

REPUBLIC OF KENYA



*Enhancing Accountability*

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REPORT

Hon Naomi Wago, mp  
Deputy Majority Whip  
& Shibusko

OF

**THE AUDITOR-GENERAL**

ON

**PROGRAMME FOR LEGAL EMPOWERMENT  
AND AID DELIVERY (PROJECT CREDIT  
NUMBER KE/FED/2018/397-591)**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**OFFICE OF THE ATTORNEY GENERAL  
AND DEPARTMENT OF JUSTICE**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30684 - 00100 NAIROBI  
KENYA

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**PROJECT NAME: PROGRAMME FOR LEGAL EMPOWERMENT AND AID DELIVERY  
(PLEAD)**

**IMPLEMENTING ENTITY: OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF  
JUSTICE**

**PROJECT GRANT/CREDIT NUMBER: KE/FED/2018/397-591**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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**PREPARED IN ACCORDANCE WITH THE CASH BASIS OF ACCOUNTING METHOD UNDER  
THE INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)**

*Programme for Legal Empowerment and Aid Delivery (PLEAD)*  
*Reports and Financial Statements*  
*For the financial year ended 30<sup>th</sup> June, 2023*

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**1. ACRONYMS AND GLOSSARY OF TERMS**

ADR	Alternative Dispute Resolution
AJS	Alternative Justice System
CUCs	Court Users Committees
EU	European Union
FY	Financial Year
GoK	Government of Kenya
ICT	Information Communication Technologies
KCS	Kenya Charity Sweepstake House
NALEAP	National Legal Aid and Awareness Programme
NaSCI -AJS	National Steering Committee on Alternative Justice Systems
NLAS	National Legal Aid Services
OAG&DOJ	Office of the Attorney General and Department of Justice
PLEAD	Programme for Legal Empowerment and Aid Delivery
SDA	Special Deposit Account
SDG	Sustainable Development
SMART	specific, measurable, achievable, realistic and timebound Goals

## 2. PROJECT INFORMATION AND OVERALL PERFORMANCE

### 2.1 Name and registered office

#### **Name**

The project's official name is Programme for Legal Empowerment and Aid Delivery (PLEAD).

The registered Office is Kenya Charity Sweepstake House (KCS), 10<sup>th</sup> Floor, Mama Ngina Street, Nairobi.

#### **Objective**

The key objective of the project is, "to enhance the rule of law as an effective means to address insecurity, conflicts and socio-economic grievances in Kenya".

The specific objective of PLEAD is to develop an integrated approach at the central and local levels aimed at equality of all before the law, through improved access to and the expeditious delivery of justice, particularly in high-risk counties.

#### **Address**

The project headquarters are in Kenya Charity Sweepstake (K.C.S) House, 10<sup>th</sup> Floor, Mama Ngina Street, Nairobi City County, Kenya.

The address of its registered office is: 45597-00100 Nairobi.

The project has no branch offices.

#### **Contacts:**

The following are the project contacts

Telephone: (020) 2215627

E-mail: [pleadnlas@gmail.com](mailto:pleadnlas@gmail.com) : [nlas@ag.go.ke](mailto:nlas@ag.go.ke)

Website: <https://statelaw.go.ke/departments/national-legal-aid-service/>

[www.nlas.go.ke](http://www.nlas.go.ke)

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**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**Project information and overall performance (continued)**

**2.2 Project Information**

<b>Project Start Date:</b>	The project start date is 1 <sup>st</sup> April 2020
<b>Project End Date:</b>	The project implementation period ends 31 <sup>st</sup> July 2024 and on 31 <sup>st</sup> March 2025.
<b>Project Manager:</b>	The project manager is Mr. Orison Chaponda.
<b>Project Sponsor:</b>	The project sponsor is European Union

**2.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the Office of General and Department of Justice
Finance agreement Number	KE/FED/037-676- funded under project estima KE/FED/2018/397-591
Strategic goals of the project	The strategic goal of the project is as follows: <b>Access to legal aid and assistance is enhanced, especially poor and vulnerable.</b>
Achievement of strategic goals	The project management aims to achieve the goals through the means: (i) Access to legal aid, particularly in the marginalized areas and counties is improved (ii) Effectiveness of legal aid enhanced (iii) Kenyans are aware of their legal rights and how to access them (iv) Operationalization of NLAS under the Legal Aid Act supported (v) Efficiency and effectiveness of ADR improved
Other important background information of the project	PLEAD has four interlinked and mutually supportive modalities implemented through the following modalities: Direct management (procurement of services); Indirect management with International Organisations (Delegation agreements with UNDP and UN Women respectively) and Indirect management with the Republic

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	(Programme Estimate)
Current situation that the project was formed to intervene is on access to legal aid.	The project was formed to intervene in the following area: Support to the <b>Department of Justice (DoJ) and the National Legal Aid Service (NLAS)</b> to ensure implementation of the Legal Aid Act of 2016 and the regulatory framework on legal aid.
Project duration	The project implementation period ends 31 <sup>st</sup> July 2024 and closure ends on 31 <sup>st</sup> March 2025.

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**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**  
Project Information and Overall Performance (Continued)

**2.4 Bankers**

The following are the bankers for the current year:

- (i) National Bank of Kenya, Harambee Avenue Branch.

**2.5 Auditors**

The project is audited by Office of the Auditor General.

**2.6 Roles and Responsibilities**

Names	Title designation	Key qualification	Responsibilities	Contact
Mr. Orison Chaponda	Team Leader	Masters Degree, Business Administration, Integrated Results-Based Management	To offer technical advice for the implementation of the project	orisonc@yah
Mr. James Njoroge	Imprest Administrator	Bachelor of Arts Economics, CPA-K	Project Implementation	njoroge.justic om
Ms. Flora Bidali	Ag. Chief Executive Officer, Imprest Accounting Officer	MSC Environmental Science, LLB	Project Implementation and Beneficiary	fbidali@yaho
Ms Jackline Njuguna	Alternate Imprest Administrator	Masters in Economics Policy Management	Project Implementation	njugunajackie .com
Mr. Walter Oselu	Alternate Imprest Accounting Officer	Masters in Finance	Project Finance Management	wjoselu@yaho

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**2.7 Funding summary**

The Project is for duration of five (5) years from 2020 to 2025 with an approved budget of Euro 2,600,000 equivalent to KShs. 289,380,780 as highlighted in the table below:

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**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**  
Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to date -- (30 June 2023)		Undrawn balance to date	
	EUR (A)	Kshs (A')	EUR (B)	Kshs (B')	EUR (A)-(B)	Kshs (A')-(B')
(i) Grant						
European Union	2,600,000.00	289,380,780	751,341.03	83,487,210	1,848,658.97	205,893,570
(ii) Counterpart funds						
Government of Kenya	-	-	-	4,000,000	-	4,000,000
<b>Total</b>	<b>2,600,000.00</b>	<b>289,380,780</b>	<b>751,341.03</b>	<b>87,487,210</b>	<b>1,848,658.97</b>	<b>209,893,570</b>

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**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2023)		Cumulative amount paid to date – (30 <sup>th</sup> June 2023)		Unutilised balance to date	
	Donor currency		Donor currency		Donor currency	
	EUR	Kshs	EUR	Kshs	EUR	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
European Union	751,341.03	83,487,210	390,696.30	43,484,616	360,644.73	40,002,594
<b>(ii) Counterpart funds</b>						
Government of Kenya	-	4,000,000	-	0.00	-	4,000,000
<b>Total</b>	<b>751,341.03</b>	<b>87,487,210</b>	<b>390,696.30</b>	<b>43,484,616</b>	<b>360,644.73</b>	<b>44,002,594</b>

**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**2.8 Summary of Overall Project Performance:**

i) During the period under review, the PLEAD programme recorded an absorption of 42,415,510.75 which translates to an absorption rate of 36%.

ii) *Physical progress based on outputs, outcomes, and impacts*

The project implemented various activities outlined in the Programme Estimate. The project conducted feasibility studies and identified seven office locations in Marsabit, Isiolo, Wajir, Meru, Tana River, Garissa and Counties. The project supported the equipping of NLAS offices with procurement of furniture, office equipment, ICT equipments, office supplies, infrastructure, purchased a speed boat and partitioned the Nairobi office. The project supported to set up operational structures and execute its legal mandate.

Court Users Committees are forums that bring together actors in the justice sector as well as the justice system to address problems within the sector by all agencies and stakeholders. The project facilitated the training of members of Court Users Committees in the 12 focus counties. The legal aid trainings are vital in ensuring the provision of high-quality, consistent, and accessible aid services. The trainings have contributed to capacity building, promoted collaborative work, and raised public awareness about legal rights and services.

An ICT consultant was engaged to support the efficient and effective implementation of ICT services geared towards advancement of legal aid services. The consultant supported the evaluation and award of related tenders as an independent expert and supervised the implementation of ICT related tenders after award. These contracts included supervising the development of the National Legal Aid Policy website and mobile application and ICT Policy system. The Consultant also developed an ICT system for NLAS. This improved efficiency in service delivery, access to information and delivery of justice.

The project also supported the development of a website and mobile phone application used to deliver legal aid information as requested by the client. The website and mobile application will be used to link indigent persons with legal aid providers, provide information on legal aid services and provide

links to stakeholders in the justice system such as the Judiciary, National Police Service, Prisons Service among many others. The mobile application has been linked to the web and is available at no cost to the public. Digitization of NLAS Services through the use of the mobile phone application will speed up case resolution, enhance access to legal information

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reduce backlog of cases. The website is available at [www.nlas.go.ke](http://www.nlas.go.ke) and the NLAS mobile phone application has been published on Google Play Store and is available on <https://play.google.com/store/apps/details?id=ke.com.nlasmobile.android>.

Community members in remote areas of the 12 focal counties rarely have the opportunity to access legal aid services in any form. Mobile legal aid clinics therefore aim to offer free legal aid services to those in remote or harsh areas. NLAS developed Standard Operating procedures to guide the implementation of mobile legal aid clinics. NLAS conducted legal aid clinics in eleven (11) counties; Kisumu, Nakuru, Marsabit, Nairobi, Garissa, Tana River, Isiolo, Mombasa, Uasin Gishu, Lamu and Wajir. The mode of delivery of legal aid services that were used during the clinics included: Legal awareness through community sensitization meetings and the media, Alternative Dispute Resolution (ADR) or Alternative Justice System (AJS) in line with the AJS policy, Psychosocial support, Legal advice and assistance, Legal representation and capacity building on legal rights. The clinics have been essential in ensuring equal access to justice and legal services for all members of society, regardless of their geographical location, economic status, or other barriers they may face. By bringing legal assistance directly to communities, NLAS through the clinics has promoted fairness, equity, and the protection of rights for those who may otherwise be left behind.

To enhance access to information, the project supported the production and dissemination of the simplified version of the Legal Aid Act in English, Kiswahili, Braille and Kenyan Sign language. Simplifying the Legal Aid Act into various versions addresses language barrier which has been identified as an impediment to access to justice by the indigent, marginalized and vulnerable members of the community.

NLAS has the mandate to promote and supervise the establishment of legal aid working groups in universities and other institutions. The project has supported NLAS to establish legal aid working groups in Tana River, Lamu, Nakuru and Uasin Gishu Counties in order to raise awareness of the necessity and availability of legal aid services. The working groups have established common standards for legal aid activities, modalities and processes. This has enhanced and strengthened partnership amongst legal aid providers in the respective counties. The working groups have also been instrumental in coordinating legal aid providers under the leadership of NLAS, creation of awareness and strengthening the referral system and overall improving access to justice.

NLAS is a successor to The National Legal Aid and Awareness Programme (NALEAP). To ensure stakeholders and beneficiaries recognize NLAS as the primary state supported agency for legal aid, the project supported the rebranding of NLAS through registration of a new logo, development of IEC materials such as notebooks, calendars, pens, diaries, folders banners among others. This enhanced visibility and creation of awareness about NLAS.

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Many advocates are not motivated enough to represent indigent persons on pro bono basis. As a result, the project supported NLAS in the development of Pro bono and internship schemes to motivate legal aid providers to take up matters on pro bono basis through incentives, recognition, provision of certificates among others. This enhanced access to justice through legal representation.

One of the key modes of service delivery that is employed by NLAS is the use of Alternative Dispute Resolution mechanisms to solve disputes. ADR falls under the broad concept of Alternative Dispute Systems (ADS). It is on this premise that the project supported three training workshops with The Judiciary - National Steering Committee on Alternative Justice Systems (NSC) to develop the Alternative Justice System policy framework and guidelines. Through the workshops, advocates were trained on how to implement the policy and effectively promote and assist parties to resolve disputes in other ways other than court, while also advancing their core mandate of providing access to justice and social justice. NLAS has incorporated the policy when dispensing their services and this has improved the efficiency and effectiveness of ADR.

NLAS has the mandate to establish a national legal aid scheme that is affordable, sustainable, credible and accountable. One of the core responsibilities of NLAS is to monitor and evaluate legal aid service providers and give general directions for the implementation of legal aid programmes. To achieve its mandate, it is vital to map legal aid providers in the 12 focal counties to enable NLAS to identify stakeholders in order to enhance coordination, collaboration, networking, information sharing and synergy to avoid duplication of roles. The project engaged a mapping consultant to identify, map and produce a database of legal aid providers in the 12 focal counties. The database has been instrumental to NLAS in monitoring the activities of legal aid providers and conducting continuous collection and analysis on the quality of legal aid services which has improved the efficiency of legal aid.

*iii) Value-for-money achievements,*

In implementing the above-mentioned activities, the PLEAD Programme undertook a market survey in order to obtain the best prices and quality in from the market. In order to reduce operational costs, PLEAD utilised ICT as a mode of communication and information. The project ensured that payment for goods and services was done upon delivery and quality. All goods and services received were in full compliance with the specifications set out in the contract.

*iv) Being the fourth year of its implementation, the project recorded and absorption of 36%*

*v) List the implementation challenges and recommended way forward.*

a) At its inception, the project faced challenges in the currency to be used to transact with the donor. Although the donor currency is Euro, the Programme estimate was done in Kenya Shillings.

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- Shillings. This challenge was resolved by opening a Kenya shillings account at the Central Bank of Kenya to facilitate the transfer of funds.
- b) The global Covid 19 pandemic affected implementation of majority of the planned activities which involved travelling and trainings in the 12 counties, whereas there were Covid 19 prevention guidelines issued by the Government that restricted movements and gatherings. However, with the lifting of some containment measures, the programme staff are now able to travel and undertake activities within the 12 focal counties.
- c) The variation in accounting period between the PLEAD programme and the Government of Kenya posed a challenge in making budget provisions and releasing the funds to the PLEAD programme. While as the commencement date of the PLEAD programme is 1<sup>st</sup> April, the GoK financial years begins on 1<sup>st</sup> July. During negotiation of future contracts, The National Authorizing Officer should ensure projects are aligned to the government financial year to fast track the disbursement of funds.
- d) Institutional bureaucracy has resulted in funds from the EU being disbursed with delays, passing through The National Treasury, the Office of the Attorney General, and the Department of Justice before reaching the project account. This has caused eminent delays in the implementation of the project. The delays have led to underutilization of funds as project activities have not progressed as planned. Furthermore, the delayed project activities have slowed down overall progress thereby causing a backlog of tasks. As a result, the delays have a negative impact on activity implementation, leading to low absorption rates.
- e) Opening offices in the 7 marginalized counties requires a significant financial investment, which NLAS currently lacks. The organization's budget is limited, and existing resources are allocated to ongoing programs and operational expenses. The project has supported NLAS by purchasing office equipment however expanding operations into the 7 counties requires a sufficient number of qualified and transfer of staff which lacks. NLAS Board and staff have formulated the Human Resource Policy documents that is at an advance stage of approval. The policy documents will enable NLAS to delink from OAG&DOJ and have the authority to independently recruit staff and operationalize 7 offices.
- f) The project has faced high turnover of staff thereby hampering the implementation of the project due to lack of technical expertise in management, advisory and coordination. However, the hiring process has now improved with swift replacement of the Team Leaders.
- g) The drought and famine faced in arid regions within the focal counties exacerbated poverty and vulnerability within the communities in 2022. This led to the loss of livelihoods, food insecurity, and reduced access to basic services. Furthermore, the drought led to the disruption of legal processes as individuals could not attend court sessions due to lack of resources. To address these challenges, NLAS deployed mobile legal aid clinics programmes to drought affected areas to increase legal awareness, provide legal counselling and ensure access to justice.

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**2.9 Summary of Project Compliance:**

PLEAD has been compliant with all provisions of the Financing Agreement signed by the Government of Kenya and the European Union in 2017, PLEAD Programme Estimate 2020, the Practical Guide for Programme Estimates 2015, Practical Guide for Procurement Contracts 2021, Public Finance Management Act, 2012 and local tax laws.

The programme has put in place appropriate internal control and policy measures. Finance and operations manual to guide programme implementation and has involved various field to offer technical advice and undertake due diligence.

**3. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDI OBJECTIVES**

**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 the Government entity in accordance with the standards and formats prescribed by the Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the PLEAD are:

- a) Access to legal aid, particularly in the marginalized and high-risk counties is improved
- b) Effectiveness of legal aid enhanced
- c) Kenyans are aware of their legal rights and how to access them
- d) Operation of NLAS under the Legal Aid Act, 2016 supported
- e) Efficiency and effectiveness of ADR improved

**Progress on attainment of strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific projects, the development objectives were made specific, measurable, achievable, realistic and SMART) and converted into development outcomes. Attendant indicators were identified for tracking progress and performance measurement:

Project	Objective	Outcome	Indicator	Performance
Programme for Legal Empowerment and Aid Delivery	Access to legal aid, particularly in marginalized and high risk counties is improved.	Access to legal aid and assistance is enhanced, especially for the poor and vulnerable.	No. of NLAS offices opened/ refurbished/equipped & fully operational	Conducted feasibility study, identified 7 additional locations in Marsabit, Wajir, Mandera, Lamu, Tana River, Garissa counties. Procured furniture and equipment, ICT in-

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Project	Objective	Outcome	Indicator	Performance
Programme for Legal Empowerment and Aid Delivery	Effectiveness of legal aid enhanced	Access to legal aid and assistance is enhanced, especially for the poor and vulnerable.		speed boat, office supplies and partitioned Nairobi office.
			NLAS-App- (developed, piloted, launched & publicized)	Developed a mobile phone application and published on Google Play Store for operation.
			NLAS Mobile Legal Aid Clinic programme.	Developed standard operating procedures for mobile legal aid clinics. Conducted mobile legal aid clinics.
			Translate the Legal Aid Act into Kiswahili, Kenyan Sign Language and Braille.	Legal Aid Act translated into Kiswahili, Kenyan Sign Language and Braille
			Conduct a mapping exercise of legal aid providers in the 12 focal counties	Legal aid providers in the 12 focal counties identified and mapped. Database of legal aid providers produced.
			Conduct Training Needs Assessment for NLS Board, staff and legal aid providers.	Training Needs Assessment conducted and report prepared.
			Design overall training programme for NLAS Board, staff and legal aid providers.	This activity has not been undertaken.
			Develop and pilot 3 training modules for legal aid providers.	This activity has not been undertaken.
			Create Training of Trainers manual for NLAS training programme	Training of Trainers Manual created and report prepared.
			Design, pilot and implement an Information, Communications and Technology (ICT) policy and system for NLAS	ICT policy system developed and is being piloted.

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Project	Objective	Outcome	Indicator	Per
			administration.	
			Supported N.L.A.S to participate in legal aid forums.	Supported N.L.A.S in 6 legal aid forums.
			Design and strengthen research capability for N.L.A.S and relevant stakeholders.	This activity undertaken.
			Support provision of legal aid through pro bono services and use of interns.	Developed pro bono internship scheme.
			Conduct sessions with Court Users Committees (CUCs).	12 Court Users sessions undertaken. Facilitated them on legal aid.
<b>Programme for Legal Empowerment and Aid Delivery</b>	Kenyans are aware of their legal rights and how to access them	Access to legal aid and assistance is enhanced, especially for the poor and vulnerable.	Inaugurate annual Legal Awareness campaigns.	This activity undertaken.
			N.L.A.S website developed	Designed and developed website which is operational.
			Establish National Legal Aid Day, April 26.	Established 4 legal aid groups and conducted meetings.
<b>Programme for Legal Empowerment and Aid Delivery</b>	Operation of N.L.A.S under the Legal Aid Act, 2016 supported	Access to legal aid and assistance is enhanced, especially for the poor and vulnerable.	Support activities related to drafting regulatory scheme.	
			Review and update N.L.A.S National Action Plan for Legal Aid 2017 - 2022	
			N.L.A.S Rebranded	Designed and registered new logo and disseminated IEC materials.
			Support finalization of the formulation of Legal Aid General	Legal Aid General and Code of Conduct

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Project	Objective	Outcome	Indicator	Performance
			Regulations, 2019 and Code of conduct for accredited legal aid providers.	
			Conduct training of paralegals.	This activity has not been undertaken.
			Prepare operational manual for NLAS offices.	Human resource manuals prepared with support from GoK.
			Develop a fundraising strategy for NLAS.	This activity has not been undertaken.
			Design and implement a Planning Monitoring, Evaluation, Review and Learning System	
Programme for Legal Empowerment and Aid Delivery	Efficiency and effectiveness of ADR	Access to legal aid and assistance is enhanced, especially for the poor and vulnerable.	Review and update the training manual for Alternative Dispute Resolution (ADR) and train ADR Practitioners.	3 consultative meetings conducted on Alternative Justice Systems policy framework and guidelines conducted.  1 pilot training session conducted.
			Design and execute the civic awareness campaign on ADR	This activity has not been undertaken.
			Conduct sensitization and mediation training for legal aid providers.	This activity has not been undertaken.

**4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING.**

The overall objective of PLEAD is to enhance access to justice for the vulnerable, indigent and marginalized. Below is a brief highlight of our activities that drive towards sustainability.

**1. Sustainability strategy and profile**

In a bid to contribute to universal reform efforts, the PLEAD programme is aligned to Sustainable Development Goals (SDG). Its primary SDG is to "promote peaceful and inclusive societies for

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sustainable development, provide access to justice for all and build effective, accountable institutions at all levels" (SDG 16). Its second SDG is to "achieve gender equality for women and girls" (SDG 5).

In compliance with SDG 16, The Constitution of Kenya, 2010, under Articles 48 and 51 obligates the state to enhance access to justice to all. To give effect to the mentioned articles, the Legal Aid Act, 2016 was enacted to establish a National Legal Aid Scheme that is affordable, sustainable and credible. The Act further provides for the establishment of the Legal Aid Service, which will consolidate funds from the Exchequer, grants, gifts, donations, loans or other endowments, and funds that may vest in or accrue to the Service in the course of the exercise of its powers or the performance of its functions under the Act. To implement the Act, NLAS drafted the National Action Plan 2017-2022, draft strategic plan 2021 – 2025 which provide the legal aid delivery in Kenya. The above legal frameworks are geared towards giving necessary impetus to sustain itself beyond the project.

To enhance sustainability and accessibility of legal aid services to the indigent, vulnerable and marginalized, NLAS has adopted a collaborative approach whereby it will accredit state actors in the justice sector. The Legal Aid General Regulations, 2022 provide an regulatory framework for legal aid providers.

Since inception of the National Legal Aid and Awareness Programme (now NLAS) The Government of Kenya continues to provide resources to NLAS through recruitment of staff, payment of salaries and provision of office premises. The staff will continue to provide legal aid services beyond the project. To build the capacity of the staff and legal aid providers, PLEAD undertook a training needs assessment supported the development of a Training of Trainers manual that will inform various training interventions to enhance the effectiveness of legal aid delivery.

## **2. Environmental performance**

PLEAD has adopted a paperless policy in its operation and adopted ICT. This has had a great impact on reducing usage of paper.

## **3. Employee welfare**

PLEAD is an equal opportunity employer and has domesticated the Government of Kenya's Human Resource Policy and Produce Manual, 2016 to guide staff management. Currently, PLEAD has recruited one male and two female officers. The Officers are on a medical insurance cover provided by PLEAD.

PLEAD undertook a training needs assessment that will inform the development of an overall training programme to build the capacity and enhance skill development of staff.

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appropriate accounting policies and (v) Making accounting estimates that are reasonable in the circumstances.

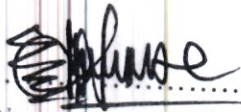
The Solicitor General, Office of the Attorney General and Department of Justice (OAG&DOJ) and the *Project Coordinator* for Programme for Legal Empowerment and Aid Delivery (PLEAD) *project* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

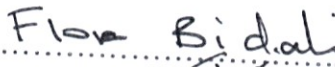
The Solicitor General, Office of the Attorney General and Department of Justice (OAG&DOJ) and the *Project Coordinator* for Programme for Legal Empowerment and Aid Delivery (PLEAD) *project* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2023, and of the Project's financial position as at that date. The Solicitor General, Office of the Attorney General and Department of Justice (OAG&DOJ) and the *Project Coordinator* for Programme for Legal Empowerment and Aid Delivery (PLEAD) *project* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


The Solicitor General, Office of the Attorney General and Department of Justice (OAG&DOJ) and the *Project Coordinator* for Programme for Legal Empowerment and Aid Delivery (PLEAD) *project* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

The Project financial statements were approved by The Solicitor General, Office of the Attorney General and Department of Justice (OAG&DOJ) and the *Project Coordinator* for Programme for Legal Empowerment and Aid Delivery (PLEAD) *project* on ...10.11.2023..... and signed by them.

  
.....  
Name  
Shadrack Mase  
Solicitor General

  
.....  
Name  
Flora Bidali  
Project Coordinator

  
.....  
Name CPA DIANA NJERU  
Project Accountant  
ICPAK No.9135

*Programme for Legal Empowerment and Aid Delivery (PLEAD)  
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**4. Market place practices-**

At the beginning of the Programme, PLEAD prequalified suppliers of goods and services through an open and transparent process. All the prequalified suppliers were granted an opportunity to submit bids for various supply contracts. Suppliers are paid upon delivery, inspection and acceptance of products or services in compliance with the specifications set out by PLEAD.

**5. Community Engagements**

Since its inception, PLEAD programme has not been involved in any Community Social activities. However, the programme aims at enhancing access to legal aid for the indigent members of the community. During the period under review, NIAS through PLEAD project simplified the process of applying for the Legal Aid Act in English which was then translated to Kiswahili, Braille and Kenyan Sign Language. This activity aims at overcoming language barrier which has been identified as a challenge to accessing justice by the indigent, marginalized and vulnerable members of the community.

The poor, vulnerable and marginalized face many barriers in accessing justice. These barriers include long distances to the courts, legal aid centres, high cost of legal representation, lack of access to legal services. To address these barriers, NIAS conducted 11 mobile legal aid clinics in the focal counties. The clinics were held in the community centres and targeted marginalized and vulnerable population including low income individuals, rural communities, immigrants, and people with disabilities. By reaching out to these communities, the clinics addressed their specific legal needs and ensure their voice and rights protected. The clinics brought legal services closer to communities, provided legal resources, simplified procedures, and actively engaged with individuals and organizations. This ensures everyone had the opportunity to seek and obtain legal remedies.

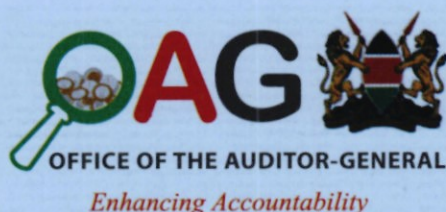
**5. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES**

The Solicitor General, Office of the Attorney General and Department of Justice (OAG) is the *Project Coordinator* for Programme for Legal Empowerment and Aid Delivery (PLEAD) and is responsible for the preparation and presentation of the Project's financial statements, which provide a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2023.

This responsibility includes (i) Maintaining adequate financial management arrangements that these continue to be effective throughout the reporting period, (ii) Maintaining proper records, which disclose with reasonable accuracy at any time the financial position of the Project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and presentation of the financial statement, and ensuring that they are free from material misstatements whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting

# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON PROGRAMME FOR LEGAL EMPOWERMENT AND AID DELIVERY (PROJECT CREDIT NUMBER KE/FED/2018/397-591) FOR THE YEAR ENDED 30 JUNE, 2023 - OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

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### PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided 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

#### Qualified Opinion

I have audited the accompanying financial statements of Programme for Legal Empowerment and Aid Delivery set out on pages 1 to 20, which comprise the statement

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*Report of the Auditor-General on Programme for Legal Empowerment and Aid Delivery (Project Credit Number KE/FED/2018/397-591) for the year ended 30 June, 2023 - Office of the Attorney General and Department of Justice*

of financial assets as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actuals for the year then ended, and a summary of significant accounting policies and explanatory information in accordance with the provisions of Article 227 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have reviewed the information and explanations which, to the best of my knowledge and belief, are necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Programme for Legal Empowerment and Aid Delivery as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) and comply with the Public Finance Management Act, 2012 and Financing Agreement No. KE/FED/037-676 dated 26 August, 2017 between the European Commission and the Republic of Kenya.

### **Basis for Qualified Opinion**

#### **1. Undisclosed In-Kind Grants and Direct Payments**

A review of the Project financial statements for year ended 30 June, 2023 revealed that the financial statements do not disclose in-kind grants and direct payments which included consultancy Base line survey, ICT equipment and vehicles had incorporated in the financial statements.

In the circumstances, the accuracy and completeness of the financial statements related to in-kind grants and direct payments could not be confirmed.

#### **2. Irregular Counter-part Funding of the Project**

As reported in the previous year, the statement of receipts and payments and as disclosed in Note 1 to the financial statements reflects transfers from Government entities (counter-part funding) of Kshs.4,000,000. However, counterpart funding was not spelt out in the Financing Agreement and there was no expenditure incurred from the counterpart funding at 30 June, 2023.

In the circumstances, the accuracy and completeness of transfers from Government entities (counter-part funding) could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Programme for Legal Empowerment and Aid Delivery Management in accordance with ISSAI 130 on Code of Ethics. I have no other ethical responsibilities in accordance with the ISSAI and in accordance with the ethical requirements applicable to performing audits of financial statements in order to believe that the audit evidence I have obtained is sufficient and appropriate to form a basis for my qualified opinion.

## **Key Audit Matters**

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

## **Other Matter**

As reported previously, the financial statement had presentation and disclosure of financial statements anomalies, cash and cash equivalents balance was not supported with bank reconciliation statements, bank confirmation certificates, a board of survey certificate and unsupported counter fund receipts. Further, there were irregularities in compensation to employees, late and non-remittance of statutory deductions and failure to maintain asset registers. In addition, there was lack of internal audit review on the project and delayed project implementation. These were not addressed in the current audit.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Failure to Submit Bank Reconciliations Statements**

As previously reported the Programme for Legal Empowerment and Aid Delivery did not prepare and submit monthly bank reconciliation statements for the year ended 30 June, 2023 to The National Treasury with a copy to the Auditor-General not later than the 10th of the subsequent month as required by Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015.

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

#### **2. Poor Asset Management**

A review of the asset register provided for audit revealed that during the year, the project funded supply of assets costing Kshs.7,322,065 for operationalizing of seven (7) regional offices in the marginalized focal counties. These comprised laptops, assorted furniture, printers, projectors mobile phones handsets and television sets delivered. However, Management disclosed under Annex 3 on summary of fixed assets register the purchase of ICT equipment costing Kshs.7 322,065 made up of ICT Equipment of Kshs.7,305,065 and intangible assets of Kshs.17,000. This contradicts the asset register provided for audit which identified procured items to include non-ICT items like furniture which should

have been categorised under office equipment, furniture and fitting and not I also noted that the assets purchased were stored at PLEAD offices where exposed to depreciation and obsolescence before they were put into use, contrary to Regulation 139(1) of Public Finance Management (National Government Regulations, 2015).

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

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

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

### Conclusion

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

As reported in the previous year, there was no internal audit review of the activities contrary to Section 73 (3) (b) of the Public Finance Management Act, 2015, which requires that the Internal Auditor shall conduct internal auditing which includes risk, value-for-money and systems audits aimed at strengthening internal control mechanisms that could have an impact on achievement of the strategic objectives of the Project.

In the circumstances, the effectiveness of the Project's internal controls could not be confirmed.

#### 2. Delayed Project Implementation

As reported in the previous year, following the signing of the project financing agreement in the year 2017, the project was to be implemented over a duration of sixty (60) months with a closure period of twenty-four (24) months after the implementation period. The project has been in the operational implementation phase for a period of sixty (60) months while the total amount disbursed as of 30 June, 2023 was EUR 79,487,210 (Kshs.83,487,210) out of the total donor commitment of EUR 806,927,175 (Kshs.806,927,175). The disbursed amount represents 10%, while the lapses in implementation period as at 30 June, 2023 was at 100%.

In the circumstances, there is a risk of not achieving the project objectives due to expiry of the agreed deadlines.

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

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

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Project or to cease its operations.

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

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

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

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

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable financial reporting framework, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Management's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements, or to modify my opinion if the disclosures are inadequate.

financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

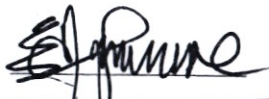
28 November, 2023



*Programme for Legal Empowerment and Aid Delivery (PLEAD)  
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**7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2023.**

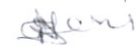
	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
2022-2023				2021/2022				
Receipts		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Transfer from Government of Kenya	1	-	-	-	4,000,000	-	4,000,000	4,000,000
Proceeds from domestic and foreign grants	2	-	-	-	38,404,468	-	38,404,468	83,487,210
<b>Total receipts (Fund Bal B/fwd)</b>		-	-	-	<b>42,404,468</b>	-	<b>42,404,468</b>	<b>87,487,210</b>
Payments								
Compensation to employees	3	6,459,613	-	6,459,613	4,304,933	-	4,304,933	15,330,344
Purchase of goods and services	4	26,703,946	-	26,703,946	12,933,034	-	12,933,034	46,694,647
Social security benefits	5	43,600	-	43,600	23,780	-	23,780	67,380
Acquisition of non-financial assets	6	7,322,065	-	7,322,065	14,376,613	-	14,376,613	21,707,678
<b>Total payments</b>		<b>40,529,224</b>	-	<b>40,529,224</b>	<b>31,638,360</b>	-	<b>31,638,360</b>	<b>83,800,049</b>
Surplus/ (deficit)		(40,529,224)	-	(40,529,224)	10,766,108	-	10,766,108	3,687,161

  
Solicitor General

Name: Shadrack Mose

  
Project Coordinator

Name: Fwa Bidali

  
CPA Diana Njeru

Project Accountant

Name

ICPAK No.9135




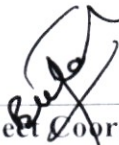
*Programme for Legal Empowerment and Aid Delivery (PLEAD)*  
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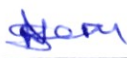
8. STATEMENT OF FINANCIAL ASSETS AS AT 30<sup>th</sup> JUNE, 2023.

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	7A	3,662,189	43,396,846
Cash Balances	7B	24,972	25,000
<b>Total Cash and Cash equivalents</b>		<b>3,687,161</b>	<b>43,421,846</b>
Imprests and Advances	8	-	-
<b>Total Financial Assets</b>		<b>3,687,161</b>	<b>43,421,846</b>
<b>Financial Liabilities</b>			
Deposits and Retention monies	9	-	-
<b>Net Assets</b>		<b>3,687,161</b>	<b>43,421,846</b>
<b>Represented By</b>			
Fund Balance B/fwd.	10	43,421,846	35,764,382
Prior Year adjustments	11	794,539	-
Surplus/(Deficit) for the Year		(40,529,224)	10,766,108
<b>Net Financial Position</b>		<b>3,687,161</b>	<b>46,530,491</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on ... 10/11/2023 ..... and signed by:

  
 Solomon General  
 Date 10/11/2023

  
 Project Coordinator  
 Date 10/11/2023


  
 Project Accountant.  
 Date -  
 ICPAK No.9135

*Programme for Legal Empowerment and Aid Delivery (PLEAD)*  
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*For the financial year ended 30<sup>th</sup> June, 2023*

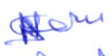
9. STATEMENT OF CASHFLOW FOR THE YEAR 30<sup>TH</sup> JUNE, 2023.

Description	Notes	2022-2023	2021
		Kshs	K
<b>Cash flow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1	-	
Proceeds from domestic and foreign grants	2	-	
<b>Total receipts (Fund Balance B/fwd.)</b>		-	
<b>Payments</b>			
Compensation to employees	3	6,459,613	
Purchase of goods and services	4	26,703,946	
Social security benefits	5	43,600	
<b>Total Payments</b>		<b>(33,207,159)</b>	<b>(1)</b>
<b>Adjustments during the year</b>			
Prior year adjustments	11	794,539	
<b>Net cash flow from operating activities</b>		<b>(33,207,159)</b>	<b>2</b>
<b>Cash flow from investing activities</b>			
Acquisition of non-financial assets	6	(7,322,065)	(1)
<b>Net cash flows from investing activities</b>		<b>(7,322,065)</b>	<b>(1)</b>
<b>Cash flow from financing activities</b>			
<b>Net cash flow from financing activities</b>		-	
<b>Net increase in cash and cash equivalents</b>		<b>(40,529,224)</b>	
Cash and cash equivalent at beginning of the year	7A & 7B	43,421,846	
Cash and cash equivalent at end of the year	7A & 7B	3,687,161	

The accounting policies and explanatory notes to these financial statements form an integral part of these financial statements. The entity financial statements were approved on 10.11.2023 and signed by the Project Accountant.

  
 Solicitor General

  
 Project Coordinator

  
 CPA DIANNA NJERU  
 Project Accountant  
 ICPAK No.9135

*Programme for Legal Empowerment and Aid Delivery (PLEAD)*  
*Reports and Financial Statements*  
 For the financial year ended 30<sup>th</sup> June, 2023

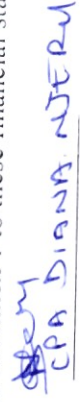
10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2023.

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization F=d/c %
<b>Receipts</b>						
Transfer from Government entities	10,000,000	(10,000,000)	-	-	-	-
Proceeds from domestic and foreign grants	66,989,762	(38,404,468)	28,585,294	-	28,585,294	57%
Proceeds from borrowings						
Miscellaneous receipts						
<b>Total Receipts</b>	<b>76,989,762</b>	<b>(48,404,468)</b>	<b>28,800,000</b>		<b>28,585,294</b>	<b>57%</b>
<b>Payments</b>						
Compensation to employees	9,900,000		7,000,000	6,459,613	540,386.92	92%
Purchase of goods and services	59,489,762		27,500,000	26,703,946	198,315.09	99%
Social security benefits	100,000		50,000	43,600	6,400	87%
Acquisition of non-financial assets	7,500,000		7,500,000	7,322,065	177,935	97%
Transfers to other government entities						
Other grants and transfers						
<b>Total Payments</b>	<b>76,989,762</b>	<b>(48,404,468)</b>	<b>28,800,000</b>	<b>(40,529,224)</b>	<b>923,037.01</b>	<b>97%</b>
<b>Surplus or Deficit</b>				<b>(40,529,224)</b>	<b>19,536,234</b>	<b>23%</b>

Note: The significant budget utilization/performance differences in the last column are explained in Annex I to these financial statements.

  
 Solicitor General

  
 Project Coordinator

  
 CPA DIANA NJERU

Project Accountant

Date

10/11/2023

Date

ICPAK No.9135

## **11. SIGNIFICANT ACCOUNTING POLICIES**

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

### **11.1 Basis of Preparation**

### **11.2 Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis financial reporting under the cash basis of accounting, as prescribed by the PSASB set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

### **11.3 Reporting entity**

The financial statements are for the Programme for Legal Empowerment and Aid Delivery Project under the Office of the Attorney General and Department of Justice. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

#### **11.3.1 Reporting currency**

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

### **11.4 Significant Accounting Policies**

#### **a) Recognition of receipts**

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

#### **i) Transfers from the Exchequer**

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

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**ii) External Assistance**

PLEAD received Technical Assistance from the donor to carry out different activities like drafting of legal aid fund, drafting strategic plan and doing the mapping exercise among others.

**iii) Other receipts**

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

**b) Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**c) Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the year they were received.

**d) Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

**e) Recognition of payments**

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

**i) Compensation to employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

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**Significant Accounting Policies (Continued)**

**ii) Purchase of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexeure to the consolidated financial statements.

**v) Acquisition of non-financial assets**

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

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

**f) In-kind donations**

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

### **Significant Accounting Policies (Continued)**

#### **g) Cash and cash equivalents**

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

#### **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 part deposits.

#### **h) Accounts receivable**

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

#### **i) Contingent Liabilities**

A contingent liability is:

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

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

**Significant Accounting Policies (Continued)**

The Entity does not recognize a contingent liability but discloses details of contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 1** of the financial statement is a register of the contingent liabilities in the year.

Section 89 (2) (i) of the PFM Act requires the National Government to report payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of write-offs or waiver of interest on loans

**j) Contingent Assets**

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**k) Pending bills**

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

**l) Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounting classification basis (except for accounts receivable - outstanding imprest and clearing accounts and accounts payable - deposits, which are accounted for on an accrual basis) for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but recorded as budgeted funds as transfers and account for them separately. These transfers are recognized as inter-entity transfers and are eliminated upon consolidation.

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**Significant Accounting Policies (Continued)**

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

**m) Third party payments**

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties' column in the statement of receipts and payments.

**n) Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of receipts and payments.

**o) Comparative figures**

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

**p) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2023.

**q) Errors**

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

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**12. NOTES TO THE FINANCIAL STATEMENTS**

**1. RECEIPTS FROM GOVERNMENT OF KENYA**

These represent counterpart funding and other receipts from government as follows:

Description	KShs		Cumulative (from i
	2022-2023	2021/2022	
<i>Counterpart funding through Ministry SLO&amp;DOJ</i>			
Counterpart funds Quarter 4		4,000,000	
<b>Total</b>		<b>4,000,000</b>	

*NB: Counterpart funding to establish regional offices. Kshs. 4,000,000 was received.*

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

During the 12 months to 30<sup>th</sup> June 2023, we received grants from donors as detailed in the

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment *	Grants received in kind	Total amount	
						2022-2023	2021/2022
			Kshs	Kshs	Kshs	Kshs	
Grants Received from Multilateral Donors (International Organizations)	30/06/2022	345,797	38,404,468	-	-	-	38,750,265
<b>Total</b>		<b>345,797</b>	<b>38,404,468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,750,265</b>

The direct payment grants represent payments for goods and services done directly by donor on behalf of the project. Projects should ensure that the adequate documents and supporting document is requested from the donors to support this grant.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. COMPENSATION OF EMPLOYEES

	2022/2023		2021/22	
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees	6,398,413	-	6,398,413	15,182,444
Compulsory national health insurance schemes	61,200	-	61,200	147,900
Total	6,459,613	-	6,459,613	15,330,344

4. PURCHASE OF GOODS AND SERVICES

	2022/2023		2021-2022	
	Payments made in Cash	Payments made by third parties	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	308,100	-	308,100	308,100
Communication, supplies and services	852,241	-	852,241	981,420
Domestic travel and subsistence	19,585,534	-	19,585,534	32,905,950
Foreign travel and subsistence	-	-	-	219,880
Printing, advertising, and information supplies	806,090	-	806,090	5,452,580
Hospitality supplies and services	4,511,800	-	4,511,800	5,140,040
Insurance costs	169,065	-	169,065	262,506
Other operating payments	471,116	-	471,116	1,424,231
Total	26,703,946	-	26,703,946	46,694,647

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5. SOCIAL SECURITY BENEFITS**

	2022-2023			2021-2022
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments
	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	43,600	-	43,600	23,780
<b>Total</b>	<u>43,600</u>	=	<u>43,600</u>	<u>23,780</u>

**6. ACQUISITION OF NON-FINANCIAL ASSETS**

	Payments made in Cash	Payments made by third parties	Total payments	Total payments
	2022-2023			2021/2022
	Kshs.	Kshs.	Kshs	Kshs
Refurbishment of buildings	-	-	-	3,803,497
Purchase of vehicles & other transport equipment	-	-	-	3,246,628
Purchase of office furniture & general equipment	120,000	-	120,000	4,140,948
Purchase of specialized plant, equipment and machinery	7,185,065	-	7,185,065	3,163,540
Acquisition of other intangible assets	17,000	-	17,000	22,000
<b>Total</b>	<u>7,322,065</u>	=	<u>7,322,065</u>	<u>14,376,613</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. CASH AND CASH EQUIVALENTS

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts (Note 7A)	3,662,189	43,396,846
Cash in hand (Note 7B)	24,972	25,000
<b>Total</b>	<b><u>3,687,161</u></b>	<b><u>43,421,846</u></b>

The project has one project account spread within the project implementation area and one local currency designated account managed by the National Treasury as listed below:

7.A Bank Accounts

Project Bank Accounts

7A: Project Bank Accounts	2022-2023	2021-2022
Details	Kshs	Kshs
<b>Foreign Currency Accounts</b>		
Central Bank of Kenya [A/c No:10000484136]	-	-
<b>Total Foreign Currency balances</b>	<u>-</u>	<u>-</u>
<b>Local Currency Accounts</b>		
National Bank of Kenya [A/c No: 01071210963000]	3,662,189	43,396,846
<b>Total local currency balances</b>	<u>3,662,189</u>	<u>43,396,846</u>
<b>Total bank account balances</b>	<u>3,662,189</u>	<u>43,396,846</u>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7. B Cash in Hand**

	2022/23	
	KShs	
Petty Cash	24,972	
<b>Total cash balances</b>	<b><u>24,972</u></b>	

*Petty cash Balance.*

**8. IMPRESTS AND ADVANCES**

*There was no outstanding imprests and advances during the year.*

**9. DEPOSIT AND RETENTION MONIES**

*There was no deposit or retention during the year.*

**10. FUND BALANCE BROUGHT FORWARD**

Description	2022-2023	2021-20
	Kshs	Kshs
Bank accounts	43,396,846	35
Cash in hand	25,000	
<b>Total</b>	<b>43,421,846</b>	<b>35</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11. PRIOR YEAR ADJUSTMENTS**

Description	B/F 2022-2023 Kshs	Adjustment Kshs	Revised Fund Balance Kshs
Bank Accounts	43,396,846	794,539	44,191,385
Cash in hand	25,000	-	25,000
<b>Total</b>	<b>43,421,846</b>	<b>794,539</b>	<b>44,216,385</b>

\* Prior year Adjustment is in relation to errors in the previous period reported balances. The adjustments and effects on the financial reports are highlighted in the restatement note below.

**ADJUSTMENT ON RECEIPTS & PAYMENTS**

	ORIGINAL FY 2021/22 Receipts and payments controlled by the entity Kshs	ADJUSTMENT FY 2021/22 Receipts and payments controlled by the entity Kshs	FINAL FY 2021/22 Receipts and payments controlled by the entity Kshs
<b>RECEIPTS</b>			
Receipts From Government of Kenya	4,000,000		4,000,000
Proceeds from Domestic and Foreign Grants	38,404,468		38,404,468
<b>TOTAL REVENUES</b>	<b>42,404,468</b>		<b>42,404,468</b>
<b>PAYMENTS</b>			
Compensation to Employees	4,304,933	1,656,237	5,961,170
Purchase of goods and services	12,933,034	(3,644,571)	9,288,463
Social Security Benefits	23,780	-	23,780
Acquisition of Non-financial Assets	14,376,613	4,302,440	18,679,053
<b>TOTAL PAYMENTS</b>	<b>31,638,360</b>	<b>2,314,106</b>	<b>33,952,465</b>
<b>SURPLUS/DEFICIT</b>	<b>10,766,108</b>		<b>8,452,003</b>

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**ADJUSTMENTS ON THE FINANCIAL POSITION**

Statement of Financial Assets	Note	Original	Adjustment
		FY 2021/22	FY 2021/22
		Ksh.	Ksh.
Bank Balances	7A	43,396,846	794,53
Cash Balances	7B	25,000	
Cash Equivalents (Short term deposits)		-	
<b>Total Cash and Cash equivalents</b>		<b>43,421,846</b>	
Outstanding Imprests & Advances	8	-	
<b>TOTAL FINANCIAL ASSETS</b>		<b>43,421,846</b>	
Fund balance b/fwd	10	35,764,383	
Surplus / (deficit) for the year		10,766,108	2,314,100
<b>NET FINANCIAL POSITION</b>		<b>46,530,491</b>	

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**13. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE**

*There was no pending accounts payable as at 30 June 2023.*

**2. PENDING STAFF PAYABLES**

During the year under review, there were staff payables in form of gratuity totaling to Ksh.1,112,800 in respect to Mr. Samuel Nganga who exited the project.

**3. OTHER PENDING PAYABLES**

*There were no other pending payables*

**4. EXTERNAL ASSISTANCE**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
External assistance received as grants	0	38,404,468
<b>Total</b>	<b>0</b>	<b>38,404,468</b>

*a). External assistance relating loans and grants*

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
External assistance received as grants	0	38,404,468
<b>Total</b>	<b>0</b>	<b>38,404,468</b>

*There was no prior year adjustment*

*b) Undrawn external assistance*

*There was no undrawn external assistance*

*c) classes of providers of external assistance*

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
International assistance organization	0	38,404,468
<b>Total</b>	<b>0</b>	<b>38,404,468</b>

*d. non-monetary external assistance*

*There was no non-monetary external assistance as at 30<sup>th</sup> June 2023.*

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*e Purpose and use of external assistance*

<b>Payments Made by Third Parties</b>	<b>FY 2022/2023</b>	
	<b>Kshs</b>	
Compensation to Employees	6,459,613	
Purchase of goods and services	26,703,946	
Social Security Benefits	43,600	
Acquisition of non-Financial Assets	7,322,065	
<b>TOTAL</b>	<b>40, 529,224</b>	

*f. External Assistance paid by Third Parties on behalf of the Entity by Source*

*There was no external assistance paid by third parties on behalf of the entity by source.*

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**14. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1784	Failure to prepare and submit monthly bank reconciliations.	Monthly bank reconciliations to be prepared and submitted.	Resolved by preparing bank reconciliations.	
1785	Failure to maintain a Project asset register.	Project to maintain the asset register to include all the assets of the project.	Resolved by maintaining an asset register.	
1780	Unsupported cash and cash equivalents balance.	Cash and cash equivalents to be supported by bank reconciliation statements, Bank confirmation certificate.	Resolved by providing bank reconciliation statements & bank confirmation certificate.	

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

  
Solicitor General

10.11.2023  
Date

  
Imprest Administrator

10/11/2023  
Date

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15. ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Transfer from Government entities	10,000,000	(10,000,000)	0	-	
Proceeds from domestic and foreign grants	66,989,762	38,404,468	28,585,294	-	
Proceeds from borrowings	0	0	0	0	
Miscellaneous receipts	0	0	0	0	
<b>Total Receipts</b>	<b>76,989,762</b>	<b>38,404,468</b>	<b>28,585,294</b>	<b>57%</b>	
<b>Payments</b>					
Compensation to employees	9,900,000	6,459,613	540,386.92	92%	PMFU did not recruit a driver during the period.
Purchase of goods and services	59,489,762	26,703,946	198,315.09	99%	Lengthy procurement process. Covid-19 containment measures affected implementation of the activities.
Social security benefits	100,000	43,600	6,400	87%	PMFU did not recruit a driver during the period.
Acquisition of non-financial assets	7,500,000	7,322,065	177,935	97%	
Transfers to other government entities	-	0	0	0	
Other grants and transfers	-	0	0	0	
<b>Total payments</b>	<b>76,989,762</b>	<b>40,529,224</b>	<b>922,650.09</b>	<b>97%</b>	

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**ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS**

<b>PROJECT NAME:</b>		<b>Programme for Legal Empowerment and Aid Delivery (PLEAD)</b>	
<b>Break down of Transfers from the State Law Office</b>			
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
a. Government Counterpart Funding			
	7 <sup>th</sup> April, 2022	2,500,000	FY 2021/22
	5 <sup>th</sup> July, 2022	1,500,000	FY 2022/23
	<b>Total</b>	<b>4,000,000</b>	<b>FY 2021/22, 2022/23</b>
b. Direct Payments			
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
	30 <sup>th</sup> June, 2022	38,404,468	FY 2021/22
	<b>Total</b>	<b>38,404,468</b>	<b>FY 2021/22</b>
c. Others			
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
	<b>Total</b>	<b>42,404,468</b>	<b>FY 2021/22</b>

The above amounts have been communicated to and reconciled with the parent Ministry/ state department

Project Coordinator

Name: Flora Bidali

Sign ----- 

Head of Accounting Unit

Name: CPA Inene M. Mboyo  
1CPAK 6867

Sign ----- 

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*For the financial year ended 30<sup>th</sup> June, 2023*

Annex 3 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs)	Donations in form of assets (KShs)	Purchases/ Additions in the Year (KShs)	Disposals in the Year (KShs)	Transfers in/(out) Kshs	Closing Cost (KShs) 2022
	2021/2022	2022/2023	2022/2023	2022/2023	2022/2023	
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-)d
Buildings and structures	3,803,497					3,803,497
Transport equipment	3,246,628					3,246,628
Office equipment, furniture and fittings	4,140,948					4,140,948
ICT Equipment,			7,305,065			7,185,065
Other Machinery and Equipment	3,163,540					3,172,540
Intangible assets	22,000		17,000			39,000
<b>Total</b>	<b>14,376,613</b>		<b>7,322,065</b>			<b>21,578,678</b>

*Programme for Legal Empowerment and Aid Delivery (PLEAD)  
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**Annex 4 – Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1	Staff Gratuity	PMFU Staff members	10,132,486	August 2024	To be paid at the end of the Programme
2					
3					
4					
5					

