CHRISTINE INDEJE	OFFICE OF THE PRESIDENT	1,879,035.00	1,746,035.00	133,000.00	6 YEARS RULE
6/21/2019	FT191722N7X0	EMBU HCC NO.148 OF 2011 NYAGA MANUGA	OFFICE OF THE PRESIDENT	1,947,400.00	1,820,000.00	127,400.00	6 YRS RULE
6/21/2019	FT191722N7X0	BUNGOMA CMCC NO. 72 OF 2003 HENRY W WAFULA	OFFICE OF THE PRESIDENT	1,364,500.00	-	1,364,500.00	RELATED TO KSHS 95,662427.55
6/21/2019	FT191722N7X0	KISUMU CMCC NO. 444 OF 2008 LEO W ONYANGO	OFFICE OF THE PRESIDENT	238,876.00	-	238,876.00	RELATED TO KSHS 95,662427.55
6/21/2019	FT191722N7X0	KISUMU CMCC NO. 443 OF 2008 KENNETH OWUOR	OFFICE OF THE PRESIDENT	484,124.90	-	484,124.90	RELATED TO KSHS 95,662427.55
6/21/2019	FT191722N7X0	BUSIA CMCC NO. 68 OF 2011 WILLIAM O QUILA	OFFICE OF THE PRESIDENT	346,250.00	-	346,250.00	RELATED TO KSHS 95,662427.55
6/21/2019	FT191722N7X0	NAKURU HCJR NO 52 OF 2011 FRANK HELGE NEUGEBAUER	OFFICE OF THE PRESIDENT	448,102.00	-	448,102.00	RELATED TO KSHS 95,662427.55
6/21/2019	FT191722N7X0	NYANZA SRMCC NO 162 OF 2008 JOSHUA O NGAW	OFFICE OF THE PRESIDENT	308,431.70	-	308,431.70	RELATED TO KSHS 95,662427.55
6/21/2019	FT191722N7X1	NAIROBI CMCC NO 6322 OF 2008 DAVID MUIRURI	OFFICE OF THE PRESIDENT	1,235,550.00	1,235,550.00	-	
7/4/2019	FT19186DHQY5	VANGUARD ENGINEERING	OFFICE OF ATTORNEY GENERAL	65,185.35	-	65,185.35	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

7/8/2019	FT19189HXP32	KISUMU ELR CASE NO. 87 OF 2013	MINISTRY OF HEALTH	47,576.90	-	47,576.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/12/2019	FT1919320VNX	DAMAGES COURT SETTLEMENT PV 5954	STATE DEPARTMENT FOR DEVOLUTION	114,000.00	-	114,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/12/2019	FT19193Y649W	STATE DEPARTMENT FOR DEVOLUTION	STATE DEPARTMENT FOR DEVOLUTION	962,000.00	-	962,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/3/2019	FT19276BQT4K	STATE DEPART FOR HOUSING	DEP FOR HOUS URBAN DEVELOPMENT	74,765.00	-	74,765.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/8/2019	FT1928113BNR	NAIROBI JUDICIAL REVIEW NO. 3 OF 2017 (JOHN KAMOTHO MURAGE)	OFFICE OF THE PRESIDENT	7,618,381.80	7,142,324.00	476,057.80	6 YEARS RULE
12/6/2019	FT1938113WGR	COURT AWARD FOR MR.JAPHETH NGANGA REF SDG/LEG/12/332	STATE DEPARTMENT FOR CORRECTIONAL SERVICES	195,796.00	-	195,796.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/25/2020	FT20085MG7J5	NAKURU CMCC NO. 505 OF 2004 - ROBERT NGANGA MWANGI	STATE DEPARTMENT FOR INTERIOR	227,080.00	-	227,080.00	RELATED TO 59,336187.50
3/25/2020	FT20085MG7J5	SIKAGO SPMCC NO. 43 OF 2017 - DINKER KUMAR RAMANBHAI	STATE DEPARTMENT FOR INTERIOR	314,176.10	-	314,176.10	RELATED TO 59,336187.50
3/25/2020	FT20085MG7J5	NAIROBI NO. 2893 OF 1992 MARTIN WAINAINA NGUGI	STATE DEPARTMENT FOR INTERIOR	350,820.40	219,892.00	130,928.40	RELATED TO 59,336187.50
3/25/2020	FT20085MG7J5	NYERI CMCC NO. 380 OF 2001 - THOMAS WANJOHI THUMBI	STATE DEPARTMENT FOR INTERIOR	385,498.65	-	385,498.65	RELATED TO 59,336187.50
3/25/2020	FT20085MG7J5	THIKA CMCC NO. 212 OF 2012 - MINNIE WANGUI KAMAU	STATE DEPARTMENT FOR INTERIOR	430,522.00	-	430,522.00	RELATED TO 59,336187.50
3/25/2020	FT20085MG7J5	KARATINA SRMCC NO. 117 OF 2011 - PHYLIS WANJIRU MUIHIA	STATE DEPARTMENT FOR INTERIOR	547,150.90	410,055.00	137,095.90	6YRS RULE
3/25/2020	FT20085MG7J5	NAIROBI HC JR APPLICATION NO. 366 OF 2013 - SAMUEL N NDUNGU	STATE DEPARTMENT FOR INTERIOR	654,855.00	-	654,855.00	RELATED TO 59,336187.50
3/25/2020	FT20085MG7J5	KISUMU CMCC NO. 372 OF 2010 - SOLOMON OUKO	STATE DEPARTMENT FOR INTERIOR	846,396.15	-	846,396.15	RELATED TO 59,336187.50
3/25/2020	FT20085MG7J5	NAIROBI CMCC NO. 354 OF 2016 - LIE WEN JIE	STATE DEPARTMENT FOR INTERIOR	1,080,941.60	-	1,080,941.60	RELATED TO 59,336187.50
3/25/2020	FT20085MG7J5	KITALE CMCC NO. 132 OF 2014 - CYRUS N WAWERU	STATE DEPARTMENT FOR INTERIOR	1,600,420.75	-	1,600,420.75	RELATED TO 59,336187.50
3/25/2020	FT20092J39CJ		STATE DEPARTMENT FOR HOUSING	74,765.00	-	74,765.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/12/2020	FT20164F2H6V	NAIROBI CMCC NO.5183 OF 2014 JOHN ANAMPIU	MINISTRY OF DEFENCE	221,165.00	-	221,165.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/26/2020	FT20178DN568	NAIROBI ELRC 2289/12 CHRISTIN MARTHA WANJIRU MWANGI	STATE DEP FOR EAST AFRICA COMMUNITY	4,400,000.00	4,354,810.55	45,189.45	6 YRS RULE
6/29/2020	FT220IJJJNV	KANGUNDO SPMCC NO. 15 OF 2016 STEPHEN GAKURE KIMITI	NATIONAL INTELLIGENCE	951,785.00	862,025.00	89,760.00	6 YRS RULE
9/10/2020	FT2025310HS	MALINDI HCC NO 119/2011 KENNETH BOIT	MINISTRY OF LANDS AND PLANNING	214,103,775.10	214,099,838.50	3,936.60	6 YRS RULE
12/17/2020	FT20352KZ2TN	NBI CMCC NO. 4770OF 2004 SIMON MUTHUMA	MINISTRY OF HEALTH	1,830,904.90	1,286,390.00	544,514.90	6 YRS RULE
16/04/2021	FT21106DCXZD	NYAHURURU PMCC NO. 223 OF 2007 BENSON MURIITHI MWANIKI	STATE DEPARTMENT FOR INTERIOR CITIZEN	439,733.00	-	439,733.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
26/04/2021	FT21116GD2KV	PAYEE	MINISTRY OF DEFENCE	6,613.10	-	6,613.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
27/04/2021	FT21117HJD7C	PAYEE	THE JUDICIARY	509,066.75	-	509,066.75	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/4/2021	FT2112493F4T	PAYEE	STATE DEPARTMENT FOR INFRASTRUCTURE	57,832.00	-	57,832.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/23/2021	FT211792VMP3	VARIOUS CASES-AS PER ATTACHED SCHEDULE	STATE DEPARTMENT FOR INTERIOR	62,139,857.70	61,929,857.20	210,000.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/5/2021	FT21186Y770B	COURT CASE	STATE DEPARTMENT FOR CORRECTIONAL SERVICES	1,364,560.00	-	1,364,560.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/6/2021	FT21187X91DR	COURT CASE	DEPARTMENT FOR HOUSING	665,317.00	-	665,317.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/6/2021	FT21187R956Z	COURT CASE	SSTATE DEPARTMENT FOR INTERIOR	1,023,625.00	581,800.00	441,825.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/9/2021	FT21190R95GG	COURT CASE	BROADCASTING	180.00	-	180.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/9/2021	FT211905PNNF	COURT CASE	BROADCASTING	180.00	-	180.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/2/2021	FT212451QKH1	COURT CASE	STATE DEPARTMENT FOR INTERIOR	467,424,236.10	467,463,984.80	(39,748.70)	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/17/2021	FT21260D7Z75	COURT CASE	MINISTRY OF DEFENCE	399,518.00	399,518.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/1/2021	FT21274FY23Z	COURT CASE	MINISTRY OF HEALTH	146,950.25	-	146,950.25	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/23/2021	FT213271NV3P	COURT CASE	MINISTRY OF DEFENCE	295,068.00	-	295,068.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
12/22/2021	FT2135657G5M	COURT CASE	STATE DEPARTMENT FOR INTERIOR	108,050,232.60	107,074,906.50	975,326.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/5/2022	FT22005FQT1C	COURT CASE	NATIONAL INTELLIGENCE	315,480.00	-	315,480.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/7/2022	FT22007Y8H3Z	COURT CASE	STATE DEPARTMENT FOR INTERIOR	6,898,023.80	6,898,326.40	(302.60)	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/10/2022	FT22010FL2FQ	COURT CASE	STATE DEPARTMENT FOR INTERIOR	963,614.85	-	963,614.85	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/18/2022	FT22018LK81M	COURT CASE	MINISTRY OF DEFENCE	1,336.80	-	1,336.80	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/21/2022	FT22021PSVF3V	COURT CASE	MINISTRY OF DEFENCE	132,598.10	-	132,598.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

1/25/2022	FT2202531THK	COURT CASE	MINISTRY OF DEFENCE	1,662,520.60	-	1,662,520.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/11/2022	FT2204254J27	COURT CASE	JOHN KIPROP	50,000.00	-	50,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/15/2022	FT220468P9G	COURT CASE	JOHN KIPROP	10,000.00	-	10,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/28/2022	FT220590J2NQ	COURT CASE	DIRECTORATE OF PUBLIC PROSECUTION	1,483,086.10	1,483,086.10	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/9/2022	FT22068LV98H	COURT CASE	STATE DEPARTMENT FOR INTERIOR	62,409,504.30	62,307,660.10	101,844.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/18/2022	FT22077R6W2Z	COURT CASE	STATE DEPARTMENT FOR INTERIOR	2,182,812.90	405,981.50	1,776,831.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/24/2022	FT220835Z070	COURT CASE	NATIONAL TREASURY	1,569,382.70	1,569,382.70	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/25/2022	FT220845Y1DW	COURT CASE	STATE DEP FOR PUBLIC WORKS	150,000.00	150,000.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/28/2022	FT2208797B57	COURT CASE	PUBLIC SERVICE COMMISSION	138,735.00	-	138,735.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/8/2022	FT22098KBQ4M	COURT CASE	MINISTRY OF DEFENCE	998,452.60	998,452.60	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/11/2022	FT22101J6ZK	COURT CASE	MINISTRY OF DEFENCE	992,739.60	-	992,739.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/2/2022	FT22153K5JXX	COURT CASE	STATE DEPARTMENT FOR PUBLIC WORKS	3,524,292.05	3,050,078.85	474,213.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/20/2022	FT221714G16L	COURT CASE	STATE DEPARTMENT FOR PUBLIC WORKS	166,279.00	-	166,279.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/20/2022	FT22171R9L70	COURT CASE	MINISTRY OF HEALTH	1,064,202.00	63,702.40	1,000,499.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/29/2022	FT22180YLOW	COURT CASE	STATE DEPARTMENT FOR INFRASTRUCTURE	119,537.50	119,537.50	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/7/2022	FT22188009MD	COURT CASE	MINISTRY OF HEALTH	171,463,394.90	170,368,524.00	1,094,870.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/9/2022	FT22252K05R0	COURT CASE	MINISTRY OF DEFENCE	2,584,904.60	2,584,904.60	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/19/2022	FT22292HGBQJ	COURT CASE	MARA/KIRIMANJARO-INVESTMENTS S MORTGAGE	15,000.00	-	15,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/4/2022	FT22277DY2Y6	COURT CASE	STATE LAW OFFICE MOMBASA	15,000.00	-	15,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/18/2022	FT22322MNVMS	COURT CASE	STATE DEP FOR PUBLIC WORKS	360,471.40	360,471.00	0.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/18/2022	FT22322RLTVS	COURT CASE	STATE DEP FOR PUBLIC WORKS	396,353.50	-	396,353.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/30/2022	FT22334KY6VD	COURT CASE	STATE DEPARTMENT FOR INTERIOR	8,155,676.10	5,993,703.45	2,161,972.65	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
12/29/2022	FT223639CBTY/FT22363FNVHP/FT223631B0ZP	COURT CASE	STATE DEPARTMENT FOR INTERIOR	52,542,489.00	48,399,995.10	4,142,493.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/20/2023	FT23020FKV07	COURT CASE	NATIONAL TREASURY	326,337.80	-	326,337.80	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/2/2023	FT23033RMRBS	COURT CASE	STATE DEPT FOR PUBLIC WORKS	197,321.30	-	197,321.30	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/8/2023	FT23039V6PYT	COURT CASE	MINISTRY OF WATER AND SANITATION	2,000,000.00	2,000,000.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/27/2023	FT23058CFCR4	COURT CASE	MIN OF WATER SANIT IRRIGATION	381,680.00	381,680.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/27/2023	FT230586R164	COURT CASE	MIN OF WATER SANIT IRRIGATION	1,812,855.00	1,812,855.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/27/2023	FT23058DYJBR	COURT CASE	MIN OF WATER SANIT IRRIGATION	1,898,275.20	1,898,275.20	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/27/2023	FT23058BQBNS	COURT CASE	MIN OF WATER SANIT IRRIGATION	2,440,916.40	2,440,916.40	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/28/2023	FT2305952DM3	COURT CASE	STATE DEPT FOR BROADCASTING TEL	24,051,386.00	24,051,386.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/1/2023	FT23060D2KT8	COURT CASE	STATE DEPT FOR HOUS URBAN DEV	348,000.00	-	348,000.00	
3/3/2023	FT23062PDT8	COURT CASE	STATE DEPT FOR PUBLIC WORKS	400,425.00	-	400,425.00	
3/3/2023	FT23062JKD20	COURT CASE	STATE DEPT FOR PUBLIC WORKS	1,664,697.60	-	1,664,697.60	
3/3/2023	FT23062QV1MG	COURT CASE	STATE DEPT FOR PUBLIC WORKS	1,764,371.00	-	1,764,371.00	
3/3/2023	FT23062LGB89P	COURT CASE	STATE DEPT FOR PUBLIC WORKS	2,111,918.60	-	2,111,918.60	
3/7/2023	FT23066CLSH7	COURT CASE	STATE DEPT. FOR LIVESTOCK	4,487,932.00	4,487,308.78	623.22	
4/5/2023	FT23095334TQ	COURT CASE	MINISTRY OF DEFENCE	297,500.00	-	297,500.00	
4/27/2023	FT23117K3P7V/FT23117HSM61	COURT CASE	MINISTRY OF DEFENCE	3,444,070.55	3,444,070.55	-	
4/27/2023	FT23117WPPQ0P	COURT CASE	MINISTRY OF DEFENCE	6,000,000.00	5,999,730.00	270.00	
5/2/2023	FT2312222FKS	COURT CASE	MINISTRY OF DEFENCE	50,000.00	-	50,000.00	
5/5/2023	FT23125WR264	COURT CASE	STATE DEPT INT SECURIT NAT ADMIN	127,576,695.40	122,580,523.30	4,996,172.10	
5/19/2023	FT23139Q25F1	COURT CASE	MINISTRY OF FOREIGN AFFAIRS	709,186.00	709,186.00	-	
6/5/2023	FT23156V9893	COURT CASE	STATE DEPT. FOR INFRASTRUCTURE	550,000.00	550,000.00	-	
6/8/2023	FT23159KF18V	COURT CASE	STATE DEPT FOR INTERIOR CITIZEN	321,441,062.75	309,314,300.35	12,126,762.40	
6/13/2023	FT231640H5MV	COURT CASE	STATE DEPT FOR INFO COM TEC INN	17,886,197.70	17,886,197.70	-	
6/16/2023	FT231675MK6B	COURT CASE	MIN OF ENVIRONMENT AND FORESTRY	300,000,000.00	300,000,000.00	-	
7/4/2023	FT23185B53VS	COURT CASE	KENYA DEV RESP TO DISPL IMP LOAN AC	1,000,000.00	1,000,000.00	-	
7/4/2023	FT23185HMKV1	COURT CASE	MIN OF LANDS AND PHYSICAL PLANN	4,085,700.00	4,085,700.00	-	
7/4/2023	FT23185G3PCN	COURT CASE	NATIONAL BANK OF KENYA LTD	77,500,000.00	77,500,000.00	-	
7/6/2023	FT2318713HBD	COURT CASE	MIN OF LANDS AND PHYSICAL PLANN	15,000,000.00	15,000,000.00	-	
8/3/2023	FT23215N4GBF	COURT CASE	MINISTRY OF DEFENCE	846,769.75	846,769.75	-	
10/9/2023	FT232822XSRW	COURT CASE	MINISTRY OF DEFENCE	1,609,495.00	1,609,495.00	-	
10/16/2023	FT232890VFFW	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	413,812.00	-	413,812.00	
10/19/2023	FT232928GDW0	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	5,375,831.50	321,617.00	5,054,214.50	
10/30/2023	FT23303NNS14	COURT CASE	STATE DEPT INT SECURIT NAT ADMIN	308,528,080.80	299,065,699.67	9,462,381.13	
11/9/2023	FT233132VQM3	COURT CASE	STATE DEPT FOR WILDLIFE	537,120.00	537,120.00	-	
11/9/2023	FT23313NBR65	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	2,761,354.00	2,761,354.00	-	
11/9/2023	FT23313Q4N95	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	6,181,917.00	5,000,000.00	1,181,917.00	
11/16/2023	FT23320G42W5	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	150,000.00	-	150,000.00	
11/22/2023	FT233268PV08	COURT CASE	STATE DEPT ENVIRON CLIMATE CHA	174,157,300.00	174,157,300.00	-	

11/24/2023	FT233284XWZK	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	1,134,141.00		1,134,141.00
11/27/2023	FT23331P4GVC	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	12,138,210.95	12,138,210.95	-
12/6/2023	FT23340V78GM	COURT CASE	STATE DEPARTMENT FOR DEVOLUTION	1,778,872.00	1,778,872.00	-
12/13/2023	FT233475032N	COURT CASE	STATE DEPT. FOR LIVESTOCK DEV	25,953,160.00	25,953,160.13	(0.13)
12/20/2023	FT233544HML3	COURT CASE	STATE DEPT. FOR ROADS	222,613.00		222,613.00
12/20/2023	FT23354G1K96	COURT CASE	STATE DEPT FOR HOUS URBAN DEV	26,868,445.00		26,868,445.00
12/20/2023	FT23354CT6JN	COURT CASE	STATE DEPT FOR HOUS URBAN DEV	400,000,000.00	400,000,000.00	-
12/22/2023	FT2335640F70	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	250,000,000.00	250,000,000.00	-
1/9/2024	FT240090KK8F	COURT CASE	STATE DEPT FOR TRADE	18,507,318.80	18,507,318.80	-
1/10/2024	FT24010FGX7H	COURT CASE	STATE DEPT FOR MEDICAL SERVICES	5,842,361.00		5,842,361.00
2/1/2024	FT240329VXZR	COURT CASE	STATE DEPT FOR ROADS	26,500,000.00	26,500,000.00	-
2/7/2024	FT240384P6CS	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	1,132,222.00	1,132,222.00	-
45330	FT240390H77L	COURT CASE	STATE DEPT WATER AND SANITATION	16090937.25	14232111	1,858,826.25
2/15/2024	FT24046066BX	COURT CASE	NATIONAL INTELLIGENCE SERVICE	681,772.65		681,772.65
2/19/2024	FT240507T3X2	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	645,712.40	645,722.40	(10.00)
2/19/2024	FT240501QHLC	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	1,493,369.00	1,493,369.00	-
2/19/2024	FT24050T94LY	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	2,142,616.40		2,142,616.40
2/21/2024	FT24052C1FDX	COURT CASE	MINISTRY OF DEFENCE	143,815.00	143,815.00	-
2/21/2024	FT24052KNTJ5	COURT CASE	MINISTRY OF DEFENCE	721,546.80	721,546.00	0.80
2/21/2024	FT24052P5986	COURT CASE	MINISTRY OF DEFENCE	1,059,595.85		1,059,595.85
2/21/2024	FT240526F2Z2	COURT CASE	MINISTRY OF DEFENCE	1,117,794.05	1,117,794.05	-
2/26/2024	FT24057PVR51	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	195,796.00		195,796.00
2/26/2024	FT24057PNN43	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	337,400.00		337,400.00
2/26/2024	FT24057ZJBWG	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	353,400.00		353,400.00
2/26/2024	FT24057XQZ3V	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	488,600.00		488,600.00
2/26/2024	FT24057PQ1QT	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	536,852.00		536,852.00
2/26/2024	FT24057K4Y83	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	639,800.00		639,800.00
2/26/2024	FT240572N7TL	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	665,317.00		665,317.00
2/26/2024	FT240571CVVL	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	804,800.00		804,800.00
2/26/2024	FT24057LD5F8	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	827,453.60		827,453.60
2/26/2024	FT24057TNYW2	COURT CASE	STATE DEPT FOR HOUS URBAN DEV	153,634,566.95	153,634,566.95	-
2/27/2024	FT24058L3DSR	COURT CASE	MINISTRY OF DEFENCE	1,849,185.00	82,086.00	1,767,099.00
2/27/2024	FT24058RR52V	COURT CASE	STATE DEPT FOR BASIC EDUCATION	7,506,866.60	1,500,000.00	6,006,866.60
2/27/2024	FT2405827591	COURT CASE	MINISTRY OF DEFENCE	25,000,000.00	25,000,000.00	-
2/28/2024	FT24059D7YX7	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	22,505,956.00	22,505,956.00	-
2/29/2024	FT24060B3TTF	COURT CASE	STATE DEPT FOR PUBLIC WORKS	5,249,140.00	5,249,140.00	-
2/29/2024	FT24060VROTY	COURT CASE	STATE DEPT FOR FOREIGN AFFAIRS	7,789,045.00	7,789,044.99	0.01
2/29/2024	FT24060BLD5N	COURT CASE	STATE DEPT INT SECURIT NAT ADMIN	161,758,798.85	110,185,381.25	51,573,417.60
3/5/2024	FT240657CHWY	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	68,320,000.00	68,320,000.00	-
3/12/2024	FT24072X89Y2	COURT CASE	STATE DEPT. FOR ROADS	800,000.00		800,000.00
3/13/2024	FT24073L4737	COURT CASE	MINISTRY OF DEFENCE	899,150.05		899,150.05
3/20/2024	FT2408037M8K	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	12,138,210.95	12,138,210.95	-
3/20/2024	FT24080QQHVB	COURT CASE	NATIONAL BANK OF KENYA LTD	115,000,000.00	115,000,000.00	-
3/22/2024	FT240829H1P2	COURT CASE	MINISTRY OF DEFENCE	266,830.00		266,830.00
3/22/2024	FT24082F28BJ	COURT CASE	MINISTRY OF DEFENCE	1,999,791.15		1,999,791.15
3/26/2024	FT2408600W6H	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	741,306.50		741,306.50
3/26/2024	FT24086HVS6W	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	741,306.50		741,306.50
4/2/2024	FT240938718G	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	251,706.50		251,706.50
4/2/2024	FT24093TFCTG	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	2,885,888.90	2,885,888.90	-
4/3/2024	FT24094682PR	COURT CASE	STATE DEPT FOR TOURISM	1,456,271.60		1,456,271.60
4/3/2024	FT24094DLDIR	COURT CASE	STATE DEPT FOR TOURISM	1,773,416.70	1,773,416.70	-
4/3/2024	FT24094Y5KQ8	COURT CASE	STATE DEPT INT SECURIT NAT ADMIN	3,704,838.55	1,666,150.65	2,038,687.90
4/15/2024	FT2410653VHJ	COURT CASE	MINISTRY OF DEFENCE	1,547,959.15		1,547,959.15
4/18/2024	FT2410928B5W	COURT CASE	STATE DEPT ENVIRON CLIMATE CHA	90,000,000.00	90,000,000.00	-
4/19/2024	FT24110LW9YL	COURT CASE	STATE DEPT FOR MEDICAL SERVICES	162,500.00		162,500.00
4/24/2024	FT24115V68YJ	COURT CASE	STATE DEPT FOR ROADS	150,280.00		150,280.00
4/24/2024	FT24115L25W5	COURT CASE	STATE DEPT SOCIAL PROTECT SNR	187,565.00		187,565.00
4/24/2024	FT24115M6TDW	COURT CASE	STATE DEPT. FOR ROADS	400,000.00		400,000.00
4/24/2024	FT2411518K75	COURT CASE	STATE DEPT. FOR ROADS	450,000.00		450,000.00
5/3/2024	FT24124RN2VR	COURT CASE	MINISTRY OF DEFENCE	1,075,224.60		1,075,224.60
5/3/2024	FT24124CCY8H	COURT CASE	MINISTRY OF DEFENCE	1,077,643.30		1,077,643.30
5/7/2024	FT24128B5M13	COURT CASE	STATE DEPT FOR ROADS	25,082,571.60	25,082,571.58	0.02
5/9/2024	FT24130XKDR4	COURT CASE	STATE DEPT FOR MEDICAL SERV	309,584.00		309,584.00
5/20/2024	FT241414VCV2	COURT CASE	MINISTRY OF DEFENCE	607,734.50		607,734.50
5/20/2024	FT24141HFRD2	COURT CASE	MINISTRY OF DEFENCE	2,902,509.10		2,902,509.10
5/20/2024	FT24141F8AR5	COURT CASE	MINISTRY OF DEFENCE	2,985,099.15		2,985,099.15
5/20/2024	FT24141GB676	COURT CASE	STATE DEPT INT SECURIT NAT ADMIN	7,090,492.00		7,090,492.00
5/24/2024	FT24145JQSPF	COURT CASE	STATE DEPT FOR MEDICAL SERVICES	500,000,000.00	500,000,000.00	-
5/29/2024	FT24150RV05V	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	764,471.60		764,471.60
6/6/2024	FT24158F3C51	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	50,000.00		50,000.00
6/11/2024	FT241635M721	COURT CASE	STATE DEPT WATER AND SANITATION	4,620,400.00		4,620,400.00
6/13/2024	FT24165V27XJ	COURT CASE	MINISTRY OF DEFENCE	11,588,876.70		11,588,876.70
6/18/2024	FT24170455NM	COURT CASE	STATE DEPT FOR BASIC EDUCATION	11,144,588.30	10,258,290.20	886,298.10
6/21/2024	FT24173GPLTX	COURT CASE	STATE DEPT FOR PUBLIC WORKS	74,765.00		74,765.00
6/21/2024	FT24173RLN4X	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	2,217,697.00		2,217,697.00
6/25/2024	FT241772T7WQ	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	263,440.00		263,440.00
6/25/2024	FT2417789XZM	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	273,425.00		273,425.00
6/25/2024	FT241772VKY5	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	461,320.00		461,320.00
6/25/2024	FT241772VPG8	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	1,606,451.60		1,606,451.60
6/25/2024	FT241776CW2	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	1,619,405.00		1,619,405.00
6/26/2024	FT241782G23C	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	6,199,489.00		6,199,489.00
6/27/2024	FT24179QVPHY	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	87,944.00		87,944.00
6/28/2024	FT24180YZDLG	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	278,433.00		278,433.00
6/28/2024	FT24180HPOHF	COURT CASE	STATE DEPT FOR PUBLIC SERVICES	1,757,085.55		1,757,085.55

7/1/2024	FT24183GKKWJ	COURT CASE	NYS RECURRENT ACCOUNT CASE OF ROBERT NYAUME JUNE 2024	677,722.00	677,722.00	-
7/1/2024	FT24183RB172	COURT CASE	NYS RECURRENT ACCOUNT CASE JOSEPH GACHANJA JUNE 2024	1,347,251.00	1,347,251.00	-
7/3/2024	FT24185BBQNP	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	937,720.00		937,720.00
7/4/2024	FT2418638Z9Y	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	169,130.00	169,130.00	-
7/5/2024	FT24187WKYP4	COURT CASE	STATE LAW OFF AND DEPT OF JUST	460,018.90		460,018.90
7/5/2024	FT24187HNK4Z	COURT CASE	STATE LAW OFF AND DEPT OF JUST	994,010.10		994,010.10
7/5/2024	FT24187RYRSB	COURT CASE	STATE LAW OFF AND DEPT OF JUST	1,077,466.00		1,077,466.00
7/5/2024	FT24187FJ8QZ	COURT CASE	STATE LAW OFF AND DEPT OF JUST	4,409,967.40		4,409,967.40
7/5/2024	FT24187ZT385	COURT CASE	STATE LAW OFF AND DEPT OF JUST	5,913,296.60		5,913,296.60
7/5/2024	FT24187Z1CLZ	COURT CASE	THE NATIONAL TREASURY	8,700,000.00	8,700,000.00	-
7/5/2024	FT241876G9FZ	COURT CASE	THE NATIONAL TREASURY	51,007,625.00	51,007,625.00	-
7/8/2024	FT24190JSLLD	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	2,219,731.85	2,219,731.85	-
7/8/2024	FT24190GJSD	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	5,322,846.30		-
7/9/2024	FT24191PQ56L	COURT CASE	STATE DEPT FOR MEDICAL SERVICES	5,212,610.75	5,212,610.75	-
7/17/2024	FT241994V2FD	COURT CASE	KENYA URB ROADS AUTHORITYKURA	29,000,000.00	29,000,000.00	-
8/5/2024	FT242188FFGM	COURT CASE	CLEARING ACCOUNT	239,353.00		239,353.00
8/26/2024	FT24239RPQSL	COURT CASE	CLEARING ACCOUNT	20,000.00		20,000.00
8/26/2024	FT24239K1Y9V	COURT CASE	NATIONAL BANK OF KENYA LTD	870,442.50	870,442.50	-
9/2/2024	FT24246PMRJ4	COURT CASE	NATIONAL COMMUNICATIONS SECRETARIAT	958,184.00		958,184.00
9/16/2024	FT242601Z0XB	COURT CASE	STATE DEP INT SECURIT NAT ADMIN	28,839,030.00	28,514,141.68	324,888.32
9/18/2024	FT24262WXQP6	COURT CASE	MINISTRY OF DEFENCE	25,000,000.00	25,000,000.00	-
9/20/2024	FT24264945J8	COURT CASE	STATE DEPT WATER AND SANITATION	498,945.20		498,945.20
10/4/2024	FT24278ZJRQ5	COURT CASE	KENYA URB ROADS AUTHORITYKURA	4,241,441.50		4,241,441.50
10/18/2024	FT242928L0SP	COURT CASE	PUBLIC PRIVATE PARTNER PRJ FAC	20,000.00		20,000.00
10/25/2024	FT24299QJPT7	COURT CASE	MINISTRY OF DEFENCE	12,500,000.00	12,500,000.00	-
10/30/2024	FT243045W2JZ	COURT CASE	STATE LAW OFF AND DEPT OF JUST	122,292.50		122,292.50
10/30/2024	FT24304JPT9Q	COURT CASE	STATE DEPT FOR HOUS URBAN DEV	720,336.35		720,336.35
11/4/2024	FT24309ND57K	COURT CASE	STATE DEPT FOR HOUS URBAN DEV	348,000.00		348,000.00
11/4/2024	FT24309VRW57	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	2,756,038.15	2,756,038.15	-
11/14/2024	FT24319GJ3PF	COURT CASE	MINISTRY OF DEFENCE	750,000.00		750,000.00
11/14/2024	FT24319ZJZV5	COURT CASE	MINISTRY OF DEFENCE	4,012,753.25	4,012,753.25	-
11/15/2024	FT24320GYN0B	COURT CASE	STATE LAW OFF AND DEPT OF JUST	1,262,861.85		1,262,861.85
11/15/2024	FT24320QD4L5	COURT CASE	STATE DEPT FOR PUBLIC WORKS	4,983,502.00		4,983,502.00
11/15/2024	FT24320PWT75	COURT CASE	STATE DEP INT SECURIT NAT ADMIN	215,116,119.65		215,116,119.65
11/22/2024	FT2432765NBD	COURT CASE	STATE LAW OFF AND DEPT OF JUST	78,519.60		78,519.60
11/22/2024	FT24327XG17T	COURT CASE	STATE LAW OFF AND DEPT OF JUST	190,561.65		190,561.65
12/19/2024	FT24354DBVYK	COURT CASE	PUBLIC PRIVATE PARTNER PRJ FAC	20,000.00		20,000.00
12/19/2024	FT243549Z8JY	COURT CASE	STATE LAW OFF AND DEPT OF JUST-DEV	3,932,962.00		3,932,962.00
12/23/2024	FT243588ZPYR	COURT CASE	STATE LAW OFF AND DEPT OF JUST-REC	78,519.60		78,519.60
12/24/2024	FT243594NDT5	COURT CASE	THE NATIONAL TREASURY	1,109,485.00		1,109,485.00
1/16/2025	FT25016M417X	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	13,676,803.00	13,676,803.00	-
1/16/2025	FT250167Q9T0	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	28,820,981.00	28,820,981.00	-
1/20/2025	FT2502055DR9	COURT CASE	ABSA BANK KENYA PLC	434,747.95	434,747.95	-
1/21/2025	FT25021BPCGD	COURT CASE	STATE DEPT IMMIGRATION CITIZEN	3,506,234.60		3,506,234.60
1/21/2025	FT25021WT351	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	6,618,627.10	6,618,627.10	-
1/23/2025	FT25023P8HMB	COURT CASE	STATE DEPARTMENT FOR DEVOLUTION	1,552,003.20	1,552,003.20	-
1/24/2025	FT2502409Y61	COURT CASE	MINISTRY OF DEFENCE	9,053,993.05	9,053,993.05	-
1/24/2025	FT25024VQPRD	COURT CASE	MINISTRY OF DEFENCE	25,000,000.00	25,000,000.00	-
1/27/2025	FT25027ZVWS6	COURT CASE	STATE LAW OFF AND DEPT OF JUST	936,625.75		936,625.75
1/29/2025	FT25029LG70T	COURT CASE	STATE LAW OFF AND DEPT OF JUST	497,582.00		497,582.00
1/29/2025	FT25029G449R	COURT CASE	STATE DEP INT SECURIT NAT ADMIN	84,985,956.20	79,183,167.67	5,802,788.53
1/31/2025	FT25031D957C	COURT CASE	STATE DEP INT SECURIT NAT ADMIN	81,058,894.15	80,891,393.97	167,500.18
2/3/2025	FT250344G1MQ	COURT CASE	KENYA URB ROADS AUTHORITYKURA	60,073,430.00	60,073,430.00	-
2/5/2025	FT25036Q6GPT	COURT CASE	STATE DEPT. FOR ROADS	150,280.00	150,280.00	-
2/13/2025	FT25044NF6HL	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	6,905,581.40	6,905,581.40	-
2/14/2025	FT25045M4R7H	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	3,358,265.00		3,358,265.00
2/18/2025	FT25049V3T9H	COURT CASE	CIVIL SERVANTS HOUSING SCHEME FUND DECRETAL AMOUNT FOR CASE NO 255	19,506,583.00	19,506,583.00	-
3/7/2025	FT25066PQGGP	COURT CASE	STATE DEPT FOR MEDICAL SERVICES	162,500.00	162,500.00	-
3/10/2025	FT25069N7PLK	COURT CASE	STATE DEPT. FOR ROADS	800,000.00	800,000.00	-
3/10/2025	FT250698KGSR	COURT CASE	STATE DEP INT SECURIT NAT ADMIN	2,264,819.05	2,264,819.05	-
3/13/2025	FT2507294530	COURT CASE	KENYA SCHOOL OF GOVERNMENT	811,368.50		811,368.50
3/17/2025	FT25076N87NH	COURT CASE	THE NATIONAL TREASURY	7,999,872.00		7,999,872.00
3/18/2025	FT250773P6FY	COURT CASE	MINISTRY OF DEFENCE	17,349,930.00	17,349,930.00	-
3/26/2025	FT25085LM20P	COURT CASE	KENYA FOREST SERVICE MAIN AC DECRETAL SUM NRB HCJR NO 336 2019	1,583,009.25		1,583,009.25
3/27/2025	FT25086K0W0T	COURT CASE	PEST CONTROL PRODUCTS BOARD	2,047,354.50		2,047,354.50
4/3/2025	FT25093HHMHV	COURT CASE	STATE DEPT FOR PUBLIC WORKS	30,334,314.40	30,334,314.40	-
4/7/2025	FT25097BQQQF	COURT CASE	STATE DEP INT SECURIT NAT ADMIN	100,000,000.00	100,000,000.00	-
4/15/2025	FT25105N2TVK	COURT CASE	KENYA URB ROADS AUTHORITYKURA	59,852,857.20	59,852,857.20	-
4/15/2025	FT25105ZF794	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	65,261,732.20		65,261,732.20
4/15/2025	FT25105B9D3D	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	150,000,000.00	150,000,000.00	-
4/23/2025	FT25113ZJ0H2	COURT CASE	KENYA URB ROADS AUTHORITYKURA	3,046,949.00		3,046,949.00
4/28/2025	FT2511850PMP	COURT CASE	STATE LAW OFF AND DEPT OF JUST	190,561.70		190,561.70
4/29/2025	FT25119PKMHZ	COURT CASE	STATE DEPT. FOR LIVESTOCK DEV	617,211.70		617,211.70
4/29/2025	FT251191XG5T	COURT CASE	STATE LAW OFF AND DEPT OF JUST	1,510,644.40		1,510,644.40
4/29/2025	FT25119ZKRSF	COURT CASE	STATE DEPT WATER AND SANITATION	6,197,854.80		6,197,854.80
4/29/2025	FT25119FN432	COURT CASE	STATE DEPT FOR HOUS URB DEV	82,000,000.00	82,000,000.00	-
4/30/2025	FT2512024795	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	723,550.00		723,550.00
4/30/2025	FT25120L529M	COURT CASE	STATE DEPT FOR CORRECTIONAL SER	2,102,293.05		2,102,293.05
4/30/2025	FT25120Z125F	COURT CASE	STATE DEP INT SECURIT NAT ADMIN	150,000,000.00	150,000,000.00	-
5/2/2025	FT25122C1DVT	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	293,775.05		293,775.05
5/2/2025	FT25122ZDQCG	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	150,000,000.00	150,000,000.00	-

5/7/2025	FT25127V2LYH	COURT CASE	STATE DEPT FOR MEDICAL SERVICES	200,000,000.00	200,000,000.00	-	
5/20/2025	FT25140PKTG	COURT CASE	STATE DEPT LANDS AND PHYS PLANN	51,490.00		51,490.00	
5/22/2025	FT25142NKH11	COURT CASE	MINISTRY OF DEFENCE	419,966.50		419,966.50	
5/22/2025	FT25142027ML	COURT CASE	MINISTRY OF DEFENCE	4,500,000.00		4,500,000.00	
5/22/2025	FT25142547QM	COURT CASE	MINISTRY OF DEFENCE	25,000,000.00	25,000,000.00	-	
7/1/2025	Payment	COURT CASE	SABAYA And ASSOCIATE COMPANY ADVOCA		811,368.50	(811,368.50)	
7/1/2025	Payment	COURT CASE	OCHILLO And CO. Advocates		996,475.45	(996,475.45)	
7/1/2025	Payment	COURT CASE	Mwangi Wahome And Company		1,583,009.25	(1,583,009.25)	
7/1/2025	Payment	COURT CASE	MIRUGI KARIUKI AND COMPANY ADVOCATE		2,102,293.05	(2,102,293.05)	
7/4/2025	Payment	COURT CASE	TOP CHOICE SURVEILLANCE LIMITED		894,211.95	(894,211.95)	
7/11/2025	Payment	COURT CASE	ERASTUS KIBIRU GITONGA		293,775.05	(293,775.05)	
7/11/2025	Payment	COURT CASE	Azim Lutafali Jiwa Rajwani		897,845.00	(897,845.00)	
7/11/2025	Payment	COURT CASE	Evan Njoroge Njuguna		3,358,265.00	(3,358,265.00)	
7/16/2025	Payment	COURT CASE	B M MUNGATA AND CO. ADVOCATES		617,211.70	(617,211.70)	
7/16/2025	Payment	COURT CASE	EASTERN AFRICAN CONSTRUCTION COMPAN		1,264,990.40	(1,264,990.40)	
7/16/2025	Payment	COURT CASE	NYIHIA MUKOMA And COMPANY		7,999,872.00	(7,999,872.00)	
7/16/2025	Payment	COURT CASE	OTIENO OGOLA AND COMPANY ADVOCATES		17,564,667.00	(17,564,667.00)	
7/16/2025	Payment	COURT CASE	OTIENO OMOGA AND COMPANY		160,000,000.00	(160,000,000.00)	
sub-total-compensation				5,056,198,133.65	4,968,083,897.00	88,114,236.65	

SECRETARIAT OPERATIONS

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA/INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
sub-total-mat secretariat							

C. REGIONAL INTEGRATION IMPLEMENTATION PROGRAMM

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA/INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
6/30/2019	AS PER ATTACHED DOCUMENTS	INTERNATIONAL LAW DIVISION	NATIONAL TREASURY	64,500,000.00	45,940,287.61	2,799,449.44	RIIP BALANCE

D. STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA/INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
AS AT 30/06/2020	VARIOUS-AS PER ATTACHED SCHEDULE	STATE LAW OFFICE- REFUNDS	VARIOUS	3,020,780.00	2,000,000.00	1,020,780.00	TO BE TRANSFERRED
SUB-TOTAL				3,020,780.00	2,000,000.00	1,020,780.00	

E. LEGAL FEES

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA/INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
5/8/2018	FT181283752Q	COULSON SFRESHFIELDS	MINISTRY OF ENERGY	28,742,333.85	28,625,115.10	117,218.75	AWAITING DOCUMENTS
1/21/2019	FT19021RNVKG	COULSON SFRESHFIELDS	MINISTRY OF ENERGY	128,166,450.20	126,468,406.60	1,698,043.60	PAID TO COULSON AND FRESH FIELDS- BALANCE
2/28/2019	FT19059PCFT6	LEGAL FEE	STATE LAW OFFICE	4,760,196.70	-	4,760,196.70	BALANCE
8/14/2019	FT19226SMGVV	LALIVE SA RUE DE LA MAIRIE	ASSET RECOVERY	3,099,440.00	3,098,890.00	550.00	PAID TO LALIVE SA RUE DE MARINE- BALANCE
12/23/2019	FT19357L141C	REFUND OF AMOUNT PAID TO FRESHFIELDS AND DERINGER LLP	STATE DEPARTMENT FOR ENERGY	12,384,839.10	-	12,384,839.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
sub-total -E LEGAL				177,153,259.85	158,192,411.70	18,960,848.15	

F. REVENUE

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA/INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS

G. RETENTION

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA/INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
7/4/2019	FT19186DHQYS	RETENTION VANGUARD ENGINEERING	DEVELOPMENT A/C STATE LAW OFFICE	65,185.35	65,185.35	-	FULLY PAID
12/10/2018	FT18344DMW3	RETENTION VANGUARD ENGINEERING	DEVELOPMENT A/C STATE LAW OFFICE	589,727.55	589,727.55	-	FULLY PAID
7/2/2020	FT20184KJTYF	RETENTION FEE-BENTHA	DEV-STATE LAW OFFICE	523,066.70	523,066.70	-	FULLY PAID
7/6/2020	FT20191GB7TS	RETENTION FEE-WIMOS	DEV-STATELAW OFFICE	75,400.00	-	75,400.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/19/2022	FT22139755CT	RETENTION	DEV-STATE LAW OFFICE	2,778,747.00	-	2,778,747.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/27/2023	FT2304602CZG	RETENTION FEE- GARANE AND SOMANE	REC-STATE LAW OFFICE	20,000,000.00	20,000,000.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/2/2024	FT24002VWVSTR	RETENTION	REC-STATE LAW OFFICE	3,982,253.10	-	3,982,253.10	
2/26/2024	FT24057907YV	RETENTION	REC-STATE LAW OFFICE	6,405,473.70	-	6,405,473.70	
4/12/2024	FT24103W9FPH	RETENTION	REC-STATE LAW OFFICE	2,546,891.90	-	2,546,891.90	
5/16/2024	FT241376K026	RETENTION	REC-STATE LAW OFFICE	5,526,076.20	-	5,526,076.20	
6/18/2024	FT24170VY785	RETENTION	REC-STATE LAW OFFICE	3,030,333.80	-	3,030,333.80	
6/18/2024	FT241707Q149	RETENTION	REC-STATE LAW OFFICE	4,954,906.90	-	4,954,906.90	
sub-total-retention				50,478,062.20	21,127,979.60	29,300,082.60	

H. SALARY DEDUCTION

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA/INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
AS AT 30 JUN 2022	VARIOUS-AS PER ATTACHED SCHEDULE	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	SALARY REFUND	740,657.20	-	740,657.20	AWAITING ACTION
sub-total-Salary deduction				740,657.20	-	740,657.20	

CASH DEPOSIT

6/27/2023	FT23178FSZF6	FUNDS DEPOSITED FROM AUCTION OF MOTOR VEHICLE	CASH OFFICE	700,000.00			
6/30/2023	FT23181S8T68		CASH OFFICE	1,100,000.00			
7/12/2023	FT231938C7PQ		CASH OFFICE	4,084,000.00			

7/28/2023	FT232099G757		CASH OFFICE	1,045,000.00			
8/8/2023	FT232090VHZ		CASH OFFICE	152,000.00			
				7,081,000.00		7,081,000.00	
LEDGER ANALYSIS TOTAL				5,359,171,892.90	5,195,394,575.91	148,017,094.04	