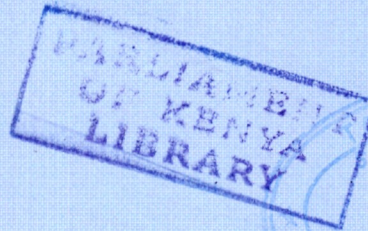


REPUBLIC OF KENYA



Paper laid
By the Hon Aden Duale,
Leader of Majority on
June 24/7/14
[Signature]

KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
STATE LAW OFFICE**

**FOR THE YEAR ENDED
30 JUNE 2013**

REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON STATE LAW OFFICE FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the State Law Office - Vote 125 which comprise the Statement of Assets and Liabilities – Recurrent, Development and Deposits as at 30 June 2013, the Appropriation Account for Recurrent and Development and the Statement of Revenue for the year then ended, and a summary of other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

Accounting Officer's Responsibility for the Financial Statements

The Accounting Officer- State Law Office is responsible for the preparation and fair presentation of these financial statements in accordance with the Government Financial Regulations and Procedures and the Public Finance Management Act, 2012 and for such 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.

The Accounting Officer is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In

making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

A. STATEMENT OF ASSETS AND LIABILITIES FOR RECURRENT VOTE 125

Basis for Qualified Opinion

1. Long Outstanding Balances

The Statement of Assets and Liabilities as at 30 June 2013 reflects a General Account of Vote of Kshs.87,289,526,99, Suspense Account of Kshs.2,439,765.00 and Clearance Account of Kshs.278,489.00 which had not been cleared. No reasons were provided for not clearing these long overdue balances.

B. STATEMENT OF ASSETS AND LIABILITIES FOR DEVELOPMENT VOTE 125

Basis for Qualified Opinion

2. Long Outstanding Balances

The statement of Assets and Liabilities for Development Vote 125 reflects uncleared balances under suspense account and District un-surrendered/ unspent exchequer of Kshs.12,555,575.95 and Kshs.295,482.00 respectively, and a General Account of Vote balance of Kshs.8,917,238.00

No reasons were provided for failure to clear the long outstanding balances as at 30 June 2013.

AUDIT OPINION

In line with my responsibility, I express the following audit opinions on the financial statements;

Unqualified Opinion

1. Statement of Assets and Liabilities for Deposits 125

2. Appropriation Account for Recurrent Vote 125
3. Appropriation Account for Development Vote 125
4. Statement of Revenue Vote 125

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Law Office - Vote 125 as at 30 June 2013 and its financial performance for the year then ended, in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.

Qualified opinion

1. Statement of Assets and Liabilities for Recurrent Vote 125
2. Statement of Assets and Liabilities for Development Vote 125

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraphs, the above two statements present fairly, in all material respects, the financial position of the State Law Office - Vote 125 as at 30 June 2013, and of its operations for the year then ended, in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 May 2014

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
0001			Finance and Procurement Services	KShs	KShs	KShs	KShs	KShs	KShs
	01		Headquarters Finance and Procurement Services						
		2110100	Basic Salaries - Permanent Employees	6,596,411	0	6,596,411	6,573,247	0	23,164
		2110300	Personal Allowances paid as part of Salary	3,382,000	0	3,382,000	3,056,607	0	325,394
		2210200	Communication, Supplies and Services	121,500	0	121,500	73,834	0	47,666
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	976,500	0	976,500	867,492	0	109,008
		2210700	Training Expenses (including capacity building)	2,109,600	0	2,109,600	1,913,772	0	195,828
		2210800	Hospitality Supplies and Services	1,581,300	0	1,581,300	1,669,719	(88,419)	0
		2211100	Office and General Supplies and Services	1,116,000	0	1,116,000	1,050,620	0	65,380
		3111000	Purch. of Office Furn. & General Eqpt.	1,280,000	0	1,280,000	830,800	0	449,200
			GROSS EXPENDITURE	17,163,311	0	17,163,311	16,036,091	(88,419)	1,215,639
			Net Expenditure SubHead 01	17,163,311	0	17,163,311	16,036,091	(88,419)	1,215,639
0002			Central Planning Unit	KShs	KShs	KShs	KShs	KShs	KShs
			Headquarters Central Planning Unit						
	01		Headquarters Central Planning Unit						
		2110100	Basic Salaries - Permanent Employees	731,083	0	731,083	710,575	0	20,508
		2110300	Personal Allowances paid as part of Salary	399,600	0	399,600	311,027	0	88,573
		2210200	Communication, Supplies and Services	162,000	0	162,000	0	0	162,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	504,000	0	504,000	338,000	0	166,000
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	166,000	0	166,000	95,828	0	70,172
		2210700	Training Expenses (including capacity building)	984,000	0	984,000	943,085	0	40,915
		2210800	Hospitality Supplies and Services	478,800	0	478,800	395,907	0	82,893
			GROSS EXPENDITURE	3,425,483	0	3,425,483	2,794,422	0	631,061
			Net Expenditure SubHead 01	3,425,483	0	3,425,483	2,794,422	0	631,061
			Net Expenditure Head 0002	3,425,483	0	3,425,483	2,794,422	0	631,061
-0003			Headquarters Administrative						

VOTE R125 STATE LAW OFFICE

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
	01		Headquarters Administrative						
		2110100	Basic Salaries - Permanent Employees	54,780,283	0	54,780,283	54,602,141	0	178,142
		2110300	Personal Allowances paid as part of Salary	46,384,400	0	46,384,400	35,259,515	0	11,124,885
		2210100	Utilities, Supplies and Services	14,000,000	0	14,000,000	13,521,388	0	478,612
		2210200	Communication, Supplies and Services	9,308,000	0	9,308,000	8,787,899	0	520,101
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	5,170,000	0	5,170,000	5,124,131	0	45,869
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	6,464,000	0	6,464,000	5,121,473	0	1,342,527
		2210500	Printing, Advertising and Information Supplies and Services	4,319,000	0	4,319,000	4,888,450	(569,450)	0
		2210600	Rentals of Produced Assets	20,000,000	0	20,000,000	19,610,010	0	389,990
		2210700	Training Expenses (including capacity building)	6,160,000	0	6,160,000	6,119,076	0	40,924
		2210800	Hospitality Supplies and Services	18,270,000	0	18,270,000	18,334,673	(64,673)	0
		2211000	Specialised Materials and Supplies	2,700,000	0	2,700,000	2,699,800	0	200
		2211100	Office and General Supplies and Services	14,980,000	0	14,980,000	14,935,498	0	44,502
		2211200	Fuel Oil and Lubricants	7,200,000	0	7,200,000	7,095,296	0	104,704
		2211300	Other Operating Expenses	312,128,000	0	312,128,000	305,567,859	0	6,560,141
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	5,200,000	0	5,200,000	5,070,811	0	129,189
		2220200	Routine Maintenance - Other Assets	48,000,000	0	48,000,000	26,088,662	0	21,911,338
		2620100	Membership Fees and Dues, and Subscriptions to Intl. Orgns	3,900,000	0	3,900,000	3,679,560	0	220,441
		2710100	Govt. Pension and Retirement Benefits	7,960,317	0	7,960,317	6,745,959	0	1,214,358
		3110800	Overhaul of Vehicles & Other Transport Equipment	600,000	0	600,000	0	0	600,000
		3111000	Purch. of Office Furn. & General Eqpt.	5,760,000	0	5,760,000	5,620,150	0	139,850
			GROSS EXPENDITURE	593,284,000	0	593,284,000	548,872,352	(634,123)	45,045,772
			Net Expenditure SubHead 01	593,284,000	0	593,284,000	548,872,352	(634,123)	45,045,772
	02		Aids Control Unit Headquarters Administrative						
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	481,500	0	481,500	410,100	0	71,400
		2210500	Printing, Advertising and Information Supplies and Services	479,600	0	479,600	397,480	0	82,120
		2210700	Training Expenses (including capacity building)	720,000	0	720,000	658,202	0	61,798

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
	02		Aids Control Unit Headquarters Administrative						
		2210800	Hospitality Supplies and Services	77,500	0	77,500	95,000	(17,500)	0
			GROSS EXPENDITURE	1,758,600	0	1,758,600	1,560,782	(17,500)	215,318
			Net Expenditure SubHead 02	1,758,600	0	1,758,600	1,560,782	(17,500)	215,318
	03		Information Communication Technology Unit Headquarters Administrative						
		2210200	Communication, Supplies and Services	121,500	0	121,500	0	0	121,500
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	221,000	0	221,000	0	0	221,000
		2210700	Training Expenses (including capacity building)	672,000	0	672,000	476,000	0	196,000
			GROSS EXPENDITURE	1,014,500	0	1,014,500	476,000	0	538,500
			Net Expenditure SubHead 03	1,014,500	0	1,014,500	476,000	0	538,500
	05		Kenya Copyright Board Headquarters Administrative						
		2630100	Current grants to Govt. Agencies and other levels of Govt.	93,744,000	0	93,744,000	93,744,000	0	0
			GROSS EXPENDITURE	93,744,000	0	93,744,000	93,744,000	0	0
			Net Expenditure SubHead 05	93,744,000	0	93,744,000	93,744,000	0	0
	06		National Crime Research Centre Headquarters Administrative						
		2630100	Current grants to Govt. Agencies and other levels of Govt.	72,560,000	0	72,560,000	72,560,000	0	0
			GROSS EXPENDITURE	72,560,000	0	72,560,000	72,560,000	0	0
			Net Expenditure SubHead 06	72,560,000	0	72,560,000	72,560,000	0	0
			Net Expenditure Head 0003	762,361,100	0	762,361,100	717,213,134	(651,623)	45,799,59
0005			Civil Litigation Department						
	01		Headquarters Civil Litigation Department						

VOTE R125 STATE LAW OFFICE

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original KShs	Add/Less Supplementary KShs	Approved Estimates KShs	Actual Expenditure KShs	Over KShs	Under KShs
	01		Headquarters Civil Litigation Department						
		2110100	Basic Salaries - Permanent Employees	50,892,508	0	50,892,508	50,130,987	0	761,521
		2110200	Basic Wages - Temporary Employees	18,000,000	0	18,000,000	21,652,782	(3,652,782)	0
		2110300	Personal Allowances paid as part of Salary	54,166,478	0	54,166,478	64,830,970	(10,664,492)	0
		2210200	Communication, Supplies and Services	1,793,000	0	1,793,000	1,979,408	(186,408)	0
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	4,548,915	0	4,548,915	4,222,052	0	326,864
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	840,000	0	840,000	708,533	0	131,467
		2210500	Printing, Advertising and Information Supplies and Services	857,400	0	857,400	991,900	(134,500)	0
		2210700	Training Expenses (including capacity building)	4,690,000	0	4,690,000	4,701,220	(11,220)	0
		2210800	Hospitality Supplies and Services	1,291,500	0	1,291,500	1,414,685	(123,185)	0
		2211000	Specialised Materials and Supplies	5,026,000	0	5,026,000	4,193,340	0	832,660
		2211300	Other Operating Expenses	800,000	0	800,000	480,000	0	320,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	880,000	0	880,000	301,037	0	578,963
		2220200	Routine Maintenance - Other Assets	300,000	0	300,000	289,951	0	10,049
		3111000	Purch. of Office Furn. & General Eqpt.	6,679,000	0	6,679,000	6,626,900	0	52,100
			GROSS EXPENDITURE	150,764,801	0	150,764,801	162,523,764	(14,772,587)	3,013,624
			Net Expenditure SubHead 01	150,764,801	0	150,764,801	162,523,764	(14,772,587)	3,013,624
			Net Expenditure Head 0005	150,764,801	0	150,764,801	162,523,764	(14,772,587)	3,013,624
0006			Treaties and Agreement Department						
	01		Headquarters Treaties and Agreement Department						
		2110100	Basic Salaries - Permanent Employees	21,616,037	0	21,616,037	21,069,214	0	546,823
		2110300	Personal Allowances paid as part of Salary	29,948,000	0	29,948,000	24,462,739	0	5,485,261
		2210200	Communication, Supplies and Services	810,000	0	810,000	629,585	0	180,415
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	170,100	0	170,100	125,873	0	44,227
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	24,400,000	0	24,400,000	23,152,658	0	1,247,342
		2210700	Training Expenses (including capacity building)	1,320,000	0	1,320,000	1,296,205	0	23,795
		2210800	Hospitality Supplies and Services	315,000	0	315,000	303,500	0	11,500

VOTE R125 STATE LAW OFFICE

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
01			Headquarters Treaties and Agreement Department						
	2220100		Routine Maintenance - Vehicles and Other Transport Equipmt.	800,000	0	800,000	741,752	0	58,248
	2220200		Routine Maintenance - Other Assets	210,000	0	210,000	181,281	0	28,719
	3111000		Purch. of Office Furn. & General Eqpt.	320,000	0	320,000	318,800	0	1,200
			GROSS EXPENDITURE	79,909,137	0	79,909,137	72,281,607	0	7,627,530
			Net Expenditure SubHead 01	79,909,137	0	79,909,137	72,281,607	0	7,627,530
0007			Net Expenditure Head 0006	79,909,137	0	79,909,137	72,281,607	0	7,627,530
			Civil Litigation - Field Services						
01			Headquarters Civil Litigation - Field Services						
	2110100		Basic Salaries - Permanent Employees	16,682,875	0	16,682,875	16,182,774	0	500,101
	2110300		Personal Allowances paid as part of Salary	12,245,910	0	12,245,910	12,365,304	(119,394)	0
	2210100		Utilities, Supplies and Services	3,000,000	0	3,000,000	2,445,150	0	554,850
	2210200		Communication, Supplies and Services	4,050,000	0	4,050,000	3,587,462	0	462,538
	2210300		Domestic Travel and Subsistence, and Other Transportation Costs	6,772,500	0	6,772,500	4,849,806	0	1,922,694
	2210500		Printing, Advertising and Information Supplies and Services	1,308,666	0	1,308,666	640,012	0	668,654
	2210800		Hospitality Supplies and Services	2,772,000	0	2,772,000	2,646,239	0	125,761
	2211100		Office and General Supplies and Services	8,460,000	0	8,460,000	8,338,790	0	121,210
	2211200		Fuel Oil and Lubricants	3,200,000	0	3,200,000	2,000,000	0	1,200,000
	2220100		Routine Maintenance - Vehicles and Other Transport Equipmt.	2,400,000	0	2,400,000	2,163,114	0	236,887
	2220200		Routine Maintenance - Other Assets	7,500,000	0	7,500,000	6,456,046	0	1,043,954
	3110700		Purchase of Vehicles & Other Transport Equipment	5,400,000	0	5,400,000	6,000,000	(600,000)	0
	3111000		Purch. of Office Furn. & General Eqpt.	10,800,000	0	10,800,000	10,101,000	0	699,000
			GROSS EXPENDITURE	84,591,951	0	84,591,951	77,775,696	(719,394)	7,535,649
			Net Expenditure SubHead 01	84,591,951	0	84,591,951	77,775,696	(719,394)	7,535,649
-0009			Net Expenditure Head 0007	84,591,951	0	84,591,951	77,775,696	(719,394)	7,535,649
			Legislative Drafting Department						

VOTE R125 STATE LAW OFFICE

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS				Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
01			Headquarters Legislative Drafting Department									
		2110100	Basic Salaries - Permanent Employees				13,441,209	0	13,441,209	12,429,131	0	1,012,078
		2110300	Personal Allowances paid as part of Salary				11,572,800	0	11,572,800	11,865,864	(293,064)	0
		2210200	Communication, Supplies and Services				318,000	0	318,000	315,000	0	3,000
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs				410,300	0	410,300	202,250	0	208,050
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs				710,000	0	710,000	694,495	0	15,505
		2210500	Printing, Advertising and Information Supplies and Services				656,000	0	656,000	549,250	0	106,750
		2210700	Training Expenses (including capacity building)				3,200,000	0	3,200,000	2,928,440	0	271,560
		2210800	Hospitality Supplies and Services				2,835,000	0	2,835,000	2,726,499	0	108,501
		2211100	Office and General Supplies and Services				3,250,000	0	3,250,000	2,970,907	0	279,093
		3111000	Purch. of Office Furn. & General Eqpt.				960,000	0	960,000	960,000	0	0
			GROSS EXPENDITURE				37,353,309	0	37,353,309	35,641,836	(293,064)	2,004,53
			Net Expenditure SubHead 01				37,353,309	0	37,353,309	35,641,836	(293,064)	2,004,53
0010			Net Expenditure Head 0009				37,353,309	0	37,353,309	35,641,836	(293,064)	2,004,53
			Advocates Complaints Commission									
01			Headquarters Advocates Complaints Commission									
		2110100	Basic Salaries - Permanent Employees				26,823,872	0	26,823,872	26,787,620	0	36,252
		2110300	Personal Allowances paid as part of Salary				20,396,888	0	20,396,888	20,044,517	0	352,371
		2210200	Communication, Supplies and Services				1,344,600	0	1,344,600	971,110	0	373,490
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs				2,177,500	0	2,177,500	2,013,770	0	163,730
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs				280,000	0	280,000	41,010	0	238,990
		2210500	Printing, Advertising and Information Supplies and Services				2,309,800	0	2,309,800	2,624,685	(314,885)	0
		2210700	Training Expenses (including capacity building)				3,672,000	0	3,672,000	3,964,658	(292,658)	0
		2210800	Hospitality Supplies and Services				5,292,000	0	5,292,000	4,926,350	0	365,650
		2211100	Office and General Supplies and Services				3,281,643	0	3,281,643	3,256,400	0	25,243
		2211200	Fuel Oil and Lubricants				540,000	0	540,000	534,150	0	5,850
		2220200	Routine Maintenance - Other Assets				150,000	0	150,000	141,201	0	8,799

VOTE R125 STATE LAW OFFICE

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
01			Headquarters Advocates Complaints Commission						
		3111000	Purch. of Office Furn. & General Eqpt.	2,432,000	0	2,432,000	1,995,000	0	437,000
			GROSS EXPENDITURE	68,700,303	0	68,700,303	67,300,471	(607,543)	2,007,375
			Net Expenditure SubHead 01	68,700,303	0	68,700,303	67,300,471	(607,543)	2,007,375
			Net Expenditure Head 0010	68,700,303	0	68,700,303	67,300,471	(607,543)	2,007,375
0011			Registrar-General - Field Services						
01			Headquarters Registrar-General - Field Services						
		2110100	Basic Salaries - Permanent Employees	9,815,263	0	9,815,263	9,573,687	0	241,576
		2110300	Personal Allowances paid as part of Salary	6,773,134	0	6,773,134	5,862,554	0	910,580
		2210100	Utilities, Supplies and Services	3,800,000	0	3,800,000	2,748,143	0	1,051,857
		2210200	Communication, Supplies and Services	2,592,000	0	2,592,000	2,161,721	0	430,279
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	3,213,000	0	3,213,000	3,070,409	0	142,591
		2210500	Printing, Advertising and Information Supplies and Services	2,898,000	0	2,898,000	1,466,683	0	1,431,317
		2210800	Hospitality Supplies and Services	2,394,000	0	2,394,000	1,951,933	0	442,067
		2211100	Office and General Supplies and Services	6,750,000	0	6,750,000	6,586,537	0	163,463
		2211200	Fuel Oil and Lubricants	800,000	0	800,000	212,865	0	587,135
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	1,760,000	0	1,760,000	1,709,636	0	50,364
		2220200	Routine Maintenance - Other Assets	4,500,000	0	4,500,000	0	0	4,500,000
		3110700	Purchase of Vehicles & Other Transport Equipment	3,825,000	0	3,825,000	4,250,000	(425,000)	0
		3111000	Purch. of Office Furn. & General Eqpt.	7,360,000	0	7,360,000	7,247,490	0	112,510
			GROSS EXPENDITURE	56,480,397	0	56,480,397	46,841,657	(425,000)	10,063,740
			Net Expenditure SubHead 01	56,480,397	0	56,480,397	46,841,657	(425,000)	10,063,740
			Net Expenditure Head 0011	56,480,397	0	56,480,397	46,841,657	(425,000)	10,063,740
0012			Registration Services						
01			Headquarters Registration Services						

VOTE R125 STATE LAW OFFICE

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
	01		Headquarters Registration Services						
		2110100	Basic Salaries - Permanent Employees	57,731,053	0	57,731,053	54,610,409	0	3,120,644
		2110300	Personal Allowances paid as part of Salary	45,650,176	0	45,650,176	46,088,691	(438,515)	0
		2210200	Communication, Supplies and Services	1,644,857	0	1,644,857	1,522,134	0	122,723
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	2,446,000	0	2,446,000	2,062,848	0	383,152
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	570,800	0	570,800	531,625	0	39,175
		2210500	Printing, Advertising and Information Supplies and Services	1,601,800	0	1,601,800	1,768,760	(166,960)	0
		2210700	Training Expenses (including capacity building)	4,576,000	0	4,576,000	4,563,405	0	12,595
		2210800	Hospitality Supplies and Services	2,142,000	0	2,142,000	1,909,908	0	232,092
		2211000	Specialised Materials and Supplies	19,000,000	0	19,000,000	18,998,980	0	1,020
		2211100	Office and General Supplies and Services	8,795,000	0	8,795,000	8,759,500	0	35,500
		2211200	Fuel Oil and Lubricants	25,000	0	25,000	38,500	(13,500)	0
		2211300	Other Operating Expenses	3,040,000	0	3,040,000	3,040,000	0	0
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	1,200,000	0	1,200,000	1,023,523	0	176,477
		2220200	Routine Maintenance - Other Assets	1,600,000	0	1,600,000	1,444,710	0	155,290
		3111000	Purch. of Office Furn. & General Eqpt.	2,792,000	0	2,792,000	2,380,000	0	412,000
			GROSS EXPENDITURE	152,814,686	0	152,814,686	148,742,993	(618,975)	4,690,668
			Net Expenditure SubHead 01	152,814,686	0	152,814,686	148,742,993	(618,975)	4,690,668
0013			Net Expenditure Head 0012	152,814,686	0	152,814,686	148,742,993	(618,975)	4,690,668
			Public Trustee - Field Services						
	01		Headquarters Public Trustee - Field Services						
		2110100	Basic Salaries - Permanent Employees	34,205,783	0	34,205,783	32,651,994	0	1,553,789
		2110300	Personal Allowances paid as part of Salary	26,282,702	0	26,282,702	26,248,664	0	34,038
		2210100	Utilities, Supplies and Services	4,000,000	0	4,000,000	3,197,463	0	802,538
		2210200	Communication, Supplies and Services	3,240,000	0	3,240,000	2,853,657	0	386,343
		2210300	Domestic Travel and Subsistence, and Other Transportation Costs	5,040,000	0	5,040,000	4,644,430	0	395,570
		2210500	Printing, Advertising and Information Supplies and Services	1,890,000	0	1,890,000	1,466,221	0	423,780

VOTE R125 STATE LAW OFFICE

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
	01		Headquarters Public Trustee - Field Services						
		2210800	Hospitality Supplies and Services	3,150,000	0	3,150,000	1,306,198	0	1,843,802
		2211100	Office and General Supplies and Services	9,000,000	0	9,000,000	8,631,066	0	168,934
		2211200	Fuel Oil and Lubricants	1,600,000	0	1,600,000	800,000	0	800,000
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	1,200,000	0	1,200,000	1,186,675	0	13,325
		2220200	Routine Maintenance - Other Assets	5,000,000	0	5,000,000	1,915,230	0	3,084,770
		3110700	Purchase of Vehicles & Other Transport Equipment	3,825,000	0	3,825,000	3,505,709	0	319,291
		3111000	Purch. of Office Furn. & General Eqpt.	3,200,000	0	3,200,000	2,715,000	0	485,000
			GROSS EXPENDITURE	101,633,485	0	101,633,485	91,322,306	0	10,311,17
			Net Expenditure SubHead 01	101,633,485	0	101,633,485	91,322,306	0	10,311,17
0014			Net Expenditure Head 0013	101,633,485	0	101,633,485	91,322,306	0	10,311,17
			Trustee Services						
	01		Headquarters Trustee Services						
		2110100	Basic Salaries - Permanent Employees	37,049,455	0	37,049,455	36,235,209	0	814,246
		2110300	Personal Allowances paid as part of Salary	31,820,400	0	31,820,400	31,625,555	0	194,845
		2210200	Communication, Supplies and Services	1,515,500	0	1,515,500	1,597,561	(82,061)	0
		2210800	Domestic Travel and Subsistence, and Other Transportation Costs	3,608,000	0	3,608,000	3,279,379	0	328,621
		2210400	Foreign Travel and Subsistence, and Other Transportation Costs	475,000	0	475,000	471,715	0	3,285
		2210500	Printing, Advertising and Information Supplies and Services	784,700	0	784,700	1,013,428	(228,728)	0
		2210700	Training Expenses (including capacity building)	5,056,000	0	5,056,000	4,837,820	0	218,180
		2210800	Hospitality Supplies and Services	1,449,000	0	1,449,000	835,905	0	613,095
		2211000	Specialised Materials and Supplies	4,000,000	0	4,000,000	3,975,125	0	24,875
		2211100	Office and General Supplies and Services	4,950,000	0	4,950,000	4,913,925	0	36,075
		2211200	Fuel Oil and Lubricants	780,000	0	780,000	284,150	0	495,850
		2211300	Other Operating Expenses	3,200,000	0	3,200,000	3,164,900	0	35,100
		2220100	Routine Maintenance - Vehicles and Other Transport Equipmt.	880,000	0	880,000	915,370	(35,370)	0
		2220200	Routine Maintenance - Other Assets	350,000	0	350,000	321,652	0	28,348

VOTE R125 STATE LAW OFFICE

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS			Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over		Under	
										KShs	KShs	KShs	KShs
	01		Headquarters Trustee Services										
		3111000	Purch. of Office Furn. & General Eqpt.			640,000	0	640,000	640,000	0	0	0	0
			GROSS EXPENDITURE			KShs 96,558,055	0	96,558,055	94,111,694	(346,159)	(346,159)	2,792,520	2,792,520
			Net Expenditure SubHead 01			KShs 96,558,055	0	96,558,055	94,111,694	(346,159)	(346,159)	2,792,520	2,792,520
			Net Expenditure Head 0014			KShs 96,558,055	0	96,558,055	94,111,694	(346,159)	(346,159)	2,792,520	2,792,520
			Total Net Expenditure vote R125 State Law Office			KShs 1,611,756,018	0	1,611,756,018	1,532,585,671	(18,522,764)	(18,522,764)	97,693,112	97,693,112

VOTE R125 STATE LAW OFFICE

RECURRENT APPROPRIATION ACCOUNT SUMMARY - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMINISTRATIVE		Approved Estimates	Actual Expenditure
GROSS EXPENDITURE		KShs	KShs
125000100	Finance and Procurement Services	17,163,311.00	16,036,090.90
125000200	Central Planning Unit	3,425,483.00	2,794,422.00
125000300	Headquarters Administrative	762,361,100.00	717,213,133.80
125000500	Civil Litigation Department	150,764,801.00	162,523,764.05
125000600	Treaties and Agreement Department	79,909,137.00	72,281,607.40
125000700	Civil Litigation - Field Services	84,591,951.00	77,775,695.70
125000900	Legislative Drafting Department	37,353,309.00	35,641,836.40
125001000	Advocates Complaints Commission	68,700,303.00	67,300,470.60
125001100	Registrar-General - Field Services	56,480,397.00	46,841,656.75
125001200	Registration Services	152,814,686.00	148,742,993.10
125001300	Public Trustee - Field Services	101,633,485.00	91,322,306.15
125001400	Trustee Services	96,558,055.00	94,111,694.10
Gross Total Expenditure		1,611,756,018	1,532,585,670.95
		Surplus of Gross Estimates Over Expenditure Kshs	
			79,170,347.05
Appropriation in Aid		Approved Estimates	Applied Receipts
		0.00	0.00
NET TOTAL VOTE R125 State Law Office		1,611,756,018.00	1,532,585,670.95
		Surplus/Deficiency in Appropriation in Aid Kshs	
			0.00
		Net Surplus to be surrendered to Exchequer Kshs	
			79,170,347.05

HEAD 1250006: HEAD QUARTERS – TREATIES AND AGREEMENT DEPARTMENT

HEAD 0001 – HEADQUARTER

2210300 Personal allowances paid as part of salary:- Under expenditure of Kshs.5,485,261.00 on the item was due to non-recruitment of State Counsels in the department as expected in the year under review.

2210400 Foreign trips and subsistence and other transport costs:- Under expenditure of Kshs.1,247,342.00 on the item was due to additional funds received in the revised estimates in the month of June which was towards the closure of the Financial Year.

HEAD 1250007: CIVIL LITIGATION – FIELD SERVICES

Sub-Head 0001: Field stations

2210300 Domestic travel and subsistence and other transportation costs:- Under expenditure of Kshs.1,922,694.00 on the item was caused by receipt of additional funds in June 2013 when approaching the closure of Financial Year.

2211200 Fuel oil and lubricants:- Under expenditure of Ksh.1,200,000.00 was due to receipt of additional funds during the revised estimates in the month of June, 2013.

2220200 Routine maintenance:- Other assets – under expenditure of Kshs.1,043,954.00 on this item, was due to revised estimates received in the month of June, 2013 and procurement process could not be finished before the closure of 2012/2013 Financial Year.

HEAD 1250009 LEGISLATIVE DRAFTING DEPARTMENT

Sub- Head 0001 Drafting Department

2110100 Basic salaries:- Permanent employees – under expenditure of Kshs.1,012,078.00 on this item was due to delay of recruitment of new State Counsels in the Department.

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

RECURRENT R.125 – STATE LAW OFFICE

Reasons for material difference between approved estimates and actual expenditure for the period ended 30th June, 2013.

HEAD 1250003 – HEADQUARTERS ADMINISTRATION SERVICES

Sub-head 01 – Head quarters administrative

- 2110300 Personal allowances paid as part of salary:-** Under expenditure of Kshs.11,124,885.00 was due to delay of recruitment of Clerks, Drivers, Wardens and sub-staff in the year under review.
- 2210400 Foreign Travel and subsistence and other transport costs:-** Under expenditure of Kshs.1,342,527.00 on this item was due to over estimation during the Revised Estimate and also the fact that the revised estimates were approved in June, 2013 close to the end of the Financial Year allowing little time to utilize the funds.
- 2211300 Other operating expenses:-** Under expenditure of Kshs.6,560,141.00 was due to over estimation.
- 2220200 Routine maintenance:-** Other assets – under expenditure of Ksh.21,911,338.00 on this item was caused by late release of additional funds during the revised estimates in the year 2012/2013.
- 2710100 Government pension and retirement benefits:-** Under expenditure of Ksh. 1,214,358.000 was due to over estimation of the item.

HEAD 125 0005: HEAD QUARTERS - CIVIL LITIGATION DEPARTMENT

Sub-Head 0001 Headquarters

- 2110200 Basic wages:-** Temporary employees – over expenditure of Kshs.3,652,782.00 was due to reductions of funds on this item during the revised estimates and the expenditure on contractual employees had already been incurred.
- 2110300 Personal allowances paid as part of salary:-** Over expenditure of Kshs.10,664,492.00 was due to reduction of original provisions in the revised estimates and the expenditure had already been incurred in the year.

HEAD 12500011 REGISTRAR GENERAL

Sub -head 0001 Field Services

2210100 Utilities, supplies and services:- Under expenditure of Kshs.1,051,857.00 on this item was due to over estimation and provision of Supplementary Estimates in the month of June, 2013 when we were approaching the closure of 2012/2013 Financial Year.

2210500 Printing, advertising and information supplies:- Under expenditure of Ksh.1,431,317.00 was due over estimation on the item.

2220200 Routine maintenance:- Other assets – under expenditure of Ksh.4,500,000.00 was due to late budgetary provision in the revised estimates in the month of June, 2013 and the procurement procedures could not be finalized before the closure of Financial Year.

HEAD 12500012 HEAD QUARTERS REGISTRATION SERVICES

Sub Head 0001 Registration

2110100 Basic salaries:- Permanent employees – under expenditure of Kshs.3,120,644.00 was caused by non-recruitment of new State Counsels in the department.

HEAD 12500013 HEAD QUARTERS PUBLIC TRUSTEE

Sub Head 0001 Field Services

2110100 Basic salaries:- Permanent employees – under expenditure of Kshs.1,553,789.00 on this item was due to resignation of State Counsels and non recruitment of new State Counsels in the year under review.

2210800 Hospitality supplies and services:- Under expenditure of Kshs.1,843,802.00 on the item was due to late budgetary provision in the revised estimates in the month of June 2013.


2220200 Routine maintenance:- Other assets – Kshs.3,084,770.00 under expenditure was due to late provision of Supplementary Estimates in the month of June, 2013 and procurement procedures would not be completed before the closure of 2012/2013 Financial Year.

STATEMENT OF THE ACCOUNTING OFFICER'S RESPONSIBILITIES

The Public Audit Act, 2003, (Sec 4) and the Public Finance Management Act, 2012 (Sec 81,82 and 84) require Accounting Officers / Receiver of Revenue to prepare and sign accounts for each financial year relating to their areas of responsibility within three months and transmit them to the Controller and Auditor General for audit. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances, for keeping proper financial and accounting records, for safeguarding the assets within their responsibility and for ensuring funds entrusted to them are applied only for the purposes intended and approved by Parliament, are set out in the Government Financial Management Act, various other laws, Government financial regulations and procedures and Treasury circulars issued from time to time.

I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the financial statements, as well as adequate systems of internal financial control. I further accept responsibility for the attached annual accounts, which have been prepared in conformity with Treasury directions and appropriate Government accounting policies, financial regulations and procedures.

I am of the opinion that the attached Appropriations and other Financial Statements present fairly the financial state of affairs of the **OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE** Vote **R.125 - RECURRENT (STATE LAW OFFICE)** as at **30 June 2013**.



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NJEE MUTURI

ACCOUNTING OFFICER/RECEIVER OF REVENUE
OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

27TH SEPTEMBER, 2013

VOTE D125 STATE LAW OFFICE

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
0003			Headquarters Administrative						
	01		Headquarters Administrative						
		3110300	Refurbishment of Buildings	43,400,000	0	43,400,000	43,400,000	0	0
		3110500	Construction and Civil Works	18,000,000	0	18,000,000	18,000,000	0	0
		3111100	Purch. of Specialised Plant, Equipment & Mach.	45,000,000	0	45,000,000	40,494,371	0	4,505,629
			GROSS EXPENDITURE	106,400,000	0	106,400,000	101,894,371	0	4,505,629
			Net Expenditure SubHead 01	106,400,000	0	106,400,000	101,894,371	0	4,505,629
	06		National Crime Research Centre Headquarters Administrative						
		2630200	Capital grants to Govt. Agencies and other levels of Govt.	14,400,000	0	14,400,000	14,400,000	0	0
			GROSS EXPENDITURE	14,400,000	0	14,400,000	14,400,000	0	0
			Net Expenditure SubHead 06	14,400,000	0	14,400,000	14,400,000	0	0
			Net Expenditure Head 0003	120,800,000	0	120,800,000	116,294,371	0	4,505,629
0005			Civil Litigation Department						
	01		Headquarters Civil Litigation Department						
		3111100	Purch. of Specialised Plant, Equipment & Mach.	20,000,000	0	20,000,000	19,998,000	0	2,000
			GROSS EXPENDITURE	20,000,000	0	20,000,000	19,998,000	0	2,000
			Net Expenditure SubHead 01	20,000,000	0	20,000,000	19,998,000	0	2,000
			Net Expenditure Head 0005	20,000,000	0	20,000,000	19,998,000	0	2,000
0012			Registration Services						
	01		Headquarters Registration Services						
		3110300	Refurbishment of Buildings	27,300,000	0	27,300,000	27,300,000	0	0
			GROSS EXPENDITURE	27,300,000	0	27,300,000	27,300,000	0	0

VOTE D125 STATE LAW OFFICE

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMIN	SUB HEAD	ITEM	TITLE AND DETAILS	Original	Add/Less Supplementary	Approved Estimates	Actual Expenditure	Over	Under
				KShs	KShs	KShs	KShs	KShs	KShs
	01		Headquarters Registration Services						
			Net Expenditure SubHead 01	27,300,000	0	27,300,000	27,300,000	0	0
			Net Expenditure Head 0012	27,300,000	0	27,300,000	27,300,000	0	0
0013			Public Trustee - Field Services						
	01		Headquarters Public Trustee - Field Services						
		3110500	Construction and Civil Works	10,000,000	0	10,000,000	5,590,391	0	4,409,609
			GROSS EXPENDITURE	10,000,000	0	10,000,000	5,590,391	0	4,409,609
			Net Expenditure SubHead 01	10,000,000	0	10,000,000	5,590,391	0	4,409,609
			Net Expenditure Head 0013	10,000,000	0	10,000,000	5,590,391	0	4,409,609
			Total Net Expenditure vote D125 State Law Office	178,100,000	0	178,100,000	169,182,762	0	8,917,238

VOTE D125 STATE LAW OFFICE

DEVELOPMENT APPROPRIATION ACCOUNT SUMMARY- FOR THE PERIOD FROM JUL-12 TO JUN-13

ADMINISTRATIVE		Approved Estimates	Actual Expenditure	
GROSS EXPENDITURE		KShs	KShs	
125000300	Headquarters Administrative	120,800,000.00	116,294,371.20	
125000500	Civil Litigation Department	20,000,000.00	19,998,000.00	
125001200	Registration Services	27,300,000.00	27,300,000.00	
125001300	Public Trustee - Field Services	10,000,000.00	5,590,390.80	
Gross Total Expenditure		178,100,000	169,182,762.00	8,917,238.00
				Surplus of Gross Estimates Over Expenditure Kshs
Appropriation in Aid		Approved Estimates	Applied Receipts	Surplus/Deficiency in Appropriation in Aid Kshs
		0.00	0.00	0.00
NET TOTAL VOTE D125 State Law Office		178,100,000.00	169,182,762.00	8,917,238.00
				Net Surplus to be surrendered to Exchequer Kshs

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

DEVELOPMENT D.125: STATE LAW OFFICE

~~Reasons for material difference between approved estimates and actual~~
expenditure for the period ended 30th June, 2013 is based on the following reasons.

Head 125 0003 Headquarters

Sub-Head 0003 Headquarters Administration

3111100 Purchase of specialized plant, equipment and machinery:- Under expenditure of Kshs.4,505,629.00 on the item was caused by non-release of Exchequer Issue in the year 2012/2013.

Head 125 0013 Public Trustee

Sub-Head 0013 Field Services

3110500 Construction and civil works:- Under expenditure of Kshs.4,409,609.00 was due to non-release of Exchequer Issues in the year under review.

STATEMENT OF THE ACCOUNTING OFFICER'S RESPONSIBILITIES

The Public Audit Act, 2003, (Sec 4) and the Public Finance Management Act, 2012 (Sec 81,82 and 84) require Accounting Officers / Receiver of Revenue to prepare and sign accounts for each financial year relating to their areas of responsibility within three months and transmit them to the Comptroller and Auditor General for audit. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances, for keeping proper financial and accounting records, for safeguarding the assets within their responsibility and for ensuring funds entrusted to them are applied only for the purposes intended and approved by Parliament, are set out in the Government Financial Management Act, various other laws, Government financial regulations and procedures and Treasury circulars issued from time to time.

I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the financial statements, as well as adequate systems of internal financial control. I further accept responsibility for the attached annual accounts, which have been prepared in conformity with Treasury directions and appropriate Government accounting policies, financial regulations and procedures.

I am of the opinion that the attached Appropriations and other Financial Statements present fairly the financial state of affairs of the **OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE** Vote **D.125 - DEVELOPMENT (STATE LAW OFFICE)** as at **30 June 2013**.

Mr Njee Muturi

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NJEE MUTURI

ACCOUNTING OFFICER/RECEIVER OF REVENUE

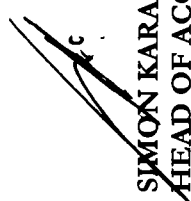
OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

27TH SEPTEMBER, 2013

RECURRENT VOTE: R.125 STATE LAW OFFICE

**STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 30TH JUNE 2013**

	2011/2012 (KSH.)	2012/2013 (KSH.)	Totals (KSH.)
ASSETS			
Exchequer Account	599,768.00	63,756,018.00	64,355,786.00
Temporary Imprest – D. attached	1,923,654.95	1,762,799.95	3,686,455.00
Clearance Accounts	3,062,287.90	3,545,892.30	6,575,419.00
Paymaster General Account	1,246,778.25	8,961,275.85	10,174,881.00
A.I.E. to Districts	<u>3,828,165.35</u>	<u>1,287,073.00</u>	<u>5,215,238.35</u>
Totals	<u>10,660,654.45</u>	<u>79,313,058.00</u>	<u>90,007,780.--</u>
LIABILITIES			
General Account of Vote	8,119,179.00	79,170,347.00	87,289,526.00
Suspense Account	2,439,765.00	-	2,439,765.00
Clearance Account (salary advances)	<u>101,710.45</u>	<u>142,711.00</u>	<u>278,489.00</u>
Totals	<u>10,660,654.45</u>	<u>79,313,058.00</u>	<u>90,007,780.00</u>



SIMON KARANJA
HEAD OF ACCOUNTING UNIT
OFFICE OF THE ATTORNEY GENERAL &
DEPARTMENT OF JUSTICE (STATE LAW OFFICE)

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30th September, 2013

STATEMENT OF ASSETS AND LIABILITIES - DEPOSITS 125 FOR THE YEAR ENDED 30TH JUNE, 2013

	2011/2012		2012/2013		Total	
	(KSHS)		(KSHS)		(KSHS)	
ASSETS						
District Suspense Accounts	-	-	-	-	-	-
Paymaster General	<u>146,244,254.20</u>	<u>119,062,809.00</u>	<u>119,062,809.00</u>	<u>265,307,063.20</u>		
Totals	<u>146,244,254.20</u>	<u>119,062,809.00</u>	<u>119,062,809.00</u>	<u>265,307,063.20</u>		
LIABILITIES						
Sundry Deposits Account	9,222,452.30	-	-	-	9,222,452.30	
Deposit Suspense Accounts	-	-	-	-	-	
Provincial Suspense Accounts	69,511,093.90	107,902,592.00	107,902,592.00	177,413,686.00		
Compensation Account	<u>67,510,708.00</u>	<u>11,160,216.90</u>	<u>11,160,216.90</u>	<u>78,670,925.00</u>		
Retention Account						
Totals	<u>146,244,254.20</u>	<u>119,062,809.00</u>	<u>119,062,809.00</u>	<u>265,307,063.20</u>		

[Signature]
S. KARANJA

**HEAD OF ACCOUNTING UNIT
OFFICE OF THE ATTORNEY GENERAL &
DEPARTMENT OF JUSTICE (STATE LAW OFFICE)**

30th September, 2013

DEVELOPMENT VOTE: D.125 STATE LAW OFFICE

**STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 30TH JUNE 2013**

	2011/2012 and prior financial years (KSH.)	2012/2013 (KSH.)	Total (KSH.)
ASSETS			
Exchequer Account	10,265,584.00	74,900,000.00	85,165,584.00
P.M.G	2,193,963.00	600,539.75	2,794,503.00
Suspense Account (District unsurrendered / unspent exchequer	104,516.65	295,482.00	399,999.00
Totals	<u>12,564,064.00</u>	<u>75,796,021.75</u>	<u>88,360,086.00</u>
LIABILITIES			
General Account of Vote	5,400,656.80	8,917,238.00	14,317,895.00
Excess A.I.A.	4,663,407.20	-	4,663,407.20
Suspense (stale cheque)	2,500,000.00	-	2,500,000.00
Pending bills		54,323,207.80	54,323,207.80
Suspense Account		12,555,575.95	12,555,575.95
Totals	<u>12,564,064.00</u>	<u>75,796,021.75</u>	<u>88,360,086.00</u>


SIMON KARANJA
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30th September, 2013

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