


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 09 MAY 2019	DAY: THURSDAY
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THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
THE OFFICE OF THE ATTORNEY GENERAL
AND DEPARTMENT OF JUSTICE

FOR THE YEAR ENDED
30 JUNE 2018



OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100 NAIROBI
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OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Office of the Attorney General and Department of Justice (OAG&DOJ) is established under the Executive Order No. 2 of 2013. Further, Article 156 of the Constitution and the Office of the Attorney General Act 2012 set out the Constitutional mandate and functions of the Attorney General. The Attorney General is the principal legal advisor to the Government, responsible for representing the national Government in court or any other legal proceedings to which the national Government is a party (other than criminal proceedings) and for performing any other functions conferred to the Office by an Act of Parliament or by the President. The Attorney General is also the promoter of the rule of law and defender of the public interest.

The Office of the Attorney General and Department of Justice is responsible for the promotion of human rights and implementation of the Constitution, access to justice including through promotion of legal aid, good governance, anti-corruption strategies, ethics and integrity, legal education and law reform, among others. The Attorney General also provides policy, coordination and oversight with regard to various legal sector institutions and therefore has a broader cross-cutting mandate to support the strengthening of legal sector institutions.

In Summary, therefore, derived from the Constitution of Kenya 2010, the Office of the Attorney general Act and Executive Order No. 2 of 2013, OAG&DOJ is mandated to promote the rule of law and public participation; support Government's investment in socio-economic development; promote transparency, accountability, ethics and integrity; spearhead policy, legal and institutional reforms; promote economic governance and empowerment; promotion, fulfillment and protection of human rights; undertake administrative management; capacity building; and enhance access to justice.

Vision and Mission

➤ Vision

"To be the best institution in the region in provision of public legal services and promotion of a just, democratic and corruption-free nation.

• Mission

"To facilitate realization of good governance and respect for the rule of law through provision of public legal services, protection and promotion of human rights and upholding of ethics and integrity"

(b) Key Management

The key strategic objectives of OAG&DOJ are consistent with national and sectoral policy priorities and include the following:

- To facilitate effective implementation of the Constitution;
- To promote respect for the rule of law and protection of the public interest;
- To improve provision of legal services;
- To enhance access of national registration services to all Kenyans;
- To improve efficiency of operations;
- To establish a comprehensive and effective policy framework for Human Rights in Kenya;

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- To strengthen the legal, policy and institutional framework for anti-corruption, ethics and integrity;
- To facilitate the development of viable, issue-based political parties and a credible electoral framework;
- To create an enabling environment for legal aid in Kenya;
- To develop policy, legal and institutional framework for legal education;
- To promote discipline and competence in the legal profession;
- To facilitate policy dialogue in support of the operationalization of a unifying policy framework for the GJLOS sector; and
- To build adequate capacity for efficient and effective services to sector institutions, the public and respond to emerging issues.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Mr. Njee Muturi Mr. Kennedy Ogeto
2.	Secretary Administration	Mr. Njenga Miiri Mr. Philip K. Tarus
3.	Head of Finance	Mr. Jacob Munge Mr. Paul Masinde
4.	Head of Accounting Unit	Mrs. Leah W. Kimemia (retired) Mr. Elijah Kabiru Gathuthi Mr. Diaz K. Muasya

(d) Fiduciary Oversight Arrangements

- **Audit and finance committee activities**
The Office of the Attorney General and Department of Justice is in the process of establishing an Audit Committee which will be reviewing the Financial Statements in future.
- **Parliamentary committee activities**
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 Office of the Attorney General and Department of Justice has an Internal Audit Department which is fully functional. It is involved in review of the day-to-day review of operations. It also checks to establish the internal control weakness and recommend corrective action.

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Branch: Moi Avenue
Account No.: 1123414246

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

I. FORWARD BY THE CABINET SECRETARY

Key Achievements for OAG&DOJ for the Financial Year 2017/2018

Civil Litigation:

In FY 2017/18 the SLO&DOJ targeted to finalize 1100 as filed against the Attorney General. However, 887 cases were finalized. Further, in year under review, SLO&DOJ targeted to ensure that cases filled as against the Attorney General had a 50% success rate. The Office achieved a success rate of 80%. As a result, the Government saved Kshs. 400 million arising from dismissed cases and lowering costs sought as damages against the Government.

Advocates Complaint's Commission:

FY 2017/2018, the ACC successfully conducted public awareness forums on advocate-client relationship and legal clinics sensitizing County Commissioners, Deputy County Commissioners, Chiefs, Assistant Chiefs, Village Elders, Opinion leaders and the general public in Nairobi and 9 other Counties namely: Taita-Taveta, Mombasa, Kilifi, Kwale, Kericho, Kisii, Kisumu, Kakamega and Makueni. The commission also carried out stakeholder (Advocates) workshops in the said counties. The ACC also conducted and facilitated Alternative Dispute Resolution (ADR) sessions in 9 counties namely: Taita-Taveta, Mombasa, Kilifi, Kwale, Kericho, Kisii, Kisumu, Kakamega and Nairobi. 404 disputes were subjected to ADR mechanism of which 77 were amicably settled and the Commission realized Kes. 17,204, 655.50 on behalf of the complainants. The ACC managed during the period to digitize 1225 complaint files. It filed 79 charges with the Disciplinary Tribunal within 5 days of completion of investigations against the set target of 5 days. 33 errant advocates were suspended or struck off the Roll of Advocates. Unfortunately, once again no new county offices were opened due to lack of funds.

Legislative Drafting:

The Department in FY 2017/18 targeted to draft ten (10) prioritized legislation to harmonize existing laws with the Constitution and was able to draft thirty (30) Bills. In addition, the Department sustained finalization of subsidiary legislation within 50 days upon receipt of all necessary information from the client MDAs.

International Law Division, Legal Advisory and Research Division (LARD) and Government Transactions (GT):

International Law Division

During FY 2017/2018 the International Law Division reviewed 386 bilateral, regional and international MoU's and Agreements to ensure they are legally sound within 5 days; provided legal advice in 440 matters as requested by MDAs within 5 days; participated in the ongoing ratification processes of 15 treaties by reviewing Cabinet Memorandum; attended 90 regional and international meetings and conferences as requested by MDAs and prepared reports; represented the country in 5 matters on international arbitration and litigation; and participated in negotiating 2 International Judicial Cooperation Agreements in Criminal matters.

Legal Advisory and Research Division (LARD)

Eight hundred and sixty eight (868) legal opinions were prepared by the Division and forwarded to the relevant MDCA's within the stipulated period of three (3) days; the Government Contracts Bill 2018 was finalized and forwarded to Parliament for eventual enactment. The Bill provides for the powers of the Government to enter into contracts. Its objective is to empower a contracting authority to enter into government contracts for acquisition of works, goods and services in a manner that enhances access, competition and results in best value or if appropriate, the optimal benefits to the government and the public.

Government Transactions

In the year 2017/2018, Government Transactions Division reviewed and rendered 508 legal opinions / advice to Ministries, Departments and Agencies within 5 days from the date of receipt of the required documents. The division undertook legal due diligence on some of the contractors engaged in major projects in line with the Government's Big Four Agenda and Vision 2030. The division is continuously engaged in providing transaction legal advice to ensure that the major projects are undertaken in strict compliance with the Laws of Kenya. The Division has rendered legal advice in commercial contractual projects including and not limited to Public Private Partnership contracts, road projects, port projects, pipelines and railways (SGR), LAPSET, and Energy projects, Oil and Gas, ICT, affordable housing, dams among others. The division reviewed the response time from 3 to 5 days due to high work volumes and the complex nature of some of the work assignments, especially those on emerging areas of law such as Oil and Gas and Public Private Partnerships.

The Department of Public Trustee:

In the FY 2017/18, the Public Trustee enhanced access to justice by reducing the time taken to draw final distribution accounts of estates. A total of 6,105 files were finalized at an average of 15 days thereby transmitting assets in these estates to beneficiaries. Revenue in the sum of Kshs. 69 Million was raised. The Public Trustee had targeted to conduct monitoring and evaluation of the 12 regional offices to assess levels of compliance with the law and laid down procedures. However, due to implementation of Government austerity policy which resulted in gross budget cuts, this was not realized. It is proposed that this target will be undertaken in 2018/ 2019. The Public Trustee also targeted to enhance collaboration and linkages with ex-officio agents (County and Deputy County Commissioners). Implementation was however not undertaken due to budget cuts.

During the period under review, the Department finalized the review of the Public Trustee Act (Cap 168) which culminated with the enactment of the Public Trustee (amendment) Act No. 6 of 2018 which was gazetted on 24th May 2018. The amended Act expanded the mandate of the Public Trustee to include administration of estates of missing persons, establishment of registry of wills and enhancement of summary administration jurisdiction from Kshs. 500,000/- to a threshold of 3,000,000/- .The latter amendment empowers the Public Trustee to administer estates whose gross value of 3 million without reference to court.

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The Act also establishes a board which is expected to oversight the investment of the Public Trustee funds and enhance corporate governance in Public Trustee operations. The amended act also mandates the Public Trustee to sensitize the public on succession law, processes and procedures of administration of estates and trusts in order to enhance access to justice and information.

Registrar General:

In FY 2017/18, the Department was able to review the Societies Act which has since been forwarded to the stakeholders for their comments/proposals. A new Associations law will help in the better management of societies affairs hence guaranteeing better enjoyment of the freedom of association. A workshop shall be held to validate stakeholder's views

Further, the Department targeted to review the College of Arms Act in line with best practice which is ongoing with a Committee having being appointed to undertake the review. The current statute is outdated hence the need for the review.

The Marriage Section:

In FY 2017/18 the Registrar of Marriages commenced the registration of Hindu and Customary marriages on 1st August 2017. Further, 523 Hindu priests were licensed to perform Hindu marriages. Over 867 stakeholders were sensitized. Further, the Marriage (Muslim Marriage) Rules, 2017 were gazetted. Lastly, the Section collected Kshs. 98 Million as revenue which is an increase from previous years.

Department of Justice:

Anti-Corruption:

The Anti-corruption Section of the OAG&DOJ spearheaded the implementation of the recommendations of the Taskforce on the Legal, Policy and Institutional Framework for Fighting Corruption in Kenya, 2015. This was a Presidential directive due to the high incidences of corruption in Kenya, especially in the Public Service. The task force recommended, among others, a total overhaul/ review of anti-corruption laws as well as development of others. The Bribery Act that was enacted in 2016. It brings in the private sector in the fight against corruption and criminalizes the offering and receiving of bribes, bribery of foreign officials, among others. The DOJ in collaboration with EACC is currently developing regulations and guidelines for the implementation of the Bribery Act as well as reviewing it to identify possible areas for amendment. The Whistleblower Protection Bill has also been developed to provide for protection of persons who report / disclose information on improper conduct in the public and private sectors against victimization. The Anti-Corruption Laws (Amendments) Bill, was also developed and it consolidates all proposed amendments to the anti-corruption laws in Kenya. The False Claims Bill is currently being reviewed and is meant to incentivize whistleblowing.

The DOJ has also been ensuring compliance with international and regional obligations and oversaw

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the 1st Cycle UNCAC Review on Kenya's implementation of Chapters III and IV (Criminalization & Enforcement and International Cooperation). The Executive Summary and Country Review Report are available on the UNODC website. The 2nd Cycle review on implementation of Chapters II and V (Preventive Measures and Asset Recovery) is underway and Kenya has completed the Self – Assessment Checklist and hosted the Country Visit. The recommendations of the reports after review inform the development of anti-corruption strategies as well as identify gaps that need to be addressed and also the overall strengthening of our anti-corruption legislation. Moreover, Kenya's Multi agency team model in fighting corruption has been identified as a best practice as well as the Integrated Public Complaints Referral Mechanism.

The National Ethics and Anti-Corruption Policy was developed, finalized and submitted to the Attorney General for onward transmission to Cabinet. It is aimed at mainstreaming corruption prevention, to eliminate systemic corruption as well as enhance ethical standards in service delivery and business.

The Section has faced financial resource challenges and has had to rely on donor support that was sometimes unreliable as the activities lacked budgetary allocation from Treasury.

Human Rights

In the FY 2017/2018, the Midterm Report on the 2nd Cycle of the Universal Periodic Review Process was developed and submitted to the Human Rights Council; the 3rd National Report on the United Nations Convention Against Torture and all forms of Cruel, Degrading and Inhuman Treatment was developed and submitted to the Committee Against Torture. A draft National Action Plan on Business and Human Rights was developed; the draft policy on public participation was validated by stakeholders.

Electoral Reform

FY 2017/2018 following the 2017 elections, the DOJ did an audit of the case law on electoral and political processes. The outcome of the audit will be used when reviewing the electoral and political laws.

National Legal Aid Service (NLAS)

FY 2017/2018 over 48,725 vulnerable citizens offered legal aid, 6 legal open days conducted, trainings conducted to 1002 stakeholders on Alternative Dispute Resolution-mediation, family and child matters, self-representation trainings and over 215 paralegals trained on the trial process in order to provide legal aid to prisoners. The National Legal Aid Service was operationalized, through the financial support of IDLO a National Action Plan 2017-22 was developed and launched, an information management system developed and regulations under the Legal Aid Act developed. Over 5,000 IEC materials were developed and disseminated to stakeholders.

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Kenya Law Reform Commission (KLRC)

In the 2017/18 period, KLRC assisted National Government MDAs to review and align to the Constitution the laws falling within their respective mandates. In this regard, KLRC partnered with over 20 MDAs and provided technical assistance to review their laws. Key among the Bills prepared and handed over to relevant ministries include: Older Persons Bill; Social Protection Bill and the Mobilization and Group Registration Bill. The Commission also assisted MDAs in the development of subsidiary legislation and guidelines necessary to enable them to fully implement the legislation falling within their respective mandates. Further, a draft popular version of the Political Parties Act was prepared. The Commission was also instrumental in the development of a handbook on Police Reforms which has since been launched by the President of the Republic of Kenya.

The National Anti-corruption Campaign Steering Committee (NACCSC)

In the financial year 2017-18, four (4) County Anti- Corruption Civilian Oversight Committees were established in Nakuru, Kajiado, Laikipia and Kwale. A total of 9,584 people were sensitized in forums held with partners, stakeholders and vulnerable groups, while 2,217 people were educated through social audits and public reporting forums.

Further, the Committee was able to empower and mobilize the Kenyan public to actively participate in fighting and preventing corruption and embrace national values by transmitting through seven (7) FM Radio stations 59 radio programmes reaching an average of 20.9 million listeners countrywide weekly. The UN International Anti- Corruption Day was observed by disseminated messages, where the Committee produced a newspaper supplement reaching an estimated 4,379,400 readers.

Council of Legal Education (CLE)

In FY 2017/18, CLE examined 5,466 candidates for the Bar examination. 1,113 fully qualified candidates were gazetted for admission to the Roll of Advocates. However, though the Council was able to evaluate and license Legal education providers and Legal education programmes, the same was under achieved due to lack of Council Members who came on board in February 2018. Further, in the FY the Council conducted 2 inspections (Daystar and MKU); Quality Audits on UoN Kisumu Campus. The Council did not conducted all the target inspections and licensing of legal education providers due to lack of Council Members.

Nairobi Centre for International Arbitration (NCIA)

In the FY 2017/2018, NCIA Recruited (and subsequent induction) 23 new staff members at the Centre to address the challenge of understaffing and help in operationalization of all the Centre's activities; Registered 6 disputes (USD 1 million or KES 100,000,000.00) for administration under the NCIA rules, Nairobi; Signed MoUs for strategic partnerships on ADR; Listed Arbitrators and Mediators into the NCIA Panel of Arbitrators and NCIA Panel of Mediators, Conducted training titled 'Introduction to Commercial and Investment Arbitration' to members of the Kenya Chinese Chamber of Commerce, Organized the 1st National ADR Conference themed "Moving form Courtroom to Boardroom".

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AIA collected by the Centre was Ksh. 2,720,507 inclusive of Ksh. 1,990,150 collected from the 1st National ADR conference and collections from listing arbitrators and mediators.

Kenya School of Law (KSL)

In the FY 2017/18, KSL trained 2048 students through the advocates training programme

Kenya Copyright Protection:

In 2017/2018 financial year KECOBO completed the development and testing of its Enterprise Resource Program (ERP). The system contains 7 modules reflecting the main service departments of the organization. The ERP is expected to enhance service delivery to its customers and increase the number of registrations KECOBO undertakes through its online registration module.

The outreach program led by the legal, enforcement and public communications department continued with over 1,827 from Universities, artists, members of the public and police officers were trained on Copyright and related rights across the Country. A number of training opportunities were made available for Legal Counsels, Copyright Inspectors and Police Officers. 57 cases were investigated and prosecuted, 50 copyright awareness clinics held.

The Copyright Amendment Bill made its way through the parliamentary process and by the time of writing this has just been passed. It is now awaiting the presidential assent. The law opens a new era in the management of Copyright in the country.

Asset Recovery Agency (ARA)

In FY 2017/18 the Agency through the Multi Agency Team (MAT) initiated several investigations and successfully identified, traced, seized and preserved assets worth Kshs. 1.1 Billion from proceeds of crime relating to NYS II cases amongst other complex financial cases. ARA together with the National Treasury drafted the Criminal Assets Recovery Fund (Administration) Regulations 2017 for recovery on non-monetary assets. The regulations are awaiting cabinet approval. ARA conducted sensitization workshops for law enforcement agencies, reporting institutions and regulatory authorities on the Proceeds of Crime and Anti-Money Laundering Act. The Agency finalized the requisite Human Resource instruments working together with the Directorate of Public Service Management to enable it fully operationalize. The same are awaiting approval by the relevant institutions. ARA has also acquired office space for its operations.

Business Registration Services (BRS):

In the FY 2017/2018 BRS, repealed the Chattels Transfer Act and replaced it with the Movable Property Security Rights Act, 2017 which led to an increased access to credit to firms especially micro, small and medium enterprises (MSMEs) by developing the appropriate legal and institutional frameworks which allows and facilitates the use of movable assets as collateral for loans. This Act also created an electronic collateral registry to ensure that the registration of the collaterals is done with no back end interference which means that the certificates are auto generated. The Electronic Collateral Registry is now a fully developed and functional registry that runs on the government's service single sign-on platform of e-Citizen. To date, the registry has over 143,000 Initial Notices

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which have been lodged by various lenders with secured credit amounts running into billions of shillings.

The migration of business processes from a manual to the online e-Citizen digital platform has had a positive impact on revenue collection and has led to a significant growth of revenue from Kshs. 401,488,444 in the FY 2016/2017 to Kshs.717, 871,671 in the FY 2017/2018

Sector Wide Reforms Coordination:

As a member of NCAJ Technical Committee, the department provided support to NCAJ Secretariat and mainstreaming Court User Committees (CuCs) as County GJLOS reform focal points. Again, SRCO represented OAG&DOJ in Development Partners Forum (DPF) forums which are for tabling and discussing sector priorities.

Under United Nations Development Assistance Framework (UNDAF), SRCO played its role as the convenor of all implementing agencies for the two outcomes of firstly, ensuring that the constitutionally mandated policy and institutional framework is fully operationalized; National laws meet international standards particularly with regard to the protection of human rights; the judiciary & justice system are responsive, effective, accessible & independent; law enforcement system is reformed, people-oriented & anchored on integrity and secondly a Kenya that has a democracy in which human rights & gender equality are respected; elected officials are responsive & accountable; citizens & civil society are empowered, responsible & politically/socially engaged; equitably represented and achieved through affirmative action; and the electoral processes are free, fair, transparent & peaceful.

Administrative Services:

In 2017/18, OAG&DOJ installed 110,000 litres Steel Pressed water tanks at Sheria Basement, rehabilitation of 100 toilets in Sheria House and Attorney Generals Chambers, undertook painting of internal and external of the AG Chambers and external painting of Sheria House, tiling of Fourth Floor to improve the working conditions. 59 trainee lawyers were provided with pupillage opportunities and 74 interns were provided with non-legal internship opportunities; carried out Youth, Gender and Persons with disabilities mainstreaming activities which included holding 3 sensitization fora for youth, gender and PWDs on the 30% affirmative action on procurement (AGPO). The department also held a workshop for its officers living with disabilities to inform formulation of the gender mainstreaming policy. The department also carried out an accessibility audit of its facilities both at Sheria house and Coop. house to establish disability friendliness of facilities and services both for staff and members of the public.

Emerging Issues, Implementation, Challenges and Recommendation for Office of the Attorney General and Department of Justice.

Late release of funds from the Exchequer has resulted in the stalling of several programmes. During the financial year, there was inadequate funding resulting in the Office closing the financial year with pending bills of Kshs.345,773,468 Budget cuts on some critical items hampers the OAG&DoJ operations, including local and foreign travel, general office supplies as well as implementation of the projects.

The OAG&DoJ continues to face capacity limitation in new areas of jurisprudence, such in extractive industry (mining, oil and gas). The legal challenges of dealing with terrorism and its dynamics is also facing the Office. It is also facing challenges in addressing gender and faith related issues, such as transgender, same sex marriages and surrogacy. On international law the country is facing challenges of resolving trans-boundary disputes and its sovereignty over maritime boundaries and exploitation of resources in its continental shelf. The long running problem of hosting many refugees and its security related problems is compromising its national interest and international obligations. With establishment of Counties as part of the devolution process, some negative aspects of competition are emerging, whereby some counties are competing over shared resources, common boundaries, conflict with the national government over sharing of budgetary resources and unbridled wastage at the county level and thus potentially nurturing balkanization.

While the Government of Kenya has embarked on huge infrastructural development projects with huge financial implications, the OAG&DOJ has not had sufficient State Counsel to advice, negotiate and vet subsequent contracts. Its staffing levels have been far from optimal, hence the urgent need to increase, retain and strengthen State Counsel country wide.

The introduction of the e-procurement procedures which was introduced in 2014/15 financial year, has been causing delays in the procurement of major items as new officers involved have to be continuously inducted in the new system on recruitment or after transfer.

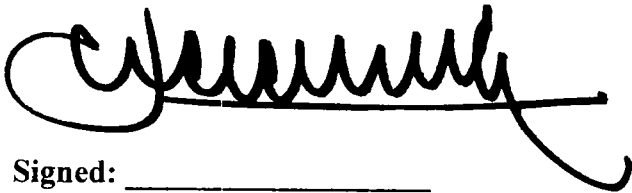
Given the unique mandate of OAG&DOJ in the provision of legal services to Government and the public, there is need to increase budgetary allocation to enable it fund the following programmes:

- a) Decentralization of services to the counties.
- b) Automation of operations.
- c) Capacity building Policy formulation and implementations
- d) Full operationalization of new institutions
- e) Capacity building of state counsels on emerging areas jurisprudence – e.g. extractive industry, huge infrastructure contracts, citizen's rights bestowed by the new Constitution

Enhance Public awareness and participation and in line with the principles of good governance

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under the Constitution. There is need to create awareness on the use of alternative dispute resolution in order to enhance cohesion and integration and reduce backlog of cases in the judiciary and associated economic costs. There is need to develop a collaborative framework for MDAs/Counties to enhance information sharing, service delivery and efficiency.



Signed: _____
Attorney General

II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the *Office of the Attorney General and Department of Justice* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *Office of the Attorney General and Department of Justice* accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the *Office of the Attorney General and Department of Justice* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

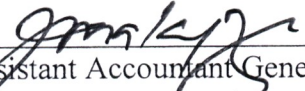
The Accounting Officer in charge of the *Office of the Attorney General and Department of Justice* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on _____ 2018.



Solicitor General
Kennedy Ogeto



Assistant Accountant General
John Mwangangi Makai

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OFFICE OF THE AUDITOR-GENERAL

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REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of the Office of the Attorney General and Department of Justice set out on pages 15 to 53 which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation, recurrent and development combined 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 knowledge and belief were necessary for the purpose of the audit.

In my opinion, because of the significance of matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the Office of the Attorney General and Department of Justice as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

1.1 Discrepancies between Balances in the Financial Statements and the Integrated

1.2 Financial Management Information System (IFMIS)

The following discrepancies were noted between balances in the financial statements and balances generated by IFMIS: -

Item Description	Financial Statement Balance (Kshs)	IFMIS Balance (Kshs)	Variance (Kshs)
Other Receipts	0	370,077,411	(370,077,411)
Use of Goods and Services	470,673,571	609,437,236	(138,763,665)
Bank Balances	331,029,439	(2,536,837,757)	2,867,867,196
Cash Balances	109,912	10,056,109,462	(10,055,999,550)

Report of the Auditor-General on the Financial Statements of Office of the Attorney General and Department of Justice for the year ended 30 June 2018

Item Description	Financial Statement Balance (Kshs)	IFMIS Balance (Kshs)	Variance (Kshs)
Accounts Receivable – Outstanding Imprest	5,894,960	442,466,985	(436,572,025)
Accounts Payable – Deposits	181,837,476	5,399,605,437	(5,217,767,961)
Funds balance b/f	155,183,496	2,330,452,818	(2,175,269,322)
Surplus/Deficit for the Year	13,339	231,327,075	(231,313,736)
Total	1,144,742,193	16,902,638,667	(15,757,896,474)

1.3 Discrepancies Between Balances in the Financial Statements and Balances in the Ledger

The following discrepancies were noted between balances in the financial statements and balances in the ledger: -

Item Description	Financial statement Balance (Kshs)	Ledger Balance (Kshs)	Variance (Kshs)
Bank Balance-Development and Deposit Accounts	326,933,956	354,319,238	(27,385,282)
Outstanding Imprest	5,894,960	62,749,315	(56,854,355)
Salary Advance	-	72,688	(72,688)
Use of goods and services			
-Communication, supplies and services	10,143,007	10,164,007	(21,000)
-Hospitality, Supplies and Service	30,229,316	28,971,922	1,257,394
-Office, General Supplies and Services	18,184,133	18,100,433	83,700
-Other Operating Expenses	195,572,660	334,591,335	(139,018,675)
-Refined fuels and Lubricant for Transport	13,920,183	13,945,183	(25,000)
-Domestic Travels and Subsistence	67,733,109	70,407,509	(2,674,400)
Total	668,611,324	893,321,630	(224,710,306)

No explanation was provided for the differences between the two sets of records.

1.4 Discrepancies between the Financial Statements and Notes to the Financial Statements

The statement of assets and liabilities reflects accounts payables-deposits and retentions balance of Kshs.181,837,476 but the corresponding note 11 to the financial statements reflects Kshs.315,218,891 resulting in unexplained difference of Kshs.133,381,415.

1.5 Casting Errors

The following casting errors were noted in the financial statements: -

Item Description	Financial statement figure (Kshs)	Casted Figure (Kshs)	Variance (Kshs)
Use of goods and services-Note 3	470,673,571	470,673,662	(91)
Transfers to Other Government Units	1,951,724,100	1,951,440,250	283,850
Total	2,422,397,671	2,422,113,912	283,759

In the circumstances, the accuracy of these financial statements for the year ended 30 June 2018 could not be confirmed.

2. Unsupported Expenditure

2.1 Use of Goods and Services

The statement of receipts and payments reflects an expenditure of Kshs.470,673,571 under use of goods and services which as disclosed at note 3 to the financial statements includes an amount Kshs.59,330,844 incurred on rentals of produced assets. However, out of the later balance of Kshs.59,330,844, an amount of Kshs.15,331,647 was not supported with payment vouchers and other necessary documents. Further, included in the total expenditure of Kshs.470,673,571 under use of goods and services is an amount totalling to Kshs.29,841,959 incurred in regional offices. The expenditure of Kshs.29,841,959 though captured in the ledger was however not supported by expenditure returns from the regional offices as detailed below;

Expenditure Component	Amount Kshs
Communications, supplies and services	1,611,852
Domestic travel and subsistence	7,978,849
Hospitality supplies and services	981,432
Office and general supplies services	3,938,391
Other operating expenses	632,600
Printing, advertising and information supplies and services	482,250
Refined fuels and lubricants	1,611,852
Routine maintenance vehicles	367,443
Specialized materials and supplies	2,916,889
Utilities, supplies and services	9,320,401
Total	29,841,959

In addition, review of Authority to Incur Expenditure (A.I.E's) revealed that out of the Kshs.42,930,144 disbursed to regional offices, only Kshs.29,841,959 was captured in the

ledger leaving a balance of Kshs.13,088,185 un-accounted for resulting in understatement of use of goods and services expenditure by the Kshs.13,088,185.

In the circumstances, the accuracy of use of goods and services expenditure of Kshs.470,673,571 for the year ended 30 June 2018 could not be confirmed.

2.2 Compensation of Employees

The statement of receipts and payments reflect an expenditure balance of Kshs.1,011,528,083 in respect of compensation of employees while Integrated Payroll and Personnel Database (IPPD) reports and payment vouchers availed reflected a total of Kshs.1,142,432,220 resulting in un-explained difference of Kshs.130,904,137.

In the circumstances, the accuracy and validity of compensation of employees expenditure of Kshs.1,011,528,083 for the year ended 30 June 2018 could not be confirmed.

2.3 Acquisition of Assets

The statement of receipts and payments reflects expenditure on acquisition of assets totalling to Kshs.5,279,049. However, supporting documents for the expenditure amounting to Kshs.5,279,049 as detailed below was not availed for audit verification.

Expenditure Item	Amount Kshs
Purchase of office furniture and general equipment	97,374
Purchase of specialized plant, equipment and machinery	4,384,175
Research, studies, project preparation, design and supervision	797,500
Total	5,279,049

Under the circumstances, it has not been possible to confirm the propriety, validity, accuracy and completeness of acquisition of assets figure of Kshs.5,279,049 for the year ended 30 June 2018.

3. Bank Balances

3.1 Recurrent Cashbook

- i. The statement of assets and liabilities reflects bank balance of Kshs.331,029,439 which include Kshs.4,095,482 under recurrent cashbook. However, a review of the cashbook revealed that the closing balance of Kshs.140,089,488 as at 30 June 2017 was not carried forward to 2017/2018 financial year.
- ii. The recurrent bank reconciliation statement reflects payments in the cashbook not in bank statement (unpresented cheques) totalling to Kshs.110,052,357 out of

Report of the Auditor-General on the Financial Statements of Office of the Attorney General and Department of Justice for the year ended 30 June 2018

which cheques totalling Kshs11,720,224 were stale as at 30 June 2018 and had not been reversed in the cashbook. No justification was provided by the management for failure to reverse the same.

- iii. The recurrent bank reconciliation statement also reflects receipts in bank statement not in cash book totalling to Kshs.8,233,656 which remained uncleared as at 30 June 2018. Further, the reconciliation statement reflects payments in bank statement not recorded in cash book totalling to Kshs.28,002,636 and receipts in cash book not recorded in bank statement totalling to Kshs.6,282,241 both of which the clearance status as at 28 February 2019 had not been disclosed.

3.2. Development Cashbook

- i. The statement of assets and liabilities reflects bank balance of Kshs.331,029,439 which include a bank balance of Kshs.11,715,065 under development bank account which differ with the reconciled cashbook balance of Kshs.10,392,823 resulting in un-explained difference of Kshs.1,322,242.
- ii. Further, the development bank reconciliation statement reflects payments in the cashbook not reflected in the bank statement (unpresented cheques) totalling to Kshs.2,556,443 all of which were stale as at 30 June 2018 and had not been reversed in the cashbook. In addition, the reconciliation statement reflects payments in bank statement not recorded in cashbook totalling to Kshs.1,234,200 for which clearance status as at 28 February 2019 was not disclosed.

3.2 Deposits Cashbook

- i. The statement of assets and liabilities reflects bank balance of Kshs.331,029,439 which include a deposit bank balance of Kshs.315,218,891 that differed with the reconciled cashbook balance of Kshs.343,925,416 resulting in un-explained difference of Kshs.28,706,525.
- ii. Further, the deposit bank reconciliation statement reflects payments in the cashbook not in the bank statement totalling to Kshs.368,852 and receipts in cash book not recorded in bank statement totalling to Kshs.29,073,488 for which clearance status as at 28 February 2019 was not disclosed.
- iii. A review of the deposits cashbook revealed that payments totalling to Kshs.420,506,285 were made from the deposits account through various Payment Authorities (PA's) as detailed below;

Date	PA Number	Payee	Amount (Kshs)	Case/ Purpose	Country	Court
29.12.2017	PA115128	KNR Legal	703,122	Legal compensation in the case of Arusha E.African Justice applicants No. 12 of 2014 James Alfred Koroso Vs Attorney General	Arusha, Tanzania	Arusha
29.12.2017	PA115129	-	20,994,000	-	-	-
14.12.2017	PA115119	Marbdy Consulting Ltd	2,157,019	Maritime Delimitation in the Indian Ocean (Somalia Vs Kenya)	London, UK	International Court of Justice, the Hague
14.12.2017	PA115120	Prof. Vaughan Lowe	2,867,843	Maritime Delimitation in the Indian Ocean (Somalia Vs Kenya)	London, UK	International Court of Justice, the Hague
14.12.2017	PA115121	Prof. Mathias Forteau	2,643,050	Maritime Delimitation in the Indian Ocean (Somalia Vs Kenya)	France	International Court of Justice, the Hague
14.12.2017	PA115122	Prof Alan Boyle	2,423,694	Maritime Delimitation in the Indian Ocean (Somalia Vs Kenya)	London, UK	International Court of Justice, the Hague
14.12.2017	PA115123	Ms. Amy Sander	1,787,100	Maritime Delimitation in the Indian Ocean (Somalia Vs Kenya)	London, UK	International Court of Justice, the Hague
05.12.2017	PA115124	-	5,026,532	-	-	-
14.12.2018	PA115125	Prof. Payam Akhavan	13,121,295	Maritime Delimitation in the Indian Ocean (Somalia Vs Kenya)	France	International Court of Justice, the Hague
05.01.2018	PA115126	-	73,493,109	-	-	-
05.01.2018	PA115127	-	79,787,329	-	-	-
05.04.2017	PA115107	-	13,092,500	-	-	-
05.04.2017	PA115106	-	70,923,408	-	-	-
02.10.2017	PA115104	-	22,930,347	-	-	-
05.02.2018	PA115132	-	1,867,867	-	-	-
05.03.2018	PA115135	-	25,595,000	-	-	-
05.03.2018	PA115134	-	81,093,070	-	-	-
	Total		420,506,285			

However, although the management explained that the payments related to legal fees paid to international firms for handling international cases on behalf of the Government, details on how the law firms were procured and their fees determined were not provided for audit review. In addition, out of the total payments of Kshs.420,506,285, only Payment Authorities (PA's) amounting to Kshs.25,703,123 were availed for audit verification, leaving a balance of Kshs.394,803,162 unsupported.

In the circumstances, the validity, accuracy and completeness of the bank balance of Kshs.331,029,439 as at 30 June 2018 could not be confirmed.

4. Outstanding Imprests

The statement of assets and liabilities reflects accounts receivable balance of Kshs.5,894,960 as at 30 June 2018, being outstanding imprests which ought to have been surrendered or accounted for on or before 30 June 2018. This is contrary to Section 93 (5) of the Public Finance Management (National Government) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station. Section 93 (6) further provides that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate.

In the circumstance, the Office is in breach of the law and therefore, recoverability of the outstanding imprest balance of Kshs.5,894,960 as at 30 June 2018 could not be ascertained.

5. Pending Bills

As disclosed at note 14.1 and Annex 1 to the financial statements, the Office of the Attorney General and Department of Justice reported total pending bills of Kshs.411,771,557 as at 30 June 2018, which were not settled but were carried forward to 2018/2019. Had the bills been paid and the expenditure charged to the respective accounts in 2017/2018, the statement of receipts and payments for the year would have reflected a deficit of Kshs.411,758,218 instead of the reflected surplus of Kshs.13,339 for the year ended 30 June 2018.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Office of the Attorney General and Department of Justice management in accordance with ISSAI 30 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 adverse audit opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Budgetary Performance

During the financial year ended 30 June 2018, the Office of the Attorney General and Department of Justice received exchequer releases totalling to Kshs.3,440,331,860 against estimated receipts of Kshs.4,667,737,965 resulting in a shortfall of Kshs.1,227,406,105 equivalent to 26% of the total budget. Further, actual expenditure for the year amounted to Kshs.3,440,318,521 against a budget of Kshs.4,667,737,965 resulting in under expenditure of Kshs.1,227,419,444 or 26% as detailed below;

Expense Item	Final Budget Kshs.	Actual Expenditure Kshs.	Under- Expenditure Kshs.	Percentage
Compensation of Employees	1,041,170,000	1,011,528,083	29,641,917	3%
Use of Goods and Services	994,011,520	470,673,571	523,337,949	53%
Transfer to Other Government Units	2,465,652,000	1,951,724,100	513,927,900	21%
Other Grants and Transfers	6,553,862	-	6,553,862	100%
Social Security Benefits	2,800,000	1,113,718	1,686,282	60%
Acquisition of Assets	157,550,583	5,279,049	152,271,534	97%
Total	4,667,737,965	3,440,318,521	1,227,419,444	26%

The under expenditure occurred in all expense components. The management has attributed the under expenditure to non-release of all exchequer allocations by the National Treasury which impacted negatively on service delivery.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Payment of Un-taxed Airtime Allowances

The accounting officer paid untaxed allowances to staff amounting to Kshs.3,440,000 during the financial year 2017/2018 instead of procuring the cards and issuing out. This is contrary to Office of the President circular OP/Cab / 15 of 5 March 2010 on Economic Utilization and efficient delivery of telephone services in the public sector and letter 1005/2 from Kenya Revenue Authority dated 22 August 2012. Further, there was no list prepared showing how the allowances were paid per officer in accordance with the ceilings set by the circular. Consequently, management was in breach of the above guidelines.

2. Transfers to Other Government Entities

Note 4 to the financial statements indicates that a total of Kshs.1,951,440,250 was transferred to ten (10) entities as detailed below:

Institution	Amount Transferred (Kshs)
Kenya Law Reform Commission	330,700,000
Anti-Corruption Steering Committee-	114,082,678
National Crime Research Centre	162,700,000
Council of Legal Education	260,200,000
Kenya School of Law	290,700,000
Judges and Magistrate Vetting Board	28,443,007
Kenya Copyright Board	132,042,000
National Centre for International Arbitration	122,700,000
Asset Recovery Agency	210,700,000
Registrar Companies	299,172,565
Total	1,951,440,250

However, confirmations from the beneficiary institutions as at 30 June 2018 were not attached as appendices to the financial statements contrary to the Public Sector Accounting Standards Board requirement contained in the revised reporting template dated 30 June 2018 that require duly signed confirmations to be obtained from the beneficiary institutions. No explanation has been provided for the omission.

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 INTERNAL CONTROLS EFFECIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of an Audit Committee

In 2017/2018 financial year, the Office of the Attorney General and Department of Justice did not have an independent audit committee as required by Section 73(5) of the Public Finance Management Act 2012 which state that every national government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulations. In the absence of a functioning audit committee, monitoring and review of the effectiveness of the internal audit process, review of internal controls, risk management systems and financial statements among other functions of an audit committee did not occur which may have affected good corporate governance at the Office.

2. Lack of well Documented Enterprise Wide Risk Management Process and IT Strategic Committee

During the year under review, the Office of the Attorney General and Department of Justice did not have a well-documented enterprise wide risk management process and policies in place to effectively guide the enterprises risk management processes at large. This is contrary to the Public Finance Management regulations 2015, Section 165 which states that the Accounting Officer shall ensure that the national government entity develops— (a) risk management strategies, which include fraud prevention mechanism; and (b) a system of risk management and internal control that builds robust business operations. Treasury circular No. 03/2009; Ref: MOF/IAG/033(75) requires that government entities/agencies should among other things develop and establish Risk Management Policy and Framework (IRMPF) so as to guide its strategic and operational activities. The Office also did not have an IT strategic committee, an IT strategic plan that supports business requirements and ensures that IT spending remains within the approved IT strategic plan, formally approved IT security policy to ensure data confidentiality, integrity and availability, formal documented and tested emergency procedures, copies of the IT continuity plan and disaster recovery plan kept off-site and no backups stored in a secure off site location.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects.

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

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the Office of the Attorney General 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 the management either intends to liquidate the Office of the Attorney General and Department of Justice or to cease operations, or have no realistic alternative but to do so.

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

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

Those charged with governance are responsible for overseeing the financial 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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and 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 financial 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.

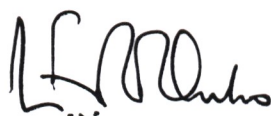
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern 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 Office of the Attorney General and Department of Justice'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 financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Office of the Attorney General and Department of Justice to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

05 April 2019

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE


Reports and Financial Statements

For the year ended June 30, 2018

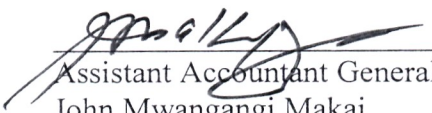
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	2016-2017 Kshs
RECEIPTS			
Exchequer releases	1	3,440,331,860	3,950,302,000
TOTAL RECEIPTS		3,440,331,860	3,950,302,000
PAYMENTS			
Compensation of Employees	2	1,011,528,083	890,167,858
Use of goods and services	3	470,673,571	921,371,820
Transfers to Other Government Units	4	1,951,724,100	2,043,917,746
Other grants and transfers	5	-	-
Social Security Benefits	6	1,113,718	7,119,717
Acquisition of Assets	7	5,279,049	51,316,035
TOTAL PAYMENTS		3,440,318,521	3,913,893,177
SURPLUS/DEFICIT		13,339	36,408,823

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2018 and signed by:



Solicitor General
Kennedy Ogeto



Assistant Accountant General
John Mwangangi Makai

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE
Reports and Financial Statements
For the year ended June 30, 2018

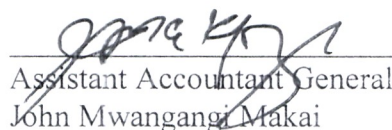
V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	331,029,439	390,667,616
Cash Balances	8B	109,912	17,210
Total Cash and cash equivalent		<u>331,139,351</u>	<u>390,684,826</u>
Advances		-	-
Accounts receivables – Outstanding Imprests	9	5,894,960	1,489,476
Suspense		-	-
TOTAL FINANCIAL ASSETS		<u>337,034,311</u>	<u>392,174,301</u>
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	11	181,837,476	236,990,805
NET FINANCIAL ASSETS		155,196,835	155,183,496
REPRESENTED BY			
Fund balance b/fwd	12	155,183,496	118,774,673
Surplus/Deficit for the year		13,339	36,408,823
NET FINANCIAL POSSITION		<u>155,196,835</u>	<u>155,183,496</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2018 and signed by:



Solicitor General
Kennedy Ogeto




Assistant Accountant General
John Mwangangi Makai


VI. STATEMENT OF CASH FLOWS

	2017-2018 Kshs	2016-2017 Kshs
Receipts for operating income		
Exchequer Releases	1 3,440,331,860	3,950,302,000
Payments for operating expenses		
Compensation of Employees	2 1,011,528,083	890,167,858
Use of goods and services	3 470,673,571	921,371,820
Transfers to Other Government Units	4 1,951,724,100	2,043,917,746
Other grants and transfers	5 -	-
Social Security Benefits	6 1,113,718	7,119,717
	<u>3,435,039,472</u>	<u>3,862,577,142</u>
Adjusted for:		
Changes in receivables	(4,405,484)	88,317,317
Changes in payables	<u>(55,153,329)</u>	<u>77,525,119</u>
Net cash flow from operating activities	<u>-54,266,426</u>	<u>253,567,295</u>
CASHFLOW FROM INVESTING ACTIVITIES		
Acquisition of Assets	7 5,279,049	51,316,035
Net cash flows from Investing Activities	5,279,049	51,316,035
NET INCREASE IN CASH AND CASH EQUIVALENT	(59,545,475)	202,251,260
Cash and cash equivalent at BEGINNING of the year	8 <u>390,684,825</u>	<u>188,433,566</u>
Cash and cash equivalent at END of the year	<u>331,139,351</u>	<u>390,684,826</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2018 and signed by:



Solicitor General
Kennedy Ogeto



Assistant Accountant General
John Mwangangi Makai

Reports and Financial Statements
For the year ended June 30, 2018

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

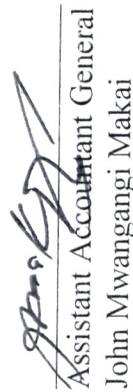
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,066,969,286	1,600,768,680	4,667,737,965	3,440,331,860	1,227,406,105	74
Total	3,066,969,286	1,600,768,680	4,667,737,965	3,440,331,860	1,227,406,105	73.7
PAYMENTS						
Compensation of Employees	569,585,000	471,585,000	1,041,170,000	1,011,528,083	29,641,917	97%
Use of goods and services	537,855,225	456,156,295	994,011,520	470,673,571	523,337,949	47%
Transfers to Other Government Units	1,732,826,000	732,826,000	2,465,652,000	1,951,724,100	513,927,900	79%
Other grants and transfers	1,944,000	4,609,862	6,553,862	0	6,553,862	0
Social Security Benefits	1,400,000	1,400,000	2,800,000	1,113,718	1,686,282	40%
Acquisition of Assets	223,359,061	(65,808,477.5)	157,550,583	5,279,049	152,271,534	3%
Total Payments	3,066,969,286	1,600,768,680	4,667,737,965	3,440,318,521	1,227,419,444	267%
Surplus/ Deficit	3,066,969,285.5	1,600,768,679.5	4,667,737,965.0	13,338,6	(13,338.6)	

- The Exchequer releases were at 74% because of non-releases by the National Treasury.
- Use of goods and services were at 47% of non-release of exchequer.
- Transfer to other government units was 79% because of non-release of the exchequer.
- Social security was at 40% because budget reallocation.
- Acquisition of assets was at 3% only because of non-procurement of the items due to the lengthy processes.

The entity financial statements were approved on _____ 2018 and signed by:



Solicitor General
Kennedy Ogeto



Assistant Accountant General
John Mwangangi Makai

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

Reports and Financial Statements

For the year ended June 30, 2018

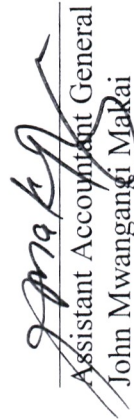
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	2,344,005,000	2,191,629,769	4,535,634,769	3,406,331,860	(1,129,302,909)	75%
Other Receipts						
Total	2,344,005,000	2,191,629,769	4,535,634,769	3,406,331,860	(1,129,302,909)	75%
PAYMENTS						
Compensation of Employees	569,585,000	471,585,000	1,041,170,000	1,011,528,083	29,641,917	97%
Use of goods and services	535,355,225	453,656,295	989,011,520	469,364,477	519,647,043	47%
Transfers to Other Government Units	1,232,826,000	1,232,826,000	2,465,652,000	1,951,724,100	513,927,900	79%
Other grants and transfers	1,944,000	4,609,862	6,553,862	0	6,553,862	0
Social Security Benefits	1,400,000	1,400,000	2,800,000	1,113,718	1,686,282	40%
Acquisition of Assets	2,894,775	27,552,612	30,447,387	481,549	29,965,838	2%
Totals	2,344,005,000	2,191,629,769	4,535,634,769	3,434,211,927	1,101,422,842	265%
Surplus/Deficit	(2,344,005,000)	(2,191,629,769)	(4,535,634,769)	(27,880,067)	(4,507,754,702)	163%

The entity financial statements were approved on _____ 2018 and signed by:



Solicitor General
Kennedy Ogeto



Assistant Accountant General
John Mwangangi Makai

Reports and Financial Statements
For the year ended June 30, 2018

IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from domestic and foreign grants	154,464,286	(95,535,715)	58,928,571	-	58,928,571	-
Exchequer releases				34,000,000	(34,000,000)	-
Totals	154,464,286	(95,535,715)	58,928,571	34,000,000	24,928,571	
PAYMENTS						
Use of goods and services	2,500,000	2,500,000	5,000,000	1,309,094	3,690,904	26%
Transfer to other government units	500,000,000	(500,000,000)	-	-	-	-
Acquisition of Assets	220,464,286	(93,361,090)	127,103,196	4,797,500	172,305,696	4%
Totals	722,964,286	(590,861,090)	132,103,196	6,106,594	125,996,602	30%
Surplus/Deficit	(568,500,000)	590,861,090	(132,103,196)	27,893,406	(159,996,602)	67%


Notes

- The changes between the original and final budget is as a result of reallocation within the budget.

The entity financial statements were approved on _____ 2018 and signed by:



Solicitor General
Kennedy Ogeto



Assistant Accountant General
John Mwangangi Makai

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

Reports and Financial Statements

For the year ended June 30, 2018

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Approved Budget		Actual on comparable basis		Budget utilization difference
	2018	Kshs	Date, 2018	Kshs	
Programme 1 (0606000000)	1,890,917,710		1,685,366,967.90		205,550,742.10
Sub-programme 1 (0606010000)	881,118,261		789,349,274.95		91,768,986.05
Sub-programme 2 (0606020000)	166,556,521		163,351,821.80		3,204,699.20
Sub-programme 3 (0606030000)	209,931,581		183,769,143.85		26,162,437.15
Sub-programme 4 (0606040000)	498,299,347		416,884,727.30		81,414,619.70
Sub-programme 5 (0606050000)	135,012,000		132,012,000.00		3,000,000.00
Programme 2 (0607000000)	1,859,777,029		1,269,419,022.45		590,358,006.55
Sub-programme 1 (0607010000)	363,977,029		225,119,022.45		138,858,006.55
Sub-programme 2 (0607020000)	330,700,000		330,700,000.00		
Sub-programme 3 (0607030000)	1,002,400,000		550,900,000.00		451,500,000.00
Sub-programme 4 (0607040000)	162,700,000		162,700,000.00		
Programme 3 (06090000)	917,043,226		647,550,256.85		269,492,969.15
Sub-programme 1 (0609010000)	123,874,625		122,700,000.00		1,174,625.00
Sub-programme 2 (0609020000)	793,168,601		524,850,256.85		268,318,344.15
Programme 4 (T00000)					
Sub-programme 1 (T0000)					
Grand Total	4,667,737,965		3,602,336,247.20		1,065,401,717.80

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the *Office of the Attorney General and Department Justice*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

SIGNIFICANT ACCOUNTING POLICIES

Transfers from the Exchequer

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

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

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

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

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

SIGNIFICANT ACCOUNTING POLICIES

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

Acquisition of fixed assets

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

A fixed asset register is maintained by each public entity and a summary provided for purposes of disclosure. This summary is disclosed as an annexure to the entity's financial statements.

4. In-kind contributions

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

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs.234,006,128 compared to Kshs.259,465,685 in prior period as indicated on note 8A.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE
 Reports and Financial Statements
 For the year ended June 30, 2018

XII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	801,061,565	620,500,000
Total Exchequer Releases for quarter 2	1,050,964,445	692,000,000
Total Exchequer Releases for quarter 3	763,922,100	874,700,000
Total Exchequer Releases for quarter 4	824,383,750	1,763,102,000
Total	3,440,331,860	3,950,302,000

(Provide explanations relating to budgeted exchequer versus received exchequer)

2 COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	520,200,906.40	481,815,489.25
Basic wages of temporary employees	7,932,384.75	11,766,552.60
Personal allowances paid as part of salary	483,394,792.05	396,585,816.20
Total	1,011,528,083	890,167,858

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	24,678,283	15,091,832
Communication, supplies and services	10,143,007	26,351,236
Domestic travel and subsistence	67,733,109	118,247,181
Foreign travel and subsistence	18,116,541	57,579,216
Printing, advertising and information supplies & services	2,102,817	9,579,221
Rentals of produced assets	59,330,844	96,541,611
Training expenses	16,167,529	51,793,466
Hospitality supplies and services	30,229,416	38,752,224
Specialized materials and services	6,720,773	5,658,890
Office and general supplies and services	18,184,133	32,683,910
Other operating expenses	195,572,660	451,387,179
Routine maintenance – vehicles and other transport equipment	5,335,109	3,766,727
Routine maintenance – other assets	2,439,258	4,116,039
Refined fuel and lubricants for transport	13,920,183	9,823,090
Total	470,673,571	921,371,820

4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
Kenya Law Reform Commission	330,700,000	330,000,000
Anti-Corruption Steering Committee	114,082,678	137,811,090
National Crime Research Centre	162,700,000	160,000,000
State Law Field Services	-	-
Council of Legal Education	260,200,000	259,500,000
Judges and Magistrate Vetting Board	28,443,007	-
Kenya School of Law	290,700,000	290,000,000
Kenya Copyright Board	132,042,000	131,000,000
National Centre for International Arbitration	122,700,000	120,000,000
Asset Recovery Agency	210,700,000	256,550,656
Registrar Companies	299,172,565	359,056,000
Transfers to other levels of Government - Counties		
TOTAL	1,951,724,100	2,043,917,746

The above transfers were made to the following self-reporting entities in the year:

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 OTHER GRANTS AND TRANSFERS

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Membership dues and subscriptions to international organizations	0	0
Total	0	0

6 SOCIAL SECURITY BENEFITS

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Government pension and retirement benefits	1,113,718	7,119,717
Total	1,113,718	7,119,717

(Provide details of what social security benefits relate to and to which organisations the benefits are contributed to)

7 ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2017-2018	2016-2017
	Kshs	Kshs
Refurbishment of Buildings	0	14,248,502
Purchase of Vehicles and Other Transport Equipment	0	5,000,000
Purchase of Office Furniture and General Equipment	97,374	406,347
Purchase of Specialized Plant, Equipment and Machinery	4,384,175	30,364,487
Research, Studies, Project Preparation, Design & Supervision	797,500	1,296,700
Sub-total	5,279,049	51,316,035
<u>Financial Assets</u>		
Sub-total		-
Total	5,279,049	51,316,035

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2017-2018	2016-2017
				Kshs	Kshs
<i>Central Bank of Kenya 1000303409 – Kshs.</i>	-	Recurrent	-	4,095,482	140,089,488
<i>Central Bank of Kenya 1000303417 – Kshs</i>	-	Development	-	11,715,065	16,572,001
<i>Central Bank of Kenya 1000303425 – Kshs</i>	-	Deposit	-	315,218,891	234,006,128
Total				331,029,439	390,667,616

8B: CASH IN HAND

	2017-2018	2016-2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	109,912	17,210
Total	109,912	17,210

Cash in hand should also be analysed as follows:

	2017-2018	2016-2017
	Kshs	Kshs
Headquarters	109,912	17,209.60
Total	109,912	17,210

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017-2018	2017-2017
	Kshs	Kshs
Government Imprests	5,894,960	1,489,476
Salary advances	xxx	Xxx
District suspense	xxx	Xxx
Clearance accounts	xxx	Xxx
Total	5,894,960	1,489,476

Breakdown of outstanding imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
Richard Migingo	12.09.2018	134,950	-	134,950
Richard Migingo	19.10.2018	218,000	-	218,000
Richard Migingo	01.03.2018	16,800	-	16,800
Richard Migingo	08.05.2018	77,200	-	77,200
James Ogal	17.05.2018	54,800	-	54,800
Benard Kuria	02.03.2018	8,400	-	8,400
Lincoln K. Kinyune	29.03.2018	20,000	-	20,000
Lincoln K. Kinyune	23.08.2017	18,400	-	18,400
Elly Ogut	23.08.2018	31,500	-	31,500
Antony Kinyua	31.10.2018	50,000	-	50,000
Rachael Ndegwa W.	16.05.2018	19,600	-	19,600
Mary Njuya	13.02.2018	37,800	-	37,800
Mary Njuya	28.05.2018	63,000	-	63,000
Judy Mugo	28.08.2017	56,000	-	56,000
Hussein M. Abdi	01.03.2018	16,800	-	16,800
Susan Katiku	28.03.2017	39,700	-	39,700
Julius Oseko	25.04.2018	173,318	-	173,318
Florence Muhando	05.09.2017	29,755	-	29,755
Susan Muthee	31.10.2017	26,800	-	26,800
Susan Muthee	21.03.2018	11,600	-	11,600
Rose Migan	06.10.2017	30,000	-	30,000
Jemmiah Kairu	23.03.2018	140,000	-	140,000
Dan Othidambo Ogiri	05.12.2017	95,700	-	95,700
Dan Othidambo Ogiri	11.06.2018	22,500	-	22,500
T. N Miiri	06.03.2018	73,000	-	73,000
Joshua Nganga	15.09.2017	25,200	-	25,200
Joshua Nganga	22.09.2017	14,700	-	14,700

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

Reports and Financial Statements

For the year ended June 30, 2018

<i>Joshua Nganga</i>	11.06.2018	39,400	-	39,400
<i>Godfrey Manyeki</i>	22.09.2017	14,700	-	14,700
<i>Daniel Ngetich</i>	19.06.2018	19,600	-	19,600
<i>Benson Githinji</i>	05.06.2018	49,400	-	49,400
<i>Ann Wainaina</i>	19.06.2018	79,800	-	79,800
<i>Benard Keli</i>	19.09.2017	10,800	-	10,800
<i>Benard Keli</i>	19.09.2017	13,400	-	13,400
<i>Consolata Ogolla</i>	19.01.2018	9,000	-	9,000
<i>Muhidin Mohammed</i>	03.10.2017	25,000	-	25,000
<i>Muhidin Mohammed</i>	09.10.2017	25,000	-	25,000
<i>Muhidin Mohammed</i>	20.11.2017	21,800	-	21,800
<i>Edna Kemunto</i>	04.10.2017	10,800	-	10,800
<i>Elizabeth Mwangi</i>	05.10.2018	22,400	-	22,400
<i>Florence Kanyoni</i>	18.01.2017	26,000	-	26,000
<i>Diana C. Sang</i>	06.10.2017	44,800	-	44,800
<i>Faith Mercy</i>	19.10.2017	218,000	-	218,000
<i>Victor Webuye</i>	06.11.2017	98,500	-	98,500
<i>Eunice Sawe</i>	06.10.2017	67,200	-	67,200
<i>Eunice Sawe</i>	19.10.2017	198,000	-	198,000
<i>Eunice Sawe</i>	13.02.2018	37,800	-	37,800
<i>Elizabeth Nganga</i>	06.10.2017	67,200	-	67,200
<i>Everline Cherotich</i>	10.10.2017	19,700	-	19,700
<i>Everline Cherotich</i>	06.11.2017	18,000	-	18,000
<i>Kevin Odhiambo Okumu</i>	16.10.2017	222,480	-	222,480
<i>Alex Mutua</i>	24.10.2017	10,200	-	10,200
<i>Hellen Baranga</i>	17.05.2018	54,800	-	54,800
<i>Paul Masinde</i>	18.10.2017	128,000	-	128,000
<i>Christine Nambwire</i>	16.05.2018	54,400	-	54,400
<i>Ann Kariithi</i>	07.05.2018	63,000	-	63,000
<i>Ann Kariithi</i>	08.06.2018	63,000	-	63,000
<i>Margaret Muia</i>	24.05.2018	75,600	-	75,600
<i>Margaret Muia</i>	08.06.2018	63,000	-	63,000
<i>James Njoroge</i>	19.10.2017	218,000	-	218,000
<i>Irene Agum</i>	07.05.2018	200,000	-	200,000
<i>Caroline Nyaga</i>	06.06.2018	54,000	-	54,000
<i>Lucy Kareri</i>	03.05.2018	29,000	-	29,000
<i>Emilly Chweya</i>	07.10.2017	110,000	-	110,000
<i>Samuel Agevi</i>	07.10.2017	123,120	-	123,120
<i>Rosemary Nyaichwa</i>	27.10.2018	48,100	-	48,100
<i>Elizabeth Mbugua</i>	29.10.2017	58,100	-	58,100
<i>Gladys Oundu Maua</i>	23.05.2018	10,000	-	10,000
<i>Joyce Omino</i>	05.12.2017	93,000	-	93,000

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<i>Christine Nambwire</i>	05.12.2017	35,700	-	35,700
<i>Reagan Alwanda</i>	22.12.2017	28,400	-	28,400
<i>Reagan Alwanda</i>	26.04.2018	23,400	-	23,400
<i>Reagan Alwanda</i>	11.06.2018	39,400	-	39,400
<i>John Wangombe</i>	18.01.2018	60,000	-	60,000
<i>Virginia Ebagole</i>	24.05.2018	100,000	-	100,000
<i>Christine Agimba</i>	05.06.2018	50,400	-	50,400
<i>Priscilla Maina</i>	09.05.2018	30,000	-	30,000
<i>Caroline Ruhiu</i>	28.02.2018	15,000	-	15,000
<i>Caroline Ruhiu</i>	07.05.2018	50,400	-	50,400
<i>George Gachih</i>	28.05.2018	52,500	-	52,500
<i>Leonard Okinda</i>	01.03.2018	42,000	-	42,000
<i>George Mwaniki</i>	28.03.2018	243,232	-	243,232
<i>George Terry Mwaniki</i>	02.03.2018	39,200	-	39,200
<i>Rose Nyawira</i>	21.03.2018	14,000	-	14,000
<i>Judith Chimau</i>	22.03.2018	9,600	-	9,600
<i>Hellen Amuga</i>	26.03.2018	39,700	-	39,700
<i>Fridah Ombui</i>	21.03.2018	28,700	-	28,700
<i>Rose Murianki</i>	11.04.2018	29,725	-	29,725
<i>Marion Juma</i>	06.03.2018	33,600	-	33,600
<i>Mwihaki Ndundu</i>	17.04.2018	7,000	-	7,000
<i>Annemar Anyango</i>	19.04.2018	130,290	-	130,290
<i>Andrew Nyairo</i>	10.05.2018	150,290	-	150,290
<i>Stella Kimoloi</i>	15.05.2018	20,700	-	20,700
<i>Doris Munyoro</i>	18.05.2018	54,800	-	54,800
<i>David Ogutu</i>	18.05.2018	54,800	-	54,800
<i>Geofrey Muthoni</i>	18.05.2018	35,200	-	35,200
<i>Rhoda Kanyakiri</i>	18.05.2018	54,800	-	54,800
<i>Bahari Matezo</i>	11.06.2018	44,500	-	44,500
<i>Stephen Kibet Korir</i>	18.06.2018	58,000	-	58,000
Total				5,894,960

11. ACCOUNTS PAYABLE

Description	2017-2018	2016-2017
	Kshs	Kshs
Deposits	315,218,891	236,990,805
Total	315,218,891	236,990,805

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12. FUND BALANCE BROUGHT FORWARD

Description	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	390,667,616	188,400,246
Cash in hand	17,210	33,320
Suspense	-	82,485,174
Advances		658,707
Accounts Receivables	1,489,475.60	6,662,912
Accounts Payables	(236,990,805)	(159,465,686)
Total	155,183,496	118,774,673

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Office of the Attorney General and Department of Justice.

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2017/2018	2016/2017
	Kshs	Kshs
Transfers to other State Corporations and Semi-Autonomous Government Agencies	1,911,304,492	1,960,773,865
	1,911,304,492	1,960,773,865
	=====	=====

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14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017 – 2018	2016 – 2017
	Kshs	Kshs
Construction of buildings	x	-
Construction of civil works	x	-
Supply of goods	93,875,720	74,283,875
Supply of services	317,895,838	-
	411,771,557	74,283,875

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29. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Discrepancy between the IFMIS Financial Statements and the Presented Financial Statements	It is true that the figure reported in the financial statements do not tie to the figures in IFMIS. The Office of the Attorney General and Department of Justice is in the process of reconciling all the receipts in the IFMIS. The cash payments are also being done in the system to eliminate the discrepancy	Head of Accounting Unit	Not Resolved	Year 2018
1.2	Suspense Account	It is true a suspense of Kshs.82,485,174 was reported in the financial year 2015/2016. This has been explained as follows: Domestic debtors/advances 2,868.10 Other debtors / payments 46,883,657.30 Government Imprests 24,866,512.40 Suspense and clearance accounts <u>10,732,036.55</u> <u>82,485,174.35</u>	Head of Accounting Unit	Resolved	
2	Pending Bills	It is true that the Financial Statements reported pending bills amounting to Kshs.74,283,875.00. This was occasioned by late approval of the supplementary budget	Head of Accounting Unit	Partly Resolved	Year 2018

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>and consequently the delay in procurement. In addition, the exchequer release was delayed. The Office of the Attorney General and Department of Justice has since paid pending bills worth over fifty million shillings.</p>			
3	<p>Failure to Support Grants and Transfer to other Government Entities</p>	<p>It is true that one schedule form was issued to the auditor with an analysis of all transactions relating to transfers to other government entities. Additionally page 24 of the financial statements note 4 provides a breakdown of what was transferred to each entity. The analysis of total amounts transferred to each entity is supported by AIE and letters of requisition</p>	<p>Head of Accounting Unit</p>	<p>Resolved</p>	
4.1	<p>Non-submission of the Recurrent Account Bank Reconciliation Statements for the Financial Year 2016/2017</p>	<p>It is true that the recurrent bank reconciliation statements had not been availed for audit. This is because bank reconciliation is still being finalised.</p>	<p>Head of Accounting Unit</p>	<p>Not Resolved</p>	<p>Year 2018</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.2	Un-supported Payments in Bank Statement not in Cash Book	<p>It is true that the bank reconciliation statement shows an amount of Kshs.71,565,424.50 being payments in the bank statement but not in the cashbook. The amount has been analysed as follows:</p> <ul style="list-style-type: none"> • Kshs.70,923,407.90 paid to DLA Piper UK LLP 3 Noble street, London • Kshs.352,413.50 International Bureau of the permanent court of arbitration • Kshs.289,603.25 being a cashbook under-cast Folio 4 <p>The cash book has since been adjusted to reflect those payments.</p>	Head of Accounting Unit	Resolved	
4.3	Receipts in Bank Statement not yet Recorded in the Cash Book	<p>It is true that the deposits bank reconciliation statement shows an amount of Kshs.78,339,170 being receipts in the bank statements but not yet recorded in the cashbook. The office of the Attorney General receives money from other ministries and agencies. This is reflected in the bank statement as an EFT without indicating the person who paid. We later get the letters from the Ministries indicating who paid.</p>	Head of Accounting Unit	Not Resolved	Year 2018

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.4	Unsupported Payments.	It is true that the Office of the Attorney General received deposits from various government institutions. All the payments are made from the deposit bank account. A cashbook has been updated to reflect all the payments. The bank statements is also available for audit verification.	Head of Accounting Unit	Not Resolved	Year 2018
4.5	Unsupported Receipts	Its true there were unsupported receipts of Kshs.165,765,256 from unknown sources. The Ministry is in the process of identifying the paying agent.	Head of Accounting Unit	Not Resolved	Year 2018
5.1	Failure to Bond Trainees	The Officers who were not bonded were officers whose courses were less than six months as provided for in the human resource policies and procedures. The Officers who proceeded on approved course of training lasting for a period of 6 months and above were bonded.	Director, HRM&D	Resolved	
5.2	Failure to carry out a Training Needs Analysis	The Office of the Attorney General and Department of Justice conducted a competence and skills needs assessment and a report dated March 2016 which is to be implemented in the next 3 years is provided.	Director, HRM&D	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.3	Unsupported Stipend Payment	It is true that the stipend of Kshs.9,588,272.20 was made to students undertaking pupillage programme. A report on the pupillage programme under circular dated December, 2016 on approved stipend and subsistence for pupils in the Public Service has been provided for verification. The description of work being done by the pupils has also been provided	Director, HRM&D	Resolved	
6.1	Irregular Payments	It is true that some rental payments were supported by expired leases. The explanation for these has been given	Head, Supply Chain Management	Resolved	
6.2	Payment of un-taxed Airtime Allowances instead of issuing scratch cards and payment of un-analyzed Telephone Bills	The airtime of Kshs.40,498,026.00 did not all relate to airtime paid to staff as reported. Kshs.18,792,000 related to the airtime for radio stations. The airtime that was paid to staff was according to their entitlement. These amounts were used to purchase cards for issuance to officers. The price of the card is tax inclusive	Secretary Administration	Resolved	
6.3	Payment of Cleaning Services using Expired Contract	It is true that M/S Kauniko operated without a contract as the office was entering into a new contract. The contractor was giving the service at the same rate as per the previous contract.	Head, Supply Chain Management	Resolved	

**Reports and Financial Statements
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6.4	Use of Expired Contract and Irregular Renewal of Jextream Limited Cleaning and Hatari Security Guards Security Contracts	It is true that the contract was extended for a period of 3 months to allow advertisement and tendering for fresh contracts. It is also true that the tender committee did not approve this extension since it is not provided for under the Public Procurement and Assets Disposal Act 2015 which came into effect from 7 th January 2016 since it is within the 15% allowable by the Act; that is 15% of 24 months.	Head, Supply Chain Management	Resolved	
6.5	Non-Procedural Procurement of Fuel from R. H. Devani	It is true that the government gave a directive to procure all fuel from the National oil corporation. However, it was clarified through Circular No OP/CAB.9/108A of 30 th April, 2015 that there was an existing contract between the government and R. H. Devani that the MDAs should continue buying oil from R. H. Devani until the contract expires. The Office of the Attorney General also ordered fuel worth K.shs.979,293.90 for the month of May 2017 from National Oil Corporation.	Head, Supply Chain Management	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
7	Failure to maintain a Fixed Asset Register	<p>It is true that the Office of the Attorney General and Department of Justice has not tagged nor coded the assets. However, the Ministry is in the process of requesting the National treasury for budgetary allocation in order to engage a consultant for valuation, tagging and verification of the assets.</p> <p>It is true that the financial statements reflect an outstanding imprests of Kshs.1,489,476 as at 30th June, 2017. The imprests were subsequently surrendered</p>	Head, Supply Chain Management	Not Resolved	Year 2018
8	Outstanding Imprest		Head of Accounting Unit	Resolved	
	OTHER MATTER				
1	Operating with Old Unserviceable Motor Vehicles	<p>It is true that of the 80 motor vehicles available at the Office of the Attorney General and Department of Justice, 23 vehicles are unserviceable. The Disposal Committee was appointed on 24th January, 2018 and they are yet to conclude the exercise due to the unavailability of engineers to join the team. See Appendix 9</p> <p>It is also true that the office of the Attorney General does not have a disposal and replacement plan. The Office of the Attorney General is in the process of developing the plan.</p>	Secretary Administration	Not Resolved	Year 2018

**Reports and Financial Statements
For the year ended June 30, 2018**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2	Lack of a Written Anti-Virus Policy	The Office of the Attorney General and Department of Justice is in the process of developing an anti-virus policy that details the responsibility of Management and staff.	Head, ICT	Not Resolved	Year 2018
3	Non-Operationalization of the Audit Committee	It is true that the Ministry does not have a functional audit committee. Following successful interviews and recruitment of the audit committee members, appointment letters are ready to be dispatched by the Human Resource department	Director, HRM&D	Not Resolved	Year 2018
4	Previous Year Matters	It is true that the previous year audit matter had not been fully addressed. The Office of the Attorney General and Department of Justice is in the process of addressing all the prior year issues comprehensively.	Head of Accounting Unit	Not Resolved	Year 2018
5	Excess Service Charge-Rentals of Produced Assets	It is true that payment of K.shs.2,651,745 was made for the occupation of office space at Co-operative Bank House for the year 2015. The office seized up the matter and wrote to the Director, Cooperative bank for an explanation of the situation.	Secretary Administration	Not Resolved	Year 2018

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Guidance Notes:

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



Solicitor General
Kennedy Ogeto



Assistant Accountant General
John Mwangangi Makai

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. Ammiche Ventures	641,470	FY2016/2017	0	641,470	641,470	
8. Benark General Merchants	864,000	FY2016/2017	0	864,000	864,000	
9. Bethum General Merchants	110,000	FY2016/2017	0	110,000	110,000	
10. Branly Enterprises	550,000	FY2016/2017	0	550,000	550,000	
11. Bright Concept Ventures	616,240	FY2016/2017	0	616,240	616,240	
12. Conglomerate Trading	370,100	FY2016/2017	0	370,100	370,100	
13. Cosdeb Enterprises	144,000	FY2016/2017	0	144,000	144,000	
14. Des Monte Suppliers	474,600	FY2016/2017	0	474,600	474,600	
15. Ednas Enterprises	46,250	FY2016/2017	0	46,250	46,250	
16. Fynet Components Limited	264,850	FY2016/2017	0	264,850	264,850	
17. Fossil Group	385,200	FY2016/2017	0	385,200	385,200	
18. Gale Investments	199,300	FY2016/2017	0	199,300	199,300	
19. Hardrock Disabled Enterprise	264,950	FY2016/2017	0	264,950	264,950	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
20. Illan Enterprises Limited	477,000	FY2016/2017	0	477,000	477,000	
21. Kernj Enterprises	307,000	FY2016/2017	0	307,000	307,000	
22. Kevikat Company	250,000	FY2016/2017	0	250,000	250,000	
23. Kyeka Enterprises	342,000	FY2016/2017	0	342,000	342,000	
24. MFI Document Solutions	200,000	FY2016/2017	0	200,000	200,000	
25. Muts and Company Limited	461,900	FY2016/2017	0	461,900	461,900	
26. Reattach Systems	960,700	FY2016/2017	0	960,700	960,700	
27. Rickliz Enterprises	282,300	FY2016/2017	0	282,300	282,300	
28. Roxy Services	750,000	FY2016/2017	0	750,000	750,000	
29. Seladel Supplies	372,925	FY2016/2017	0	372,925	372,925	
30. Sevechi Enterprises	111,795	FY2016/2017	0	111,795	111,795	
31. Johann Enterprises	117,900	FY2016/2017	0	117,900	117,900	
32. Lerian Agencies	1,011,000	FY2016/2017	0	1,011,000	1,011,000	
33. Zafy Enterprises	894,400	FY2016/2017	0	894,400	894,400	
34. Trice-Ma Enterprises	304,500	FY2016/2017	0	304,500	304,500	
35. Gradet Enterprises	398,500	FY2016/2017	0	398,500	398,500	
36. Josken Agencies	168,000	FY2016/2017	0	168,000	168,000	
37. Texacom General Agencies	590,000	FY2016/2017	0	590,000	590,000	
38. Rakemu Business Systems	440,000	FY2016/2017	0	440,000	440,000	
39. Ridgevally Landscapes	595,000	FY2016/2017	0	595,000	595,000	
40. Goldplus Enterprises	479,050	FY2016/2017	0	479,050	479,050	
41. Chantlin General Supplies	287,500	FY2016/2017	0	287,500	287,500	
42. Zeta Office Product	937,500	FY2016/2017	0	937,500	937,500	
43. Sashati Enterprises	100,000	FY2016/2017	0	100,000	100,000	
44. Rachnon Enterprises	336,250	FY2016/2017	0	336,250	336,250	
45. Brehest Supplies Enterprises	1,041,600	FY2016/2017	0	1,041,600	1,041,600	
46. Nartcomm Agencies	262,225	FY2016/2017	0	262,225	262,225	
47. Mbukana Enterprises	294,000	FY2016/2017	0	294,000	294,000	
48. Betjam Enterprises	1,836,000	FY2016/2017	0	1,836,000	1,836,000	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
49. Bejiam Enterprises	332,250	FY2016/2017	0	332,250	332,250	
50. Antela Investment	512,400	FY2016/2017	0	512,400	512,400	
51. Nasireku Enterprises	299,400	FY2016/2017	0	299,400	299,400	
52. Mid Week General Supplies	522,200	FY2016/2017	0	522,200	522,200	
53. Kenodist Weaver Enterprises	92,000	FY2016/2017	0	92,000	92,000	
54. Realtech Computer Services	519,680	FY2016/2017	0	519,680	519,680	
55. Finetouch Solutions	494,550	FY2016/2017	0	494,550	494,550	
56. Antela Investment	512,400	FY2016/2017	0	512,400	512,400	
57. Goldex Logistics	120,000	FY2016/2017	0	120,000	120,000	
58. Kyeka Enterprises	342,000	FY2016/2017	0	342,000	342,000	
59. Niesta Investment	501,210	FY2016/2017	0	501,210	501,210	
60. Sashati Enterprises	185,000	FY2016/2017	0	185,000	185,000	
61. Rex Kiosk	150,960	FY2016/2017	0	150,960	150,960	
62. Servit Services Company	83,700	FY2016/2017	0	83,700	83,700	
63. Domib Printing Solutions	837,015	FY2016/2017	0	837,015	837,015	
64. Winglink Supplies	159,233	FY2016/2017	0	159,233	159,233	
65. Sophytech Systems	243,800	FY2016/2017	0	243,800	243,800	
66. Joyrowl Ltd	1,480,000	FY2016/2017	0	1,480,000	1,480,000	
67. Domib Printing Solutions	786,112.50	FY2016/2017	0	786,112.50	786,112.50	
68. Diapams Agencis	203,900	FY2017/2018	0	203,900	0	
69. Antela Investments	779,700	FY2017/2018	0	779,700	0	
70. Kecheyat Enterprises	721,875	FY2017/2018	0	721,875	0	
71. Primenet Enterprises	1,167,075	FY2017/2018	0	1,167,075	0	
72. Branold Enterprises	577,575	FY2017/2018	0	577,575	0	
73. Batmo Agencies	598,000	FY2017/2018	0	598,000	0	
74. Seram Supplies	169,650	FY2017/2018	0	169,650	0	
75. Pinetown Agencies	107,800	FY2017/2018	0	107,800	0	
76. Tilatech Systems	30,592,500	FY2017/2018	0	30,592,500	0	
77. Ponela (K) Ltd	602,475	FY2017/2018	0	602,475	0	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
78. Moscan Ventures Ltd	275,275	FY2017/2018	0	275,275	0	
79. Wayland General Merchants	24,960	FY2017/2018	0	24,960	0	
80. Brucke Enterprises	96,335	FY2017/2018	0	96,335	0	
81. Pamtech Supplies	78,070	FY2017/2018	0	78,070	0	
82. Kennex Supplies Solutions	12,434	FY2017/2018	0	12,434	0	
83. Dotwains Enterprises	374,575	FY2017/2018	0	374,575	0	
84. Well Endowed Company	691,600	FY2017/2018	0	691,600	0	
85. Jocella Investment	614,875	FY2017/2018	0	614,875	0	
86. Spash General Merchants	427,500	FY2017/2018	0	427,500	0	
87. Toyota Kenya Ltd	27,650,000	FY2017/2018	0	27,650,000	0	
88. Rilnad Agencies	81,630	FY2017/2018	0	81,630	0	
89. Muregi Company	314,000	FY2017/2018	0	314,000	0	
90.						
Sub-Total	93,875,720			93,875,720	27,713,916	
Supply of services						
91. Gyto Success Company	450,000	FY2016/2017	0	450,000	450,000	
92. Kenya Pipeline Company Limited	376,500	FY2016/2017	0	376,500	376,500	
93. African Touch Safaris	478,705	FY2016/2017	0	478,705	478,705	
94. Bonito Hotels Limited	272,881	FY2016/2017	0	272,881	272,881	
95. Dormanic Office Supplies	295,000	FY2016/2017	0	295,000	295,000	
96. Sawela Lodge	1,311,500	FY2016/2017	0	1,311,500	1,311,500	
97. Toyota Kenya Limited	72,514	FY2016/2017	0	72,514	72,514	
98. Travel Plaza Limited	241,570	FY2016/2017	0	241,570	241,570	
99. Travel Plaza Limited	663,000	FY2016/2017	0	663,000	663,000	
100. Travel Plaza Limited	679,450	FY2016/2017	0	679,450	679,450	
101. Travel Plaza Limited	323,850	FY2016/2017	0	323,850	323,850	
102. Travel Plaza Limited	182,920	FY2016/2017	0	182,920	182,920	
103. African Touch Safaris	1,258,670	FY2016/2017	0	1,258,670	1,258,670	
104. Attic Tours and Travel	892,305	FY2016/2017	0	892,305	892,305	

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE
Reports and Financial Statements
For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
105. Hatari Security	324,800	FY2016/2017	0	324,800	324,800	
106. KCB Leadership Centre	96,250	FY2016/2017	0	96,250	96,250	
107. Longrock Tours and Travel	22,840	FY2016/2017	0	22,840	22,840	
108. Nairobi City Water & Sewerage Co.	1,500,109	FY2016/2017	0	1,500,109	1,500,109	
109. Angani Tours and Travel	125,205	FY2016/2017	0	125,205	125,205	
110. Lake Naivasha Simba Lodge	2,080,000	FY2016/2017	0	2,080,000	2,080,000	
111. Telkom	43,624	FY2016/2017	0	43,624	43,624	
112. Kenya Wildlife Services	299,999	FY2016/2017	0	299,999	299,999	
113. Midland Hotel	140,300	FY2016/2017	0	140,300	140,300	
114. Super Eagles Travels	32,845	FY2016/2017	0	32,845	32,845	
115. Super Eagles Travels	214,500	FY2016/2017	0	214,500	214,500	
116. Machakos University	1,400,000	FY2016/2017	0	1,400,000	1,400,000	
117. Jextream Logistics Company Ltd	397,963	FY2016/2017	0	397,963	397,963	
118. Morendant Training and Conference Centre	376,500	FY2016/2017	0	376,500	376,500	
119. Postal Corporation of Kenya	1,079,000	FY2016/2017	0	1,079,000	1,079,000	
120. Ibrahim Donald Consultants	709,002.26	FY2016/2017	0	709,002.26	709,002.26	
121. Millenium Management Consultants	1,392,000	FY2016/2017	0	1,392,000	1,392,000	
122. The Sarova Stanley Hotel	112,000	FY2016/2017	0	112,000	112,000	
123. Aje Elevator Engineering Company Ltd	139,200	FY2016/2017	0	139,200	139,200	
124. Kone Kenya Ltd	194,880	FY2016/2017	0	194,880	194,880	
125. Geolea Enterprises Limited	292,400	FY2016/2017	0	292,400	292,400	
126. Vanguard Engineering Ltd	5,897,275	FY2016/2017	0	5,897,275	5,897,275	
127. Weng Technologies East Africa Ltd	3,930,000	FY2016/2017	0	3,930,000	3,930,000	
128. Ibrahim Donalds Consultants	2,709,002.26	FY2016/2017	0	2,709,002.26	2,709,002.26	
129. Kenya School of Government – Embu	439,000	FY2017/2018	0	439,000	0	
130. Institute of Human Resource Management	226,200	FY2017/2018	0	226,200	0	
131. Ali Bin Ali Malindi Ltd	531,744	FY2017/2018	0	531,744	0	
132. Gyto Success Company Ltd	315,000	FY2017/2018	0	315,000	0	
133. Gyto Success Company Ltd	315,000	FY2017/2018	0	315,000	0	

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

Reports and Financial Statements

For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
134. D. T. Dobie K Limited	19,577.30	FY2017/2018	0	19,577.30	0	
135. Government Printer	292,900	FY2017/2018	0	292,900	0	
136. D. T. Dobie	197,300	FY2017/2018	0	197,300	0	
137. Kenya Power	979,898	FY2017/2018	0	979,898	0	
138. Golf Hotels Limited	600,000	FY2017/2018	0	600,000	0	
139. Bush & Beach Travel & Safari Ltd	27,400	FY2017/2018	0	27,400	0	
140. Nation Media Group Ltd	461,680	FY2017/2018	0	461,680	0	
141. Standard Group Ltd	573,870.96	FY2017/2018	0	573,870.96	0	
142. Izwe Loans Kenya Ltd	17,701	FY2017/2018	0	17,701	0	
143. African Association of Public Admin. & Mgt.	50,000	FY2017/2018	0	50,000	0	
144. Safaricom Kenya Ltd	20,000,000	FY2017/2018	0	20,000,000	0	
145. Telkom Kenya Ltd	2,546,000	FY2017/2018	0	2,546,000	0	
146. Diocese of Embu – ACK	466,433.10	FY2017/2018	0	466,433.10	0	
147. Advocates Plaza	1,327,935	FY2017/2018	0	1,327,935	0	
148. National Social Security Fund	3,735,491.36	FY2017/2018	0	3,735,491.36	0	
149. Jextream Logistics Company Ltd	1,193,889	FY2017/2018	0	1,193,889	0	
150. Shawmut Ltd	213,689.40	FY2017/2018	0	213,689.40	0	
151. Swaran Singh	19,230	FY2017/2018	0	19,230	0	
152. Ali Bin Ali Malindi Ltd	452,307.	FY2017/2018	0	452,307.	0	
153. Gyto Success Company Ltd	1,260,000	FY2017/2018	0	1,260,000	0	
154. Pestlab Cleaning Services	612,000	FY2017/2018	0	612,000	0	
155. Swaran Singh	1,274,850	FY2017/2018	0	1,274,850	0	
156. Izwe Loans Kenya Ltd	14,971	FY2017/2018	0	14,971	0	
157. Izwe Loans Kenya Ltd	112,284	FY2017/2018	0	112,284	0	
158. The Star Publication Ltd	40,500	FY2017/2018	0	40,500	0	
159. Standard Group Ltd	75,168	FY2017/2018	0	75,168	0	
160. Nation Media Group Ltd	125,688	FY2017/2018	0	125,688	0	
161. Co-operative Bank Ltd	13,553,190.60	FY2017/2018	0	13,553,190.60	0	
162. Mamasse Distributors & Wholesalers Ltd	416,162.50	FY2017/2018	0	416,162.50	0	

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Reports and Financial Statements
For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
163. Lareen Enterprises	362,800	FY2017/2018	0	362,800	0	
164. Swaran Singh	12,558.64	FY2017/2018	0	12,558.64	0	
165. Toyota Kenya Ltd	40,100	FY2017/2018	0	40,100	0	
166. Co-operative Bank Ltd	13,553,190	FY2017/2018	0	13,553,190	0	
167. Ali Bin Ali Malindi Ltd	343,917.10	FY2017/2018	0	343,917.10	0	
168. Kent Corporate Ltd	534,000	FY2017/2018	0	534,000	0	
169. Ali Bin Ali Malindi Ltd	687,834	FY2017/2018	0	687,834	0	
170. Peak Performance	302,000	FY2017/2018	0	302,000	0	
171. Kenyatta University North Coast Beach Hotel	450,500	FY2017/2018	0	450,500	0	
172. Mamasse Distributors & Wholesalers Ltd	541,207.50	FY2017/2018	0	541,207.50	0	
173. Solicitor General	150,000,000	FY2017/2018	0	150,000,000	0	
174. AAR Insurance Kenya Ltd	533,761	FY2017/2018	0	533,761	0	
175. Kenya Methodist University	145,000	FY2017/2018	0	145,000	0	
176. Government Printer	1,014,130	FY2017/2018	0	1,014,130	0	
177. Angani tours & Travel Ltd	308,005	FY2017/2018	0	308,005	0	
178. Fifty Two Fifty Five Ltd	40,000	FY2017/2018	0	40,000	0	
179. Telkom Kenya Ltd	101,986	FY2017/2018	0	101,986	0	
180. County Commissioner Bungoma	165,000	FY2017/2018	0	165,000	0	
181. County Commissioner Busia	122,795	FY2017/2018	0	122,795	0	
182. Strathmore University	56,510	FY2017/2018	0	56,510	0	
183. Technical University of Kenya	5,500	FY2017/2018	0	5,500	0	
184. Kenya School of Government	460,520	FY2017/2018	0	460,520	0	
185. AAR Insurance Kenya Ltd	500,000	FY2017/2018	0	500,000	0	
186. The New Dimension College	202,100	FY2017/2018	0	202,100	0	
187. CIC General Insurance Ltd	2,616,181	FY2017/2018	0	2,616,181	0	
188. Kenya Institute of Management	114,000	FY2017/2018	0	114,000	0	
189. Deputy County Commissioner	953,663	FY2017/2018	0	953,663	0	
190. Kenya School of Government	64,960	FY2017/2018	0	64,960	0	
191. Slopes All General supplies	168,000	FY2017/2018	0	168,000	0	

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

Reports and Financial Statements

For the year ended June 30, 2018

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
192. CEO/Secretary Kenya School of Law	60,000,000	FY2017/2018	0	60,000,000	0	
193.						
Sub-Total	317,895,838			317,895,838	31,008,560	
Grand Total	411,771,557			411,771,557	58,722,475	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Senior Management		a	b	c	d=a-c		
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

Reports and Financial Statements

For the year ended June 30, 2018

ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY OF THE OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	CEO's	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kenya Law Reform Commission	Law Reform	Mr. Joash Dache, MBS	330,700,000	
2	Anti-Corruption Steering Committee	Corruption	Mr. David Gathii	118,532,108	
3	National Crime Research Centre		Mr. Gerald Wandera	162,700,000	
4	Council of Legal Education	Training	Prof. Kulundu Bitonye	260,200,000	
6	Kenya School of Law	Training	Prof. P.L.O. Lumumba	290,700,000	
7	Kenya Copyright Board	Copyright /piracy	Mr. Edward Sigei	132,042,000	
8	Nairobi Centre for International Arbitration	Arbitration	Mr. Lawrence Muiruri	122,700,000	
9	Asset Recovery Agency	Recovery of Assets	Ms. Muthoni Kimani	210,700,000	
10	Registrar of Companies	Registration of Companies	Mr. Kenneth Gathuma	253,807,377	

OFFICE OF THE ATTORNEY GENERAL AND DEPARTMENT OF JUSTICE

Reports and Financial Statements

For the year ended June 30, 2018

ANNEX 7- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes

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Statement of Budget Execution
 Entity: 1252-State Law Office And Department Of Justice
 Current Period: JUL-17 To JUN-18

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) D=a+b+c	Actual e	Budget Utilization Differences F=d-e	% of Utilization g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	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	0.00%
Proceeds from Domestic and Foreign Grants	3	154,464,285.50	0.00	(95,535,714.50)	58,928,571.00	0.00	58,928,571.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	3,440,331,860.00	(3,440,331,860.00)	0.00%
Transfers from Other Government Entities	5	0.00	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	0.00%
Proceeds from Foreign Borrowings	7	0.00	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	0.00%
Reimbursements and Refunds	9	0.00	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	0.00%
Other Receipts	11	197,250,000.00	0.00	197,250,000.00	394,500,000.00	370,077,410.90	24,422,589.10	93.81%
Total		351,714,285.50	0.00	101,714,285.50	453,428,571.00	3,810,409,270.90	(3,458,694,985.40)	1083.38%
PAYMENTS								
Compensation of Employees	12	569,585,000.00	0.00	471,585,000.00	1,041,170,000.00	1,011,528,083.20	29,641,916.80	97.15%
Use of goods and Services	13	537,855,225.00	0.00	456,156,295.00	994,011,520.00	609,437,245.85	384,574,274.15	61.31%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,732,826,000.00	0.00	732,826,000.00	2,465,652,000.00	1,951,724,100.35	513,927,899.65	79.16%
Other Grants and Transfers	16	1,944,000.00	0.00	4,609,862.00	6,553,862.00	0.00	6,553,862.00	0.00%
Social Security Benefits	17	1,400,000.00	0.00	1,400,000.00	2,800,000.00	1,113,718.00	1,686,282.00	39.78%
Acquisition of Assets	18	223,359,060.50	0.00	(65,808,477.50)	157,550,583.00	5,279,049.00	152,271,534.00	3.35%
Finance Costs, including Loan Interest	19	0.00	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	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		3,066,969,285.50	0.00	1,600,768,679.50	4,667,737,965.00	3,579,082,196.40	(512,112,910.90)	116.70%



Statement of Budget Execution
Entity: 1252-State Law Office And Department Of Justice
Current Period: JUL-17 To JUN-18

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Trial Balance

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1420208 Officeial Receiver's Fees	0.00	0.00	0.00	356,028.00
1420209 Registration of Companies	0.00	1,330,200.00	0.00	289,347,051.00
1420211 Registration of Coat of Arms	0.00	0.00	0.00	15,000.00
1420212 Registration of Business Names	0.00	0.00	0.00	87,002,400.00
1420213 Registration of Marriages	0.00	327,900.00	0.00	110,105,383.00
1420214 Registration of Hire Purchase Agreement	0.00	0.00	0.00	2,082,234.00
1420215 Registration of Societies	0.00	113,100.00	0.00	8,881,908.00
1420217 Conveyancing Fees	0.00	445,786,180.45	0.00	32,191,047.00
1420218 Registration of Newspapers, Books and Pericdicals	0.00	0.00	0.00	195,050.00
1420231 Public Trustees Fees	74,971,719.55	0.00	0.00	74,971,719.55
1420232 Business Names Search Fees	0.00	0.00	0.00	22,700,731.00
1420234 Certificate of Good Conduct Fees	2,508,250.00	0.00	0.00	2,508,250.00
1420200 Administrative Fees and Charges	77,479,969.55	447,557,380.45	0.00	630,356,801.55
1420000 Sales of Goods and Services	77,479,969.55	447,557,380.45	0.00	630,356,801.55
2110101 Basic Salaries - Civil Service	520,200,906.40	0.00	481,815,489.25	0.00
2110100 Basic Salaries - Permanent Employees	520,200,906.40	0.00	481,815,489.25	0.00
2110201 Contractual Employees	7,932,384.75	0.00	11,766,552.60	0.00
2110200 Basic Wages - Temporary Employees	7,932,384.75	0.00	11,766,552.60	0.00
2110301 House Allowance	221,551,501.85	0.00	193,570,235.20	0.00
2110303 Acting Allowance	360,000.00	0.00	351,821.00	0.00
2110305 Prosecutorial and State Counsel Allowance	64,322,773.30	0.00	33,633,419.10	0.00
2110307 Hardship Allowance	3,472,227.00	0.00	1,817,104.00	0.00
2110309 Special Duty Allowance	5,381,356.80	0.00	5,585,483.00	0.00
2110310 Top-up Allowance	0.00	0.00	1,347,505.00	0.00
2110311 Transfer Allowance	3,189,197.90	0.00	7,041,720.00	0.00
2110312 Responsibility Allowance	45,112,651.15	0.00	24,147,428.80	0.00
2110313 Entertainment Allowance	15,287,188.40	0.00	14,165,678.10	0.00
2110314 Transport Allowance	40,530,299.10	0.00	44,436,611.00	0.00
2110315 Extreuous Allowance	15,003,909.10	0.00	12,557,371.90	0.00
2110317 Domestic Servant Allowance	2,043,440.00	0.00	1,862,619.00	0.00
2110318 n Practising Allowance	63,569,111.45	0.00	50,873,660.85	0.00
2110320 Leave Allowance	3,571,136.00	0.00	5,200,159.20	0.00
2110300 Personal Allowances paid as part of Salary	483,394,792.05	0.00	396,590,816.15	0.00
2110000 Wages and Salary Contributions	1,011,528,083.20	0.00	890,172,856.00	0.00
2210101 Electricity	16,332,269.25	0.00	11,029,923.00	0.00
2210102 Water and Sewarage Charges	8,346,013.80	0.00	3,344,909.30	0.00
2210100 Utilities, Supplies and Services	24,678,283.05	0.00	14,374,832.30	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	8,649,096.75	0.00	24,321,562.90	0.00
2210202 Internet Connections	1,006,030.00	0.00	308,986.00	0.00
2210203 Courier & Postal Services	487,880.25	0.00	1,702,665.00	0.00
2210200 Communication, Supplies and Services	10,143,007.00	0.00	26,333,235.90	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	19,534,177.60	0.00	19,873,192.00	0.00
2210302 Accommodation - Domestic Travel	22,636,317.00	0.00	20,348,312.20	0.00
2210303 Daily Subsistance Allowance	24,932,051.70	0.00	19,648,016.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	630,563.00	0.00	986,665.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	67,733,109.30	0.00	60,856,185.20	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	4,739,742.40	0.00	20,370,229.70	0.00
2210402 Accommodation	8,700,295.60	0.00	19,924,711.50	0.00
2210403 Daily Subsistence Allowance	4,642,337.00	0.00	18,455,397.60	0.00
2210404 Sundry Items (e.g. airport tax,	34,075.75	0.00	26,600.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
taxis, etc?)				
2210400 Foreign Travel and Subsistence, and other transportation costs	18,116,450.75	0.00	58,776,938.80	0.00
2210502 Publishing & Printing Services	1,537,993.00	0.00	8,753,809.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	358,674.00	0.00	607,827.00	0.00
2210505 Trade Shows and Exhibitions	206,150.00	0.00	241,220.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	2,102,817.00	0.00	9,602,856.00	0.00
2210603 Rents and Rates - Non-Residential	59,330,843.80	0.00	96,541,610.60	0.00
2210600 Rentals of Produced Assets	59,330,843.80	0.00	96,541,610.60	0.00
2210701 Travel Allowance	2,288,301.00	0.00	6,602,300.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	467,720.00	0.00	1,056,922.00	0.00
2210703 Production and Printing of Training Materials	123,679.00	0.00	171,659.20	0.00
2210704 Hire of Training Facilities and Equipment	348,878.00	0.00	1,308,705.00	0.00
2210706 Book Allowance	89,500.00	0.00	376,841.70	0.00
2210707 Project Allowance	0.00	0.00	60,320.00	0.00
2210709 Research Allowance	6,000.00	0.00	30,000.00	0.00
2210710 Accommodation Allowance	59,597.00	0.00	240,000.00	0.00
2210711 Tuition Fees Allowance	8,239,357.00	0.00	31,975,934.50	0.00
2210712 Trainee Allowance	4,544,497.00	0.00	9,999,302.20	0.00
2210700 Training Expenses	16,167,529.00	0.00	51,821,984.60	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,196,797.00	0.00	6,252,525.00	0.00
2210802 Boards, Committees, Conferences and Seminars	26,012,618.70	0.00	33,558,198.70	0.00
2210808 Purchase of Coffins	20,000.00	0.00	140,000.00	0.00
2210800 Hospitality Supplies and Servi	30,229,415.70	0.00	39,950,723.70	0.00
2211001 Medical Drugs	0.00	0.00	395,000.00	0.00
2211009 Education and Library Supplies	373,392.00	0.00	342,550.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,170,640.00	0.00	1,371,240.00	0.00
2211023 Supplies for Production	5,176,741.00	0.00	3,550,100.00	0.00
2211000 Specialised Materials and Supp	6,720,773.00	0.00	5,658,890.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	14,706,345.70	0.00	28,228,134.00	0.00
2211102 Supplies and Accessories for Computers and Printers	2,791,823.00	0.00	3,758,955.80	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	685,963.90	0.00	2,181,775.00	0.00
2211100 Office and General Supplies and Services	18,184,132.60	0.00	34,168,864.80	0.00
2211201 Refined Fuels and Lubricants for Transport	13,920,182.65	0.00	10,258,689.65	0.00
2211200 Fuel Oil and Lubricants	13,920,182.65	0.00	10,258,689.65	0.00
2211305 Contracted Guards and Cleaning Services	7,220,514.00	0.00	11,308,567.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	476,810.00	0.00	296,900.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	305,045,201.00	0.00	419,406,851.10	0.00
2211310 Contracted Professional Services	518,920.00	0.00	4,835,026.00	0.00
2211311 Contracted Technical Services	0.00	0.00	50,000.45	0.00
2211320 Temporary Committee Expenses	19,979,699.00	0.00	16,045,931.20	0.00
2211322 Binding of Records	752,600.00	0.00	1,226,000.00	0.00
2211323 Laundry Expenses	342,591.00	0.00	138,500.00	0.00
2211327 Payment of Duty	0.00	0.00	1,300,000.00	0.00
2211300 Other Operating Expenses	334,336,335.00	0.00	454,607,775.75	0.00
2210000 Goods and Services	601,662,878.85	0.00	862,952,587.30	0.00
2220101 Maintenance Expenses - Motor Vehicles	5,335,109.00	0.00	3,766,727.00	0.00
2220100 Routine Maintenance - Vehicles	5,335,109.00	0.00	3,766,727.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	254,960.00	0.00	1,056,630.00	0.00
2220202 Maintenance of Office Furniture and Equipment	355,133.20	0.00	394,330.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,424,399.40	0.00	1,857,817.00	0.00
2220210 Maintenance of Computers,	404,765.40	0.00	819,562.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Software, and Networks				
2220200 Routine Maintenance - Other Assets	2,439,258.00	0.00	4,128,339.00	0.00
2220000 Routine Maintenance	7,774,367.00	0.00	7,895,066.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	1,951,724,100.35	0.00	1,962,367,850.75	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,951,724,100.35	0.00	1,962,367,850.75	0.00
2630000 Grants & Transfer To Other Govt. Units	1,951,724,100.35	0.00	1,962,367,850.75	0.00
2710102 Gratuity - Civil Servants	1,113,718.00	0.00	7,119,717.30	0.00
2710100 Government Pension and Retirement Benefits	1,113,718.00	0.00	7,119,717.30	0.00
2710000 Social Security Benefits	1,113,718.00	0.00	7,119,717.30	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	14,248,501.70	0.00
3110300 Refurbishment of Buildings	0.00	0.00	14,248,501.70	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	5,000,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	5,000,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	10,000.00	0.00	200,000.00	0.00
3111009 Purchase of other Office Equipment	87,374.00	0.00	206,347.00	0.00
3111000 Purchase of Office Furniture and General Equipment	97,374.00	0.00	406,347.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	4,090,000.00	0.00	30,364,486.60	0.00
3111112 Purchase of Software	294,175.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	4,384,175.00	0.00	30,364,486.60	0.00
3111403 Research	797,500.00	0.00	1,296,700.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	797,500.00	0.00	1,296,700.00	0.00
3110000 Acquisition of Fixed Capital Assets	5,279,049.00	0.00	51,316,035.30	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	2,536,837,757.45	0.00	2,871,781,920.25
6530100 Recurrent Bank Accounts	0.00	2,536,837,757.45	0.00	2,871,781,920.25
6530000 Recurrent Bank Accounts	0.00	2,536,837,757.45	0.00	2,871,781,920.25
6580101 Cash	4,108,031,719.80	0.00	2,822,028,492.55	0.00
6580104 Cash in Transit	5,948,077,741.80	0.00	3,355,204,000.00	0.00
6580100 Cash in Hand	10,056,109,461.60	0.00	6,177,232,492.55	0.00
6580000 Cash in Hand	10,056,109,461.60	0.00	6,177,232,492.55	0.00
6710102 Salary Paid in Advance	17,527.00	0.00	0.00	0.00
6710103 Salary advance	0.00	1,620,749.10	0.00	1,572,826.35
6710100 Debtors & Advances - Employees	17,527.00	1,620,749.10	0.00	1,572,826.35
6710000 Domestic Debtors & Advances	17,527.00	1,620,749.10	0.00	1,572,826.35
6740101 Prepayment	2,754,378.60	0.00	2,065,296.60	0.00
6740102 R/D Cheques	229,642,188.80	0.00	128,950,791.40	0.00
6740103 Loss of Cash	35,200.00	0.00	35,200.00	0.00
6740100 Other Debtors & Pre-payments	232,431,767.40	0.00	131,051,288.00	0.00
6740000 Other Debtors & Pre-payments	232,431,767.40	0.00	131,051,288.00	0.00
6760101 Standing Imprests	1,642,615.00	0.00	1,578,445.00	0.00
6760103 Temporary Imprests	98,746,236.15	0.00	39,872,859.15	0.00
6760100 Imprests	100,388,851.15	0.00	41,451,304.15	0.00
6760000 Government Imprests	100,388,851.15	0.00	41,451,304.15	0.00
6780101 General Suspense A/C	394,800.00	0.00	0.00	0.00
6780103 District Suspense A/c	110,209,688.70	0.00	96,744,913.00	0.00
6780100 Suspense & Clearance Account	110,604,488.70	0.00	96,744,913.00	0.00
6780000 Suspense & Clearance Account	110,604,488.70	0.00	96,744,913.00	0.00
6790102 Receiving Inventory A/C	645,100.00	0.00	645,100.00	0.00
6790100 Other Current System A/cs	645,100.00	0.00	645,100.00	0.00
6790000 Other Current Assets (System r	645,100.00	0.00	645,100.00	0.00
7310101 General Deposits	1,402,173,247.00	0.00	680,074,483.35	0.00
7310111 Miscellaneous Deposits (Surve	4,749,669.00	0.00	3,368,828.00	0.00
7310100 General Deposits Items	1,406,922,916.00	0.00	683,443,311.35	0.00
7310000 Deposits	1,406,922,916.00	0.00	683,443,311.35	0.00
7320002 NHIF	0.00	6,435.00	0.00	6,435.00
7320007 Co-operatives	6,435.00	0.00	6,435.00	0.00
7320000 Other Liabilities	6,435.00	6,435.00	6,435.00	6,435.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320101 PAYE	3,083,332.55	0.00	1,839,316.95	0.00
7320102 NHIF	3,375,783.05	0.00	1,325,783.05	0.00
7320103 House Rent	0.00	228,087.20	0.00	362,587.20
7320104 Car Loans	0.00	4,008,125.45	0.00	1,235,805.05
7320106 NSSF	26,600.00	0.00	12,800.00	0.00
7320107 Co-operatives	26,261,234.85	0.00	25,623,419.10	0.00
7320108 Insurances	864,094.75	0.00	889,103.10	0.00
7320109 Hire Purchases	212,552.30	0.00	216,113.50	0.00
7320111 WCPS	609,955.30	0.00	0.00	802,842.10
7320112 Staff Welfare Associations	17,395,487.70	0.00	17,397,195.35	0.00
7320113 HELB Deductions	0.00	147,336.25	0.00	153,871.00
7320114 Un on Dues	625,368.00	0.00	283,448.55	0.00
7320115 Save As You Earn (SAYE)	0.00	127,000.00	0.00	32,000.00
7320116 Mortgages / Bank Loans	7,092,230.50	0.00	4,729,101.80	0.00
7320117 Govt. Liability Attachments	0.00	1,331,425.40	0.00	112,918.80
7320119 RTD Salary - held for officer	88,334.40	0.00	88,334.40	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	5,236,877.80	0.00	2,095,573.80	0.00
7320199 Salary Control Account	24,467,552.20	0.00	10,178,246.55	0.00
7320100 Salary Deductions	85,339,403.40	5,841,974.30	64,678,436.15	2,700,024.15
7320201 Contractors Retention Money	152,281.55	0.00	352,281.55	0.00
7320200 Other General Liabilities	152,281.55	0.00	352,281.55	0.00
7320000 Other Liabilities	85,498,119.95	5,848,409.30	65,037,152.70	2,706,459.15
7380101 General Withholding Tax	0.00	39,854.75	20,145.25	0.00
7380102 VAT Withholding	1,846,001.55	0.00	521,018.30	0.00
7380100	1,846,001.55	39,854.75	541,163.55	0.00
7380000 Withholding Taxes	1,846,001.55	39,854.75	541,163.55	0.00
7390101 Inventory AP Accrual	0.00	430,200.00	0.00	430,200.00
7390103 AP Liabilities	0.00	287,596,269.20	225,911,394.35	0.00
7390100 System Required Liabilities	0.00	288,026,469.20	225,911,394.35	430,200.00
7399999 Cash Clearing A/c	0.00	6,599,957,741.15	0.00	2,215,113,896.00
7399900	0.00	6,599,957,741.15	0.00	2,215,113,896.00
7390000 System Required Liabilities A/cs	0.00	6,887,984,210.35	225,911,394.35	2,215,544,096.00
9910101 Provision for Encumbrance	0.00	353,360.00	0.00	0.00
9910100 General Provisions	0.00	353,360.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	8,812,259,960.00	0.00	5,371,928,100.00
9910200 Exchequer Provisions	0.00	8,812,259,960.00	0.00	5,371,928,100.00
9910000 Provisions	0.00	8,812,613,320.00	0.00	5,371,928,100.00
9999999 Consolidated Fund	3,041,475,282.10	0.00	0.00	0.00
9999900	3,041,475,282.10	0.00	0.00	0.00
9990000 Opening Balance Reserves	3,041,475,282.10	0.00	0.00	0.00
Total	13,692,501,681.40	18,692,501,681.40	11,203,882,234.30	11,093,890,203.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Statement of Financial Position
 Entity: 1252-State Law Office And
 Department Of Justice
 18
 Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	-2,536,837,757.45	-2,871,781,920.25
Cash Balances	22B	10,056,109,461.60	6,177,232,492.55
Total Cash And Cash Equivalents		7,519,271,704.15	3,305,450,572.30
Accounts Receivables - Outstanding Imprest	23	442,466,985.15	268,319,778.80
TOTAL FINANCIAL ASSETS		7,961,738,689.30	3,573,770,351.10
Financial Liabilities			
Accounts Payables - Deposits	24	5,399,605,436.90	1,243,317,533.20
NET FINANCIAL ASSETS		2,562,133,252.40	2,330,452,817.90
REPRESENTED BY			
Fund Balance b/fwd	25	2,330,452,817.90	109,992,031.00
Surplus/Deficit for the Year		231,327,074.50	2,220,460,786.90
NET FINANCIAL POSITION		2,561,779,892.40	2,330,452,817.90

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

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

Date:
 Date:
 Date:

**STATEMENT OF RECEIPTS AND
PAYMENTS**

Entity: 1252-State Law Office And

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign	3	0	0
Exchequer releases	4	3,440,331,860.00	5,371,928,100.00
Transfers from Other Government Entities	5	0	0
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Proceeds from Sales of Assets	8	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	370,077,410.90	630,356,801.55
TOTAL RECEIPTS		3,810,409,270.90	6,002,284,901.55
PAYMENTS			
Compensation of Employees	12	1,011,528,083.20	890,172,858.00
Use of goods and Services	13	609,437,245.85	870,847,653.30
Subsidies	14	0	0
Transfers to Other Government Units	15	1,951,724,100.35	1,962,367,850.75
Other Grants and Transfers	16	0	0
Social Security Benefits	17	1,113,718.00	7,119,717.30
Acquisition of Assets	18	5,279,049.00	51,316,035.30
Finance Costs, including Loan Interest	19	0	0
Repayment of Principal on Domestic and	20	0	0
Other payments	21	0	0
TOTAL PAYMENTS		3,579,082,196.40	3,781,824,114.65
SURPLUS/DEFICIT		231,327,074.50	2,220,460,786.90

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

Prepared By: _____

Date:

Reviewed By: _____

Date:

Approved By: _____

Date:

STATEMENT OF CASH FLOW
 Entity: 1252-State Law Office And
 18
 Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	3,440,331,860.00	5,371,928,100.00
Transfers from Other Government Entities	5	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	370,077,410.90	630,356,801.55
Payments for Operating Expenses			
Compensation of Employees	12	1,011,528,083.20	890,172,858.00
Use of goods and Services	13	609,437,245.85	870,847,653.30
Subsidies	14	0	0
Transfers to Other Government Units	15	1,951,724,100.35	1,952,367,850.75
Other Grants and Transfers	15	0	0
Social Security Benefits	17	1,113,718.00	7,119,717.30
Finance Costs, including Loan Interest	19	0	0
Other payments	21	0	0
Adjusted for :			
Adjustments during the year		3,982,140,697.35	974,997,754.40
Net Cash From Operating Activities	A	4,218,746,820.85	3,246,774,576.60
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0	0
Acquisition of Assets	18	5,279,049.00	51,316,035.30
Net Cash Flow From Investing Activities	B	-5,279,049.00	-51,316,035.30
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Repayment of Principal on Domestic and	20	0	0
Net Cash Flow From Financing Activities	C	0	0
NET INCREASE IN CASH AND CASH	A+B+C	4,213,467,771.85	3,195,458,541.30
Cash and Cash Equivalent at BEGINNING		3,305,450,572.30	109,992,031.00
Cash and Cash Equivalent at END of The	22A+22B	7,519,271,704.15	3,305,450,572.30

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

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

Budget Execution By Programmes

Entity: 1252-State Law Office

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	0	0
		0 Default - Non Programmatic	0	0	0
606000000		Legal Services to Government and the Public	1,890,917,710.00	1,685,366,967.90	205,550,742.10
	606010000	Civil litigation and Promotion of legal ethical standards	881,118,261.00	789,349,274.95	91,768,986.05
	606020000	Legislations, Treaties and Advisory Services	166,556,521.00	163,351,821.80	3,204,699.20
	606030000	Public Trusts and Estates management	209,931,581.00	183,769,143.85	26,162,437.15
	606040000	Registration Services	498,298,347.00	416,884,727.30	81,414,619.70
	606050000	Copyrights Protection	135,012,000.00	132,012,000.00	3,000,000.00
607000000		Constitutional Reforms	1,859,777,029.00	1,269,419,022.45	590,358,006.55
	607010000	Law Reform	363,977,029.00	225,119,022.45	138,858,006.55
	607020000	Anticorruption campaign	330,700,000.00	330,700,000.00	0
	607030000		1,002,400,000.00	550,900,000.00	451,500,000.00
	607040000		162,700,000.00	162,700,000.00	0
609000000		General Administration, Planning and Support	917,043,226.00	647,550,256.85	269,492,969.15
	609010000	Transformation of Public legal services	123,874,625.00	122,700,000.00	1,174,625.00
	609020000	Administrative services	793,168,601.00	524,850,256.85	268,318,344.15
		Grand Total	4,667,737,965.00	3,602,336,247.20	1,065,401,717.80

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

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

Date: _____
 Date: _____
 Date: _____