

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY REPORT	
DATE: 15 FEB 2024	DAY: Thursday
TABLED BY: OF	Hon. Owen Boya (Deputy Majority leader)
CLERK-AT-THE-TABLE:	shibuko

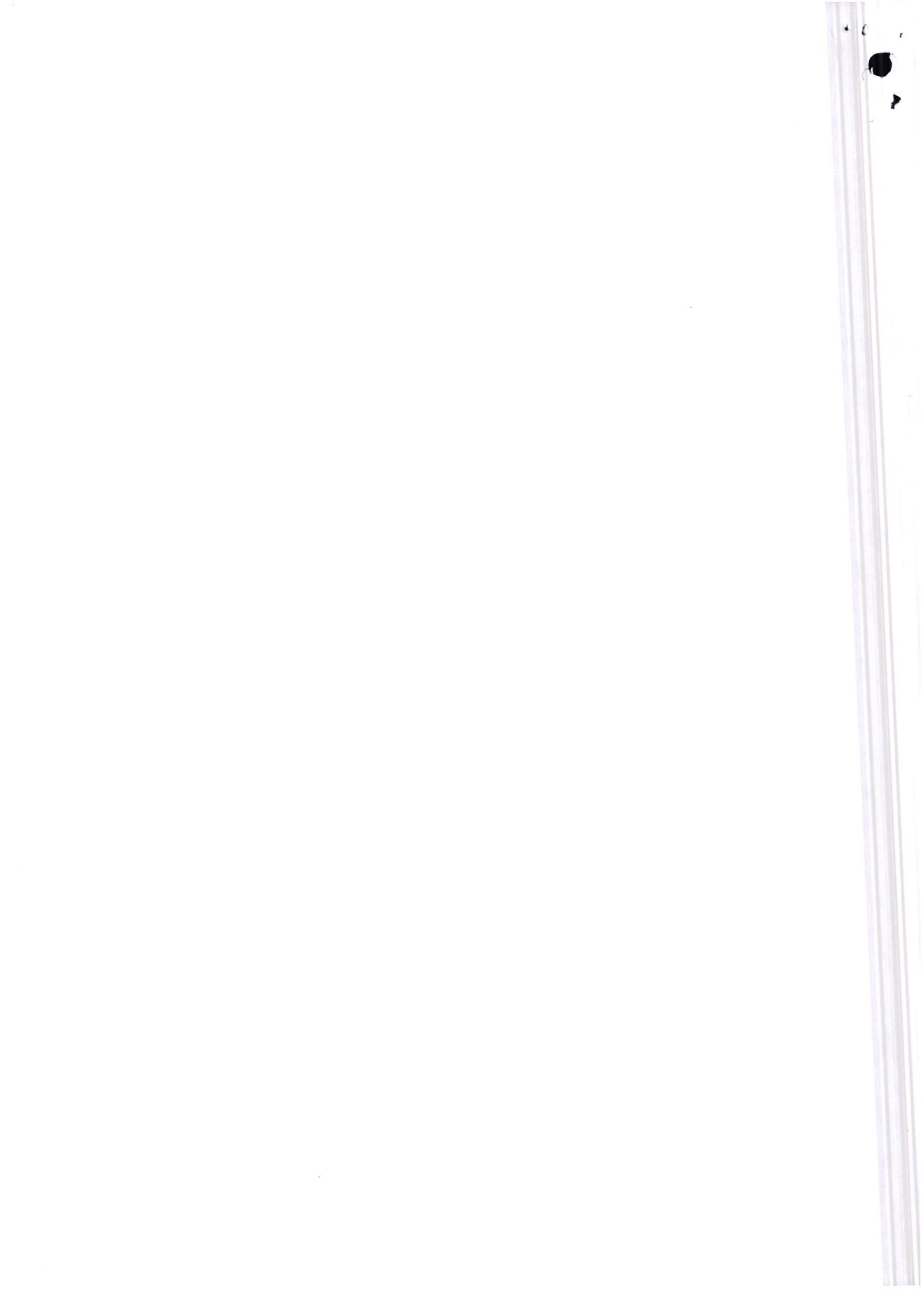
THE AUDITOR-GENERAL

ON

**REVENUE STATEMENTS OF RECEIVER OF
REVENUE**

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

**STATE LAW OFFICE AND DEPARTMENT OF
JUSTICE**



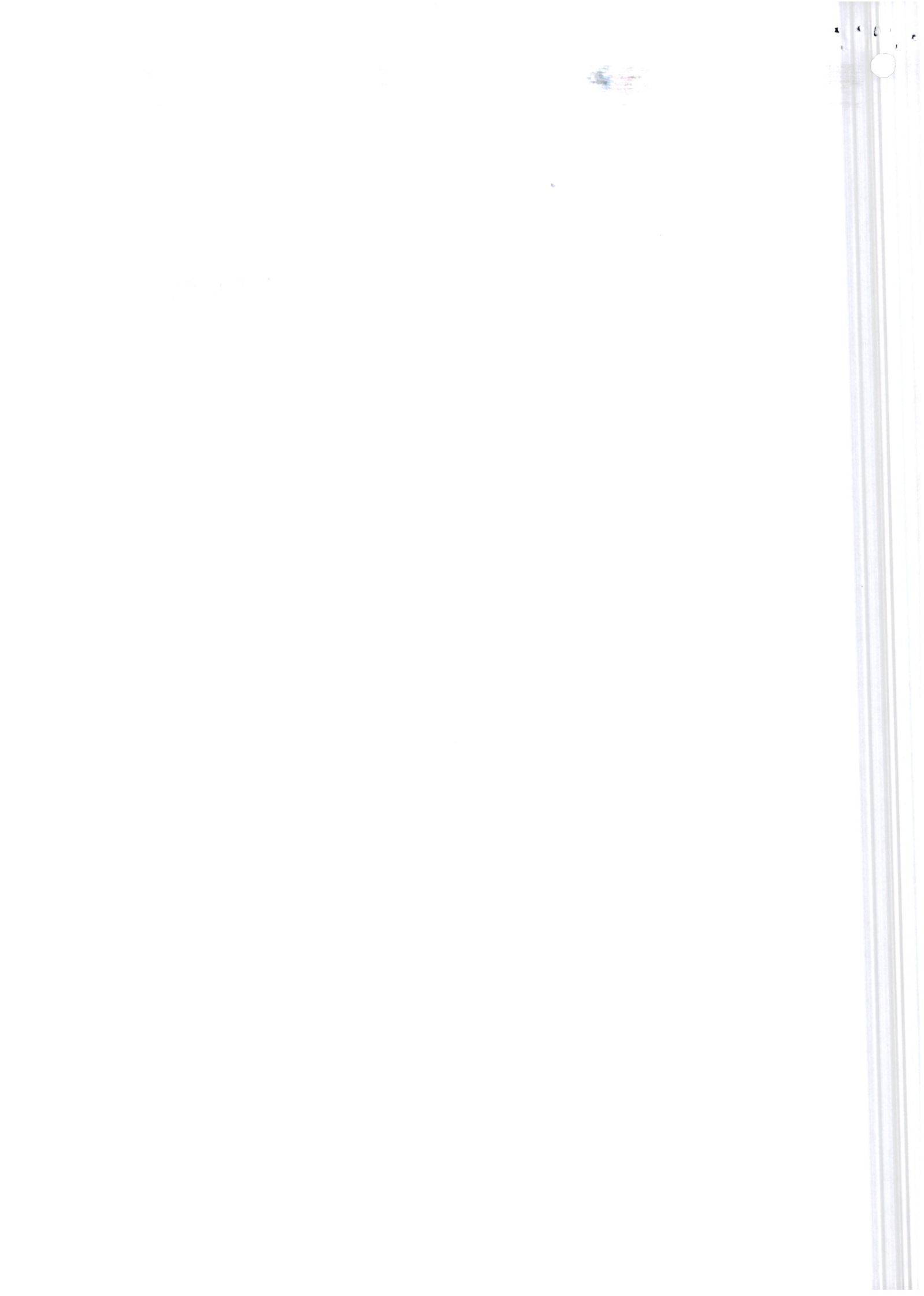


STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

**NATIONAL GOVERNMENT
RECEIVER OF REVENUE STATEMENTS**

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

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



STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

Table of Content	Page Number
1. ACRONYMS AND GLOSSARY OF TERMS	ii
2. KEY ENTITY INFORMATION AND MANAGEMENT	iii
3. MANAGEMENT DISCUSSION AND ANALYSIS	x
4. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES.....	xi
5. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE LAW OFFICE AND DEPARTMENT OF JUSTICE RECEIVER OF REVENUE	xii
6. STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 30TH JUNE 2023 ..	1
7. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2023.....	2
8. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR YEAR ENDED 30 JUNE 2023	3
9. STATEMENT OF ARREARS OF REVENUE AS AT 30TH JUNE 2023.....	4
10. SIGNIFICANT ACCOUNTING POLICIES.....	5
11. NOTES TO THE FINANCIAL STATEMENTS.....	7
12. APPENDICES	10
APPENDIX 1: PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR-GENERAL RECOMMENDATIONS	10
APPENDIX 2: REPORT GENERATED FROM IFMIS.....	11

1. Acronyms and Glossary of Terms

SLO&DOJ	State Law Office and Department of Justice
PSC	Parliamentary Service Commission
LLB	Bachelor of Laws
IPSAS	International Public Sector Accounting Standards
FY	Financial Year

2. Key Entity Information and Management

(a) Background information

The mandate of the State Law Office and Department of Justice (SLO&DOJ) is derived from Article 156 of the Constitution, the Office of the Attorney General Act, 2012 and Executive Order No. 1 of 2018 on the Organisation of the Government.

(b) Principal activities

Its 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; co-ordinating 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 for the Government and advising the Government and its agencies on legislative and other legal matters; 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.

Vision, Mission and Core Values

The lead regional institution in promotion and protection of the rule of law and good governance.

Mission

To facilitate realisation of good governance and respect for the rule of law through provision of public legal services and promotion of human rights.

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**



Core Values

- i. **Integrity:** The State Law Office and Department of Justice (SLO&DOJ) is committed to acting in an honest and transparent manner,
- ii. **Professionalism:** The SLO&DOJ is committed to tap its rich and multi-skilled human resource base to achieve its Mandate and to respect its stakeholders,
- iii. **Teamwork and Respect for Diversity:** Involvement of employees at all levels of our operations shall be the hallmark of the SLO&DOJ,
- iv. **Quality Service Delivery:** SLO&DOJ will ensure efficient and effective delivery of quality services at all times,
- v. **Equity and Fairness:** SLO&DOJ undertakes to recognize and promote the rights of, and be impartial to all stakeholders, and serve all without discrimination.

(c) Key Management

Key Organs / Departments	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

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

	<p>ATTORNEY GENERAL - HON. JUSTIN B. N. MUTURI, E.G.H</p> <p>The Hon. Justin B.N. Muturi E.G.H is the Attorney General of the Republic of Kenya.</p> <p>Previously, he served as the Speaker of the National Assembly and Chair, Parliamentary Service Commission (PSC) from 2013 to 2022. Furthermore, he has served in the Judiciary for fifteen (15) years, from 1983 to 1997, before retiring as Principal Magistrate at the Nairobi Law Courts. Moreover, he has served as the Chairperson of the Kenya Judges and Magistrates Association.</p> <p>He attained his Bachelor of Laws (LL.B) degree from the University of Nairobi and holds a Post Graduate Diploma in Law from the Kenya School of Law.</p>
	<p>HON SHADRACK J. MOSE – SOLICITOR GENERAL</p> <p>Hon. Shadrack J. Mose is the current Solicitor General of the Republic of Kenya.</p> <p>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.</p> <p>He is an Advocate of the High Court of Kenya with over thirty years’ experience in legal practice. In the course of his legal practice, he has been engaged in various areas of practice including complex commercial transactions and litigation. 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.</p> <p>He is also a dedicated public servant who 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.</p>

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

Fiduciary Management

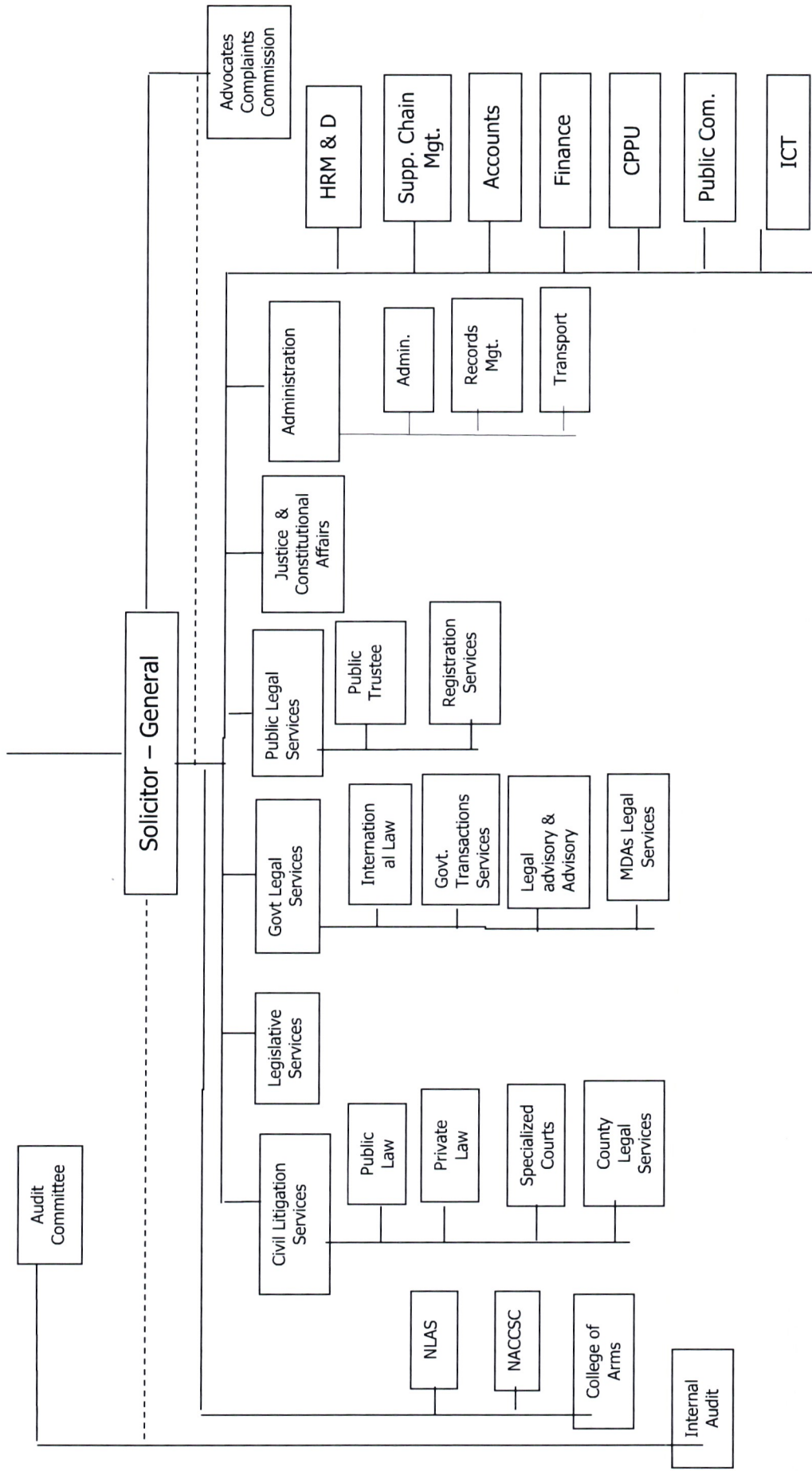
The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Attorney General	Hon. Justin B. N. Muturi E.G.H
2.	Solicitor General	Hon. Shadrack J. Mose
3.	Secretary, Justice and Constitutional Affairs	Ms. Maryann Njau-Kimani, OGW
4.	Deputy Solicitor General	Ms. Njeri Mwangi Wachira, MBS
5.	Registrar General	Ms. Jane Joram
6.	Registrar Marriages	Ms. Mary Mutaaru
7.	Secretary, Advocates Complaints Commission	Mr. George Nyakundi
8.	Ag. Administrator General (Public Trustee)	Ms. Lucy Mugo
9.	Deputy Accountant General	Ms Irene Maitha Mbogo
10.	Registrar Societies	Ms. Maria Goretti Nyariki
11.	Chief State Counsel	Mr. Charles Mutinda
12.	Chief State Counsel	Ms. Jacqueline Muindi
13.	Deputy Chief State Counsel	Ms. Pauline Mcharo
14.	Senior Deputy Secretary	Mr. Hillary Kyengo
15.	Registrar – Coat of Arms	Ms. Sarah Mweru Ranji
16.	Senior Chief Finance Officer	Mr. Samuel M. Mugambi
17.	Director, Human Resource Management and Development	Dr. Ernest D. Alela (PhD, CHRP-K)
18.	Director, Planning	Ms. Jackline Njuguna
19.	Assistant Director, Supply Chain Management	Mr. Christopher Keter
20.	Assistant Director ICT	Mr. Bethuel Kimani
21.	Chief State Counsel /Ag. Chief Executive Officer – Victim Protection Board	Ms. Mary Wairagu
22.	Ag. Director NACCSC	Mr. David G. Gathii
23.	National Legal Aid Services	Ms. Flora Bidali

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2023

Organizational Structure

Attorney-General



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

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

Principal activities

The Solicitor General collects revenue from the following activities;

- i.) Public Trustee Fees
- ii.) Registration of Coat of Arms
- iii.) Registration of Marriages
- iv.) Registration of Societies
- v.) Registration of Books & Newspapers

Revenue collected is remitted to the National Treasury and used for appropriation of budgetary allocations.

(d) Entity Headquarters

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

(e) Entity Contacts

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

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

(h) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
Account No.: 1000430311

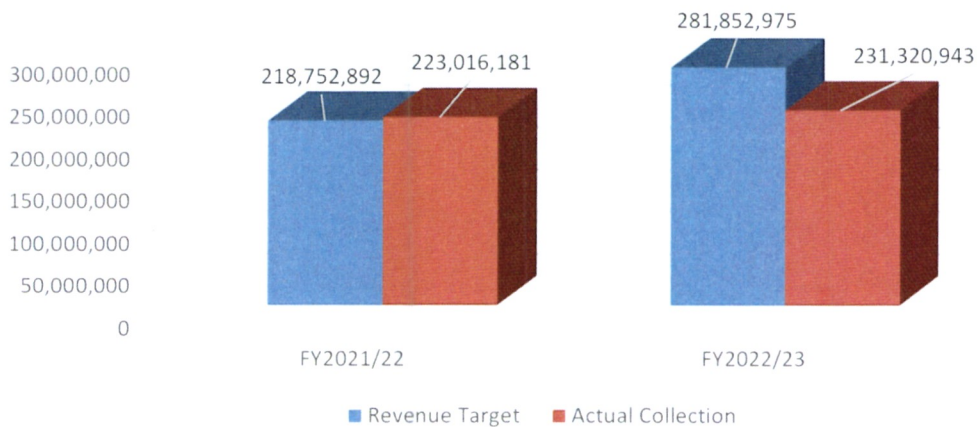
(i) Kenya Commercial Bank

Moi Avenue Branch
Account No.: 1123414246

3. Management Discussion and Analysis

State Law Office and Department of Justice has maintained an upward trajectory in revenue collection in the FY 2022/23. The revenue collected grew by 4% from Kshs.223,016,181 in FY 2021/22 to Kshs.231,320,943 in FY2022/23. State Law Office and Department of Justice' revenue collection performance against the budget dropped by Khs.50,532,032. Over the last two years the revenue collection performance against the budget reduced to 18%.

Revenue Collection Performance against target



State Law Office and Department of Justice was not able to surpass revenue collection targets in FY 2022/2023. This is attributed to the austerity measures instituted by The National Treasury which affected achievement of the Strategic plan objectives. This is the first year that the Office collected revenue below the projected target.

4. Statement of Receiver of Revenue's Responsibilities

Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue shall prepare an account of the revenue received and collected by that receiver during that financial year.

The Solicitor General is responsible for the preparation and presentation of the State Law Office and Department of Justice accounts, which gives a true and fair view of the state of affairs of the State Law Office and Department of Justice for and as at the end of the financial year ended on June 30, 2023. 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 State Law Office and Department of Justice; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Solicitor General accepts responsibility for the State Law Office and Department of Justice receiver of revenue accounts, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Solicitor General is of the opinion that the receiver of revenue account gives a true and fair view of the state of entity's receiver of revenue transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Solicitor General 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 receiver of revenue account as well as the adequacy of the systems of internal financial control.

The Solicitor General confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants, 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 Solicitor General confirms that the State Law Office and Department of Justice accounts 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 Revenue Statements

The revenue statements were approved and signed by the Solicitor General on 29th November 2023.



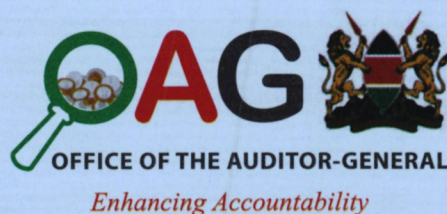
Hon. Shadrack J. Mose
The Solicitor General



CPA Irene Mbogo
Deputy Accountant General
Head of Accounting Unit
ICPAK No. 6867

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON REVENUE STATEMENTS OF RECEIVER OF REVENUE FOR THE YEAR ENDED 30 JUNE, 2023 - STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

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 revenue 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 revenue 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 REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue – State Law Office and Department of Justice set out on pages 1 to 10, which comprise the statement of financial assets and liabilities, statement of arrears of revenue as at 30 June, 2023, statement of receipts and disbursements, and statement of comparison

Report of the Auditor-General on Revenue Statements of Receiver of Revenue for the year ended 30 June, 2023 - State Law Office and Department of Justice

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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, the financial position and arrears of revenue of the Receiver of Revenue – State Law Office and Department of Justice as at 30 June, 2023, and of its revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Discrepancies Between Revenue Statements and Integrated Financial Management Information System (IFMIS) Balances

As reported previously, the below discrepancies were noted between balances in the revenue statements and the Integrated Financial Management Information System (IFMIS) trial balance as indicated below:

Description	Revenue Statements (Kshs.)	IFMIS Trial Balance (Kshs.)	Variance (Kshs.)
Bank Balance	30,140,234	1,098,775,907	(1,068,635,673)
Cash in Transit	0	96,267,432	(96,267,432)
Consolidated Fund	0	740,760,797	(740,760,797)
Exchequer Account/CRF Account	0	424,268,245	(424,268,245)

In the circumstances, the accuracy and completeness of the listed account balances reflected in the revenue statements could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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

Balance Due for Disbursement

As reported in the previous year, the statement of financial assets and liabilities, and as disclosed in Notes 2c and 3b to the financial statements, reflects an amount of Kshs.168,776,500 in respect of both receivable from Huduma Kenya and payables due to the Exchequer. However, as reported in the previous years, the amount was collected by the Postal Corporation of Kenya through Huduma Centers but was not transferred to the Receiver of Revenue for subsequent remittance to the Exchequer. This is contrary to Regulation 64(1)(a) of the Public Finance Management (National Government) Regulations, 2015, which requires an Accounting Officer and a receiver of revenue to be personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for all National Government revenue and other public moneys relating to their Ministries, Departments or Agencies.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Prepare and Submit Marriage Fees Periodical Reports at the County and Assistant County Commissioners Offices

The statement of receipts and disbursements reflects fees on use of goods and services of Kshs.231,320,943 which, as disclosed in Note 1 to the financial statements, includes an amount of Kshs.116,827,739 for registration of marriages. However, nineteen (19) out of the thirty-four (34) gazetted Deputy County Commissioners (DCCS) and Assistant County Commissioners did not submit quarterly and consolidated reports on marriage fees as at 30 June, 2023.

In the circumstances, the existence of effective internal controls that ensures all revenues are collected and reported on in a timely manner could not be confirmed.

2. Failure to Provide Registration of Marriage Services at Sub-County Level

Sample field verification visits to the Counties of Nandi, Nyandarua, Nyamira, Homabay, Baringo Central and Kwale on service delivery to citizens revealed that there were no provision of marriage registration services. Further, it was noted that the internal controls over revenue collection by ex-official agents of the Office of Attorney General and Department of Justice were weak. This was evidenced by non-surrender of marriage registration revenue and failure to maintain registers of accountable books.

In the circumstances, the internal controls were weak and thus impacting on the service delivery to the citizens.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal 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 revenue statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of revenue 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 revenue statements, Management is responsible for assessing the State Law Office and Department of Justice's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Law Office and Department of Justice or to cease operations.

Management is also responsible for the submission of the revenue 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 revenue statements described above, Management is also responsible for ensuring that the

activities, revenue transactions and information reflected in the revenue 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 State Law Office and Department of Justice'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 revenue 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 revenue statements.

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

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


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

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

03 January, 2024

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

6. Statement of Receipts and Disbursements for the Year Ended 30th June 2023

	Note	2023/2022	2021/2022
		Kshs	Kshs
NON-TAX RECEIPTS			
Fees on use of Goods/Services	1	231,320,943	223,016,181
TOTAL NON-TAX RECEIPTS		231,320,943	223,016,181
TOTAL RECEIPTS COLLECTED	1	231,320,943	223,016,181
DISBURSEMENT TO EXCHEQUER A/C	1	(201,306,646)	(222,961,598)
Balance B/f		125,937	
BALANCE DUE FOR DISBURSEMENT		30,140,234	168,902,437

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 29th November, 2023 and signed by:



Hon. Shadrack J. Mose
The Solicitor General



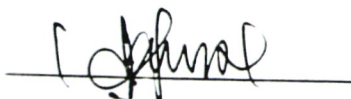
CPA Irene Mbogo
Deputy Accountant General
Head of Accounting Unit
ICPAK No. 6867

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

7. Statement of Financial Assets and Liabilities as at 30th June 2023

	Note	2022-2023	2021-2022
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	2a	30,140,234	125,937
Receivables – Huduma Kenya	2c	168,776,500	168,776,500
TOTAL FINANCIAL ASSETS		198,916,734	168,902,437
FINANCIAL LIABILITIES			
Payables-Due to Exchequer	3a	30,140,234	125,937
Payables	3b	168,776,500	168,776,500
TOTAL FINANCIAL LIABILITIES		198,916,734	168,902,437

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 29th November, 2023 and signed by:



Hon. Shadrack J. Mose
The Solicitor General



CPA Irene Mbogo
Deputy Accountant General
Head of Accounting Unit
ICPAK No. 6867

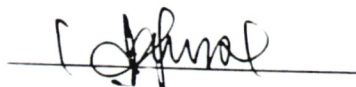
STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

8. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 June 2023

ITEM CODE	ITEM DESCRIPTION	Original Estimates Kshs.	Revised Estimates Kshs.	FY2022/2023 Actual Kshs.	FY2022/2023 Performance Difference Kshs.	FY2022/2023 % realized	FY2021/2022 Actual Kshs.
1420211	Registration of Coat of Arms	108,887	-	201,067	92,180	185	160,000
1420213	Registration of Marriages	169,786,161	-	116,827,739	(52,958,422)	69	129,673,594
1420215	Registration of Societies	8,893,706	-	31,602,600	22,708,894	355	14,584,050
1420218	Registration of Books & Newspapers	118,346	-	44,400	(73,946)	38	48,400
1420231	Public Trustee Fees	102,945,876	-	82,645,137	(20,300,739)	80	78,550,137
	TOTAL FEES	281,852,976	-	231,320,943			223,016,181
	Balance brought forward			125,937			71,355
	TOTAL			231,446,880			223,087,536
	Transfers to the Exchequer Account			201,306,646			222,961,599
	Balance carried forward			30,140,234			125,937

Budget Notes:

The over and under collection was caused by non-adjustment of the budget within the year through the supplementary budget



Hon. Shadrack J. Mose
The Solicitor General



CPA Irene Mbogo
Deputy Accountant General
Head of Accounting Unit
ICPAK No. 6867

9. Statement of Arrears of Revenue as at 30th June 2023

Classification of Receipts	Balance as at 1 st July, 2022	Arrears received during the year	Additions in arrears for the current year to June 30 2023	Total arrears as at 30 June 2023	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Huduma Centre	168,776,500	NIL	NIL	168,776,500	-	Awaiting National Treasury Action
Total Arrears	168,776,500	NIL	NIL	168,776,500	-	-



Hon. Shadrack J. Mose
The Solicitor General



CPA Irene Mbogo
Deputy Accountant General
Head of Accounting Unit
ICPAK No. 6867

10. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

The revenue statements are presented in Kenya Shillings, which is the functional and reporting currency of the State Law Office and Department of Justice. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of Receipts

The State Law Office and Department of Justice recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the entity.

3. Budget

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and 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.

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the Solicitor General. Revenue in arrears include Ksh. 168,776,500 from Huduma Centre.

6. Disbursements to the Exchequer

The Receiver of Revenue has a monthly arrangement for sweeping of funds from our Kenya Commercial Bank account to the Exchequer Account. Total disbursements to the exchequer are as a result of the sweeping arrangement during the year.

7. Comparative Figures

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

8. Subsequent Events

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

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

11. Notes to the Financial Statements

1. Fees On Use of Goods/Services

ITEM CODE	ITEM DESCRIPTION	Original Estimates Kshs.	Revised Estimates Kshs.	FY2022/2023 Actual Kshs.	FY2022/2023 Performance Difference Kshs.	FY2022/2023 % realized	FY2021/2022 Actual Kshs.
1420211	Registration of Coat of Arms	108,887	-	201,067	92,180	185	160,000
1420213	Registration of Marriages	169,786,161	-	116,827,739	(52,958,422)	69	129,673,594
1420215	Registration of Societies	8,893,706	-	31,602,600	22,708,894	355	14,584,050
1420218	Registration of Books & Newspapers	118,346	-	44,400	(73,946)	38	48,400
1420231	Public Trustee Fees	102,945,876	-	82,645,137	(20,300,739)	80	78,550,137
	TOTAL FEES	281,852,976	-	231,320,943			223,016,181
	Balance brought forward			125,937			71,355
	TOTAL			231,446,880			223,087,536
	Transfers to the Exchequer Account			201,306,646			222,961,599
	Balance carried forward			30,140,234			125,937

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

2 (a) Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	2022-2023	2021-2022
	Kshs.		Kshs	Kshs
Kenya Commercial Bank, 1123414246, Kenya Shillings	-	-	30,140,234	125,937
Total			30,140,234	125,937

2 (b) Balance carried forward as at 30th June 2023 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
Kenya Commercial Bank	30,140,234	07.07.2023 FT23188VZ24N
Total	30,140,234	

2 (c) Receivables from Huduma centre

Ref	Amount (Kshs)	Details
Huduma Centre	168,776,500	Historical balances from FY 2017/2018
Total	168,776,500	

3 (a) Payables- Due to Exchequer

Payables	2022-2023	2021-2022
	Kshs	Kshs
Balance b/f at the beginning of the year	168,902,437	168,847,855
Amounts disbursed to Exchequer during the year	125,937	222,961,599
Balance c/d at the end of the year	30,140,234	168,902,437
Total	198,916,734	168,902,437

3 (b) Payables

Ref	Amount (Kshs)	Details
Revenue collected by Huduma Centre	168,776,500	Historical balances from FY 2017/2018
Total	168,776,500	

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year.

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

4. Ageing Analysis of payables


Description	Less than 1 year	Between 1-2 years	Between 2- 3 years	Total
	Kshs	Kshs	Kshs	Kshs
Huduma Centre			168,776,500	168,776,500
Total (Agree to Statement of Arrears)			168,776,500	168,776,500
			<i>100%</i>	


STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

12. APPENDICES

APPENDIX 1: Progress on Follow Up of Prior Year Auditor-General Recommendations

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)
Report of the Auditor General on Revenue Statements of State Law Office and Department of Justice for the year ended 30 June 2022	The statement of Receipts and Payments reflects an amount of Ksh.168,776,500 collected through Huduma Centres and relating to prior years but not transferred to the receiver of Revenue for subsequent remittance to the Exchequer	The revenue was collected by Huduma Centre but was not remitted to state Law Office.	Resolved	The unremitted revenue from Postal Corporation of Kenya through Huduma Centre was to be transferred to the Central Bank of Kenya (CBK) revenue collection Account as directed by the Public Accounts Committee On 26 th February 2019. The committee marked the matter as Resolved


Hon. Shadrack J. Mose
The Solicitor General


CPA Irene Mbogo
Deputy Accountant General
Head of Accounting Unit
ICPAK No. 6867

APPENDIX 2: Report Generated from IFMIS

- i. GOK IFMIS Comparison Trial Balance
- ii. GOK Miscellaneous Receipts Register
- iii. FO30 (Bank reconciliations)

REPUBLIC OF KENYA

F.O. 51

Date...01/07/2023.....

Report of the Board of Survey on the Cash and Bank Balances of...REVENUE- STATE LAW OFFICE AND DEPARTMENT OF JUSTICE- REVENUE ACCOUNT NUMBER – 1000430311 as at the close of business on 30th June 2023

The Board, consisting of (Names and official titles)

Mr. George Nyakundi- Chairman.

Mr. Boniface Muhati - Member

Miss Diana Njeru- Secretary

assembled at the office of ...STATE LAW OFFICE & DEPARTMENT OF JUSTICE.....- CASH OFFICE at ... 1500 hrs.....(time) on the01/07/2023

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.

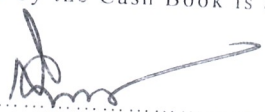
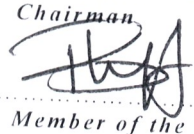
The cash consists of East African currency and does not contain any demonetized coin or notes.


The Cash Book reflected the following balances as at the close of business on the 30.06.2023

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

The Bank Certificate of Balance showed a sum of Sh.....NIL..... (Sh...NIL..... cts...NIL.....)

Standing to the credit of the account on...30TH JUNE 2023..... 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
Z. Comrie

Date...01.07.2023.....



[Signature]
17/07/2023

[Signature]
17/7/2023

[Signature]
17/7/2023

[Signature]
17/7/2023

Kencom House,
Moi Avenue,
P.O. Box 48400 - 00100,
Nairobi, Kenya.
Tel: +254 20 3270000,
2852000, 2851000
Mobile: +254 711012000/
734 108200

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2318700080

KCB MOI AVENUE

06 JUL 2023

.....
Certified that the balance at the CREDIT Of STATE LAW OFFICE
REVENUE/ A.I.A

.....
A/C 1123414246

.....
at the close of business on 30 JUN 2023 Was KES

.....
THIRTY MILLION ONE HUNDRED AND FORTY THOUSAND TWO HUNDRED AND THIRTY
THREE CENTS NINETY SEVEN

.....
KES 30,140,233.97

Examined by

[Signature]

[Signature]

.....
Manager Service Quality & Compliance Branch Manager

REPUBLIC OF KENYA

F.O. 51

Date...01/07/2023.....

Report of the Board of Survey on the Cash and Bank Balances of...**REVENUE- KENYA COMMERCIAL BANK COLLECTION ACCOUNT NUMBER 1123414246** as at the close of business on **30th June 2023**

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

Mr. George Nyakundi- Chairman

Mr. Boniface Muhati – Member

Miss Diana Njeru- Secretary

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

at.....**1500 hrs.....**(time) on the**01/07/2023**

and the following cash was produced:-

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

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**30.06.2023**

Cash on hand	Sh.....	NIL
Bank Balance	Sh.....	30,140,233.97
		30,140,233.97

The Bank Certificate of Balance showed a sum of Sh.....**30,140,233.97**.....

Thirty million, one hundred & forty thousand, two hundred & thirty three

Cts...Ninety seven.....(Sh...**30,140,233**..... cts...**97**.....)

Standing to the credit of the account on...**30TH JUNE 2023**.....

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.

Goerge Nyakundi

Boniface Muhati

Diana Njeru

Date...01.07.2023.....

[Signature]
Chairman

[Signature]
Member of the Board

[Signature]
Secretary of the Board

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

July 10, 2023

CERTIFICATE OF BALANCES

Customer: 131185 STATE LAW OFF AND DEPT OF JUSTICE
Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000303409	REC-STATE LAW OFF AND DEPT OF JUST	KES	535,313.15
1000303417	DEV-STATE LAW OFF AND DEPT OF JUST	KES	0.00
1000303425	DEP-STATE LAW OFF AND DEPT OF JUST	KES	989,118,903.20
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

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

1/07/2023

1/07/2023

1/07/2023

01/07/2023

CMC

3/06	Exchequer	Exchequer	Transfer 004518	3532276476
3/07	Bal	c/d		1784560260
3/08	Exchequer	Exchequer	Transfer 004520	1784560260
3/09	Bal	c/d	Transfer 004522	17356810
3/10	Exchequer	Exchequer	Transfer 004522	2891008770
3/11	Bal	c/d		2891008770
3/12	Exchequer	Exchequer	Transfer 00	2891008770
3/13	Bal	c/d		412580000
3/14	Exchequer	Exchequer	Transfer 00	412980000
3/15	Bal	c/d		3563370000
3/16	Exchequer	Exchequer	Transfer 00	3563370000
3/17	Bal	c/d		747340000
3/18	Exchequer	Exchequer	Transfer 00	747340000
3/19	Bal	c/d		747340000

Chairman
Member
Member
Secretary

Garry Nymanzi
Bonifacio Mubati
Christine Oyugi
Sioma Mwanjama

07/07/2023
01/07/2022
01/07/2023
01/07/2023

[Signatures]

100%

27803645406
 2855307
 2855307
 4023397

Ag DPst 52X9E UWS2LS TRING Nigore
 Ag DPst 52P9D 21E522 PENDING ON RD
 Ag DPst 52N9EWLHC3E
 Ag DPst 52A9Z EUNITJUG
 Ag DPst 5279E UNITUO WASS. Welfare
 IN House Unpaid 398 FR31727NHZ
 Unpaid Item charge AC-PL52086
 Unpaid UTEX. CH. UNPAID CHA-318
 Transfer DOUBLE CREDIT Vincent
 Transfer DOUBLE CREDIT LLOYD
 Transfer DOUBLE CREDIT MACKS NTAB
 Transfer DOUBLE CREDIT BUSH BASH
 Ag DPst 5230E IF3MAD PRC Nigore
 Ag DPst 50921518989330

1000
 1000
 1000
 3000
 45275
 1170
 5850
 33000
 60000
 60000
 21000
 60000
 200000
 301402539
 203355539

Chairman	George Hyakumbi		01/07/2023
Member	Boniface Nurbati		01/07/2023
Member	Christine Oyugi		01/07/2023
Secretary	Nancy Njiru		01/07/2023

REPUBLIC OF KENYA
 STATE LAW OFFICE & DEPARTMENT OF JUSTICE (VOTE. 1252)
 BANK RECONCILIATION FOR THE MONTH ENDING 30TH JUNE, 2023
 CBK REVENUE ACCOUNT NO. 1000430311

	KSh.	KSh.	KSh.
Balance as per the Bank Certificate			
Less			0.00
1. Payments in Cash Book not in Bank Statement	0.00		
2. Receipts in Bank Statement not in Cash Book	0.00		
		0.00	
Add			0.00
3. Payments in Bank Statement not in Cash Book	0.00		
4. Receipts in Cash Book not in bank statement	0.00		
Balance as per the Cash Book		0.00	0.00

I certify that I have verified the Bank Balance in the cash book with the Bank Statement and that the above reconciliation is correct.

Prepared by: Agnes W. Ngari

Sign:  Date: 3/7/23

Checked by: Simon N. Gitua

Sign:  Date: 3/7/23

Approved by: Irene M. Mbugu

Sign:  Date: 3/7/2023

REPUBLIC OF KENYA
 STATE LAW OFFICE & DEPARTMENT OF JUSTICE (VOTE. 1252)
 BANK RECONCILIATION FOR THE MONTH ENDING 30TH JUNE, 2023
 KCB REVENUE ACCOUNT NO. 1123414246

	KSh.	KSh.	KSh.
Balance as per the Bank Certificate			30,140,233.97
Less			
1. Payments in Cash Book not in Bank Statement	0.00		
2. Receipts in Bank Statement not in Cash Book	0.00	0.00	
			30,140,233.97
Add			
3. Payments in Bank Statement not in Cash Book	0.00		
4. Receipts in Cash Book not in bank statement	0.00	0.00	
Balance as per the Cash Book			30,140,233.97

I certify that I have verified the Bank Balance in the cash book with the Bank Statement and that the above reconciliation is correct.

Prepared by: Agnes W. Ngari

Sign: [Signature] Date: 01.7.23

Checked by: Simon N. Chuma

Sign: [Signature] Date: 01.7.2023

Approved by: Irene M. Mbagi

Sign: [Signature] Date: 01.07.2023



Trial Balance Comparison Report

Entity: 0112-Receiver of Revenue - Solicitor General

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420208 Officeial Receiver's Fees	0.00	0.00	0.00	0.00
1420209 Registration of Companies	0.00	0.00	0.00	0.00
1420211 Registration of Coat of Arms	0.00	201,067.00	0.00	160,000.00
1420213 Registration of Marriages	0.00	116,827,739.50	0.00	129,673,594.10
1420214 Registration of Hire Purchase Agreement	0.00	0.00	0.00	0.00
1420215 Registration of Societies	0.00	31,602,600.00	0.00	14,584,050.00
1420218 Registration of Newspapers, Books and Periodicals	0.00	44,400.00	0.00	48,400.00
1420231 Public Trustees Fees	0.00	82,645,136.60	0.00	78,550,137.25
1420233 Surcharge Fees	0.00	0.00	0.00	0.00
1420200 Administrative Fees and Charges	0.00	231,320,943.10	0.00	223,016,181.35
1420000 Sales of Goods and Services	0.00	231,320,943.10	0.00	223,016,181.35
2630101 Current Grants to Semi-Autonomous Government Agencies	201,306,646.00	0.00	222,961,599.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	201,306,646.00	0.00	222,961,599.00	0.00
2630000 Grants & Transfer To Other Govt. Units	201,306,646.00	0.00	222,961,599.00	0.00
6520101 Exchequer Account/CRF Account	0.00	424,268,245.00	0.00	222,961,599.00
6520100 Treasury Bank Accounts	0.00	424,268,245.00	0.00	222,961,599.00
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	424,268,245.00	0.00	222,961,599.00
6580101 Cash	1,098,775,907.05	0.00	867,454,963.95	0.00
6580104 Cash in Transit	96,267,432.10	0.00	96,267,432.10	0.00
6580100 Cash in Hand	1,195,043,339.15	0.00	963,722,396.05	0.00
6580000 Cash in Hand	1,195,043,339.15	0.00	963,722,396.05	0.00
9999999 Consolidated Fund	0.00	740,760,797.05	0.00	740,706,214.70
9999900	0.00	740,760,797.05	0.00	740,706,214.70
9990000 Opening Balance Reserves	0.00	740,760,797.05	0.00	740,706,214.70
Total	1,396,349,985.15	1,396,349,985.15	1,186,683,995.05	1,186,683,995.05

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

Prepared By: Diana Njiru

Date: 03/07/2023

Reviewed By: George Amun

Date: 3/7/2023

Approved By: Frene M. Mbojo

Date: 3/7/2023

Miscellaneous Receipt

Currency

KSH

Report Date 13-DEC-23
Page 1 of 1

Budget Type: 0112 SDLODJ Revenue

Receipt Date	Receipt Number	Document Sequence	Paid by Name	GL Date	Receipt Amount	Receipt Description	Activity	Activity Account
30-Sep-22	12520003279	12520003279	coat of arms	30-Sep-22	170,000.00	Registration of Marriages revenue collection in respect to coat of arms, quarter ending 30th September 2022	Registration of Coat of Arms	2-0112-0112000101-00001001-000000000000-1420211
31-Dec-22	12520003303	12520003303	coat of arms	31-Dec-22	15,000.00	Registration of Coat of Arms revenue as at 31st December 2022	Registration of Coat of Arms	2-0112-0112000101-00001001-000000000000-1420211
31-Mar-23	12520003348	12520003348	COAT OF ARMS	31-Mar-23	6,067.00	COAT OF ARMS REVENUE AS AT 31ST MARCH 2023	Registration of Coat of Arms	2-0112-0112000101-00001001-000000000000-1420211
30-Jun-23	12520003394	12520003394	Coat of Arms	30-Jun-23	10,000.00	COAT of arms Revenue as at 30th June 2023	Registration of Coat of Arms	2-0112-0112000101-00001001-000000000000-1420211
30-Sep-22	12520003275	12520003275	MARRIAGE HQS	30-Sep-22	16,571,300.00	Registration of Marriages revenue collection in respect to marriage headquarter ending 30th September 2022	Registration of Marriages	2-0112-0112000101-00001001-000000000000-1420213
30-Sep-22	12520003276	12520003276	MARRIAGES REGION	30-Sep-22	8,642,668.84	Registration of Marriages revenue collection in respect to marriage REGION, quarter ending 30th June 2023	Registration of Marriages	2-0112-0112000101-00001001-000000000000-1420213
31-Dec-22	12520003305	12520003305	Marriage headquarters	31-Dec-22	18,628,500.00	Registration of Marriages revenue as at 31st December 2022	Registration of Marriages	2-0112-0112000101-00001001-000000000000-1420213
31-Dec-22	12520003306	12520003306	marriages regions	31-Dec-22	19,764,682.31	Registration of Marriages revenue as at 31st December 2023	Registration of Marriages	2-0112-0112000101-00001001-000000000000-1420213
31-Mar-23	12520003350	12520003350	MARRIAGES	31-Mar-23	32,395,180.35	Registration of Marriages revenue as at 31st March 2023	Registration of Marriages	2-0112-0112000101-00001001-000000000000-1420213
30-Jun-23	12520003397	12520003397	Marrages HQ	30-Jun-23	18,246,725.00	Registration of Marriages revenue collection in respect to marriage headquarter ending as at 30 June 23	Registration of Marriages	2-0112-0112000101-00001001-000000000000-1420213
30-Jun-23	12520003398	12520003398	Marrages Regions	30-Aug-23	-2,578,683.00	Registration of Marriages Revenue collection in respect to marriage REGION, quarter ending 30th June 2023	Registration of Marriages	2-0112-0112000101-00001001-000000000000-1420213
30-Jun-23	12520003398	12520003398	Marrages Regions	30-Aug-23	2,578,683.00	Registration of Marriages Revenue collection in respect to marriage REGION, quarter ending 30th June 2023	Registration of Marriages	2-0112-0112000101-00001001-000000000000-1420213
30-Jun-23	12520003399	12520003399	Marrages Regions	30-Jun-23	2,578,683.00	Registration of Marriages Revenue collection in respect to marriage REGION, quarter ending 30th June 2023	Registration of Marriages	2-0112-0112000101-00001001-000000000000-1420213
30-Sep-22	12520003277	12520003277	SOCIETIES	30-Sep-22	-4,043,500.00	Registration of Marriages revenue collection in respect to societies, quarter ending 30th September 2022	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
30-Sep-22	12520003277	12520003277	SOCIETIES	30-Sep-22	4,043,500.00	Registration of Marriages revenue collection in respect to societies, quarter ending 30th September 2022	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
30-Sep-22	12520003278	12520003278	societies	30-Sep-22	-13,600.00	Registration of Marriages revenue collection in respect to societies, quarter ending 30th September 2022	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
30-Sep-22	12520003278	12520003278	societies	30-Sep-22	13,600.00	Registration of Marriages revenue collection in respect to societies, quarter ending 30th September 2022	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
30-Sep-22	12520003402	12520003402	SOCIETIES	30-Sep-22	6,579,250.00	Registration of Marriages Revenue collection in respect to societies, quarter ending 30th September 2022	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
31-Dec-22	12520003301	12520003301	societies	31-Dec-22	-6,781,300.00	Registration of Societies revenue as at 31st December 2022	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
31-Dec-22	12520003301	12520003301	societies	31-Dec-22	6,781,300.00	Registration of Societies revenue as at 31st December 2022	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
31-Dec-22	12520003403	12520003403	SOCIETIES	31-Dec-22	6,780,300.00	Registration of Marriages revenue collection in respect to societies, quarter ending 31 Dec 2022	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
31-Mar-23	12520003346	12520003346	SOCIETIES	31-Mar-23	-8,521,700.00	Registration of Societies revenue collected as at 31st March 2023	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
31-Mar-23	12520003346	12520003346	SOCIETIES	31-Mar-23	8,521,700.00	Registration of Societies revenue collected as at 31st March 2023	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
31-Mar-23	12520003404	12520003404	SOCIETIES	31-Mar-23	8,501,950.00	Registration of Marriages revenue collection in respect to societies, quarter ending 31 March 2023	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
30-Jun-23	12520003395	12520003395	SOCIETIES	30-Jun-23	9,741,100.00	Registration of Societies Revenue collected as at 30th June 2023	Registration of Societies	2-0112-0112000101-00001001-000000000000-1420215
30-Sep-22	12520003405	12520003405	BOOKS AND NEWSPAPERS	30-Sep-22	13,600.00	REVENUE COLLECTED IN RESPECT TO BOOKS AND NEWSPAPERS, AS AT 30th SEPTEMBER 2023	Regist of Newsp and Periodicals	2-0112-0112000101-00001001-000000000000-1420218
31-Dec-22	12520003302	12520003302	books and newspaper	31-Dec-22	9,200.00	Regist of Newsp and Periodicals revenue as at 31st December 2022	Regist of Newsp and Periodicals	2-0112-0112000101-00001001-000000000000-1420218
31-Mar-23	12520003347	12520003347	BOOKS AND NEWSPAPERS	31-Mar-23	-18,400.00	REVENUE COLLECTED IN RESPECT TO BOOKS AND NEWSPAPERS, AS AT 31ST MARCH 2023	Regist of Newsp and Periodicals	2-0112-0112000101-00001001-000000000000-1420218
31-Mar-23	12520003347	12520003347	BOOKS AND NEWSPAPERS	31-Mar-23	18,400.00	REVENUE COLLECTED IN RESPECT TO BOOKS AND NEWSPAPERS, AS AT 31ST MARCH 2023	Regist of Newsp and Periodicals	2-0112-0112000101-00001001-000000000000-1420218
31-Mar-23	12520003406	12520003406	BOOKS AND NEWSPAPER	31-Mar-23	13,600.00	REVENUE COLLECTED IN RESPECT TO BOOKS AND NEWSPAPERS, AS AT 31ST MARCH 2023	Regist of Newsp and Periodicals	2-0112-0112000101-00001001-000000000000-1420218
30-Jun-23	12520003396	12520003396	Societies, books & newspapers	23-Aug-23	8,000.00	Registration of Books and News papers as at 30 June 2023, Q4	Regist of Newsp and Periodicals	2-0112-0112000101-00001001-000000000000-1420218
30-Sep-22	12520003274	12520003274	PUBLIC TRUSTEE	30-Sep-22	12,975,418.25	Public Trustees Fees COLLECTIONS IN RESPECT TO THE QUARTER ENDING 30TH SEPTEMBER 2022	Public Trustees Fees	2-0112-0000000000-00001001-0000000000-1420231

31-Dec-22	12520003304	12520003304	Public Trustee	31-Dec-22	-14,177,240.64	Public Trustees Fees revenue as at 31st December, 2022	Public Trustees Fees	2-0112-000000000-00001001-000000000-1420231
31-Dec-22	12520003304	12520003304	Public Trustee	31-Dec-22	14,177,240.64	Public Trustees Fees revenue as at 31st December, 2022	Public Trustees Fees	2-0112-000000000-00001001-000000000-1420231
31-Dec-22	12520003400	12520003400	Public Trustee	31-Dec-22	32,277,202.90	Public Trustee Fees Revenue as at 31st December, 2022	Public Trustees Fees	2-0112-000000000-00001001-000000000-1420231
31-Mar-23	12520003349	12520003349	PUBLIC TRUSTEE	31-Mar-23	13,112,788.45	Public Trustees Fees revenue as at 31st March, 2023	Public Trustees Fees	2-0112-000000000-00001001-000000000-1420231
30-Jun-23	12520003401	12520003401	Public Trustee	30-Jun-23	24,279,727.00	Public Trustee Fees revenue as at 30 June 2023	Public Trustees Fees	2-0112-000000000-00001001-000000000-1420231
				Total	231,320,943.10			

End Of Report



STATEMENT OF RECEIPTS AND PAYMENTS




Entity: 0112-Receiver of Revenue - Solicitor General

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	0.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	231,320,943.10	223,016,181.35
TOTAL RECEIPTS		231,320,943.10	223,016,181.35
PAYMENTS			
Compensation of Employees	12	0.00	0.00
Use of goods and Services	13	0.00	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	201,306,646.00	222,961,599.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		201,306,646.00	222,961,599.00
SURPLUS/DEFICIT		30,014,297.10	54,582.35

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

Prepared By: Diana Nwanji 
Reviewed By: George Anum 
Approved By: Irene M. Mbogo 

Date: 23/07/2023
Date: 3/07/2023
Date: 3/07/2023

**Statement of Assets and Liabilities
For Period From JUL-22 To JUN-23**

Class: Revenue				
Vote: Receiver of Revenue - Solicitor General				
Assets: Assets		Previous Years	Current Year	Totals
Item	Account			
Exchequer Account/CRF Account	6520101	-222,961,599.00	-201,306,646.00	-424,268,245.00
Cash	6580101	223,016,181.35	231,320,943.10	454,337,124.45
Cash in Transit	6580104	0.00	0.00	0.00
	Total:	54,582.35	30,014,297.10	30,068,879.45
	Difference:	54,582.35	30,014,297.10	30,068,879.45



Statement of Budget Execution - Revenue
 Entity: 0112-Receiver of Revenue - Solicitor General
 Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00		0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00		0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00		0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00		0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00		0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00		0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00		0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00		0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00		0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00		0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	281,852,975.00		0.00	281,852,975.00	231,320,943.10	50,532,031.90	82.07%
Total		281,852,975.00	0.00	0.00	281,852,975.00	231,320,943.10	50,532,031.90	82.07%
PAYMENTS								
Compensation of Employees	12	0.00		0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00		0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00		0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00		0.00	0.00	201,306,646.00	(201,306,646.00)	0.00%
Other Grants and Transfers	16	0.00		0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00		0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00		0.00	0.00	0.00	0.00	0.00%
Finance Costs, including Loan Interest	19	0.00		0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00		0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00		0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	201,306,646.00	(201,306,646.00)	0.00%



Statement of Budget Execution - Revenue

Entity: 0112-Receiver of Revenue - Solicitor General

Current Period: JUL-22 To JUN-23

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

Prepared By:

Date:

Diana Njenu

03/07/2023

Reviewed By:

George Arrum DM.

3/7/2023

Approved By:

Twese M. Mboop

3/7/2023



Budget Execution by Programme and Economic Classification

Entity: 0112-Receiver of Revenue - Solicitor General

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	201,306,646.00	(201,306,646.00)
	2630000	Grants & Transfer To Other Govt. Units	0.00	201,306,646.00	(201,306,646.00)
		Grand Total	0.00	201,306,646.00	(201,306,646.00)

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

Prepared By: Nana Njenu

Date: 03/07/2023

Reviewed By: George Annum

Date: 31/07/2023

Approved By: Inene M. Nkomo

Date: 31/07/2023



Budget Execution By Programmes and Sub-Programmes

Entity: 0112-Receiver of Revenue - Solicitor General

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	201,306,646.00	(201,306,646.00)
	0000000000	Default - Non Programmatic	0.00	201,306,646.00	(201,306,646.00)
		Grand Total	0.00	201,306,646.00	(201,306,646.00)

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

Prepared By: Biana Njenu
Reviewed By: George Arnum
Approved By: Ineno m. abayo

Date: 03/07/2023
Date: 3/07/2023
Date: 3/7/2023



NOTES TO THE FINANCIAL STATEMENTS

Entity: 0112-Receiver of Revenue - Solicitor General

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

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	0.00	0.00
Exchequer Releases/ Provisioning Account for Q2	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q3	9910201	0.00	0.00
Exchequer Releases/ Provisioning Account for Q4	9910201	0.00	0.00
TOTAL		0.00	0.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
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
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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	0.00	0.00
Administrative Fees and Charges	1420200	231,320,943.10	223,016,181.35
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
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/cs		231,320,943.10	223,016,181.35
TOTAL			

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	0.00	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
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	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		0.00	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	0.00	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	0.00	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	0.00	0.00
Printing, Advertising and Information Supplies and Services	2210500	0.00	0.00
Rentals of Produced Assets	2210600	0.00	0.00
Training Expenses	2210700	0.00	0.00
Hospitality Supplies and Services	2210800	0.00	0.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supplies	2211000	0.00	0.00
Office and General Supplies and Services	2211100	0.00	0.00
Fuel Oil and Lubricants	2211200	0.00	0.00
Other Operating Expenses	2211300	0.00	0.00
Routine Maintenance - Vehicles	2220100	0.00	0.00
Routine Maintenance - Other Assets	2220200	0.00	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		0.00	0.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	201,306,646.00	222,961,599.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

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		201,306,646.00	222,961,599.00

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
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		0.00	0.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	424,268,245.00	222,961,599.00
Recurrent Bank Accounts	6530000	0.00	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		424,268,245.00	222,961,599.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,195,043,339.15	963,722,396.05
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		1,195,043,339.15	963,722,396.05

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

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

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
TOTAL			

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(222,961,599.00)	0.00
Opening Balance Cash	22B	963,722,396.05	740,706,214.70
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		740,760,797.05	740,706,214.70

26. PRIOR YEAR ADJUSTMENTS

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

