


REPUBLIC OF KENYA



Enhancing Accountability

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|  THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 02 MAR 2021 | DAY: TUESDAY |
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PARLIAMENT
OF KENYA
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THE AUDITOR-GENERAL

ON

REVENUE STATEMENTS

**FOR THE YEAR ENDED
30 JUNE, 2019**

**STATE LAW OFFICE AND DEPARTMENT
OF JUSTICE**



STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

27 MAR 2020

RECEIVED

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

REVENUE STATEMENT

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 02 MAR 2021 DAY.

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Law Office and Department of Justice is represented at the Cabinet level, by the Attorney General, who is responsible for the general policy and strategic direction of the Office. The Solicitor General is the appointed as a receiver of revenue for the office.

(b) Principal activities

The Solicitor General collects revenue from the following activities;

- i.) Registration of Companies
- ii.) Public Trustee Fees
- iii.) Registration of Receiver's fees
- iv.) Registration of Coat of Arms
- v.) Registration of Business Names
- vi.) Registration of Marriages
- vii.) Registration of Hire Purchase Agreement
- viii.) Registration of Societies
- ix.) Conveyance/Chattels Fees
- x.) Registration of Books & Newspapers
- xi.) Business Name Search Fees

(c) Key Management

The State Law Office and Department of Justice's day-to-day management is under the following key organs:

- | | |
|-----------------------------|--|
| - Attorney General - | Hon. Justice (Rtd) Paul Kihara Kariuki |
| - Solicitor General - | Mr. Kennedy Ogeto, CBS |
| - Senior Management - | |
| ▪ Secretary, Administration | Ms. Clare Omolo, EBS (ndc)k |
| ▪ Chief Finance Officer | Mr. Paul Masinde |
| ▪ Registrar General | Ms. Mary Njuya, OGW |
| ▪ Deputy Accountant General | Mr. Elijah Kabiru Gathuthi |

(d) Entity Headquarters

P.O. Box 40112
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
Kenya National Audit Office
Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
Nairobi, Kenya

(g) Principal Legal Adviser

The Attorney General – Hon. Justice (Rtd) Paul Kihara Kariuki
The Solicitor General - Mr. Kennedy Ogeto, CBS
Telephone: (254) 020 2227461
E-mail: info@ag.go.ke

(h) Bankers (include all bankers)

1. Central Bank of Kenya
Haile Selassie Avenue
P O Box 60000
City Square 00200
Nairobi Kenya
Telephone: (254)202860000
E-Mail: comms@centralbank.go.ke
2. Kenya Commercial Bank Limited.
Branch: KCB MOI AVENUE-4001
Account No.: 1123414246
Telephone: (254) 20244939
FAX: 20244939
Website: www.kcb.go.ke



II. STATEMENT OF RECEIVER OF REVENUE RESPONSIBILITIES

Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, Solicitor General 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 receiver of revenue Report, which gives a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2019. 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 status of the revenue collected by the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the revenue report, and ensuring that they are free from material misstatements, whether due to error or fraud.

The Solicitor General accepts responsibility for the entity's revenue report, which has 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 entity's revenue report gives a true and fair view of the state of entity's revenue collection (performance) during the financial year ended June 30, 2019. 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 revenue report 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 revenue collected during the year under audit have been properly accounted for. Further, the Solicitor General confirms that the revenue report has 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 30th September 2019 by:



Solicitor General



Deputy Accountant General



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 FOR THE YEAR ENDED 30 JUNE, 2019 - STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of the State Law Office and Department of Justice set out on pages 4 to 11, which comprise the Statement of Arrears of Revenue as at 30 June, 2019, and the Statement of Revenue and Transfers 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 matters described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the revenue position of the State Law Office and Department of Justice as at 30 June, 2019, 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

1. Discrepancy Between Integrated Financial Management Information System and Revenue Statements Balances

The balances reflected in the revenue statements prepared and presented for audit differed with the balances reflected in IFMIS as shown below:

| Components / Activity | Revenue per Statements Kshs. | Revenue per IFMIS Kshs. | Variance Kshs. |
|--|---------------------------------|----------------------------|-------------------|
| Registration of Coat of Arms | 10,000 | 10,000 | - |
| Registration of Marriages | 132,552,438 | 50,680,050 | 81,872,388 |
| Registration of Societies | 7,604,100 | 6,408,850 | 1,195,250 |
| Registration of Newspapers and Periodicals | 75,200 | 46,400 | 28,800 |
| Public Trustee Fees | 81,869,141 | - | 81,869,141 |

The discrepancies were neither explained nor reconciled. Further, no satisfactory explanation was provided on why collected public trustee fees were not recorded through the IFMIS platform.

Consequently, it has not been possible to confirm the accuracy and completeness of the revenue statements.

2. Unsupported Regional Revenues

As disclosed in Note 1 to the revenue statements, the statement of revenues and transfers reflects total receipts of Kshs.240,741,319 under fees on use of goods and services which includes an amount of Kshs.132,552,438 being fees for registration of marriages. However, only receipts of Kshs.57,450,000 collected from the Nairobi region were supported, while supporting documents for the balance of Kshs.75,102,438 collected at the regional offices were not provided.

In the circumstance, it was not possible to confirm the completeness and accuracy of the reported registration of marriages fees of Kshs.132,552,438.

3. Bank Reconciliations Statements in Machakos – Public Trustee Account

Audit review of the bank reconciliation statements for the Public Trustee account in Machakos, reflected a receipt of Kshs.2,281,141 in the bank that had not been recorded in the cash book and which included a long outstanding balance of Kshs.1,027,533 that dated back to 4 November, 2014. No satisfactory explanation was provided for the delayed reconciliations.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Law Office and Department of Justice Management in accordance with ISSAI 130 on 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. I have determined that there are no Key Audit Matters to communicate in my report.

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(s) 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 the public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Low Revenue Collected from Coat of Arms

The Coat of Arms section has a mandate to generate revenue by registering coat of arms and sale of vellum. Revenue from registration of coat of arms during the financial year 2018/2019 was Kshs.10,000 from a single transaction relating to registration of coat of arms by Kirinyaga County. No revenue was generated from sale of vellum. The poor performance in revenue generation was attributed to lack of applications and a dormant secretariat.

2. Non-Maintenance of Unclaimed Estate Account

The Public Trustee does not operate or maintain an Unclaimed Estate Account as required under Section 12(5) of the Public Trustee (Amendment) Act, 2018 which provides for the transfer and credit of funds in the Unclaimed Estate Account of any funds that remain in the possession of the Public Trustee of which it is unable to dispose by distribution in accordance with the law or by reason of un-traceability of the person entitled to give a discharge or for any other cause. In addition, audit review of the estate ledgers revealed unclaimed estate balances amounting to Kshs.847,983 which were outstanding for a period of over ten (10) years.

3. Inadequate Book Keeping in Eldoret Marriages Station

The cash book for the station had not been updated for fifteen (15) months and the monthly bank reconciliation statements were not being prepared as required under Regulation 90 of the Public Finance Management (National Government) Regulations, 2015. Further, the Counterfoil Receipt Book Register for keeping track of movement of accountable documents such as receipts books was not maintained. In addition, the clerical and accounting functions were both being performed by one Clerical Officer. In the circumstances, the assets (cash) at the Station had not been properly safeguarded.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

the 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

Lack of an Investment Board and Policy

The Public Trustee Department operated without the Public Trustee Investment Board in contravention of Section 5(E) of Public Trustee (Amendment) Act, 2018. The functions of the Board include review and oversight of matters pertaining to the investment of Estate and Trust funds, formulation review and oversight of the implementation of the Public Trustee Investment Policy and advising the Attorney-General on the management of the investment portfolio. In addition, the Trustee did not have an investment policy as a guide for investing funds which are not immediately needed by the beneficiaries.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 control as Management determines is necessary to enable the preparation of statements that are free from material misstatement, whether due to fraud or error; and for assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the revenue statements, the Management is responsible for assessing the State Law Office and Department of Justice's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the 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 preparing and presenting the revenue statements described above, Management is also responsible for ensuring that the activities, transactions and information reflected in the revenue statements comply with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the revenue reporting process, reviewing the effectiveness of how the entity 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, transactions and information reflected in the revenue statements comply 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.

Further, in planning and performing the audit of the revenue statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the 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 control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the 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 ability of the State Law Office and Department of Justice 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 State Law Office and Department of Justice to cease to offer 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 information and business activities of the State Law Office and Department of Justice 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

02 February, 2021

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2019

III. STATEMENT OF REVENUES AND TRANSFERS

| | Note | 2018/2019 Kshs | 2017/2018 Kshs |
|-------------------------------------|------|-------------------|-------------------|
| TAX REVENUES | | - | - |
| TOTAL TAX RECEIPTS | | - | - |
| NON TAX REVENUES | | | |
| Fees on use of Goods/Services | 1 | 240,741,319 | 173,630,814 |
| TOTAL NON TAX RECEIPTS | | 240,741,319 | 173,630,814 |
| TOTAL REVENUE COLLECTED | | 240,741,319 | 173,630,814 |
| TRANSFERS TO EXCHEQUER A/C | | (231,068,066) | (172,949,553) |
| BALANCE BROUGHT FOWARD | 2 | 169,875,557 | 264,269,237 |
| ADJUSTED FOR BRS REVENUE FROM MPESA | | - | (76,444,500) |
| BALANCE CARRIED FORWARD | 3 | 179,548,810 | 188,505,997 |

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 30th September, 2019 and signed by:


 Solicitor General


 Deputy Accountant General

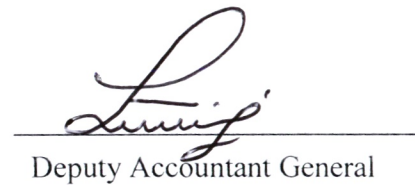


IV. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE 2019

| Classification of Revenue | Accumulated amount in arrears from prior periods to June 2016 | Amount in arrears for the immediate previous year to 30 June 2017 | Amount in arrears for the current year to June 30 2018 | Total arrears as at 30 June 2019 | Measures taken to recover the arrears | Assessment to the recoverability of arrears |
|-----------------------------------|---|---|--|----------------------------------|---------------------------------------|---|
| Fees on Use of Goods and services | NIL | NIL | NIL | NIL | | |
| Total Arrears | NIL | NIL | NIL | NIL | | |



Solicitor General



Deputy Accountant General



V. SIGNIFICANT ACCOUNTING POLICIES

The principle 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 Revenue

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 Printed Estimates. A high-level assessment of the revenue's actual performance against the comparable budget for the financial year under review has been included in to 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.



STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

6. Comparative Figures

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

7. 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, 2019



STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2019

VI. NOTES TO REVENUE STATEMENTS

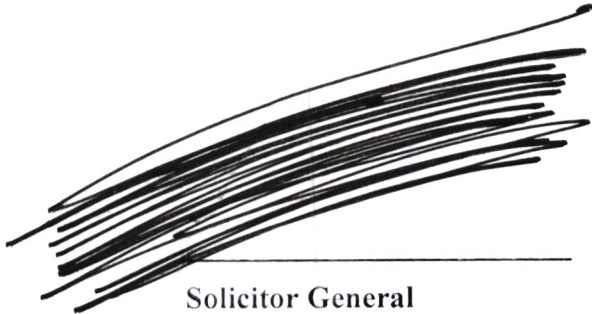
NOTE:1

FEE ON USE OF GOODS AND PERMISSION TO USE OF GOODS OR PERFORM SERVICES AND ACTIVITIES.


| ITEM CODE | ITEM DESCRIPTION | Original Estimates Kshs. | Revised Estimates Kshs. | Actual Kshs. | % realized |
|-----------|---|--------------------------|-------------------------|--------------------|---------------|
| 1420211 | Registration of Coat of Arms | 134,230 | 134,230 | 10,000 | 7.5% |
| 1420213 | Registration of Marriages | 117,351,651 | 117,351,651 | 132,552,438 | 112% |
| 1420214 | Registration of Hire Purchase Agreement | 4,142,881 | 4,142,881 | - | 0% |
| 1420215 | Registration of Societies | 8,955,493 | 8,955,493 | 7,604,100 | 85% |
| 1420218 | Registration of Books & Newspapers | 201,827 | 201,827 | 75,200 | 37.2% |
| 1420231 | Public Trustee Fees | 72,594,306 | 72,594,306 | 81,869,141 | 112% |
| | TOTAL FEES | 203,380,388 | 203,380,388 | 222,110,879 | 109.2% |
| | Balance brought forward | | | 18,630,440 | |
| | TOTAL | | | 240,741,319 | |
| | Transfers to the Exchequer Account | | | (231,068,066) | |
| | Balance carried forward | | | 9,673,253 | |

Commentary on Actual Revenue against the Revised Estimates

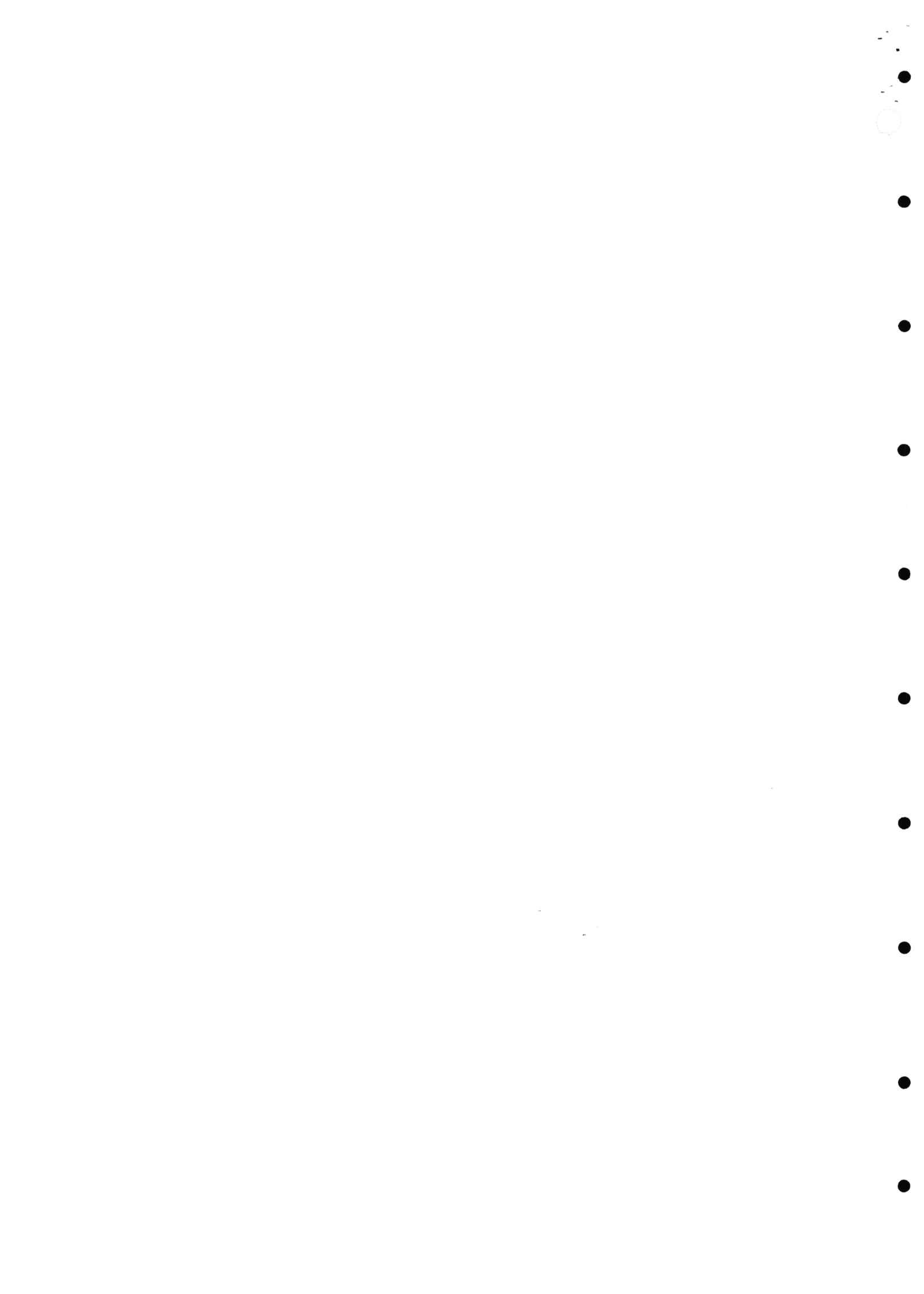
Most of the Economic activities were taken over by Business Registration Services, which is a SAGA in the month of September 2016 within the State Law Office and Department of Justice.



Solicitor General



Deputy Accountant General




STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
REVENUE STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 2:
BALANCES BROUGHT FOWARD

| Details | Kshs. |
|--|--------------------|
| Huduma centre balance b/f from previous year | 168,776,500 |
| Public trustee balance b/f from previous periods | 1,099,057 |
| Kenya commercial bank balance b/f | 18,630,440 |
| Sub-Total | 188,505,997 |
| Balance Brought Forward Subsequently transferred | (18,630,440) |
| Balance brought forward | 169,875,557 |



Solicitor General

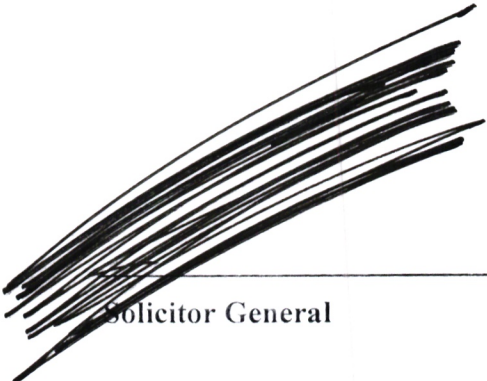


Deputy Accountant General

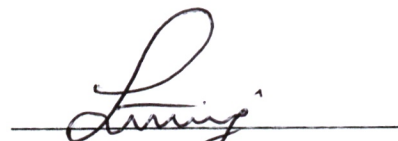


NOTE 3: BALANCES CARRIED FORWARD

| Balance brought Forward subsequently transferred | Kshs. | Date transferred |
|---|--------------------|------------------|
| Kenya commercial bank balance b/f from previous year | 13,151,367 | 05.07.2018 |
| | 5,479,073 | 11.01.2019 |
| TOTAL | 18,630,440 | |
| Balance brought Forward yet to be transferred | | |
| Huduma centre balance b/f from previous year | 168,776,500 | |
| Public trustee balance b/f from previous periods | 1,099,057 | |
| Kenya commercial bank balance c/f yet to be transferred | 9,673,253.85 | |
| TOTAL | 179,548.810 | |



Solicitor General



Deputy Accountant General

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STATE LAW OFFICE AND DEPARTMENT OF JUSTICE
 REVENUE STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2019

VII. APPENDIX
 REVENUE TRANSFERRED TO EXCHEQUER
 FOR THE TWELVE MONTHS ENDING 30TH JUNE 2019

| | MONTH | AMOUNT | |
|----------------------------|-----------|--------------------|--------------------|
| 1 ST QUARTER | | | Kshs. |
| | JULY | 5,726,000 | |
| | AUGUST | 6,366,100 | |
| | SEPTEMBER | 10,831,074 | |
| | | SUB-TOTALS | 22,923,174 |
| 2 ND QUARTER | | | |
| | OCTOBER | 9,156,800 | |
| | NOVEMBER | 7,892,300 | |
| | DECEMBER | 5,674,996 | |
| | | SUB-TOTALS | 22,724,096 |
| 3 RD QUARTER | | | |
| | JANUARY | 74,042,537 | |
| | FEBRUARY | 4,881,600 | |
| | MARCH | 6,029,000 | |
| | | SUB-TOTALS | 84,953,137 |
| 4 TH QUARTER | | | |
| | APRIL | 5,152,850 | |
| | MAY | 5,990,900 | |
| | JUNE | 89,323,909 | |
| | | SUB-TOTALS | 100,467,659 |
| | | GRAND TOTAL | 231,068,066 |

Solicitor General

Deputy Accountant General

