

REPUBLIC OF KENYA



**OAG**



**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

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Hon. Jimmy ANGEWENYI, MP

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THE-TABLE:

Perpetual Karanu.

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**STATE LAW OFFICE AND DEPARTMENT  
OF JUSTICE**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



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**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2021**

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

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

**The Mandate and Core Functions**

The mandate of the State Law Office and Department of Justice (SLO&DOJ) is derived from Article 156 of the Constitution, the Office of the Attorney General Act, 2012 and Executive Order No. 1 of 2020 (Revised) on the Organisation of the Government. Its mandate includes advising Government Ministries, Departments, Constitutional Commissions, Independent Offices and State Corporations on legislative and other legal matters; advising the Government on all matters relating to the Constitution, international law, human rights, consumer protection, anti-corruption policy, protection of victims of crime, implementation of reparations and legal aid; negotiating, drafting, vetting and interpreting local and international documents, agreements and treaties for and on behalf of the Government and its agencies; co-ordinating reporting obligations to international human rights treaty bodies to which Kenya is a member or on any matter which member States are required to report; drafting legislative proposals; reviewing and overseeing legal matters pertaining to the registration of companies, partnerships, business names, societies, adoptions, marriages, charities, and Coat of Arms; reviewing and overseeing legal matters pertaining to the administration of estates and trusts; in consultation with the Law Society of Kenya, advising the Government on the regulation of the legal profession; representing the national Government in all civil and constitutional matters; and representing the Government in matters before foreign courts and tribunals.

**Vision, Mission and Core Values**

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

**Mission**

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

**Core Values**

- i. **Integrity:** The State Law Office and Department of Justice (SLO&DOJ) is committed to acting in an honest and transparent manner,
- ii. **Professionalism:** The SLO&DOJ is committed to tap its rich and multi-skilled human resource base to achieve its Mandate and to respect its stakeholders,

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- iii. **Teamwork and Respect for Diversity:** Involvement of employees at all levels of our operations shall be the hallmark of the SLO&DOJ,
- iv. **Quality Service Delivery:** SLO&DOJ will ensure efficient and effective delivery of quality services at all times,
- v. **Equity and Fairness:** SLO&DOJ undertakes to recognize and promote the rights of, and be impartial to all stakeholders, and serve all without discrimination.

**(b) Key Management**

Key Organs / Departments	
	Attorney General
	Solicitor General
	Audit Committee
	Administration
	Secretary, Justice and Constitutional Affairs
	Civil Litigation
	Legislative Services
	Government Legal Services
	Public Legal Services
	Advocates Complaints Commission

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**For the year ended June 30, 2021.**

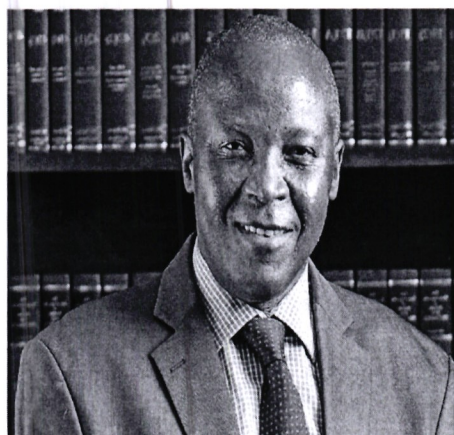


**Attorney General - Hon. Mr. Justice (Rtd) P. Kihara Kariuki, E.G.H.**

The Hon. Justice (Rtd) P. Kariuki Kihara is the Attorney General of the Republic of Kenya.

Previously, he served as a Judge and President of the Court of Appeal of Kenya. Moreover, he has served as a Director of the Judiciary Training Institute, Judge of the High Court of Kenya, and Principal/CEO of the Kenya School of Law.

He attained his Bachelor of Laws (LLB) degree from the University of Nairobi and holds a Post Graduate Diploma in Law from the Kenya School of Law.




**Chief Administrative Secretary – Prof. Micheni Japhet Ntiba, Ph.D, DBA, CBS**

Prof. Micheni Japhet Ntiba is the Chief Administrative Secretary, State Law Office and Department of Justice. Prior to his appointment, he served as the Principal Secretary, State Department for Fisheries, Aquaculture and the Blue Economy, Ministry of Agriculture, Livestock and Fisheries for thirteen years, and the Principal Secretary, State Department of University Education and Research, Ministry of Education. Prof. Ntiba was the Director of the School of Biological Sciences at the University of Nairobi.

Between July 1997 and September 2002 he was seconded by the Government of Kenya to the Secretariat of the Lake Victoria Fisheries Organization in Jinja, Uganda as the First Executive Secretary.

He holds a BSc in Biological Sciences and a Master's degree in Hydrobiology from the University of Nairobi. He holds PhD in Fisheries Biology from the University of East Anglia in the United Kingdom. Prof Ntiba was awarded Doctor of Business (DBA) specializing in Fisheries Management (Honoris Causa) of Commonwealth University, Dubai. He is Fellow of the

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	Commonwealth Academy of Leadership and Management (CALM) awarded by the Commonwealth University, United Kingdom.
	<p><b>Mr. Kennedy Ogeto, CBS – Solicitor General</b>          Mr. Kennedy Ogeto CBS, is the current Solicitor General of the Republic of Kenya.</p> <p>He holds a Bachelor of Laws (LL.B) degree from the University of Nairobi and a Masters in Law (LL.M) degree from the same University. Mr. Ogeto also holds a post-graduate diploma in law from the Kenya School of Law and is admitted to practice law in various jurisdictions, regionally and internationally.</p> <p>His primary area in law is dispute resolution. As a dispute resolution expert, Mr. Ogeto’s experience straddles the entire gamut of dispute resolution methods – from courtroom litigation to the various forms of alternative dispute resolution. He has appeared as counsel before the International Criminal Court and as a United Nations (UN) appointed defence counsel at the International Criminal Tribunal for Rwanda and UN Special Court for Sierra Leone.</p>

**(c) Fiduciary Management**

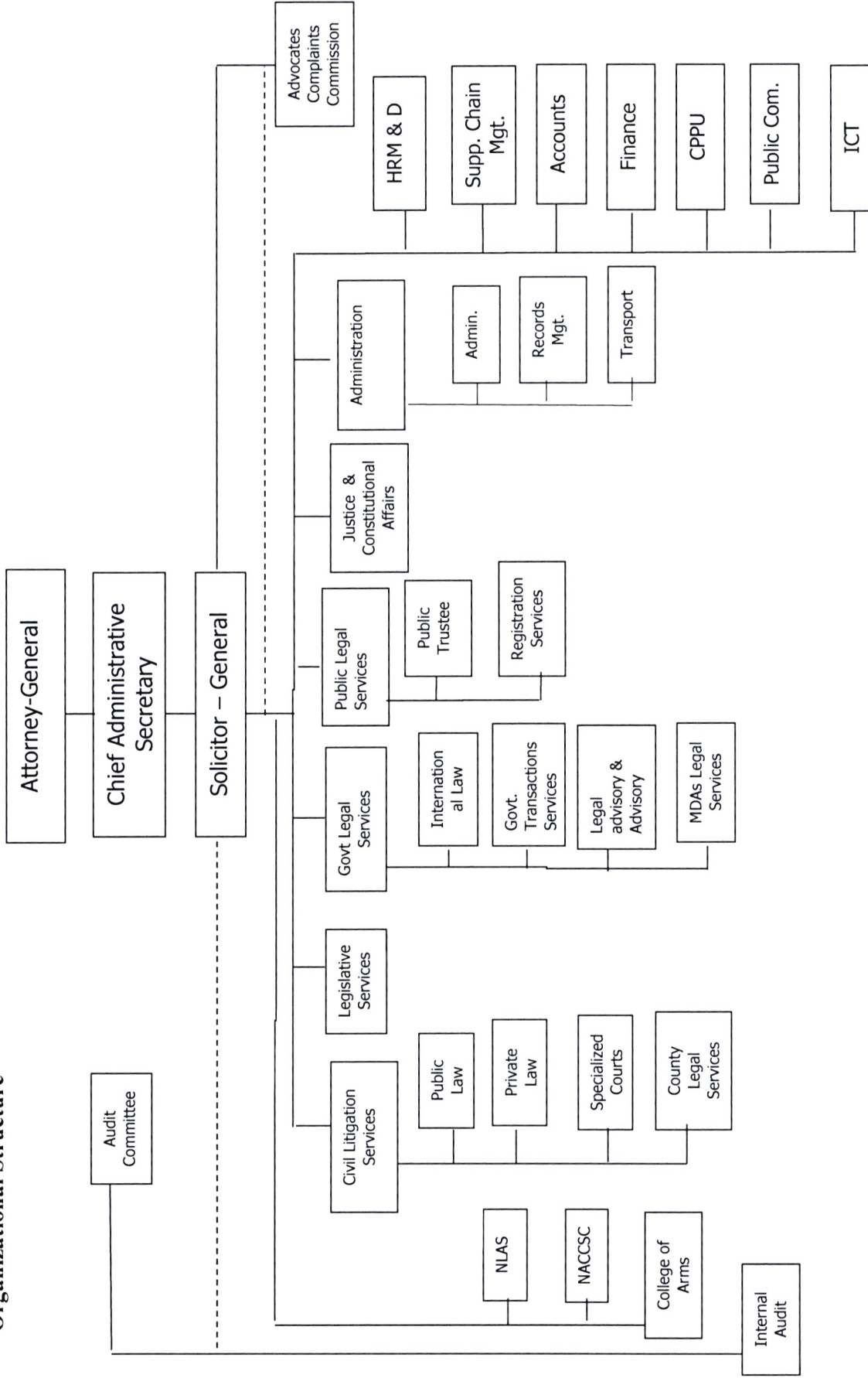
The key management personnel who held office during the financial year ended the 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Attorney General	Hon. Mr. Justice (Rtd) P. Kihara Kariuki, EGH
2.	Chief Administrative Secretary	Prof. Japheth Ntiba, Ph.D, DBA, CBS
3.	Solicitor General	Mr. Kennedy Ogeto, CBS
4.	Secretary, Justice and Constitutional Affairs	Ms. Maryann Njau-Kimani, OGW
5.	Deputy Solicitor General	Ms. Christine Agimba

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No.	Designation	Name
6.	Deputy Solicitor General	Ms. Margaret Nzioka
7.	Deputy Solicitor General	Ms. Njeri Mwangi Wachira, MBS
8.	Registrar General	Ms. Mary Njuya, OGW
9.	Registrar Marriages	Ms. Mary Mutaaru
10.	Secretary, Advocates Complaints Commission	Mr. George Nyakundi
11.	Ag. Administrator General (Public Trustee)	Ms. Concepta Wasilwa
12.	Deputy Accountant General	CPA Elijah Kabiru Gathuthi
113.	Registrar Societies	Ms. Maria Goretti Nyariki
14.	Chief State Counsel	Mr. Charles Mutinda
15.	Chief State Counsel	Ms. Jeannette Mwangi
16.	Deputy Chief State Counsel	Mr. Seth Nyamweya Masese
17.	Secretary Administration	Ms. Florence Amoit
18.	Registrar – Coat of Arms	Ms. Sarah Mweru Ranji
19.	Senior Chief Finance Officer	FA Walter Oselu
20.	Director, Human Resource Management and Development	Dr. Ernst D. Alela (PhD, CHRP-K)
21.	Director, Planning	Mr. Anthony Mugane
22.	Assistant Director, Supply Chain Management	Mr. Sebastian Mokuwa
23.	Assistant Director ICT	Mr. Jim Masolo
24.	Chief State Counsel /Ag. Chief Executive Officer – Victim Protection Board	Ms. Mary Wairagu
25.	Ag. Director NACCSC	Mr. David G. Gathii
26.	National Legal Aid Services	Ms. Flora Bidali

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**Organizational Structure**



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**(d) Fiduciary Oversight Arrangements**

- **Audit Committee**

The State Law Office and Department of Justice has an Audit Committee, which reviews the Financial Statements.

- **Parliamentary committee**

The Budget Committee of the National Assembly examines Financial Statements submitted to the National Assembly under Part III of the Public Finance Management Act (Revised 2016).

- **Internal Audit**

The State Law Office and Department of Justice has an Internal Audit Department, which is fully functional. It is involved in reviewing of the day-to-day systems and operations. It also checks to establish the internal control weakness and recommend corrective action.

**Other Committees**

- Technical Working Group Review of the Strategic Plan
- The Inter-Agency Working Group to Review the Draft Sexual Offences Policy and Sexual Offences Act
- Ministerial Performance Management Committee
- The Retirees Committee Welfare
- Ministerial Human Resource Management Advisory Committee
- Wellness Committee
- Budget Implementation Committee
- ISO Committee
- The Records Management Committee
- Knowledge Management
- Asset Disposal Committee
- Youth, Gender & Disability Mainstreaming Committee
- Grievance handling procedure
- Projects Implementation Committee
- Strategic Plan Technical Working Group
- Decentralization Working Committee

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**(e) Entity Headquarters**

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

**(f) Entity Contacts**

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

**(g) Entity Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**  
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**2. FORWARD BY THE HONOURABLE ATTORNEY GENERAL**

**Introduction**

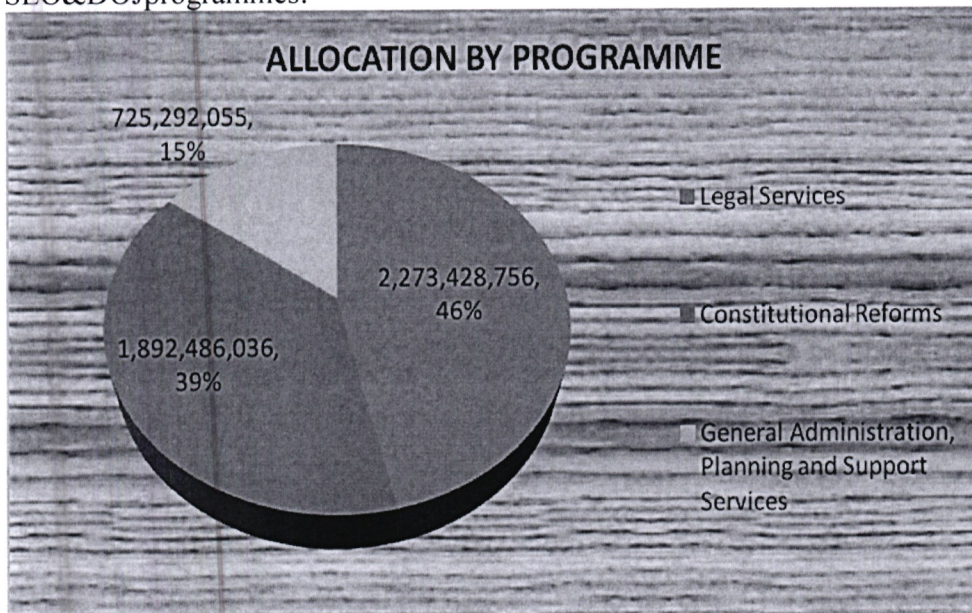
The Office of the Attorney General is established under Article 156 of the Constitution of Kenya, 2010 and the Office of the Attorney General Act, 2012. Executive Order No 1. of 2016 changed the name of the OAG & DoJ to State Law Office and Department of Justice. The Office performs several roles, including advising Government Ministries, Departments, Constitutional Commissions and State Agencies on legislative and other legal matters; advising the Government on all matters relating to the Constitution, international law, human rights, consumer protection, anti- corruption policy, protection of victims of crime, implementation of reparations and legal aid; and negotiating, drafting, vetting and interpreting local and international documents, agreements and treaties for and on behalf of the Government.

**A) BUDGET PERFORMANCE**

**Allocation**

The State Law Office and Department of Justice (SLO&DOJ) total budgetary allocation for the financial year 2020/2021 was Kshs.4,891,206,847 comprising Kshs.4,811,206,847 for Recurrent budget and Kshs.80,000,000 for Development budget

The SLO&DOJ budget for Financial Year 2020/2021 was implemented under three key programmes, namely: (1) Legal Services to Government; (2) Public, Constitutional Reforms; and (3) General Administration, Planning and Support Services. The chart below shows the budgetary allocations for SLO&DOJ programmes:



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The budget allocation by programmes and sub-programmes was as follows:

	<b>Kshs.</b>
<b>Programme 1: Legal Services</b>	<b>2,273,428,756</b>
The sub-programmes include:	
S P 1.1: Civil litigation and Promotion of legal ethical standards	1,012,653,072
S P 1.2: Legislations, Treaties and Advisory Services	375,413,703
S P 1.3: Public Trusts and Estates management	272,527,335
S P 1.4: Registration Services	485,834,646
S P 1.5: Copyrights Protection	127,000,000
<b>Programme 2: Constitutional Reforms</b>	<b>1,892,486,036</b>
The sub-programmes include:	
S P 2.1: Governance Reforms	330,286,061
S P 2.2: Constitutional and Legal Reforms	631,180,264
S P 2.3: Legal Education Training and Policy	931,019,711
<b>Programme 3: General Administration, Planning and Support Services</b>	<b>725,292,055</b>
The sub-programmes include:	
S P 3.1: Transformation of Public legal services	101,602,166
S P 3.2: Administrative services	623,689,889
<b>Total Budget</b>	<b><u>4,891,206,847</u></b>

**Key Performance Highlights: Actual execution**

The following is an overview of the financial performance for the year ended the 30<sup>th</sup> June 2021 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

**Table 1: Analysis of Budget Allocations vs Expenditure by Programmes and Economic Classification (Kshs. Millions)**

Code	Economic Classification	Approved Budget			Actual Expenditure		
		2018/2019	2019/2020	2020/2021	2018/2019	2019/2020	2020/2021
	<b>Programme 1: Legal Services to Government and Public</b>						
	<b>Current Expenditure</b>	<b>2,028.23</b>	<b>1,982.77</b>	<b>2,273.43</b>	<b>1,863.35</b>	<b>1,815.27</b>	<b>2,208.06</b>
21000	Compensation of Employees	787.27	821.60	956.49	779.65	793.22	947.08
22000	Use of goods and services	603.45	479.70	674.31	465.83	349.92	630.10
26000	Current Transfers Govt. Agencies	635.30	680.46	640.62	617.61	671.46	630.26
31000	Non-Financial Assets	2.21	1.01	2.01	0.26	0.67	0.62
	<b>TOTAL</b>	<b>2,028.23</b>	<b>1,982.77</b>	<b>2,273.43</b>	<b>1,863.35</b>	<b>1,815.27</b>	<b>2,208.06</b>

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Code	Economic Classification	Approved Budget			Actual Expenditure		
<b>Programme 2: Constitutional Reforms</b>							
	<b>Current Expenditure</b>	<b>1,811.94</b>	<b>1,801.55</b>	<b>1,836.49</b>	<b>1,713.82</b>	<b>1,733.95</b>	<b>1,616.63</b>
21000	Compensation of Employees	63.22	54.87	54.77	54.42	53.20	49.84
22000	Use of goods and services	59.66	64.88	54.46	40.70	42.86	43.59
26000	Current Transfers Govt. Agencies	1,689.06	1,681.80	1,727.26	1,618.70	1,637.89	1,523.20
	<b>Capital Expenditure</b>	<b>60.00</b>	<b>221.58</b>	<b>56.00</b>	<b>60.00</b>	<b>149.13</b>	<b>52.08</b>
26000	Current Transfers Govt. Agencies	60.00	221.58	56.00	60.00	149.13	52.08
	<b>TOTAL</b>	<b>1,871.94</b>	<b>2,023.13</b>	<b>1,892.49</b>	<b>1,773.82</b>	<b>1,883.08</b>	<b>1,668.71</b>
<b>Programme 3: General Administration, Planning &amp; Support Services</b>							
	<b>Current Expenditure</b>	<b>832.88</b>	<b>781.83</b>	<b>701.29</b>	<b>727.37</b>	<b>598.29</b>	<b>640.32</b>
21000	Compensation of Employees	213.74	215.42	271.27	222.10	215.51	271.26
22000	Use of goods and services	476.66	350.65	322.35	363.64	185.84	265.45
26000	Current Transfers Govt. Agencies	113.42	111.43	101.60	113.42	111.43	101.60
27000	Social Benefits	0.01	9.01	1.10	-	8.74	0.73
31000	Non-Financial Assets	29.05	95.31	4.97	28.22	76.78	1.28
	<b>Capital Expenditure</b>	<b>16.00</b>	<b>55.50</b>	<b>24.00</b>	<b>6.55</b>	<b>46.20</b>	<b>24.00</b>
31000	Non-Financial Assets	16.00	55.50	24.00	6.55	46.20	24.00
	<b>TOTAL</b>	<b>848.88</b>	<b>837.32</b>	<b>725.29</b>	<b>733.93</b>	<b>644.50</b>	<b>664.32</b>
	<b>TOTAL VOTE</b>	<b>4,749.03</b>	<b>4,843.24</b>	<b>4,891.21</b>	<b>4,371.07</b>	<b>4,342.84</b>	<b>4,541.08</b>

**Financial Performance Summary**

Actual Performance against Budget for Year to 30<sup>th</sup> June 2021 is as follows:

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	4,891,206,847	4,541,084,541	350,122,306	7.2
Total Payments	4,891,206,847	4,541,084,541	350,122,306	7.2
<b>Surplus for the Year</b>	-	-	-	-

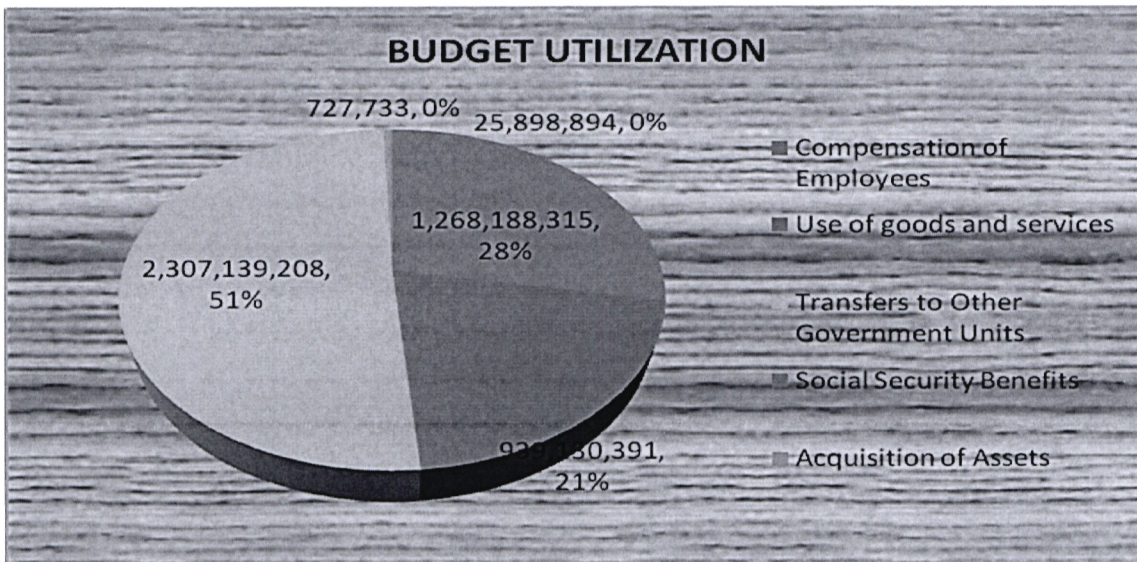
Actual receipts by the SLO&DOJ stood at 7.2% below budget while actual payments were 7.2% below budget. They were 7.2% below the budget due to fewer activities during the Financial Year arising from the effects of the COVID-19 pandemic. The actual payments fell short of the budget mainly due to underutilisation of the allocation for Transfers to Other Government Units and Use of Goods and Services that stood at 91 % and 89%, respectively.

**Budget Utilisation**

The SLO&DOJ spent Kshs. **4,541,084,541** against an approved budget of Kshs. **4,891,206,847** representing absorption rate of 93%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the following table and chart:

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	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
Compensation of Employees	1,282,530,000	1,268,188,315	14,341,685
Use of goods and services	1,051,118,385	939,130,391	111,987,994
Transfers to Other Government Units	2,525,480,000	2,307,139,208	218,340,792
Social Security Benefits	1,100,000	727,733	372,267
Acquisition of Assets	30,978,462	25,898,894	5,079,568
<b>Total Payments</b>	<b>4,891,206,847</b>	<b>4,541,084,541</b>	<b>350,122,306</b>



It is noted that 51% of the SLO&DOJ budget was spent on Transfers to Other Government Units, 28% on Compensation of Employees, 21% on Use of goods and services, 0.9% on Acquisition of Assets, 0.1% on Social security benefits

**Current Year Performance against Prior Year**

Financial Performance	Year to 30 <sup>th</sup> June 2021	Year to 30 <sup>th</sup> June 2020	Change	%
	KShs	KShs	KShs	Change
Total Receipts	4,541,084,541	4,343,454,283	197,630,258	4.6
Total Payments	4,541,084,541	4,342,828,052	198,256,489	4.6
<b>Surplus/(Deficit) for the Year</b>	<b>0</b>	<b>626,231</b>		

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**Total Receipts**

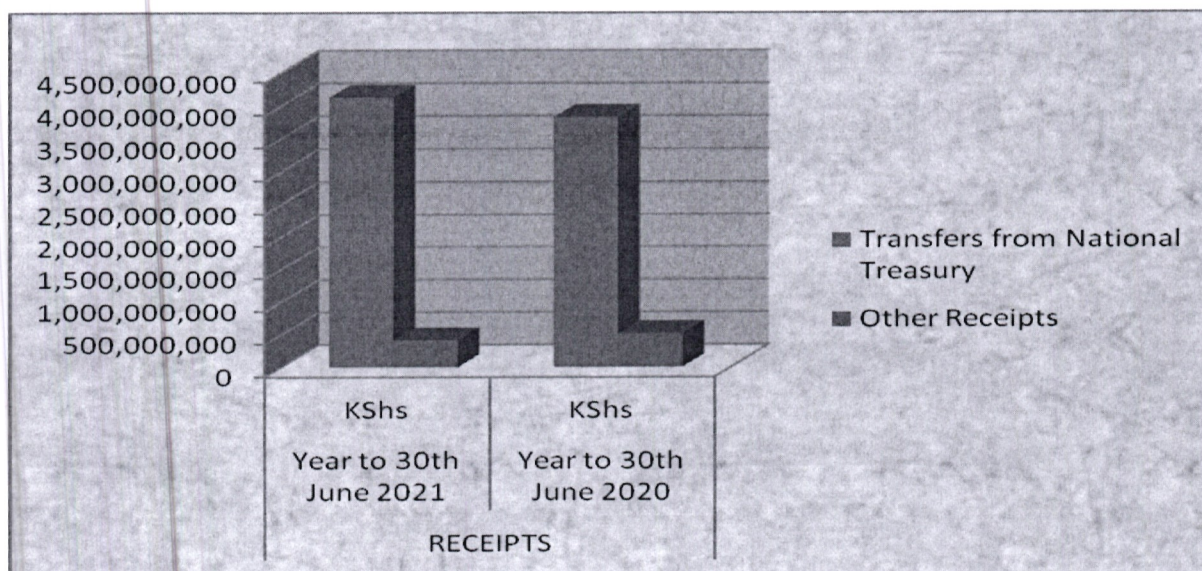
Total receipts to the SLO&DOJ increased by 4.6% in 2020/2021 Financial Year as compared to 2019/2020 Financial Year. Similarly, payments increased by 4.6% in 2020/2021 as compared to F/Y 2019/2020. This is attributed to increased budgetary allocation and increased activities in the year.

The SLO&DOJ receipts mainly comprised of exchequer releases from The National Treasury. Other receipts were collected from various administrative fees and charges. The total receipts for FY 2020/2021 amounted at Kshs.**4,541,084,541** representing a 4.6% increase from Kshs.**4,343,454,283** for FY 2019/2020

**Total Receipts Yearly Comparison**

	Year to 30 <sup>th</sup> June 2021	Year to 30 <sup>th</sup> June 2020	Change	% Change
Receipts	KShs	KShs	KShs	
Transfers from National Treasury	4,127,099,547	3,827,304,283	299,795,264	7.8
Other Receipts	413,984,994	516,150,000	(102,165,006)	(19.8)
<b>Total Receipts</b>	<b>4,541,084,541</b>	<b>4,343,454,283</b>	<b>197,630,258</b>	

The increase in Total Receipts by 4.6% is attributable to the increase in budgetary allocations leading to increased Transfers from National Treasury by Ksh.**299,795,264**



The diagram herein-above depicts the share of major categories of receipts for the financial year ended the 30<sup>th</sup> June 2021. The major source of funding for the SLO&DOJ is exchequer releases that account for 91% of the total receipts.

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**Total Payments**

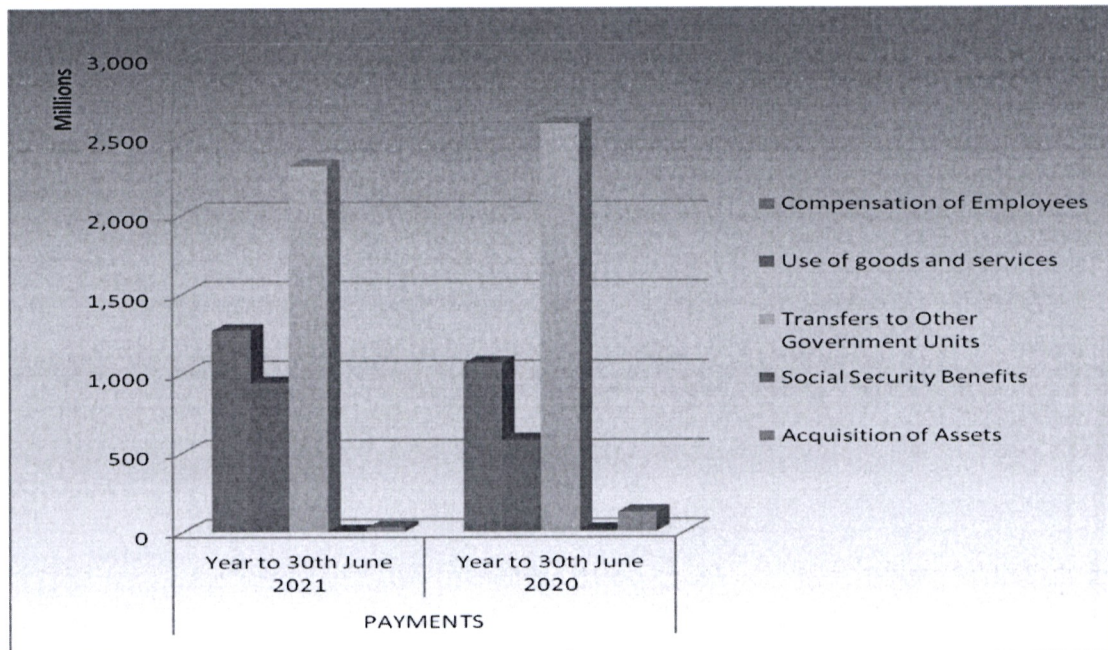
The SLO&DOJ payments mainly comprise of Compensation to employees 27.9%, use of goods and services at 20.7%, Transfer to other Government units 50.8%, Social security benefits 0.02% and Acquisition of assets 0.57%. The total payments for FY 2020/2021 amounted to Kshs.4,541,084,541, representing a 4.4% increase from F/Y 2019/2020

**Total Payment Yearly Comparison**

	Year to 30 <sup>th</sup> June 2021	Year to 30 <sup>th</sup> June 2020	Change	%
Payment	KShs	KShs	KShs	Change
Compensation of Employees	1,268,188,315	1,061,926,274	206,262,041	19.4
Use of goods and services	939,130,391	578,610,041	360,520,350	62.3
Transfers to Other Government Units	2,307,139,208	2,569,907,910	(262,768,702)	(10.2)
Social Security Benefits	727,733	8,736,960	(8,009,227)	(91.7)
Acquisition of Assets	25,898,894	123,646,868	(97,747,974)	(79.1)
<b>Total Payments</b>	<b>4,541,084,541</b>	<b>4,342,828,053</b>	<b>198,256,488</b>	<b>4.6</b>

There was an aggregate increase in total payments in the Financial Year 2020/2021 by Kshs. **198,256,488**. This was because of increased budgetary allocations.

The following diagram depicts the share of major categories of payments for the fiscal year ended the 30<sup>th</sup> June 2021.

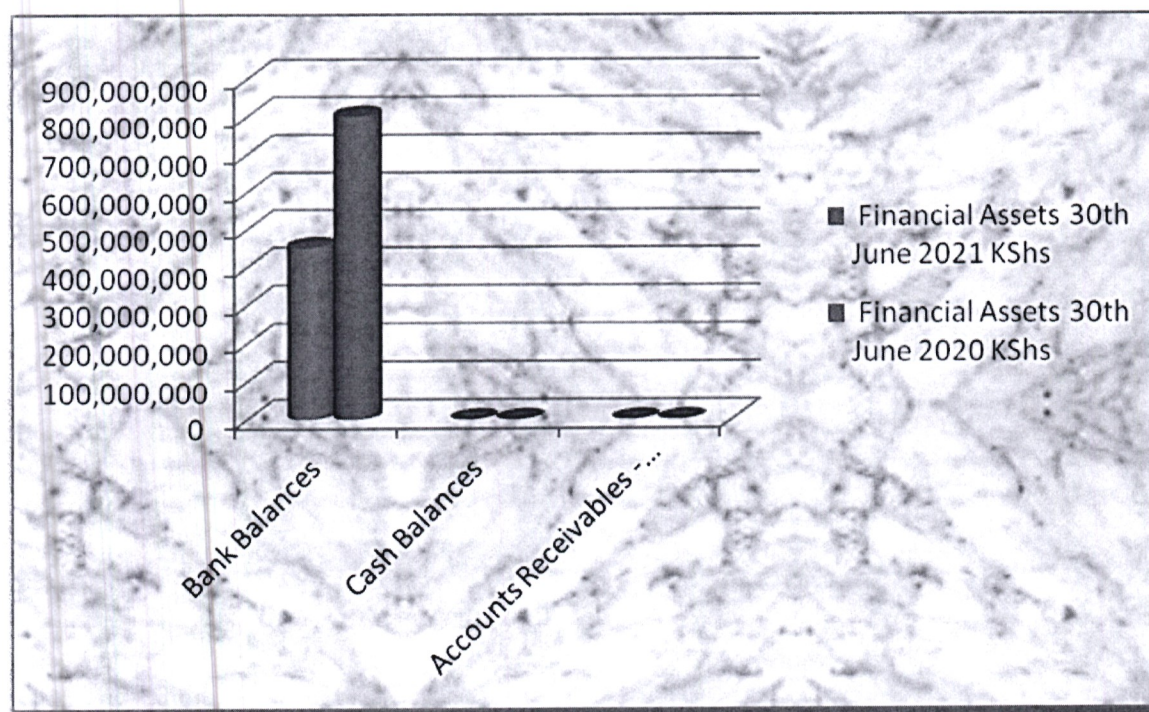


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**Financial Assets Summary**

Financial Assets	As at	As at	Change	%
	30 <sup>th</sup> June 2021	30 <sup>th</sup> June 2020		
	KShs	KShs	KShs	Change
Bank Balances	452,910,021	802,082,160	(349,172,139)	(43.5)
Cash Balances	0	67	(67)	(100)
Accounts Receivables - Outstanding Imprest & Salary Advances	0	0	-	-
<b>Total Financial Assets</b>	<b>452,910,021</b>	<b>802,082,227</b>	<b>(349,172,206)</b>	<b>(43.5)</b>

Bank balances decreased by 44% arising from more payments from deposit account within the financial year.



**Cash Flow and Cash Position**

The cash and bank balances held by the SLO&DOJ as at the 30<sup>th</sup> June 2021 stood at KShs. **452,910,021** compared to KShs. **802,082,160** held as at 30<sup>th</sup> June 2020. The breakdown of the cash and bank balances is as summarized in the table herein-below.

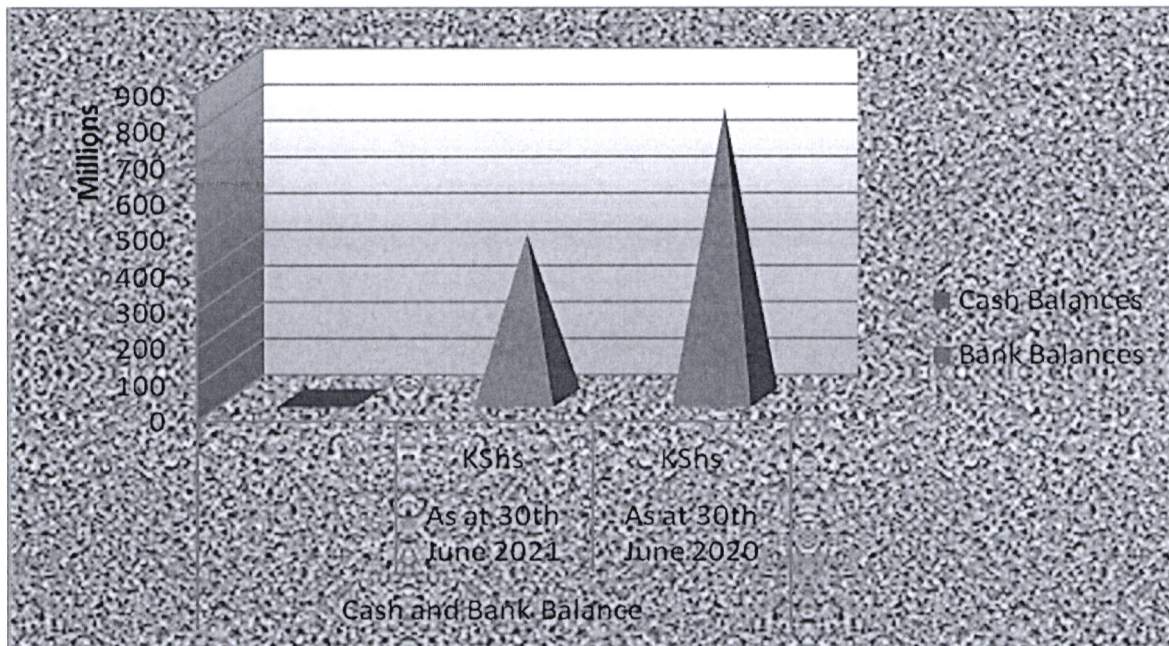
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**Cash and Bank Balance**

<b>Cash and Bank balances</b>	<b>As at 30<sup>th</sup> June 2021</b>	<b>As at 30<sup>th</sup> June 2020</b>	<b>Change</b>	<b>%</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>Change</b>
Bank Balances	452,910,021	802,082,160	(349,172,139)	(43.5)
Cash Balances	0	67	(67)	(100)
<b>Total</b>	<b>452,910,021</b>	<b>802,082,227</b>	<b>(349,172,206)</b>	<b>(43.5)</b>

Bank balances decreased by 43.5% because of receipt of less deposit monies and increased payments of deposit monies within the Financial Year. Cash balances reduced to zero because of effective and prudent cash management practice in the Financial Year.

The following diagram shows the status of the cash and bank balances.

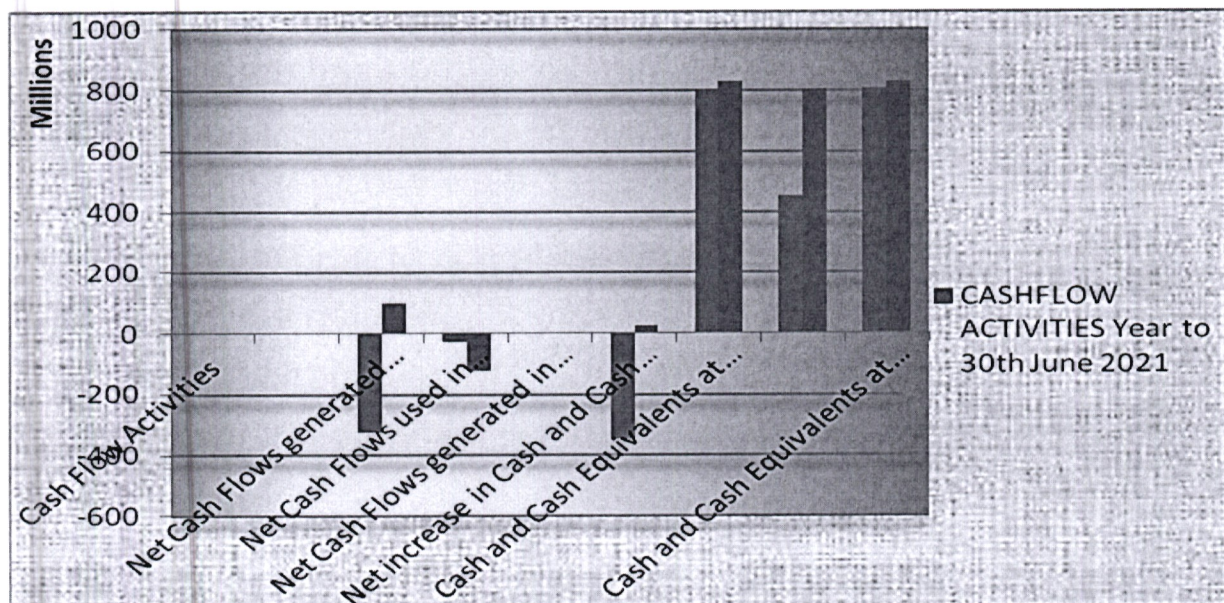


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**Cash Flow Activities**

The table below summarizes cash flows generated and used from various activities.

Cash Flow Activities	Year to 30 <sup>th</sup> June 2021	Year to 30 <sup>th</sup> June 2020	Change	%
	KShs	KShs	KShs	Change
Net Cash Flows generated from Operating activities	(323,273,245)	97,307,014	(420,580,259)	(432.2)
Net Cash Flows used in Investing activities	(25,898,894)	(123,646,868)	(97,747,974)	(79.1)
Net Cash Flows generated in Financing activities	0	0	0	
<b>Net increase in Cash and Cash Equivalents at the end</b>	<b>(349,172,139)</b>	<b>(26,339,854)</b>	<b>(375,511,995)</b>	<b>(1425)</b>
<b>Cash and Cash Equivalents at The beginning</b>	<b>802,082,160</b>	<b>828,422,013</b>	<b>(26,339,853)</b>	<b>(3.2)</b>
<b>Cash and Cash Equivalents at 30 June (balance C/F)</b>	<b>452,910,021</b>	<b>802,082,160</b>	<b>(349,172,139)</b>	<b>(43.5)</b>



The total Cash and Cash Equivalents as at 30<sup>th</sup> June, 2021 decreased by Kshs 349,172,206. This was because of increase in payments as compensations to third parties through monies held in Deposit.

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**Key Achievements**

- Concluded 1,003 cases filed against the Government dismissing liability worth Kshs.80 Billion.
- Successfully identified, traced and seized assets worth approximately Kshs.2 Billion, preserved assets worth Ksh.685 Million and Forfeited to State Kshs.136 Million from proceeds of crime.
- 178 disputes were subjected to ADR mechanism, of which 60 were amicably settled and the Advocates Complaints Commission realized Kshs.11,946,858 on behalf of the complainants. 3 errant advocates were suspended and 1 struck off the Roll of Advocates. The Commission digitized 5,299 Complaint files thus enhancing efficiency in record management.
- 512 legal advisories on bilateral, regional and international law matters rendered regarding regional and international treaties obligations.
- Represented Kenya in 5 arbitration and litigation matters and coordinated 146 advisories on international judicial cooperation.
- 419 legal opinions issued to MDAs and County Governments.
- 80 Procurement contracts from MDAs were vetted, 278 Legal advisories and opinions on commercial matters issued and 233 bilateral and multilateral finance agreements negotiated, vetted, interpreted and advised on.
- Drafted 8 Bills on matters related to the Big Four, 10 Bills for the harmonization of existing laws with the Constitution; 19 other prioritized Bills; and 372 pieces of subsidiary legislation.
- 4,763 estates and trust files finalized. Also held inter-agency collaboration meetings and sensitized ex officio agents on their powers and legal obligations under the amended Public Trustee Act in 39 sub-counties.
- Registrar General commenced online registration of marriages through the E-Citizen platform receiving 22,793 applications with cumulative revenue of Kshs.58 million. Further implementation of the Marriage (Muslim marriage) rules 2017 commenced with the licensing of 209 Muslim marriage officers and registration of customary marriages has been rolled out to 11 counties.
- 1,214 Societies were registered, 10 counties were sensitized on registration of heraldries and 20 institutional Coat of Arms design approved.
- Doing Business 2021 ranks Kenya at position 56 among the 190 economies in the Doing Business Index.
- Out of 22 copyright infringement cases reported, 12 were investigated and prosecuted and 860 professionals in both public and private were trained on copyright and related rights. Also held 50 copyright sensitization workshops and Clinics.
- Civic education was conducted in 12 counties, National Action Plan on Business and Human Rights disseminated in 2 counties and 2 Counties were sensitized on National Ethics and Anti-Corruption Policy.
- 16,234 indigent persons were offered legal aid services.
- 24 anti-corruption radio campaign programmes were produced and transmitted through two (2) radio stations reaching an estimated 9.3 million listeners countrywide per week with messages on corruption, types, manifestation, effects and actions that citizens should take to fight and prevent corruption.

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- 3,500 LOK print volumes published, 10,000 Publications on trending Thematic areas; Special case digest on Socio-economic rights under Big 4 Agenda.
- 1,718 students trained through the advocates training programme. 3,978 candidates examined for the ATP examination. 497 fully qualified candidates were gazetted for admission to the Roll of Advocates.
- 40 pieces of legislation were reviewed and recommended for reform.
- Administered 33 disputes, 11 new disputes were registered and 5 dispute concluded.
- 107 trainee lawyers were provided with pupillage opportunities.
- 73 interns were provided with non-legal internship opportunities.

**Emerging Issues**

The establishment of independent and functional county governments following the promulgation of the 2010 constitution and the rollout of major programmes under the “Big Four” Agenda has seen an increase in demand for professional legal services to defend both county and national government policies, programs, actions, and laws beyond the human capital capacity of the Office. The capacity of the Office has been negatively impacted by a high turnover of legal staff to other sectors.

Access to justice is one of the numerous ways of fighting poverty. However, the constrained budgetary allocations over the years has affected the ability of the Office to roll out its legal aid service across the country thereby affecting people negatively.

The efficacy of the Office to combat money laundering and recover proceeds of crime was affected by the rise in the use of complex technological schemes that require employment of modern day financial intelligence, analysis and litigation.

The lack of a harmonized accreditation criteria within the regulatory bodies for legal education in the East African Community Partner States, and the difficulties occasioned by the different legal systems in the region has hampered cross border legal practice. Further, the country faces emerging issues on extractive industry, nuclear energy, air space and blue economy which has no legal framework and therefore a lack of precedent to guide the courts.

There is an increase in the number of disputes being referred to the regional and international bodies, which have huge financial implications to the Government. There is also a need to review and re-look at legislations dealing with requirements for starting a business, getting credit, and protecting minority investors.

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**Risk Management Strategies**

Table 2 provides a description of risks, categorization and proposed mitigation measures.

**Table 2: Risk Analysis and Mitigation Measures**

<b>Risk</b>	<b>Category</b>	<b>Mitigation Measure(s)</b>
<p><b>Strategic Risks</b></p> <p>a) Constitutional or statutory changes may affect the strategies of OAG&amp;DOJ in the discharge of its mandate;</p> <p>b) Some of the proposed strategies and their respective programmes/activities may be opposed by some stakeholders</p>	Low	<p>✓ Carrying out appropriate consultations with stakeholders</p> <p>✓ Enhance OAG&amp;DOJ's management capacities</p>
<p><b>Organizational Risks</b></p> <p>a) The re-organization of the Government may affect the mandate of OAG&amp;DOJ; and</p> <p>b) Enactment of new laws may affect the mandate and organizational setup of OAG&amp;DOJ</p>	Low	Enhance Monitoring and Evaluation (M&E) for early detection of any formative risk
<p><b>Operational Risks</b></p> <p>a) Poor remuneration, staff turnover, shortage of office space, inadequate legal resources, and redeployment of staff may interfere with implementation of the Strategic Plan; and</p> <p>b) Inadequate consultations in decision-making processes may hinder achievement of desired results.</p>	High	<p>✓ De-linking from the Executive</p> <p>✓ Develop comprehensive communication strategy</p> <p>✓ Continuous audit of laws</p>
<p><b>Financial Risks</b></p> <p>a) Delayed or inadequate funding may affect the implementation of OAG&amp;DOJ's programmes;</p> <p>b) Diversion or reduction of funds meant for OAG&amp;DOJ due to national disasters/emergency may affect implementation of the Plan; and Interruption of donor funds may disrupt the planned programmes.</p>	High	Foster optimal utilization of resources.
<p><b>Technological Risks</b></p> <p>a) There is risk of OAG&amp;DOJ not keeping pace with the rapid ICT changes;</p>	Medium	Undertake regular training of staff on ICT and upgrading of equipment in accordance with ICT trends;

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**Challenges and the Way Forward**

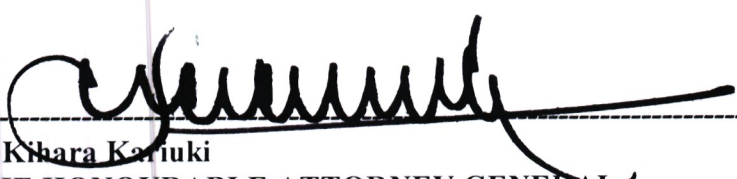
Among the challenges experienced during the period included:

- Increased work load for state counsel arising from an expansion of jurisdiction and additional courts
- Huge backlog of cases to a tune of 43,000 pending cases as at end of FY 2020/21
- Inability to attract and retain qualified staff due to lack of harmonized terms of services within the law and justice sector
- Limited automation of services hampering operations in key departments
- Inadequate office space and high cost on rent and leases
- Inadequate budgetary provision leading to slow pace of decentralization

To address these challenges:

The Office will continue to decentralize its services to enable the public access legal services, modernize and automate Civil Litigation Departments to ease file retrieval and reduce backlog of civil cases and continually review and update laws.

Further, the Office will endeavour to engage the Salaries and Remuneration Commission (SRC) as there is need to harmonize terms of service to attract and retain staff.



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P. Kihara Kariuki

**THE HONOURABLE ATTORNEY GENERAL**

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**3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES**

**Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board, includes a statement of the national government entity’s performance against predetermined objectives.

The key strategic objectives as per the strategic plan for FY 2018/19- FY 2022/23 are to:

- a. Provide quality legal services to the Government and public;
- b. Facilitate effective implementation of the Constitution;
- c. strengthen legal, policy and institutional framework on anti-corruption, ethics and integrity;
- d. Promote respect for the rule of law, access to justice and human rights
- e. Promote the image of the legal profession and protect public interest;
- f. Promote public confidence and integrity of the office;
- g. Enhance GJLOS sector wide reforms at the national and county level;
- h. Improve performance management and operations

**Progress on attainment of Strategic Objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

<b>Program</b>	<b>Objectives</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>LEGAL SERVICES TO GOVERNMENT AND PUBLIC</b>	<b>To provide quality legal services to the government and public</b>	Reduce financial liability in all cases filed against the national government	No. Cases filed against the Attorney General concluded	In FY 2020/21 we concluded 1003 cases filed against the Attorney General

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Program	Objectives	Outcome	Indicator	Performance
		Promote the use of ADR mechanisms in resolution of disputes	No. of (Alternative Dispute Resolution)ADR sessions conducted in counties	In FY 2020/21 we conducted ADR sessions in 9 counties
			% of Estates and trusts files finalized	In FY 2020/21 we finalize 100% Estates and trusts files -4763 files finalized
		Negotiate and execute International Judicial Cooperation Agreements in Criminal Matters	% of matters coordinated on judicial cooperation and international criminal justice within 6 working days of receipt of all information and documentation	In FY 2020/21 we coordinated 100% matters on judicial cooperation and international criminal justice.  -146 matters coordinated
	<b>To Facilitate Effective Implementation of the Constitution</b>	Effective realization of the 'Big Four' Initiatives	% of Bills and legislations drafted	In FY 2020/21 we drafted 100% bills in support of the Big Four initiatives.  -6 Bills and 54 Subsidiary Legislation drafted
		Subsidiary Legislation drafted	% of Subsidiary Legislation drafted and finalized within 30 working days of receipt of all necessary information from client ministries	In FY 2020/21 we drafted 100% of the Subsidiary Legislation  -372 Subsidiary Legislation drafted and finalized
		Effective implementation of the Constitution	% of Bills to harmonize existing laws with the Constitution drafted	In FY 2020/21 we drafted 100% of bills to harmonize existing laws with

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<b>Program</b>	<b>Objectives</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
				the Constitution.  -29 bills were drafted
		Provide legal advice to MDAs on all emerging legal issues	% of legal opinions issued within 7 days	In FY 2020/21 we issued 100% legal opinions and advisories to MDAs and County Governments.  -419 legal opinions and advisories issued to MDAs and County Governments.
		Provide legal advice to MDAs on all emerging legal issues	% of legal advice on commercial law matters & transactions issued within 10 days	In FY 2020/21 we issued 100% legal advice on commercial law matters & transactions  -21 Legal advice on commercial law matters provided to MDAs -278 Legal advice on commercial transaction matters provided to MDAs
<b>GOVERNANCE, LEGAL TRAINING AND CONSTITUTIONAL AFFAIRS</b>	<b>To promote public confidence and integrity of the Office</b>	Enhanced public participation in combating corruption and public knowledge on	No. of new CACCOCs established and operationalized	In FY 2020/21 we established and operationalized 2 new CACCOCs

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<b>Program</b>	<b>Objectives</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
		corruption prevention		
		Anti-corruption messages developed and disseminated on radio	No. of anti-corruption radio messages developed and transmitted	In FY 2020/21 we developed and disseminated 24 messages on Anti-corruption
	<b>To Promote Respect for the Rule of Law, Access to Justice and Human Rights</b>	Enhanced confidence of the citizen in the justice system	% of Victim Protection Board operationalized	In FY 2020/21 we operationalized 20% of the Victim Protection Board
		Enhanced access to justice through legal aid	No. of indigents offered legal aid	In FY 2020/21 we offered legal aid to 16,234 indigents
		Enhanced institutional capacity	No. of paralegals trained on legal aid	In FY 2020/21 we trained 390 paralegals
<b>GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES</b>	<b>Enhance and Strengthen GJLOS Sector Wide Reforms at National and County Level</b>	Operational monitoring, evaluation and reporting framework for GJLOS sector	No. of M&E reports produced & disseminated	In FY 2020/21 we produced & disseminated one (1) M&E reports

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**4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

**1. Sustainability strategy and profile**

The Office has the Accounting Officer as a legal advisor to the Government and as the Solicitor General. The office has made sustainable efforts to ensure broad trends in political and macroeconomic spheres affecting sustainability and priorities in governance with international best practices and leading to achievements in the legal field.

**2. Environmental Performance**

The Office of the Attorney General and Department of Justice, in partnership with the Kenya Forest Association, proposed to undertake an environment conservation exercise through tree planting and identified:

- Depleted ½ hectares of forest in Ngong Road forest station which required rehabilitation with 1000 seedlings. The event took place on 21<sup>st</sup> May 2021;
- Two (2) schools and Two (2) colleges where a total of 14498 tree seedlings were planted on diverse dates between 21<sup>st</sup> May 2021 and 5<sup>th</sup> June 2021; and
- 1 hectare in Magumo Forest in Njabini where 5000 trees seedlings were planted on 4<sup>th</sup> December, 2020.

The Office of the Attorney General and Department of Justice corporate commitment is in line with the Cabinet Directive and National Strategy for achieving and maintaining over 10% tree cover by 2022. These activities involved procurement of indigenous tree seedlings, site preparation, tree planting, weeding, and collaboration with the community forest association to ensure trees are maintained and protected against any form of destruction.

**3. Employee welfare**

The Office of the Attorney General and Department of Justice seeks to recruit, retain, reward and develop the best talents guided by the delegated powers issued by the Public Service Commission of Kenya vide Ref. No PSC/SEC/93/37/VOL.IV/ (37) and is further guided by the Human Resource Policies and Procedures Manual for the Public Service May 2016 and Recruitment and Selection Policy.

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The Office recognize the need to inculcate among the employees the culture of being sensitive to matters of safety, security, society, health welfare, and the environment. This ensures employees act with integrity and are responsible with the people and the environment they interact. Employees are trained to value each other, provide necessary support systems for people with different needs and have a system in place that encourages acceptance and cultural diversity. Further, the Office of the Attorney General and Department of Justice continuously seeks to improve the welfare and skills of employees through structural programs for personal and professional development.

The Office of the Attorney General and Department of Justice seeks to ensure gender parity and where possible, recruit persons with disabilities and from minority groups of our society.

**4. Market place practices-**

**a) Responsible competition practice**

The Office has ensured responsible competition practice by adhering to Articles 227 of the Constitution of Kenya, 2010 and by applying the tenets espoused in the Public Procurement and Asset Disposal Act, 2015 and attendant Regulations, 2020. These include transparency, fairness, openness and competition in publicizing and publishing Government procurement opportunities.

**b) Responsible Supply Chain and Supplier Relations**

The Office maintained good business practices by treating its own suppliers responsibly; access to information by suppliers on a 'need to know basis' was facilitated at all times. This includes physical visits, disclosure of procurement process outcome as well as debriefing. This means the Office endeavors to fulfill its obligations as a contractual party by implementing as per the agreed terms. The Office expedited procurement process timelines such as inspection and acceptance of goods delivered, accepting and taking on charge.

The Office consolidated the procurement documents needed to support the payment claim in a timely manner.

The Office generally ensured all liabilities were cleared as they fell due to avert pending bills.

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**c) Responsible marketing and advertisement**

The Office puts all effort to maintain ethical trustworthy practices by using open tenders which are advertised, as the preferred method of choice and also constantly upload procurement opportunities and contracts awarded on the organization's website and the public procurement information portal.

**d) Product stewardship**

The Office safeguards consumer rights and interest by ensuring there is equitable access to procurement opportunities by reserving 30% spend to special groups of Youth, Women and persons with disability (AGPO). Quarterly reports are submitted to the National Treasury and the Public Procurement Regulatory Authority.

Embracing supplier collaborations whereby they are encouraged to suggest innovative solutions to our dynamic supply chain needs.

**5. Community Engagements**

The Office has held several community engagements such as:

- During FY 2020/2021 the Office of the Attorney General and Department of Justice through the National Legal Aid Service (NLAS) staff visited Mary Faith Children Home in Riruta. The Home has children between 1 day old to 13 years. These children are either orphans or abandoned.

The team was able to establish that 6 children were defiled and 2 have given birth as a result of the defilement.

The following services were provided during the CSR visit:-

- Counselling;
  - Provision of IEC materials and handbook on child law;
  - Provision of Legal Aid to the defiled children; and
  - Sharing of gifts.
- 
- During FY 2021/2022 the West Pokot County Anticorruption Civilian Oversight Committee (CACCOC) which is a community network under the National Anti-Corruption Campaign Steering Committee donated plastic chairs to Kitelakepel Dispensary as part of Corporate Social Responsibility as a follow up to recommendation on the social audit report.

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**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Law Office and Department of Justice (SLO & DOJ) is responsible for the preparation and presentation of the financial statements, which give a true and fair view of the state of affairs for and as at the end of the financial year ended on June 30, 2021. 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.

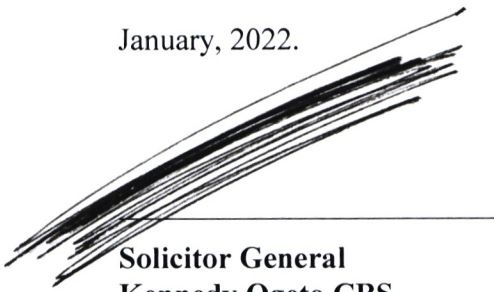
The Accounting Officer in charge of the SLO & DOJ accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Law Office and Department of Justice financial statements give a true and fair view of the state of transactions during the financial year ended June 30, 2021, and of the financial position as at that date. The Accounting Officer in charge of the SLO & DOJ further confirms the completeness of the accounting records maintained for the SLO & DOJ, which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

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The Accounting Officer in charge of the SLO & DOJ 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 State Law Office and Department of Justice 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 SLO & DOJ financial statements were approved and signed by the Accounting Officer on 14<sup>th</sup> January, 2022.



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**Solicitor General**  
**Kennedy Ogeto CBS**

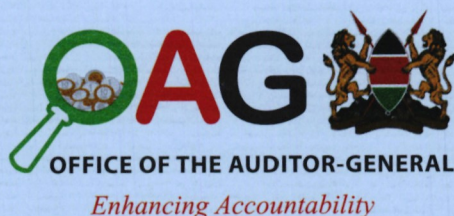


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**Senior Deputy Accountant General**  
**Elijah Kabiru Gathuthi**  
ICPAK Member Number: 7153

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON STATE LAW OFFICE AND DEPARTMENT OF JUSTICE FOR THE YEAR ENDED 30 JUNE, 2021**

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### PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided under Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### **Qualified Opinion**

I have audited the accompanying financial statements of the State Law Office and Department of Justice set out on pages 1 to 28, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement

of cash flows and summary statements 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 my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Law Office and Department of Justice as at 30 June, 2021, 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 comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unreconciled Variance Between the Financial Statements and Payroll Records**

As disclosed under 3 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects expenditure on compensation of employees of Kshs.1,268,188,315 against the payroll records figure of Kshs.1,266,275,599 resulting in unreconciled variance Kshs.1,912,716.

Consequently, the accuracy and completeness of the expenditure on compensation of employees of Kshs.1,268,188,315 for the year ended 30 June, 2021 could not be confirmed.

#### **2. Discrepancies Between Balances in the Financial Statements and the Integrated Financial Management Information System (IFMIS)**

Comparison of the financial statements balances and IFMIS balances revealed various variances as shown below:

<b>Description of Account Item</b>	<b>Balances in the Financial Statements (Kshs.)</b>	<b>IFMIS (Kshs.)</b>	<b>Variances (Kshs.)</b>
Acquisition of Assets	25,898,894	63,988,512	(38,089,618)
Funds Balance Brought Forward	626,231	4,979,594,344	(4,978,968,113)
Net Cash Flow from Operating Activities	(323,273,245)	458,163,924	(781,437,169)
Net Increase in Cash and Cash Equivalent	(349,172,139)	(4,843,062,818)	4,493,890,679
Adjustment during the year	626,231	484,062,818	(483,436,587)
Cash in Hand	-	2,977,880,892	(2,977,880,892)
Account Payable - Deposits	452,910,021	1,548,803,431	(1,095,893,410)

The resultant variances highlighted above were not reconciled or explained. As a result, the accuracy and completeness of the balances and amounts reflected against the account items in the financial statements for the year ended 30 June, 2021 could not be ascertained.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **Pending Bills**

As disclosed in Note 16.1 to the financial statements, the State Law Office and Department of Justice reported pending bills of Kshs.106,678,629 as at 30 June, 2021, which were not settled during the year but were instead carried forward to the 2021/2022 financial year. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year to which they have to be charged.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Programme for Legal Empowerment and Aid Delivery**

The State Law office and Department of Justice received an amount of Kshs.45,082,742 from European Delegation, GIZ under Programme for Legal Empowerment and Aid Delivery (PLEAD) during the year under review. However, the Accounting Officer did not prepare and submit the financial statements of the donor funded project for the year ended 30 June, 2021 to the Auditor-General for audit contrary to Section 84 of the Public Finance Management Act, 2012.

Management was therefore in breach of the law.

## **2. Compensation of Employees**

### **2.1 Unsupported 3% Commission on Payroll Deductions**

During the year under review, the State Law Office and Department of Justice deducted from the payrolls an amount of Kshs.3,934,100 in respect of 3% payroll commission charge but did not record the amount in the books of account as revenue or support the same with an official receipt.

This is contrary to Regulation 81(1) of the Public Finance Management (National Government) Regulations, 2015 which provides that the Receiver of Revenue shall promptly deposit into the National Exchequer Account all receipts due to the Consolidated Fund.

### **2.2 Non-Compliance with the One Third of Basic Salary Rule**

During the year ended 30 June, 2021, twenty-eight (28) employees earned a net salary of less than a third (1/3) of their basic salary contrary to Section 19(3) of the Employment Act, 2007 and Section C.1(3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016.

The Management did not provide satisfactory explanation for failure to comply with the law and prevailing policies on one third of the basic salary.

Management was therefore in breach of the law.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Asset Management**

Disclosed in Annex 3 to the financial statements is a summary of fixed assets register with historical balances totalling Kshs.184,571,413 as at 30 June, 2021. However, the

assets register was not updated with pertinent details including clear description, date of acquisition, cost, location and unique identification numbers of the assets. In addition, the assets were not tagged with unique identification numbers.

In the circumstances, there existed weak internal control over the assets during the year ended 30 June, 2021.

## **2. Lack of an Approved Enterprise Risk Management Process and IT Strategic Committee**

As previously reported, the State Law Office and Department of Justice did not have an approved well documented enterprise wide risk management process and policies in place to effectively guide the risk management processes. Further, the Office and Department of Justice did not have an IT Strategic Committee or IT Strategic Plan that supports business requirements. In addition, formally approved IT Security Policy was lacking to ensure data confidentiality, integrity and availability; documented and tested emergency procedures; and IT continuity and disaster recovery plan.

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

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

Management is responsible for the preparation and fair presentation of these 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 State Law Office and Department of Justice's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Law Office and Department of Justice or to cease operations.

Management is also responsible for the submission of the 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Law Office 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 State Law Office and Department of Justice to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Law Office and Department of Justice 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.

  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

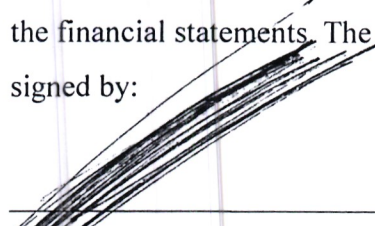
**28 January, 2022**

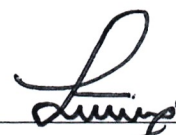
**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**  
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**7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

	Note	2020/2021 Kshs	2019/2020 Kshs
<b>RECEIPTS</b>			
Exchequer Releases	1	4,127,099,547	3,827,304,283
Other Receipts	2	413,984,994	516,150,000
<b>TOTAL REVENUES</b>		<b>4,541,084,541</b>	<b>4,343,454,283</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	1,268,188,315	1,061,926,273
Use of goods and services	4	939,130,391	578,610,041
Transfers to Other Government Units	5	2,307,139,207	2,569,907,910
Social Security Benefits	6	727,733	8,736,960
Acquisition of Assets	7	25,898,894	123,646,868
<b>TOTAL PAYMENTS</b>		<b>4,541,084,541</b>	<b>4,342,826,052</b>
<b>SURPLUS/DEFICIT</b>		<b>-</b>	<b>626,231</b>

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 14<sup>th</sup> January, 2022 and signed by:

  
 Solicitor General  
 Kennedy Ogeto CBS

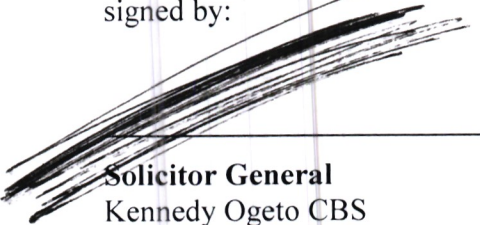
  
 Senior Deputy Accountant General  
 Elijah Kabiru Gathuthi  
 ICPAK Member Number: 7153

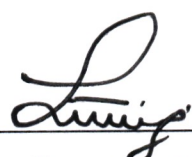
**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**  
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**8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Note	2020/2021	2019/2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	452,910,021	802,082,160
Cash Balances	8B	-	-
<b>Total Cash And Cash Equivalents</b>		<b>452,910,021</b>	<b>802,082,160</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>452,910,021</b>	<b>802,082,160</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	10	452,910,021	801,455,929
<b>NET FINANCIAL ASSETS</b>		<b>-</b>	<b>626,231</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	11	626,231	10,287,002
Prior year adjustments	12	(626,231)	- 10,287,002
Surplus/Deficit for the year		-	626,231
<b>NET FINANCIAL POSITION</b>		<b>0</b>	<b>626,231</b>

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 14<sup>th</sup> January, 2022 and signed by:

  
 \_\_\_\_\_  
**Solicitor General**  
 Kennedy Ogeto CBS

  
 \_\_\_\_\_  
**Senior Deputy Accountant General**  
 Elijah Kabiru Gathuthi  
 ICPAK Member Number: 7153

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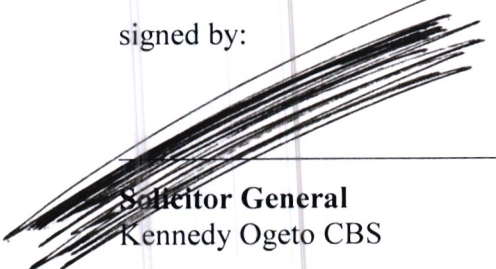
**9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

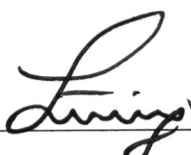
	Note	2020/2021 Kshs	2019/2020 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	4,127,099,547	3,827,304,283
Other Revenues	2	413,984,994	516,150,000
		<b>4,541,084,541</b>	<b>4,343,454,283</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	3	1,268,188,315	1,061,926,274
Use of goods and services	4	939,130,391	578,610,041
Transfers to Other Government Units	5	2,307,139,207	2,569,907,910
Social Security Benefits	6	727,733	8,736,960
<b>Adjusted for:</b>			
Changes in receivables		-	4,406,717
Changes in payables		(348,545,908)	(21,085,799)
Adjustments during the year	12	(626,231)	(10,287,002)
		-	
<b>Net cashflow from operating activities</b>		<b>323,273,245</b>	<b>97,307,014</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	(25,898,894)	(123,646,868)
<b>Net cash flows from Investing Activities</b>		<b>(25,898,894)</b>	<b>(123,646,868)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		-	-

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**  
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	Note	2020/2021 Kshs	2019/2020 Kshs
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(349,172,139)</b>	<b>-</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>8</b>	<b>802,082,160</b>	<b>828,422,013</b>
<b>Cash and cash equivalent at END of the year</b>		<b>452,910,021</b>	<b>802,082,160</b>

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 14<sup>th</sup> January, 2022 and signed by:

  
 \_\_\_\_\_  
**Solicitor General**  
 Kennedy Ogeto CBS

  
 \_\_\_\_\_  
**Senior Deputy Accountant General**  
 Elijah Kabiru Gathuthi  
 ICPAK Member Number: 7153

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE  
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10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE  
YEAR ENDED 30 JUNE 2021

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation to Final Budget f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	2,388,963,424	1,951,663,424	4,340,626,848	4,127,099,548	213,527,300	95%
Other Receipts (AIA)	275,290,000	275,290,000	550,580,000	413,984,994	136,595,007	75%
<b>Total Receipts</b>	<b>2,664,253,424</b>	<b>2,226,953,424</b>	<b>4,891,206,848</b>	<b>4,541,084,542</b>	<b>350,122,307</b>	<b>93%</b>
<b>Payments</b>						
Compensation of Employees	662,415,000	620,115,000	1,282,530,000	1,268,188,315	14,341,685	99%
Use of goods and services	675,559,193	375,559,193	1,051,118,386	939,130,391	111,987,995	89%
Transfers to Other Government Units	1,298,240,000	1,227,240,000	2,525,480,000	2,307,139,208	218,340,792	91%
Social Security Benefits	550,000	550,000	1,100,000	727,733.00	372,267	66%
Acquisition of Assets	27,489,231	3,489,231	30,978,462	25,898,894	5,079,568	84%
<b>Grand Total</b>	<b>2,664,253,424</b>	<b>2,226,953,424</b>	<b>4,891,206,848</b>	<b>4,541,084,541</b>	<b>350,122,307</b>	<b>93%</b>

**Notes**

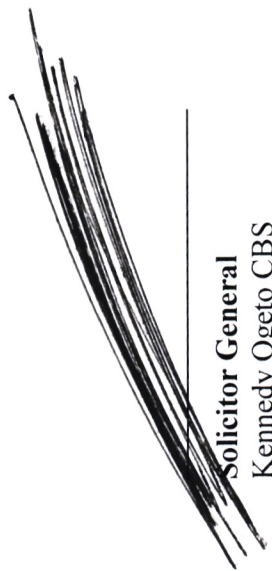
- (a) Other receipts indicated above are collections by SAGAs as Appropriation-in-Aid (A-I-A).  
(b) Provided below are commentary on significant underutilization (below 90% of utilization).

- i. The underutilization on Acquisition of Assets was as a result of time constraints on procurement and effects of Covid-19 pandemic

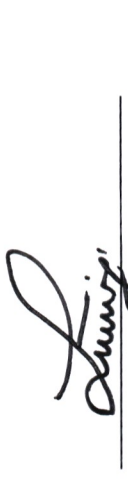
**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**  
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- ii. The under utilization on Use of goods and services was as a result of effects of Covid-19 pandemic
- iii. The under utilization on Social Security Benefits was as a result of payment of less gratuity to employees on contract due to lack of enough budget to cover the whole contract – period gratuity.
- iv. The changes between the original and final budget were because of additional budgetary allocations during the supplementary budget process.

The State Law Office and Department of Justice financial statements were approved on 14<sup>th</sup> January, 2022 signed by:



Solicitor General  
Kennedy Ogeto CBS



Senior Deputy Accountant General  
Elijah Kabiru Gathuthi  
ICPAK Member Number: 7153

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**  
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**11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2021**

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation to Final Budget f=d/c %
Exchequer releases	2,308,963,424	1,951,663,424	4,260,626,848	4,048,016,806	212,610,042	95%
Other Receipts (AIA)	275,290,000	275,290,000	550,580,000	413,984,994	136,595,006	75%
<b>Total Receipts</b>	<b>2,584,253,424</b>	<b>2,226,953,424</b>	<b>4,811,206,848</b>	<b>4,462,001,800</b>	<b>349,205,048</b>	<b>93%</b>
<b>PAYMENTS</b>						
Compensation of Employees	662,415,000	620,115,000	1,282,530,000	1,268,188,315	14,341,685	99%
Use of goods and services	675,559,193	375,559,193	1,051,118,386	939,130,391	111,987,995	89%
Transfers to Other Government Units	1,242,240,000	1,227,240,000	2,469,480,000	2,252,056,461	217,423,539	91%
Social Security Benefits	550,000	550,000	1,100,000	727,733	372,267	66%
Acquisition of Assets	3,489,231	3,489,231	6,978,462	1,898,900	5,079,562	27%
<b>Grand Total</b>	<b>2,584,253,424</b>	<b>2,226,953,424</b>	<b>4,811,206,848</b>	<b>4,462,001,800</b>	<b>349,205,048</b>	<b>93%</b>

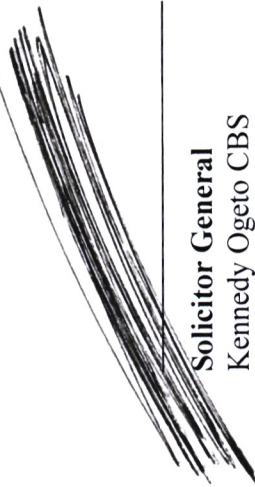
**Notes**

- (a) Other receipts indicated above are collections by SAGAs as AIA
- (b) Provided below are commentary on significant underutilization (below 90% of utilization)

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**  
**Annual Report and Financial Statements**  
**For the year ended 30, June 2021.**

- i. The under utilization on Acquisition of Assets was as a result of Covid-19 pandemic.
- ii. The under utilization on Use of goods and services was as a result of effects of Covid-19 pandemic.
- iii. The under utilization on Social Security Benefits was as a result of payment of less gratuity to employees on contract.
- iv. The changes between the original and final budget were as a result of additional budgetary allocations during the supplementary budget.

The State Law Office and Department of Justice financial statements were approved on 14<sup>th</sup> January, 2022 signed by:

  
\_\_\_\_\_  
**Solicitor General**  
Kennedy Ogeto CBS

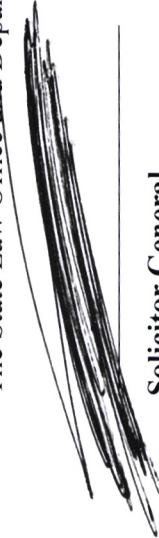
  
\_\_\_\_\_  
**Senior Deputy Accountant General**  
Elijah Kabiru Gathuthi  
ICPAK Member Number: 7153

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12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2021

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	185,000,000	105,000,000	80,000,000	79,082,742	917,258	99%
Other Receipts						
<b>Total Receipts</b>	<b>185,000,000</b>	<b>105,000,000</b>	<b>80,000,000</b>	<b>79,082,742</b>	<b>917,258</b>	<b>99%</b>
<b>Payments</b>						
Transfers to Other Government Units	87,000,000	31,000,000	56,000,000	55,082,742	917,258	98%
Acquisition of Assets	98,000,000	74,000,000	24,000,000	23,999,994	6	100%
<b>Grand Total</b>	<b>185,000,000</b>	<b>-</b>	<b>80,000,000</b>	<b>79,082,736</b>	<b>917,264</b>	<b>99%</b>

The State Law Office and Department of Justice financial statements were approved on 14<sup>th</sup> January, 2022 signed by:



**Solicitor General**  
Kennedy Ogeto CBS



**Senior Deputy Accountant General**  
Elijah Kabiru Gathuthi  
ICPAK Member Number: 7153

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**13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Sub Program	Description	Original Budget		Adjustments		Approved Budget		Actual Payments		Variance	
		Kes	a	Kes	b	Kes	c=a+b	Kes	d	Kes	e=c-d
<b>606000000</b>	<b>Legal Services to Government and the Public</b>	<b>2,134,710,826.00</b>		<b>138,717,930.00</b>		<b>2,273,428,756.00</b>		<b>2,208,064,036.65</b>		<b>65,364,719.35</b>	
606010000	Civil litigation and Promotion of legal ethical standards	859,399,832.00		153,253,240.00		1,012,653,072.00		983,911,465.65		28,741,606.35	
606020000	Legislations, Treaties and Advisory Services	402,449,285.00		(27,035,582.00)		375,413,703.00		365,623,933.80		9,789,769.20	
606030000	Public Trusts and Estates management	262,592,008.00		9,935,327.00		272,527,335.00		260,030,078.95		12,497,256.05	
606040000	Registration Services	483,269,701.00		2,564,945.00		485,834,646.00		474,098,797.25		11,735,848.75	
606050000	Copyrights Protection	127,000,000.00		-		127,000,000.00		124,399,761.00		2,600,239.00	
<b>607000000</b>	<b>Constitutional Reforms</b>	<b>1,914,061,211.00</b>		<b>-21,575,175.00</b>		<b>1,892,486,036.00</b>		<b>1,668,700,312.20</b>		<b>223,785,723.80</b>	
	Governance reforms	353,861,236.00		(23,575,175.00)		330,286,061.00		240,495,104.95		89,790,956.05	
607020000	Constitutional and Legal Reforms	616,180,264.00		15,000,000.00		631,180,264.00		631,180,263.50		0.50	
607030000	Legal Education Training and Policy	944,019,711.00		(13,000,000.00)		931,019,711.00		797,024,943.75		133,994,767.25	
<b>609000000</b>	<b>General Administration, Planning and Support Services</b>	<b>740,134,810.00</b>		<b>-14,842,755.00</b>		<b>725,292,055.00</b>		<b>664,320,192.40</b>		<b>60,971,862.60</b>	
609010000	Transformation of Public legal services	101,602,166.00		-		101,602,166.00		101,602,166.00		0.00	
609020000	Administrative services	638,532,644.00		(14,842,755.00)		623,689,889.00		562,718,026.40		60,971,862.60	
	<b>Grand Total</b>	<b>4,788,906,847.00</b>		<b>102,300,000.00</b>		<b>4,891,206,847.00</b>		<b>4,541,084,541.25</b>		<b>350,122,305.75</b>	

This statement is a disclosure statement indicating the utilisation at the State Law Office and Department of Justice budgets, which are programme, based.

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**14. SIGNIFICANT ACCOUNTING PRINCIPLES AND 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 International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

**2. Reporting Entity**

The financial statements are for the State Law Office and Department of Justice. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and has no development projects implemented by the entity.

**3. Reporting Currency**

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

**Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the SLO&DOJ for all the years presented.

**a) Recognition of Receipts**

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

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**i) Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received.

**ii) Transfers from the Exchequer**

Transfers from the exchequer are 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.

**iii) External Assistance**

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

Grants 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 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. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**iv) 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 Office recognises all payments when the event occurs, and the related cash has been paid out by the Office.

**i) Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

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**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

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

**iv) Repayment of Borrowing (Principal Amount)**

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

**v) 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 the Office and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**4. In-kind contributions**

In-kind contributions are donations that are made to the Office 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 Office includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**5. Third Party Payments**

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

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the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

**6. 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.

**7. 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.

**8. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties.

**9. Pending Bills**

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

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**10. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the SLO&DOJ but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

**11. Comparative Figures**

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

**12. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

**13. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, there were no errors.

**14. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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**15. Contingent Liabilities**

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The SLO&DOJ does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

The total contingent liabilities were Kshs.127,319,805. This is reflected under note 16.2.

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**15. NOTES TO THE FINANCIAL STATEMENTS**

**1. Exchequer Releases**

Description	2020/2021	2019/2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	794,742,960	794,742,960
Total Exchequer Releases for quarter 2	884,186,234	884,186,234
Total Exchequer Releases for quarter 3	908,715,794	908,715,794
Total Exchequer Releases for quarter 4	1,539,454,559	1,239,659,295
<b>TOTAL</b>	<b>4,127,099,547</b>	<b>3,827,304,283</b>

During the Financial Year 2020/2021 SLO&DOJ received Exchequer releases of Kshs 4,127,099,547 against a budget of Kshs 4,891,206,848. This was an increase of Kshs 299,795,264 from Kshs 3,827,304,283 received in the F/Y 2019/2020. Included in the Development exchequer release is Kes.45,087,741.65 received from European Union as grants.

**2 . Other Receipts**

Description	2020/2021	2019/2020
	Kshs	Kshs
Administrative Fees and Charges	131,166,000	178,050,000
Administrative Fees and Charges collected as AIA	399,761	3,000,000
Incidental Sales by Non-Market Establishments Collected as AIA	282,419,233	335,100,000
<b>TOTAL</b>	<b>413,984,994</b>	<b>516,150,000</b>

During the Financial Year 2020/2021 SLO&DOJ received other receipts of Kshs 413,984,994. The Other Receipts which are Administrative Fees and Charges are collections by SAGAs as AIA. There was a decline in the collection in F/Y 2020/2021 of Kshs 102,165,006 as compared to F/Y 2019/2020. However, KLRC, NCLR and NCIA had unbudgeted collection of A-I-A amounting to

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Kshs.156,750; 16,342,865 and 3,829,596 respectively. The over-collection of A-I-A was not captured in the IFMIS due to budgeting limitations.

**3. Compensation of Employees**

Description	2020/2021	2019/2020
	Kshs	Kshs
Basic salaries of permanent employees	652,956,982	599,282,132
Basic wages of temporary employees	1,791,671	4,859,599
Personal allowances paid as part of salary	613,439,662	457,784,543
<b>TOTAL</b>	<b>1,268,188,315</b>	<b>1,061,926,274</b>

During the Financial Year 2020/2021 SLO&DOJ paid salaries and allowances of Kshs 1,268,188,316. This was an increase of Kshs 206,262,042 from 1,061,926,274 paid in 2019/2020 F/Y. The increase was attributed to employment of new staff during the Financial Year.

**4. Use of Goods and Services**

Description	2020/2021	2019/2020
	Kshs	Kshs
Utilities, supplies and services	24,448,103	30,074,590
Communication, supplies and services	34,363,283	39,841,992
Domestic travel and subsistence	96,824,784	82,055,948
Foreign travel and subsistence	11,021,049	33,727,605
Printing, advertising and information supplies & services	6,114,903	9,867,085
Rentals of produced assets	109,179,830	49,317,177
Training expenses	15,803,740	17,644,487
Hospitality supplies and services	59,325,512	43,992,385
Specialised materials and services	6,059,006	3,123,497

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Description	2020/2021	2019/2020
	Kshs	Kshs
Office and general supplies and services	62,006,664	44,496,295
Other operating expenses	479,308,489	194,512,516
Routine maintenance – vehicles and other transport equipment	6,765,432	6,977,238
Routine maintenance – other assets	10,503,544	8,216,148
Fuel Oil and Lubricants	17,406,052	14,763,078
<b>TOTAL</b>	<b>939,130,391</b>	<b>578,610,041</b>

During the Financial Year SLO&DOJ paid Kshs 939,130,391 for Use of Goods. This was an increase of Kshs 360,520,350 from Kshs 578,610,041 paid in 2019/2020 F/Y

**5a: Grants and Transfers to Other Government Entities**

Description	2020/2021	2019/2020
	Kshs	Kshs
Transfers to National Government entities	2,255,056,466	2,394,325,910
Capital Grants to Government Agencies	52,082,741	175,582,000
<b>TOTAL</b>	<b>2,307,139,207</b>	<b>2,569,907,910</b>

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

**5b: Transfers to self – reporting entities in the year**

Description	2020/2021	2019/2020
	Kshs	Kshs
<b>Transfers to SAGAs and SCs</b>		
Kenya Law Reform Commission	272,118,373	298,440,000
National Anti-Corruption Steering Committee	81,805,588	78,339,604
Auctioneers Linceing Board	22,521,525	24,700,000

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Description	2020/2021 Kshs	2019/2020 Kshs
Council For Legal Education	312,578,249	369,060,000
Kenya School Of Law	484,446,695	619,490,000
Kenya Copyright Board	124,399,761	125,500,000
National Council for Law Reporting	336,540,366	362,250,000
National Centre For International Arbitration	101,602,166	111,430,000
Asset Recovery Agency	158,462,177	173,790,000
Business Registration Services	309,568,398	331,168,374
Multi Agency Team(MAT) Secretariat	37,831,347	41,000,990
Victims Protection Board	20,181,822	24,250,886
Victims Compensation Fund		10,488,056
Programme for Legal Empowerment & Aid Delivery	45,082,742	-
<b>TOTAL</b>	<b>2,307,139,207</b>	<b>2,569,907,910</b>

**6. Social Security Benefits**

Description	2020/2021 Kshs	2019/2020 Kshs
Government pension and retirement benefits	727,733	8,736,960
<b>TOTAL</b>	<b>727,733</b>	<b>8,736,960</b>

During the Financial Year 2020/2021 SLO&DOJ paid Social Security Benefits amounting to Kshs 727,733. This was a decrease by Kshs 8,009,227 from Ksh 8,736,960 paid in the F/Y 2019/2020.

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**7. Acquisition of Assets**

Description	2020/2021	2019/2020
	Kshs	Kshs
Refurbishment of Buildings	23,999,994	46,199,387
Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	75,266,766
Purchase of Office Furniture and General Equipment	1,898,900	2,180,715
Purchase of Specialised Plant, Equipment and Machinery	-	-
Research Studies Project Preparation Design & Supervision	-	-
<b>Sub Total</b>	<b>25,898,894</b>	<b>123,646,868</b>
<b>Financial Assets</b>		
<b>TOTAL</b>	<b>25,898,894</b>	<b>123,646,868</b>

During the Financial Year SLO&DOJ paid 25,898,894 under Acquisition of Assets. This was a decline by 97,747,974 from 123,646,868 paid in the Financial Year 2019/2020. The decline is attributed to reduced budgetary allocations for Acquisition of Assets.

**8A: Bank Accounts**

Bank Accounts			
Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2020/2021	2019/2020
		Kshs	Kshs
Central Bank of Kenya, 1000303409,KShs	-	0	515
Central Bank of Kenya, 1000303417,KShs	-	0	625,716
Central Bank of Kenya, 1000303425,KShs	-	452,910,021	801,455,929
<b>Total</b>		<b>452,910,021</b>	<b>802,082,160</b>

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**8B: Cash in hand**

Cash in hand	2020/2021	2019/2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

Cash in hand should also be analyzed as follows:

Cash in hand should also be analysed as follows:	2020/2021	2019/2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**9. Accounts Receivable**

Description	2020/2021	2019/2020
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	-
District suspense	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**10. Accounts Payable**

Description	2020/2021	2019/2020
	Kshs	Kshs
Deposits	448,482,053	801,455,929
Retentions	4,427,968	-
<b>TOTAL</b>	<b>452,910,021</b>	<b>801,455,929</b>

The accounts payable amounts in Deposit are monies received from other State Departments and Agencies as compensations to third parties.

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**11. Fund Balance Brought Forward**

Description	2020/2021	2019/2020
	Kshs	Kshs
Bank accounts	802,082,160	828,421,946
Cash in hand	-	67
Receivables - Outstanding Imprests	-	4,406,717
Payables - Deposits	(801,455,929)	(822,541,728)
<b>TOTAL</b>	<b>626,231</b>	<b>10,287,002</b>

Fund balances brought forward are amounts that were carried forward at the closure of the financial year but were subsequently swept back to the Exchequer account.

**12. Prior Year Adjustments**

PRIOR YEAR ADJUSTMENTS		
Description of the error	2020/2021	2019/2020
	Kshs	Kshs
Adjustments on bank account balances	(626,231)	(10,287,002)
<b>TOTAL</b>	<b>(626,231)</b>	<b>(10,287,002)</b>

Prior year adjustments are amounts that were carried forward at the closure of the financial year but were subsequently swept back to the Exchequer account. Bank account extracts have been attached.

**13. (Increase)/ Decrease in Receivable**

	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 <sup>st</sup> July (a)	0	4,406,717
Receivables as at 30 <sup>th</sup> June (b)	0	0
Increase)/ Decrease in Receivables (c=(b-a))	<b>0</b>	<b>(4,406,717)</b>

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**14. Increase/ (Decrease) in Accounts Payable**

	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 <sup>st</sup> July	801,455,929	822,541,728
Payables as at 30 <sup>th</sup> June	452,910,021	801,455,929
Increase/ (Decrease) in payables	<b>(348,545,908)</b>	<b>(21,085,799)</b>

**15. Related Party Disclosures**

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

- i. Key management personnel that include the Cabinet Secretaries and Accounting Officers.
- ii. State Corporations and Semi-Autonomous Government Agencies were the only related parties.

**Related party transactions:**

	2020-2021	2019-2020
	Kshs	Kshs
Key Management Compensation	398,257,496	-
<b><u>Transfers to related parties</u></b>		
Transfers to SCs and SAGAs	2,307,139,207	2,569,907,910
<b>Total Transfers to related parties</b>	<b>2,307,139,207</b>	<b>2,569,907,910</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	4,127,099,547	3,827,304,283
<b>Total Transfers from related parties</b>	<b>4,127,099,547</b>	<b>3,827,304,283</b>

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**16. Other Important Disclosures**

**16.1: Pending Accounts Payable (See Annex 1)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	-	25,895,856	0	25,895,856
Supply of services	40,434,839	40,437,934	0	80,872,773
<b>Total</b>	<b>40,434,839</b>	<b>66,333,790</b>	<b>0</b>	<b>106,768,629</b>

**16.2 Contingent Liabilities**

Payee	Case		Principal	Interest	Total (Kshs)	Judgement date
Sheth & Wathigo Advocate.	Ibrahim Karimbux limited vs Attorney General	CMCC NO, 850 of 2012	508,000	748,092	1,256,091	18/12/2012
Oreng J and Associates	Royal media services limited vs. Attorney General	civil suit no 42 of 2019			126,063,714	12/6/2020
<b>Total</b>					<b>127,319,805</b>	

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**16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
518.1	<b>Discrepancy between the IFMIS Financial Statements and the Presented Financial</b>	The Accounting Officer has ensured that OAG&DOJ keeps up-to-date and reconciled financial and accounting records that comply with provisions of section 68(2) of the PFM Act 2012 and that complete financial and accounting records are presented within three (3) months after the close of the financial year pursuant to the provisions of Article 229 of the Constitution of Kenya 2010 and Section 68(2k) of the PFM Act 2012. This include operationalization of bank auto-reconciliation, clearing the unaccounted transactions and preparation of financial statements through the IFMIS system	Not resolved	30.6.2022
519.	<b>Pending Bills</b>	A comprehensive pending bills list is	Not resolved	30.6.2022


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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe:</b>
		prepared, vetted, verified and validated by a pending bills committee and internal audit. All the genuine pending bills are paid. The Accounting Officer has thus complied with Section 68 (2) of PFM Act, 2012 and Article 229 of the Constitution of Kenya 2010.		
<b>527.</b>	<b>Non-operationalization of the Audit Committee</b>	The Audit Committee was appointed and necessary arrangements made for the Committee to discharge their mandate as per the law.	Resolved	30.6.2020
<b>1613</b>	<b>Budgetary Control and Performance</b>	The Accounting Officer has put in place stringent measures to ensure full budget absorption.	Not Resolved	
<b>1615</b>	<b>Unregistered lease agreements</b>	All the lease agreements have been renewed and registration process started by giving the documents to Ministry of Public Works who are responsible for registration	Partially Resolved	
<b>1619</b>	<b>Lack of an approved enterprise risk management process and IT</b>	The IT Strategic Committee is in place. The IT Strategic Committee was appointed to	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	strategic committee	conform with ISO 27001 Standard and will form a framework for an enterprise-wide risk management process in the entire SLO & DOJ.		

~~\_\_\_\_\_~~  
**Solicitor General**  
 Kennedy Ogeto CBS

  
 \_\_\_\_\_  
**Senior Deputy Accountant General**  
 Elijah Kabiru Gathuthi  
 ICPAK Member Number: 7153

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**17. ANNEXES**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

S/NO.	YEAR	ORIGINAL AMOUNT	PO NO.	DATE OF P.O	DATE OF WORKS, GOODS, SERVICES DELIVERED	AMOUNT PAID (KES)	OUTSTANDING AMOUNT (KES)	AMOUNT UNDER INVESTIGATION	REMARKS
	<b>2014/2015</b>								
1.	M/S Mombasa Continental Resort	409,920.00	-	-	25/7/2014	0	409,920.00	0	Verifiable
2.	M/S Mediamax Network Limited (K24)	3,600,000.00	-	-	30/6/2015	0	3,600,000.00	0	Verifiable
3.	Support for Addiction Prevention and Treatment in Africa	26,000.00	-	-	11/11/2014	0	26,000.00	0	Verifiable
	<b>TOTAL</b>	<b>4,035,920.00</b>				<b>0</b>	<b>4,035,920.00</b>	<b>0</b>	

S/NO.	YEAR	ORIGINAL AMOUNT	PO NO.	DATE OF P.O	DATE OF WORKS, GOODS, SERVICES DELIVERED	AMOUNT PAID (KES)	OUTSTANDING AMOUNT (KES)	AMOUNT UNDER INVESTIGATION	REMARKS
	<b>2015/2016</b>								
1.	M/S Nation Media Group Limited (NTV)	6,124,800.00	-	-	11/9/2015	0	6,124,800.00	0	Verifiable
	<b>TOTAL</b>	<b>6,124,800.00</b>				<b>0</b>	<b>6,124,800.00</b>	<b>0</b>	

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	2016/2017								
1.	M/s Pogo Airways Travel Services	264,900.00	-	-	3/11/2017	0	264,900.00	0	Verifiable
2.	M/s Pogo Airways Travel Services	34,685.00	-	-	-	0	34,685.00	0	Verifiable
3.	M/s Pogo Airways Travel Services	16,960.00	-	-	29/11/2018	0	16,960.00	0	Verifiable
4.	M/S Bush and Beach Travel & Safaris Limited	39,900.00	-	-	3/04/2017	0	39,900.00	0	Verifiable
5.	M/S Bush and Beach Travel & Safaris Limited	40,920.00	-	-	4/04/2017	0	40,920.00	0	Verifiable
6.	M/S Travel Plaza Limited	178,870.00	-	-	26/08/2016	0	178,870.00	0	Verifiable
7.	M/S Machakos University	777,200.00	-	-	Various	0	777,200.00	0	Verifiable
8.	M/S Machakos University	690,300.00	-	-	various	0	690,300.00	0	Verifiable
	<b>Total</b>	<b>2,043,735.00</b>				<b>0</b>	<b>2,043,735.00</b>	<b>0</b>	

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	<b>2017/2018 Pending Bills</b>								
1.	M/S KVDA, Eldoret	1,320,462.00	-	-	Nov 2017-Jan 2018	0	1,320,462.00	0	Verifiable
2.	M/S KICC	2,747,453.09	-	-	various	0	2,747,453.09	0	Verifiable
3.	M/S Bush and Beach Travel & Safaris Limited	9,400.00	-	-	23/08/2017	0	9,400.00	0	Verifiable
4.	M/S RH Devani Limited	6,950,289.62	-	-	various	0	6,950,289.62	0	Verifiable
5.	M/S Vanguard Engineering Limited	4,193,960.51	-	-	various	0	4,193,960.51	0	Verifiable
	<b>Total</b>	<b>15,221,565.22</b>				<b>0</b>	<b>15,221,565.22</b>	<b>0</b>	

S/NO.	YEAR	ORIGINAL AMOUNT	PO NO.	DATE OF P.O	DATE OF WORKS, GOODS, SERVICES DELIVERED	AMOUNT PAID (KES)	OUTSTANDING AMOUNT (KES)	AMOUNT UNDER INVESTIGATION	REMARKS
	<b>2019/2020 Pending Bills</b>								
1.	M/S BRICKSTONE AGENCIES	684,100.00	2498	23/6/2020	26/6/2020	0	684,100.00	0	Verifiable
2.	M/S ATTIC TOURS	238,620.00	2470	20/6/2020	14/2/2020	0	238,620.00	0	Verifiable
3.	M/S PAGO AIRWAYS	74,910.00	-	-	31/8/2019	0	74,910.00	0	Verifiable
4.	M/S ANGANI TOURS	180,950.00	-	-	23/9/2019	0	180,950.00	0	Verifiable

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	2019/2020 Pending Bills								
5.	M/S ATTIC TOURS	55,500.00	-	-	08/10/2019	0	55,500.00	0	Verifiable
6.	M/S PAGO AIRWAYS & TRAVEL	33,180.00	-	-	10/12/2019	0	33,180.00	0	Verifiable
7.	M/S PESTLAB CLEANING SERVICES	285,824.00	2251	14/5/2020	31/12/2019	0	285,824.00	0	Verifiable
8.	M/S RIVATEX EAST AFRICA LTD	478,500.00	-	-	27/9/2019	0	478,500.00	0	Verifiable
9.	M/S NICKTECH COMPUTERS	108,226.00	2350	13/6/2020	23/6/2020	0	108,226.00	0	Verifiable
10.	M/S PAGO AIRWAYS	65,905.00	-	-	21/2/2020	0	65,905.00	0	Verifiable
11.	M/S PEPONI GENERAL MERCHANTS	421,475.00	2493	23/6/2020	26/6/2020	0	421,475.00	0	Verifiable
12.	M/S TOM MBOYA TRAINING COLLEGE	1,933,265.11	-	-	30/11/2019	0	1,933,265.11	0	Verifiable
13.	M/S INTERCONTI NENTAL NAIROBI	112,050.00	-	-	6/3/2020	0	112,050.00	0	Verifiable
14.	M/S Angani Tours & Travel	57,630.00	-	-	24/2/2020	0	57,630.00	0	Verifiable
15.	M/S Bush and Beach Travel & Safaris Limited	20,000.00	-	--	11/11/2019	0	20,000.00	0	Verifiable

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	2019/2020 Pending Bills								
16.	M/S Pogo Airways Travel Services Limited	118,260.00	-	-	28/2/2020	0	118,260.00	0	Verifiable
17.	M/S International Supplies Chain Solution	185,368.00	-	-	11/11/2019	0	185,368.00	0	Verifiable
18.	M/S Kenya Railways	3,060,000.00	-	-	27/11/2019	0	3,060,000.00	0	Verifiable
19.	M/S Co-operative Bank of Kenya Limited	15,453,649.52	-	-	7/4/2020	0	15,453,649.52	0	Verifiable
20.	M/S Ndande Enterprises	383,400.00	-	-	25/6/2020	0	383,400.00	0	Verifiable
21.	M/S Nation Media Group PLC	426,000.00	-	-	18/02/2020	0	426,000.00	0	Verifiable
22.	M/S Ibrahim Karimbux Limited	1,279,499.00	-	-	-	0	1,279,499.00	0	Verifiable
23.	M/S Ibrahim Karimbux	451,008.00	-	-	30/5/2020	0	451,008.00	0	Verifiable
24.	M/S Bush and Beach Travel & Safaris Limited	36,600.00	-	-	15/12/2019	0	36,600.00	0	Verifiable
	<b>TOTAL</b>	<b>26,143,919.63</b>				<b>0</b>	<b>26,143,919.63</b>		

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1.	M/S PATIENCE SERVICES LIMITED	27,859,950.00	-	-	28-01-2021/ 09-03-2021/ 03-06-2021		0	27,859,950.00	-	Verifiable
2.	M/S COMPLAND COMPANY LIMITED	2,231,967.36	-	-	30-06-2021		0	2,231,967.36	-	Verifiable
3.	M/S RAIGWAYS TYRES AND AUTOMART LIMITED	1,990,800.00	-	-	30-06-2021		0	1,990,800.00	-	Verifiable
4.	M/S ANISA GENERAL SUPPLIES	1,780,000.00	-	-	29-06-2021		0	1,780,000.00	-	Verifiable
5.	M/S EBATEK TECHNOLOGIES LIMITED	1,356,400.00	-	-	30-06-2021		0	1,356,400.00	-	Verifiable
6.	M/S INSTITUTE OF HUMAN RESOURCE MANAGEMENT	835,200.00	-	-	-		0	835,200.00	-	Verifiable
7.	M/S BURIAM SUPPLIES	772,500.00	-	-	18-06-2021		0	772,500.00	-	Verifiable
8.	M/S GYTO SUCCESS COMPANY LIMITED	762,000.06	-	-	31-05-2021		0	762,000.06	-	Verifiable
9.	M/S FOILMAN AGENCIES	737,500.00	-	-	29-06-2021		0	737,500.00	-	Verifiable
10.	M/S HARDWELL ENTERPRISES	715,000.00	-	-	26-06-2021		0	715,000.00	-	Verifiable

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11.	M/S FAIKIO ENTERPRISES	705,500.00	-	-	30-06-2021		0	705,500.00	-	Verifiable
12.	M/S PEAKGROW SOLUTIONS LIMITED	694,000.00	-	-	29-06-2021		0	694,000.00	-	Verifiable
13.	M/S MITABEL BUSINESS	548,750.00	-	-	29-06-2021		0	548,750.00	-	Verifiable
14.	M/S MFI DOCUMENT SOLUTIONS LIMITED	547,300.00	-	-	30-06-2021		0	547,300.00	-	Verifiable
15.	M/S TELKOM KENYA LIMITED	522,523.00	-	-	24-06-2021		0	522,523.00	-	Verifiable
16.	M/S NGASTAI AFRICA LIMITED	519,000.00	-	-	30-06-2021		0	519,000.00	-	Verifiable
17.	M/S KARLO	471,000.00	-	-	17-09-2021		0	471,000.00	-	Verifiable
18.	M/S JUBILANT BUSINESS SOLUTIONS	470,000.00	-	-	30-06-2021		0	470,000.00	-	Verifiable
19.	M/S PAMTECH SUPPIES	470,000.00	-	-	29-06-2021		0	470,000.00	-	Verifiable
20.	M/S FLOZAN VENTURES	447,375.00	-	-	30-06-2021		0	447,375.00	-	Verifiable
21.	M/S BEWADA ENTERPRISES	445,000.00	-	-	28-06-2021		0	445,000.00	-	Verifiable
22.	M/S KENYA SCHOOL OF LAW	434,500.01	-	-	12-04-2021		0	434,500.01	-	Verifiable
23.	M/S ESTHRIC	430,750.00	-	-	25-06-2021		0	430,750.00	-	Verifiable

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	INVESTMENTS									
24.	M/S TRICEMA ENTERPRISES	430,225.00	-	-	08-06-2021		0	430,225.00	-	Verifiable
25.	M/S DEBOMA AGENCIES	426,750.00	-	-	25-06-2021		0	426,750.00	-	Verifiable
26.	M/S KENYATTA UNIVERSITY NORTH COAST BEACH HOTEL	372,500.00	-	-	17-05-2021		0	372,500.00	-	Verifiable
27.	M/S PHINEYA SUPPLIERS	330,000.00	-	-	17-06-2021		0	330,000.00	-	Verifiable
28.	M/S NJITECH SERVICES	319,000.00	-	-	30-06-2021		0	319,000.00	-	Verifiable
29.	M/S WORLD POINT SUPPLIERS	305,500.00	-	-	30-6-2021		0	305,500.00	-	Verifiable
30.	M/S FIRMSTAR LIMITED	272,500.00	-	-	26-06-2021		0	272,500.00	-	Verifiable
31.	M/S DURRANS SUPPLIES	267,635.00	-	-	30-06-2021		0	267,635.00	-	Verifiable
32.	M/S CATHOLIC DIOCESE OF NAKURU	252,926.40	-	-	01-04-2021		0	252,926.40	-	Verifiable
33.	M/S KENYA PIPELINE COMPANY LIMITED	244,500.00	-	-	11-06-2021		0	244,500.00	-	Verifiable
34.	M/S ANGANI TOURS AND TRAVEL	229,860.00	-	-	15-03-2021		0	229,860.00	-	Verifiable

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35.	M/S RECORDS AND INFORMATION MANAGEMENT (E.A.) LIMITED	208,069.20	-	-	14-06-2021		0	208,069.20	-	Verifiable	
36.	M/S INSTITUTE OF HUMAN RESOURCE MANAGEMENT	207,500.00	-	-	3-05-2020		0	207,500.00	-	Verifiable	
37.	M/S POSTAL CORPORATION OF KENYA	200,000.00	-	-	08/3/2021		0	200,000.00	-	Verifiable	
38.	M/S JEVALYN AGENCIES	184,839.00	-	-	25-06-2021		0	184,839.00	-	Verifiable	
39.	M/S MILAKOT AGENCIES	177,225.00	-	-	15-06-2021		0	177,225.00	-	Verifiable	
40.	M/S KENYATTA INTERNATIONAL CONVENTION CENTRE (K.I.C.C.)	175,560.37	-	-	23-02-2021		0	174,958.72	-	Verifiable	
41.	M/S ANGANI TOURS AND TRAVEL	172,715.00	-	-	24-05-2021		0	172,715.00	-	Verifiable	
42.	M/S KENYA COMPUTER INDUSTRY & SERVICES TECHNOLOGY LIMITED	172,140.00	-	-	21-09-2020		0	172,140.00	-	Verifiable	
43.	M/S MOOHNAITS INVESTMENTS	160,650.00	-	-	30-06-2021		0	160,650.00	-	Verifiable	

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44.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	158,760.00	-	-	27-08-2020		0	158,760.00	-	Verifiable
45.	M/S ANGANI TOURS & TRAVEL LIMITED	157,335.00	-	-	25-05-2021		0	157,335.00	-	Verifiable
46.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	155,430.00	-	-	07-06-2021		0	155,430.00	-	Verifiable
47.	M/S ATTIC TOURS AND TRAVEL	148,170.00	-	-	22-01-2021		0	148,170.00	-	Verifiable
48.	M/S ANGANI TOURS AND TRAVEL	118,640.00	-	-	07-06-2021		0	118,640.00	-	Verifiable
49.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	115,740.00	-	-	01-03-2021		0	115,740.00	-	Verifiable
50.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	100,575.00	-	-	23-11-2020		0	100,575.00	-	Verifiable
51.	M/S PAGO AIRWAYS TRAVEL SERVICES	85,995.00	-	-	25-05-2021		0	85,995.00	-	Verifiable

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	LIMITED										
52.	M/S ROSMA TOURS & TRAVEL	81,200.00	-	-	24-08-2020		0		81,200.00	-	Verifiable
53.	M/S ATTIC TOURS & TRAVEL LIMITED	74,140.00	-	-	09-10-2020		0		74,140.00	-	Verifiable
54.	M/S RECOBRAND TECHNOLOGIES	70,575.00	-	-	30-6-2021		0		70,575.00	-	Verifiable
55.	M/S RECORDS AND INFORMATION MANAGEMENT (E.A.) LIMITED	69,356.40	-	-	16-06-2021		0		69,356.40	-	Verifiable
56.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	69,340.00	-	-	28-06-2021		0		69,340.00	-	Verifiable
57.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	69,340.00	-	-	29-06-2021		0		69,340.00	-	Verifiable
58.	M/S ROSMA TOURS & TRAVEL	65,800.00	-	-	19-02-2021		0		65,800.00	-	Verifiable
59.	M/S ANGANI TOURS AND TRAVEL	62,670.00	-	-	12-10-2020		0		62,670.00	-	Verifiable
60.	M/S PAGO AIRWAYS	56,200.00	-	-	31-11-2020		0		56,200.00	-	Verifiable

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	TRAVEL SERVICES LIMITED									
61.	M/S ANGANI TOURS AND TRAVEL	55,590.00	-	-	6-11-2020		0	55,590.00	-	Verifiable
62.	M/S ANGANI TOURS AND TRAVEL	54,890.00	-	-	16-06-2021		0	54,890.00	-	Verifiable
63.	M/S ROSMA TOURS & TRAVEL	54,400.00	-	-	21-05-2021		0	54,400.00	-	Verifiable
64.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	50,890.00	-	-	28-06-2021		0	50,890.00	-	Verifiable
65.	M/S ROSMA TOURS & TRAVEL	50,520.00	-	-	05-09-2020		0	50,520.00	-	Verifiable
66.	M/S NEHEMA INSTITUTE OF SCIENCE AND TECHNOLOGY	41,400.00	-	-	-		0	41,400.00	-	Verifiable
67.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	40,920.00	-	-	29-03-2021		0	40,920.00	-	Verifiable
68.	M/S ROSMA TOURS & TRAVEL	34,500.00	-	-	21-11-2020		0	34,500.00	-	Verifiable
69.	M/S PAGO	30,000.00	-	-	13-03-2021		0	30,000.00	-	Verifiable

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S/NO.	2020/2021 Pending Bills	ORIGINAL AMOUNT (KSHS.)	PO NO	DATE OF PO	DATE INVOICE	OF	AMOUNT (KSHS.)	PAID	OUTSTANDING AMOUNT (KSHS.)	AMOUNT UNDER INVESTIGATION	REMARKS
	AIRWAYS TRAVEL SERVICES LIMITED										
70.	M/S PAGO AIRWAYS TRAVEL SERVICE LIMITED	29,800.00	-	-	26-11-2020		0		29,800.00	-	Verifiable
71.	M/S ROSMA TOURS& TRAVEL	29,700.00	-	-	21-11-2020		0		29,700.00	-	Verifiable
72.	M/S ROSMA TOURS& TRAVEL	28,950.00	-	-	21-11-2020		0		28,950.00	-	Verifiable
73.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	28,700.00	-	-	07-06-2021		0		28,700.00	-	Verifiable
74.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	28,700.00	-	-	11-06-2021		0		28,700.00	-	Verifiable
75.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	28,484.00	-	-	04-03-2021		0		28,484.00	-	Verifiable
76.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	28,350.00	-	-	25-06-2021		0		28,350.00	-	Verifiable

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S/NO.	2020/2021 Pending Bills	ORIGINAL AMOUNT (KSHS.)	PO NO	DATE OF PO	DATE INVOICE	OF INVOICE	AMOUNT (KSHS.)	PAID (KSHS.)	OUTSTANDING AMOUNT (KSHS.)	AMOUNT UNDER INVESTIGATION	REMARKS
77.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	26,350.00	-	-	17-05-2021		0	0	26,350.00	-	Verifiable
78.	M/S ROSMA TOURS AND TRAVEL	17,590.00	-	-	09-10-2020		0	0	17,590.00	-	Verifiable
79.	M/S ATTIC TOURS AND TRAVEL	15,800.00	-	-	25-01-2021		0	0	15,800.00	-	Verifiable
80.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	7,380.00	-	-	01-02-2021		0	0	7,380.00	-	Verifiable
	<b>TOTAL</b>	<b>53,199,290.80</b>					<b>0</b>	<b>0</b>	<b>53,199,290.80</b>		
	<b>GRAND TOTAL</b>	<b>106,769,230.65</b>					<b>0</b>	<b>0</b>	<b>106,768,629.00</b>		

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**ANNEX 2 – DEPOSITS ANALYSIS**

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**

DEPOSIT ANALYSIS AS AT 30th JUN, 2021

**A. COMPENSATION FOR CONCLUDED CASES**

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
5/14/2010	A.300701	WINAM RMCC NO 82 OF 2004(Muthoni Siaga)	OFFICE OF THE PRESIDENT	153,300.00	-	153,300.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/16/2010	A.300732	NAIROBI CMCC NO 9805 OF 2001(Charles Ombambo)	OFFICE OF THE PRESIDENT	132,930.00	-	132,930.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/28/2011	A.300749	ASSOCIATED CONSTRUCTION CO LTD.	MINISTRY OF ROADS	350,000.00	-	350,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/9/2011	A.302187	BUNGOMA SPMCC NO 309 OF 2003(GLADYS Nafula Wekesa)	OFFICE OF THE PRESIDENT	692,375.00	-	692,375.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/9/2011	A.302180	MERU CMCC 933 OF 1993(Samuel Magaju)	OFFICE OF THE PRESIDENT	92,130.00	-	92,130.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
8/22/2011	A.302404	NAIROBI RMCC NO EJ 181 OF 1994	OFFICE OF THE PRESIDENT	308,843.40	-	308,843.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/22/2011	A.302431	MERU CMCC NO 231 OF 2003(Miti Gerald)	OFFICE OF THE PRESIDENT	267,405.00	-	267,405.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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11/7/2011	A.302471	LIMURU NO 314 OF 2002(Titus M Gatugo)	OFFICE OF THE PRESIDENT	174,776.80	-	174,776.80	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/8/2011	A.302474	MOMBASA HCMC NO 18 OF 1999(Mansur Siddir)	MINISTRY OF DEFENCE	128,262.00	-	128,262.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/13/2012	A.302356	MOMBASA PMCC NO 710 OF 1992(Asha Abdalla Said)	OFFICE OF THE PRESIDENT	87,651.20	-	87,651.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/13/2012	A.302357	MOMBASA PMCC NO 711 OF 1992(Riziki Suleiman Idi Hassan)	OFFICE OF THE PRESIDENT	196,510.00	-	196,510.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/12/2012	FT12103KOSBF	NAIROBI CMCC 4978 OF 2003(Charles Kapolonto Nampaso)	OFFICE OF THE PRESIDENT	78,450.00	-	78,450.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
8/17/2012	A.302129	GULF FABRICATORS LTD VS MINISTRY OF HOUSING CONT NO.KENSUP/009/2006	MINISTRY OF HOUSING	583,949.40	-	583,949.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/9/2012	A.304015	NYERI CMCC NO 43 OF 1991(Benson B Mbuchu Gichuki)	OFFICE OF THE PRESIDENT	236,857.05	-	236,857.05	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/9/2012	A.304004	MERU HCCC NO 31 OF 2005(Silas Bundi)	OFFICE OF THE PRESIDENT	684,497.70	-	684,497.70	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/14/2013	A.304039	NAKURU HCCC NO 177/03(Cyrus Githinji)	MINISTRY OF DEFENCE	469,550.00	-	469,550.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/19/2013	FT13078C87CP	KSM SRMCC NO.39 OF 1998(Walter Odhiambo)	MINISTRY OF LANDS	228,000.00	-	228,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/1/2014	FT14023RYNBS	HC.MISC.APP.NO 286/2011(Emmanuel Kariuki)	MINISTRY OF DEFENCE	329,922.20	-	329,922.20	RELATED TO KSHS 9,779,572.35

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9/1/2014	FT14244ZGJPT	THIKA SRMCC NO.372,378,379,392 OF 1991 KARANJA GATURU AND OTHERS	OFFICE OF THE PRESIDENT	259,500.00	-	259,500.00	RELATED TO KSHS 9,779,572.35
9/1/2014	FT14244ZGJPT	ELDOR ET HCCA NO.73/10(Lazarus Kerich)	OFFICE OF THE PRESIDENT	270,980.00	-	270,980.00	RELATED TO KSHS 9,779,572.35
9/15/2014	FT14244WKD15	MSA HC.MISC.APP.403/09(Francis N dalu)	OFFICE OF THE PRESIDENT	1,054,689.00	-	1,054,689.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/15/2014	FT14244W3KV9	ELDOR ET HCCA NO.73/10(Lazarus Kerich)	OFFICE OF THE PRESIDENT	270,980.00	-	270,980.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/13/2014	A.304144	NBI. HCJR MIS 172/10(Paul K Waweru)	MINISTRY OF AGRICULTURE	323,723.00	-	323,723.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/13/2014	A.304144	GULF FAB ARBITRATION(Gulf fabricators)	MINISTRY OF LANDS	31,725.00	-	31,725.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/13/2014	FT143173TTX2	HC. MISC. APP. NO.286 OF 2011	MINISTRY OF DEFENCE	46,049.70	-	46,049.70	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/14/2014	FT14318KVKTL	ELDOR ET CMCC NO.160/10(Emmanuel Kipruto)	OFFICE OF THE PRESIDENT	374,810.00	-	374,810.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	NBI.HCCC NO.1774/89(Ali Hassan Kala)	OFFICE OF THE PRESIDENT	49,363.00	-	49,363.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	ELDOR ET CMCC NO. 1377/97(Davis N Bulika)	OFFICE OF THE PRESIDENT	208,505.00	-	208,505.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	NBI. HCC NO. 159/2010(Waridi Creations ltd)	OFFICE OF THE PRESIDENT	150,180.00	-	150,180.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	NBI. HCCC NO. 5112/1999Augustus T Lewa)	OFFICE OF THE PRESIDENT	517,906.40	-	517,906.40	RELATED TO KSHS 59,400,779.35

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11/14/2014	FT14318KVKTL	NBI. HC MISC. CIVIL 90/2007(Christopher Musau)	OFFICE OF THE PRESIDENT	698,135.00	-	698,135.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	NAKURU CMCC NO. 895/2006(KWFT)	OFFICE OF THE PRESIDENT	102,320.00	-	102,320.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	NBI.HC.MIS. APPL. NO.53/2009(Veronika W Karanja)	OFFICE OF THE PRESIDENT	1,800,299.00	-	1,800,299.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	KIGUMO SPMC NO.10/2011(Thomas W Peter)	OFFICE OF THE PRESIDENT	183,666.50	-	183,666.50	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	KSM CMCC NO.430/2005(Jak E Kolang)	OFFICE OF THE PRESIDENT	268,837.00	-	268,837.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	KSM CMCC NO.460/2007(Joseph O Omolo)	OFFICE OF THE PRESIDENT	434,500.00	-	434,500.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	THIKA RMCC NO 378- 393/1991(Francis Karanja)	OFFICE OF THE PRESIDENT	1,674,230.00	-	1,674,230.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	EMBU CMCC NO.282/2009(Sarabina Wa Nyamu)	OFFICE OF THE PRESIDENT	691,392.00	-	691,392.00	RELATED TO KSHS 59,400,779.35
11/14/2014	FT14318KVKTL	NBI HCCC NO. 1579/2008(John M Mbaki)	OFFICE OF THE PRESIDENT	114,930.00	-	114,930.00	RELATED TO KSHS 59,400,779.35
1/12/2015	FT1503647GNF	HC.MISC.APP.NO 286/2011(Ermanue Kariuki)	MINISTRY OF DEFENCE	283,872.50	-	283,872.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/29/2015	FT1502987KCB	NBI. HC NO 131 OF 2011(Pius Wanjala)	MINISTRY OF HEALTH	349,344.00	-	349,344.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/5/2015	FT1503648GNS	KITALE SPMCC NO 129 OF 2006(Jame Kimongo)	OFFICE OF THE PRESIDENT	188,400.00	-	188,400.00	RELATED TO KSHS 36,225,710.40
2/5/2015	FT1503648GNS	MERU CMCC NO. 661 OF 00(M'IMUTI M'MWIMBA)	OFFICE OF THE PRESIDENT	293,950.00	-	293,950.00	RELATED TO KSHS 36,225,710.40

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2/5/2015	FT1503648GNS	MILIMANI CMCC 2691/01(Mutua Masumi)	OFFICE OF THE PRESIDENT	307,265.00	-	307,265.00	RELATED TO KSHS 36,225,710.40
2/5/2015	FT1503648GNS	NBI. HCC NO. 238 OF 99(Kiarie Chege)	OFFICE OF THE PRESIDENT	408,820.00	-	408,820.00	RELATED TO KSHS 36,225,710.40
2/5/2015	FT1503648GNS	NBI. CMCC NO. 4418/07(Paul K Sang)	OFFICE OF THE PRESIDENT	262,455.80	-	262,455.80	RELATED TO KSHS 36,225,710.40
6/4/2015	FT15155HNSY7	NBI. CMCC4975 OF 98(Jane Kaihanga)	MINISTRY OF DEFENCE	381,773.00	-	381,773.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
8/3/2015	FT152155HK3X	NANYUKI SPMCC NO 34 OF 2010 (Patricia Wanjiku)	OFFICE OF THE PRESIDENT	468,580.00	-	468,580.00	RELATED TO KSHS 78,510,779.05
8/3/2015	FT152155HK3X	NAIROBI CMCC NO 12794 OF 2004(Peter Kimani Gachohi)	OFFICE OF THE PRESIDENT	603,810.00	-	603,810.00	RELATED TO KSHS 78,510,779.06
8/3/2015	FT152155HK3X	NAIROBI HCCC NO 5926 OF 2008(Charles Nguru Karuiru)	OFFICE OF THE PRESIDENT	350,568.45	-	350,568.45	RELATED TO KSHS 78,510,779.07
8/3/2015	FT152155HK3X	KISUMU CIVIL APPEAL NO.25 OF 2006/MOMBASA CIVIL APP NO3 OF 2013(Wycliffe Sayia Okungu)	OFFICE OF THE PRESIDENT	258,089.80	-	258,089.80	RELATED TO KSHS 78,510,779.08
8/3/2015	FT152155HK3X	GITHUNGURI SRMCC NO 60 OF 2004(John Mbugua Njenga)	OFFICE OF THE PRESIDENT	161,435.00	-	161,435.00	RELATED TO KSHS 78,510,779.09
8/3/2015	FT152155HK3X	NAIROBI HCC 2169 OF 2004(Mary Muthoni Munene)	OFFICE OF THE PRESIDENT	168,088.00	-	168,088.00	RELATED TO KSHS 78,510,779.10
8/3/2015	FT152155HK3X	Nairobi cmcc no 549 of 2001(Reuben Ng'ang'a Wambura)	OFFICE OF THE PRESIDENT	148,500.00	-	148,500.00	RELATED TO KSHS 78,510,779.11
8/3/2015	FT152155HK3X	NAIROBI HCC JR NO 305 OF 2010(Ezekiel Ombaki)	OFFICE OF THE PRESIDENT	204,302.00	-	204,302.00	RELATED TO KSHS 78,510,779.12
8/3/2015	FT152155HK3X	MALINDI CMCCNO 440 OF 2013(Fredrick Fondo Dena	OFFICE OF THE PRESIDENT	485,690.00	-	485,690.00	RELATED TO KSHS 78,510,779.16

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8/3/2015	FT15215SHK3X	MALINDI CMCC NO 230 OF 2013(Bidii Kaingu Kesi)	OFFICE OF THE PRESIDENT	167,853.00	-	167,853.00	RELATED TO KSHS 78,510,779.18
8/3/2015	FT15215SHK3X	NAIROBI CMCC NO 11206 OF 2005(Richard Mbugua Kachama)	OFFICE OF THE PRESIDENT	828,735.00	-	828,735.00	RELATED TO KSHS 78,510,779.19
9/7/2015	FT15250HIQD8	BUSIA SRMCC NO 408 OF 2002(Michael Ojwang)	OFFICE OF THE PRESIDENT	268,585.00	-	268,585.00	RELATED TO KSHS 17,891,084.20
9/7/2015	FT15250HIQD8	THIKA CMCC NO.40 OF 2006(Miriam Wairimu)	OFFICE OF THE PRESIDENT	251,350.00	-	251,350.00	RELATED TO KSHS 17,891,084.20
9/7/2015	FT15250H1QD8	NAIROBI CMCC NO 11206 OF 2005(Richard Mbugua Kachama)	OFFICE OF THE PRESIDENT	828,735.00	-	828,735.00	RELATED TO KSHS 17,891,084.20
3/9/2016	FT160694XSOK	MERU CMCC NO 375 OF 2000 (Habiba Roba Boru)	OFFICE OF THE PRESIDENT	144,995.00	-	144,995.00	RELATED TO KSHS 8,99,679.20
3/9/2016	FT160694XSOK	NAIROBI CMCC NO 1329 OF 2008(Francis Matayo Matanguli)	OFFICE OF THE PRESIDENT	1,367,087.10	-	1,367,087.10	RELATED TO KSHS 8,99,679.20
6/7/2016	FT161591HDV8B	TAMU RMCC NO 40 OF 2008(Jen Dorcas Achieng)	OFFICE OF THE PRESIDENT	568,650.00	-	568,650.00	RELATED TO KSHS 5,322,623.20
6/7/2016	FT161591HDV8B	KSM CIVIL APP 25 OF 2006(Wycliff Sayia Okungu)	OFFICE OF THE PRESIDENT	614,822.80	-	614,822.80	RELATED TO KSHS 5,322,623.20
6/7/2016	FT161591HDV8B	ELDORET CMCC. NO 159 OF 2010(Solomon M Khamala)	OFFICE OF THE PRESIDENT	454,427.00	-	454,427.00	RELATED TO KSHS 5,322,623.20
6/15/2016	FT161591HDV8B	PMCC 23001 1989 NYERI(Thomas Maina Waruhiu)	MINISTRY OF AGRICULTURE	678,412.75	-	678,412.75	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/18/2016	FT16200FCQ47	IN RESPECT OF JOSEPH GITONGA NYERE	MINISTRY OF LANDS	231,931.00	-	231,931.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/18/2016	FT162000KF4Y	60 %APPORTIONED LIABILITY-MAPENZI MBURA HCC NO.84 2010	MINISTRY OF LANDS	340,853.00	-	340,853.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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7/27/2016	FT16183RB4LP	OFFICE OF THE PRESIDENT	OFFICE OF THE PRESIDENT	1,211,064.45	-	1,211,064.45	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/28/2016	FT16333VP7X6	STATE LAW OFFICE HEAD QUARTERS-AIE RETURN	SLO- MOMBASA	3,582.00	-	3,582.00	RETURNED CASH
12/6/2016	FT16341KMFRB	SIAYA SRMCC NO. 112 OF 2009	MINISTRY OF HEALTH	348,180.00	-	348,180.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
12/29/2016	FT16364S44G3	KISUMU CMCC NO.474 OF 2007-GEORGE OCHIENG ONYANGO	MINISTRY OF EDUCATION	535,740.00	419,040.00	116,700.00	6 YEARS RULE
1/9/2017	FT17009KY85Q	MICHAEL OCHIENG ODERA / KISUMU HC CIVIL APPEAL NO 125 OF 2009	OFFICE OF THE PRESIDENT	1,755,000.00	-	1,755,000.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	STEPHEN KIRAGU NDUGERE / NAIROBI CMCC NO. 3633 OF 2008	OFFICE OF THE PRESIDENT	172,887.00	-	172,887.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	JAMES KARUE WACHIRA / KARATINA SRMCC NO. 52 OF 2010	OFFICE OF THE PRESIDENT	342,942.00	-	342,942.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	AGGREY MACHIRA OKUYA / KAKAMEGA CMCC NO. 124 OF 2007	OFFICE OF THE PRESIDENT	248,057.60	-	248,057.60	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	JOSEPH GUCHU NDUNGU / NAIROBI CMCC NO. 243 OG 2012	OFFICE OF THE PRESIDENT	284,330.00	-	284,330.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	FLORENCE NANGA INDIMULI / MASENO PMCC 153 OF 2012	OFFICE OF THE PRESIDENT	125,420.00	-	125,420.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	CMC MOTOR GROUP LIMITED / KITALE CMCC NO. 613 OF 2010	OFFICE OF THE PRESIDENT	607,467.30	-	607,467.30	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	NELSON MUJIA / NAIROBI CIVIL CASE NO. 11986 OF 2004	OFFICE OF THE PRESIDENT	623,018.00	-	623,018.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	MWABIRIS KARAMBU / MERU CMCC NO. 135 OF 2006	OFFICE OF THE PRESIDENT	569,940.00	-	569,940.00	RELATED TO KSHS 19,896,806.70

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1/9/2017	FT17009KY85Q	JAPHET NGUUTU / MWINGI SRMCC NO. 134 OF 2003	OFFICE OF THE PRESIDENT	627,940.00	-	627,940.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	PENINAH N KARIUKI & MARGARET W. K. NAKURU CMCC NO. 705 OF 2001	OFFICE OF THE PRESIDENT	223,335.00	-	223,335.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	SEBASTIAN KUBAI M'MAIRUTHA / KITALE CMCC NO 7 OF 2008	OFFICE OF THE PRESIDENT	483,250.00	-	483,250.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	KARATINA SRMCC NO. 53 OF 2010 (Bernard Magondo Munene)	OFFICE OF THE PRESIDENT	554,170.00	-	554,170.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	NAIROBI CMCC NO 4107 OF 2002 (Boniface Ochieng Onam)	OFFICE OF THE PRESIDENT	257,018.00	-	257,018.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	KARATINA HC PETITION NO. 51 OF 2010 (Dennis Wachira Thea)	OFFICE OF THE PRESIDENT	166,596.00	-	166,596.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	KARATINA SRMCC NO. 50 OF 2010 (Stephen Kinyua Ngatia)	OFFICE OF THE PRESIDENT	506,958.00	-	506,958.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	NAIROBI CMCC NO. 361 OF 2002 (Joyce Moraa Maangi suing on behalf of Yoesh Nyakwoyo Basweti)	OFFICE OF THE PRESIDENT	436,475.00	-	436,475.00	RELATED TO KSHS 19,896,806.70
1/9/2017	FT17009KY85Q	SAILAS AMBANI SHAMWANA / KAKAMEGA CMCC NO 236 OF 2007	OFFICE OF THE PRESIDENT	555,585.00	-	555,585.00	RELATED TO KSHS 19,896,806.70
2/3/2017	FT17034NP9PZ	STATE LAW OFFICE	CLEARING WASH ACCOUNT	3,000,000.00	-	3,000,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/14/2017	FT17045YHLOL	KISUMU CMCC NO. 35 OF 2015	MINISTRY OF DEFENCE	535,722.50	-	535,722.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/21/2017	FT17080W0593	AG/GC/IG/544/08	OFFICE OF THE PRESIDENT	483,250.00	-	483,250.00	RELATED TO KSHS 12,839,375.00 FROM OP

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3/21/2017	FT17080W0593	KISUMU CMCC 210 OF 2008	OFFICE OF THE PRESIDENT	1,504,771.25	-	1,504,771.25	RELATED TO KSHS 12,839,375.00
4/19/2017	FT17109FGXMY	MOSOCHO HORTICULTURE MKT-CONTRACT NO.SHOMAP/IFAD/GOK/W/72/2012	MINISTRY OF AGRICULTURE	174,000.00	-	174,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/7/2017	FT171886KHPG	ARBITRATION BTWN NJUGUNA BUILDERS, PLUMBING AND DRAINAGE CONTRACTORS LTD	OFFICE OF THE PRESIDENT	319,000.00	-	319,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/8/2017	FT172515GYC4	KITALE CMCC NO 4 OF 2007(Duncan M Ndirangu)	OFFICE OF THE PRESIDENT	163,346.75	-	163,346.75	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/8/2017	FT172515GYCA	NAIROBI CMCC NO.1035 OF 2007 JOSEPH KIPTOO METABOR	OFFICE OF THE PRESIDENT	118,000.00	-	118,000.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	NAIROBI PMCC NO.59 OF 2013 MAINSA MBUTHIA	OFFICE OF THE PRESIDENT	385,250.00	-	385,250.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	GARISSA HCC NO.16 OF 2014 STEPHEN MBUTHIA AND MWANGANGI MBUTHIA	OFFICE OF THE PRESIDENT	224,100.00	-	224,100.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	MWINGI PMCC NO.68 OF 2014 GEORGE.K. KAVINDU	OFFICE OF THE PRESIDENT	625,530.00	-	625,530.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	NAIROBICMCC NO.1051 OF 2008 MARY.C.MBELE	OFFICE OF THE PRESIDENT	580,750.00	-	580,750.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	NAIROBI HCJR MISC.APP NO.320 B OF 2014 TIMOTHY.K.MUTIE	OFFICE OF THE PRESIDENT	1,456,675.00	-	1,456,675.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	NYERI CMCC NO. 140 OF 2011 MUTHUMBI GATHII	OFFICE OF THE PRESIDENT	573,599.00	-	573,599.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	MACHAKOS CMSS NO. 568 OF 2008 THERESA / KIKO KIKUVA	OFFICE OF THE PRESIDENT	796,540.00	-	796,540.00	RELATED TO KSHS 208,236,346.80
9/8/2017	FT172515GYCA	NAKURU HCCC NO.111 OF 2005 JULIUS.L. LELESIT	OFFICE OF THE PRESIDENT	245,750.50	-	245,750.50	RELATED TO KSHS 208,236,346.80

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9/8/2017	FT172515GYCA	CHUKA CMCC NO. 21 OF 2002 GILBERT NDIGWA	OFFICE OF THE PRESIDENT	276,150.00	-	276,150.00	RELATED TO KSHS 208,236,346.80
11/16/2017	FT17320N80LQ	MISC APP NO.189/2017 LITELINE ENTERPRISES	MINISTRY OF DEFENCE	924,554.60	801,582.30	122,972.30	6 YRS RULE
11/16/2017	FT173209S0RB	NAIROBI CMCC NO. 2917 OF 2000 WILLIAM MACHARIA MURITHI	MINISTRY OF DEFENCE	378,532.00	-	378,532.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/20/2018	FT18110T5RP3	KISII HC. MISC. APPLI. NO. 3 OF 2014 (CALEB OKOTH OUKO)	MINISTRY OF HEALTH	996,475.45	-	996,475.45	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/25/2018	FT18115NR3Z7	NBI HCMA NO.196 of 2017 Emmanuel Simiyu VS Attorney General	OFFICE OF THE PRESIDENT	552,180.00	-	552,180.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/25/2018	FT18115NR3Z7	Karatina PMCC NO.154 OF2010 Gibson Muchiri Muriuki \$ Eunice Wangu Kiriko VS Attorney General	OFFICE OF THE PRESIDENT	654,105.00	-	654,105.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/25/2018	FT18115NR3Z7	Bungoma CMCC No.35/6 of 2015 Peter Nyamboga VS the Attorney General \$ Others	OFFICE OF THE PRESIDENT	714,336.30	-	714,336.30	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
4/25/2018	FT18115NR3Z7	Karatina PMCC NO.101 OF 2010 Joseph Nzioki Mwathi Vs Attorney General	OFFICE OF THE PRESIDENT	1,688,816.00	1,168,816.00	520,000.00	6 YRS RULE
5/22/2018	FT181421WH3C	KISUMU HCMA NO.31 OF 2015(Mark Ochola Oywer)	MINISTRY OF HEALTH	50,000.00	-	50,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/6/2018	FT1831083CPS	NAIROBI HCC ELE NO. 1303 (Mike Maina Kamau	MINISTRY OF TRANSPORT(KURA)	285,500,000.00	285,000,000.00	500,000.00	6 YRS RULE
9/25/2018	FT18268KRDCZ	NBI HCC NO.20 OF 2014 ROBERT GICHANE	MINISTRY OF AGRICULTURE	424,407.00	-	424,407.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/9/2018	FT18282BF4G5	CMCC NO.3593 OF 2004 HAMISI RASHID	MINISTRY OF HEALTH	1,157,435.00	-	1,157,435.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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10/9/2018	FT18282W4LWY	VIHIGA SRMCC CIVIL SUIT NO 146 OF 2008(Fedrick Adira Musotsi)	OFFICE OF THE PRESIDENT	747,800.00	-	747,800.00	RELATED TO KSHS 194,321,084.25 FROM OP
10/9/2018	FT18282W4LWY	OYUGIS CMCC NO 186 OF 2008(Tobias A ndhala Omenda)	OFFICE OF THE PRESIDENT	278,800.00	276,400.00	2,400.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	NAIROBI CMCC NO2087 OF 2004(James Irungu)	OFFICE OF THE PRESIDENT	719,355.00	-	719,355.00	RELATED TO KSHS 194,321,084.25
10/9/2018	FT18282W4LWY	NAKURU HCPT NO 8 OF 2012(Geoffrey Mwangi Karuga)	OFFICE OF THE PRESIDENT	1,523,952.00	-	1,523,952.00	RELATED TO KSHS 194,321,084.25
10/9/2018	FT18282W4LWY	NAIROBI CMCC NO 59 OF 2013(Zabedayo Musavoa Benjamin)	OFFICE OF THE PRESIDENT	219,910.00	-	219,910.00	RELATED TO KSHS 194,321,084.25
10/9/2018	FT18282W4LWY	NAKURU CMCC NO 226 OF 2005(Tom Kipngetch Cheruiyot)	OFFICE OF THE PRESIDENT	1,580,652.00	1,326,206.00	254,446.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	MACHAKOS CMCC NO 3710 OF 2006(Paul Makau)	OFFICE OF THE PRESIDENT	1,551,735.00	1,431,735.00	120,000.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	MACHAKOS CMCC NO 373 OF 2006(Paul Makau)	OFFICE OF THE PRESIDENT	413,960.00	375,960.00	38,000.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	NAKURU ELRC NO 54 OF 2014(David G Kibuya)	OFFICE OF THE PRESIDENT	265,198.00	-	265,198.00	RELATED TO KSHS 194,321,084.25
10/9/2018	FT18282W4LWY	NAIROBI HCJR MIS APPL NO 230 OF 2017 Stanley Fundi)	OFFICE OF THE PRESIDENT	1,024,185.00	-	1,024,185.00	RELATED TO KSHS 194,321,084.25 FROM OP
10/9/2018	FT18282W4LWY	MACHAKOS CMCC NO483 OF 2008(Paul Makau)	OFFICE OF THE PRESIDENT	414,250.00	374,250.00	40,000.00	6 YRS RULE
10/9/2018	FT18282W4LWY	LIMURU PMCC NO 245 OF 2011 (Ombi Rubber ltd)	OFFICE OF THE PRESIDENT	601,247.00	-	601,247.00	RELATED TO KSHS 194,321,084.25
10/9/2018	FT18282W4LWY	WINAM SRMCC NO 416 OF 2008(Willis Omondi Otieno)	OFFICE OF THE PRESIDENT	902,040.00	809,640.00	92,400.00	6 YEARS RULE

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10/9/2018	FT18282W4LWY	WINAM SRMCC NO. 92 OF 2008 (Boaz Ooko Onanda)	OFFICE OF THE PRESIDENT	352,232.00	314,732.00	37,500.00	6 YEARS RULE
10/9/2018	FT18282W4LWY	KISUMU CMCC NO 104 OF 2006(Shadrack Onduko Omenge)	OFFICE OF THE PRESIDENT	282,850.00	276,400.00	6,450.00	6 YEARS RULE
10/9/2018	FT18282QRDPV	TRAFFIC ACCIDENT	MINISTRY OF FOREIGN AFFAIRS	749,457.00	729,934.00	19,523.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
2/26/2019	FT18282W4LWY	BUNGOMA HC Misc Appl No. 126 OF 2005(Isaac M Gathamuka)	OFFICE OF THE PRESIDENT	139,080.00	-	139,080.00	RELATED TO KSHS 194,321,084.25 FROM OP
2/26/2019	FT18282W4LWY	KISUMU HC CIVIL CASE NO 54 OF 2008(RICHARD Simon Kangu)	OFFICE OF THE PRESIDENT	4,325,359.20	3,550,524.80	774,834.40	6 YEARS RULE
2/26/2019	FT18282W4LWY	NAIROBI HC MISC NO. 1374 OF 2003(Israel Otieno Agina)	OFFICE OF THE PRESIDENT	3,771,103.00	3,591,103.00	180,000.00	6 YEARS RULE
2/27/2019	FT19058QHJ9C	CMCC NO.6083 OF 2003 NBI JACKSON NGUNZI	STATE DEPARTMENT FOR CROP DEVELOPMENT	939,357.00	-	939,357.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/12/2019	FT19070X0X31	NYERI CIVIL NO. 752 OF 2007 (Mithamo Miano Kabucho & Samuel Kinyua Gatuto)	OFFICE OF THE PRESIDENT	786,140.00	770,140.00	16,000.00	6 YEARS RULE
3/12/2019	FT19070X0X31	NYAHURURU CIVIL NO. 134 OF 2011 (Zablon Kungu Ndegwa)	OFFICE OF THE PRESIDENT	548,903.20	-	548,903.20	RELATED TO KSHS 15,866,935.60
3/12/2019	FT19070X0X31	NYERI CIVIL NO. 647 OF 2011 (Stephen Mburu Kungu)	OFFICE OF THE PRESIDENT	543,491.00	-	543,491.00	RELATED TO KSHS 15,866,935.60
3/12/2019	FT19070X0X31	MOMBASA SRMCC CIVIL CASE SUIT NO. 498 OF 1991( Mohamed Baisha)	OFFICE OF THE PRESIDENT	631,990.00	-	631,990.00	RELATED TO KSHS 15,866,935.60
3/12/2019	FT19070X0X31	MOMBASA SRMCC CIVIL CASE SUIT NO. 498 OF 1991( Ramla Lali Bakari)	OFFICE OF THE PRESIDENT	438,930.00	-	438,930.00	RELATED TO KSHS 15,866,935.60

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6/12/2019	FT19163NT9SM	OUTSTANDING DECRETAL AMOUNT CASE NO. 27	PUBLIC WORKS	189,985.20	-	189,985.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	100,000.00	-	100,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	100,000.00	-	100,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	80,838.00	-	80,838.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	32,576.00	-	32,576.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/14/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	100,000.00	-	100,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/21/2019	FT19172ZN7X0	THIKA CMCC NO..67 OF 2000 DAVID KAMAU	OFFICE OF THE PRESIDENT	1,835,162.00	-	1,835,162.00	RELATED TO KSHS 95,662427.55 FROM OP
6/21/2019	FT19172ZN7X0	EMBU HCC OF 2011 JOHN NAMU NJUKI	OFFICE OF THE PRESIDENT	2,872,950.00	2,685,000.00	187,950.00	6 YRS RULE
6/21/2019	FT19172ZN7X0	NBI CMCC NO.3920 OF 2008 CHRISTINE INDEJE	OFFICE OF THE PRESIDENT	1,879,035.00	1,746,035.00	133,000.00	6 YEARS RULE
6/21/2019	FT19172ZN7X0	EMBU HCC NO.148 OF 2011 NYAGA MANUGA	OFFICE OF THE PRESIDENT	1,947,400.00	1,820,000.00	127,400.00	6 YRS RULE
6/21/2019	FT19172ZN7X0	NBI. CMCC NO. 6322 OF 2008 DAVID M MACHARIA	OFFICE OF THE PRESIDENT	1,235,550.00	-	1,235,550.00	RELATED TO KSHS 95,662427.55
6/21/2019	FT19172ZN7X0	BUNGOMA CMCC NO. 72 OF 2003 HENRY W WAFULA	OFFICE OF THE PRESIDENT	1,364,500.00	-	1,364,500.00	RELATED TO KSHS 95,662427.55

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6/21/2019	FT19172ZN7X0	KISUMU CMCC NO. 444 OF 2008 LEO W ONYANGO	OFFICE OF THE PRESIDENT	238,876.00	-	238,876.00	RELATED TO KSHS 95,662427.55
6/21/2019	FT19172ZN7X0	KISUMU CMCC NO. 443 OF 2008 KENNETH OWUJOR	OFFICE OF THE PRESIDENT	484,124.90	-	484,124.90	RELATED TO KSHS 95,662427.55
6/21/2019	FT19172ZN7X0	BUSIA CMCC NO. 68 OF 2011 WILLIAM O OLLILA	OFFICE OF THE PRESIDENT	346,250.00	-	346,250.00	RELATED TO KSHS 95,662427.55
6/21/2019	FT19172ZN7X0	NAKURU CMCC NO. 1030 OF 2010 ESTHER W KINGORI	OFFICE OF THE PRESIDENT	197,436.00	-	197,436.00	RELATED TO KSHS 95,662427.55
6/21/2019	FT19172ZN7X0	NAKURU HCJR NO 52 OF 2011 FRANK HELGE NEUGEBAUER	OFFICE OF THE PRESIDENT	448,102.00	-	448,102.00	RELATED TO KSHS 95,662427.55
6/21/2019	FT19172ZN7X0	NYANZA SRMCC NO 162 OF 2008 JOSHUA O NGAW	OFFICE OF THE PRESIDENT	308,431.70	-	308,431.70	RELATED TO KSHS 95,662427.55
6/21/2019	FT19172ZN7X0	NAIROBI CMCC NO 1157 OF 2011 JAMES M MAINA	OFFICE OF THE PRESIDENT	4,050,449.60	2,850,449.00	1,200,000.60	RELATED TO KSHS 95,662427.55
7/4/2019	FT19186DHQYS	VANGUARD ENGINEERING	OFFICE OF ATTORNEY GENERAL	65,185.35	-	65,185.35	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/8/2019	FT19189HXP32	KISUMU ELR CASE NO. 87 OF 2013	MINISTRY OF HEALTH	47,576.90	-	47,576.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/10/2019	FT191919VHFR	PIULIVA ENGINEERING	MINISTRY OF HEALTH	10,892,675.00	8,196,657.50	2,696,017.50	PAID TO A.N NDAMBIRI AND COMPANY ADVOCATES
7/12/2019	FT19193Z0YNX	DAMAGES COURT SETTLEMENT PV.5954	STATE DEPARTMENT FOR DEVOLUTION	114,000.00	-	114,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/12/2019	FT19193Y649W	STATE DEPARTMENT FOR DEVOLUTION	STATE DEPARTMENT FOR DEVOLUTION	962,000.00	-	962,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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10/3/2019	FT19276BQT4K	STATE DEPART FOR HOUSING	DEP FOR HOUS URBAN DEVELOPMENT	74,765.00	-	74,765.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/8/2019	FT1928113BNR	NAIROBI JUDICIAL REVIEW NO. 3 OF 2017 (JOHN KAMOTHO MURAGE)	OFFICE OF THE PRESIDENT	7,618,381.80	7,142,324.00	476,057.80	6 YEARS RULE
11/28/2019	FT193328KW3S	SUSAN WAMAITHA KAMAU CASE173 OF 2016	MINISTRY OF HEALTH	63,702.40	-	63,702.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
12/6/2019	FT1938113WGR	COURT AWARD FOR MR.JAPHETH NGANGA REF SDG/LEG/12/332	STATE DEPARTMENT FOR CORRECTIONAL SERVICES	195,796.00	-	195,796.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
1/10/2020	FT20010WCSZT	UNPAID JUDGEMENT AWARD REF AG/ACCTS/10 VOL.11/(57)	DEPARTMENT FOR SOCIAL PROTECTION	5,292,934.20	-	5,292,934.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/25/2020	FT20085MG7JS	THIKA HCC NO. 2429 OF 1991 - BERNARD MACHEAL NGICHURU	STATE DEPARTMENT FOR INTERIOR	131,697.00	-	131,697.00	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	KISII HCPT NO. 27 OF 2016 - RICHARD MOINDI	STATE DEPARTMENT FOR INTERIOR	150,000.00	-	150,000.00	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	NAKURU CMCC NO. 505 OF 2004 - ROBERT NGANGA MWANGI	STATE DEPARTMENT FOR INTERIOR	227,080.00	-	227,080.00	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	SIKAGO SPMCC NO. 43 OF 2017 - DINKER KUMAR RAMANBHAI	STATE DEPARTMENT FOR INTERIOR	314,176.10	-	314,176.10	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	NAIROBI NO. 2893 OF 1992 - MARTIN WAINAINA NGIGI	STATE DEPARTMENT FOR INTERIOR	350,820.40	-	350,820.40	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	NYERI CMCC NO. 380 OF 2001 - THOMAS WANJOHI THUMBI	STATE DEPARTMENT FOR INTERIOR	385,498.65	-	385,498.65	RELATED TO 59,336187.50

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3/25/2020	FT20085MG7JS	THIKA CMCC NO. 212 OF 2012 - MINNIE WANGUI KAMAU	STATE DEPARTMENT FOR INTERIOR	430,522.00	-	430,522.00	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	KARATINA SRMCC NO. 117 OF 2011 - PHYLIS WANJIRU MUHIA	STATE DEPARTMENT FOR INTERIOR	547,150.90	-	547,150.90	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	NAIROBI HC JR APPLICATION NO. 366 OF 2013 - SAMUEL N NDUNGU	STATE DEPARTMENT FOR INTERIOR	654,855.00	-	654,855.00	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	NAIROBI HC PETITION NO. 240 OF 2013 - JUSTICE M ADONGO	STATE DEPARTMENT FOR INTERIOR	666,667.00	-	666,667.00	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	KISUMU CMCC NO. 372 OF 2010 - SOLOMON OUKO	STATE DEPARTMENT FOR INTERIOR	846,396.15	-	846,396.15	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	NAIROBI CMCC NO. 354 OF 2016 - LIE WEN JIE	STATE DEPARTMENT FOR INTERIOR	1,080,941.60	-	1,080,941.60	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	KITALE CMCC NO. 132 OF 2014 - CYRUS N WAWERU	STATE DEPARTMENT FOR INTERIOR	1,600,420.75	-	1,600,420.75	RELATED TO 59,336187.50
3/25/2020	FT20085MG7JS	NAIROBI CMCC NO. 2756 OF 2016 - WILSON ARAP ROTICH	STATE DEPARTMENT FOR INTERIOR	1,709,132.50	-	1,709,132.50	RELATED TO 59,336187.50
3/25/2020	FT20092J39CJ		STATE DEPARTMENT FOR HOUSING	74,765.00	-	74,765.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/14/2020	FT201358CSNM	NYAHURURU CMCC NO.184 OF 2011 PETER NGUGI NDICHU	MINISTRY OF DEFENCE	904,683.80	-	904,683.80	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/12/2020	FT20164F2H6Y	NAIROBI CMCC NO.5183 OF 2014 JOHN ANAMPIU	MINISTRY OF DEFENCE	221,165.00	-	221,165.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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6/12/2020	FT20164NN1B41	NBI HCC NO.105 OF 2016 ISAIAH ODUOR OCHANDA	MINISTRY OF DEFENCE	4,852,000.00	-	4,852,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/26/2020	FT20178DN568	NAIROBI ELRC 2289/12 CHRISTIN MARTHA WANJIRU MWANGI	STATE DEP FOR EAST AFRICA COMMUNITY NATIONAL INTELLIGENCE	4,400,000.00	4,354,810.55	45,189.45	6 YRS RULE
6/29/2020	FT220IJJNY	KANGUNDO SPMCC NO.15 OF 2016 STEPHEN GAKURE KIMITI	NATIONAL INTELLIGENCE	951,785.00	862,025.00	89,760.00	6 YRS RULE
7/2/2020	FT20184JCXR	PAYEE	STATE DEPARTMENT FOUR INTERIOR	1,362,805.00	-	1,362,805.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
7/24/2020	FT20206S9BCK	PAYEE	KENYA URBAN ROADS AUTHORITY	3,046,949.00	-	3,046,949.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
9/10/2020	FT2025310HS	MALINDI HCC NO 119/2011 KENNETH BOIT	MINISTRY OF LANDS AND PLANNING	214,103,775.10	214,099,838.50	3,936.60	6 YRS RULE
12/17/2020	FT20352KZ2TN	NBI CMCC NO. 47700F 2004 SIMON MUTHUMA	MINISTRY OF HEALTH	1,830,904.90	1,286,390.00	544,514.90	6 YRS RULE
3/1/2021	FT2106IR144Q	NBI CMCC NO. 01 ISAIAH OCHANDA	MINISTRY OF DEFENCE	4,000,000.00	-	4,000,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
16/04/2021	FT21106DCXZD	MILIMANI CMCC JR. NO 252 OF 2011	STATE DEPARTMENT FOR INTERIOR CITIZEN	153,512.30	-	153,512.30	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
16/04/2021	FT21106DCXZD	NAIROBI HC MISC CIVIL APPLICATION NO.421 OF 2021 ZEITUN JUUMA HASSAN	STATE DEPARTMENT FOR INTERIOR CITIZEN	430,740.00	-	430,740.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
16/04/2021	FT21106DCXZD	NYAHURURU PMCC NO.223 OF 2007 BENSON MURIITHI MWANIKI	STATE DEPARTMENT FOR INTERIOR CITIZEN	439,733.00	-	439,733.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
16/04/2021	FT21106DCXZD	NAIROBI HCJR NO.17 OF 2019 PETER MJOROGE	STATE DEPARTMENT FOR INTERIOR CITIZEN	464,325.00	-	464,325.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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22/04/2021	FT211120J4RY	PAYEE		STATE DEPARTMENT FOR INTERIOR CITIZEN	4,000,000.00	-	4,000,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
26/04/2021	FT21116GD2KV	PAYEE		MINISTRY OF DEFENCE	6,613.10	-	6,613.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
27/04/2021	FT21117HJD7C	PAYEE		THE JUDICIARY	509,066.75	-	509,066.75	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/4/2021	FT2112493F4T	PAYEE		STATE DEPARTMENT FOR INFRASTRUCTURE	57,832.00	-	57,832.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/24/2021	FT21144L9QCK	NBI HCCC NO. 704 AND 705 OF 2006		KERRA DEVELOPMENT FUNDS	13,549,900.00	-	13,549,900.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/26/2021	FT211463RQQ0	NAIROBI HCCC NP.238 OF HCCC NO.238 OF 2012 NGOTHO ARCHITECHS VS. PS.MIN OF EDUC.		KERRA DEVELOPMENT FUNDS	11,757,074.90	-	11,757,074.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/26/2021	FT211463RQQ0	MWINGI SPMCC NO. 118 OF 2008 PAUL KILYUNGI NZOKA		KERRA DEVELOPMENT FUNDS	3,325,985.30	-	3,325,985.30	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/26/2021	FT211463RQQ0	KITUI PMCC NO. 516 OF 2008 MBULA MUTUA		KERRA DEVELOPMENT FUNDS	815,775.00	-	815,775.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/26/2021	FT211463RQQ0	ELDORET CMCC NO.516 OF 2014 SAMMY KAMALIKI		KERRA DEVELOPMENT FUNDS	533,655.00	-	533,655.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/26/2021	FT211463RQQ0	NAIROBI HCCC NO.415 OF2002 DANIEL KIAMBA KIMITHI AND 62 OTHERS VS DAVID MUTISO		KERRA DEVELOPMENT FUNDS	7,834,846.40	-	7,834,846.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
5/2/2021	FT211483DBTD	NAIROBI CMCC 7926 OF 2016 ALFATECH CONTRACTORS VS PS MINISTRY OF EDUCATION,SCIENCE AND TECHNOLOGY.		STATE DEPARTMENT FOR VOCATIONAL TECHNICAL TRAINING	20,794,934.00	-	20,794,934.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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6/21/2021	FT2011723YZ	PAYEE	STATE DEPARTMENT FOR SOCIAL PROTECTION	2,840,821.00	-	2,840,821.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/23/2021	FT211792VMP3	VARIOUS CASES-AS PER ATTACHED SCHEDULE	STATE DEPARTMENT FOR INTERIOR	62,139,857.70	-	62,139,857.70	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
6/29/2021	FT211792VMP3	SAMSONS LTD VS PS MINISTRY OF EDUCATION	STATE DEPARTMENT FOR VOCATIONAL TRAINING	8,091,337.00	-	8,091,337.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
		sub-total-	compensation	791,416,601.00	546,259,992.65	245,156,608.35	
<b>B. MAT SECRETARIAT OPERATIONS</b>							
DATE	RECEIPT NO. / FT NO.	DETAILS	MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
7/2/2019	FT19183KVDTL	MAT SECRETARIAT	STATE LAW OFFICE	10,000,000.00	-	10,000,000.00	MAT BALANCE
		sub-total -mat secretariat		10,000,000.00	-	10,000,000.00	
<b>C. REGIONAL INTEGRATION IMPLEMENTATION PROGRAMM</b>							
DATE	RECEIPT NO. / FT NO.	DETAILS	MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
6/30/2019	AS PER ATTACHED DOCUMENTS	INTERNATIONAL LAW DIVISION	NATIONAL TREASURY	50,500,000.00	46,633,212.70	3,866,787.30	RIIP BALANCE
		SUB-TOTAL RIIP		50,500,000.00	46,633,212.70	3,866,787.30	
<b>D. STATE LAW OFFICE AND DEPARTMENT OF JUSTICE</b>							

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DATE	RECEIPT NO. / FT NO.	DETAILS	MIDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
AS AT 30/06/2020	VARIOUS-AS PER ATTACHED SCHEDULE	STATE LAW OFFICE-REFUNDS	VARIOUS	3,020,780.00	-	3,020,780.00	TO BE UTILISED/TRANSFERRED
		<b>SUB-TOTAL</b>		<b>3,020,780.00</b>		<b>3,020,780.00</b>	
<b>E.LEGAL FEES</b>							
DATE	RECEIPT NO. / FT NO.	DETAILS	MIDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
2/3/2017	FT17034K1FWT	LEGAL FEE	OFFICE OF THE PRESIDENT	22,776,783.70	-	22,776,783.70	AWAITING DOCUMENTS
5/8/2018	FT1812837S2Q	COULSON \$FRESHFIELDS	MINISTRY OF ENERGY	28,742,333.85	28,625,115.10	117,218.75	AWAITING DOCUMENTS
1/21/2019	FT19021RNVKG	COULSON \$FRESHFIELDS	MINISTRY OF ENERGY	128,166,450.20	126,468,406.60	1,698,043.60	PAID TO COULSON AND FRESH FIELDS-BALANCE
2/28/2019	FT19059PCFT6	LEGAL FEE	STATE LAW OFFICE	4,760,196.70	-	4,760,196.70	BALANCE
8/14/2019	FT19226SMGVY	LALIVE SA RUE DE LA MAIRIE	ASSET RECOVERY	3,099,440.00	3,098,890.00	550.00	PAID TO LALIVE SA RUE DE MARINE-BALANCE
12/23/2019	FT19357L141C	REFUND OF AMOUNT PAID TO FRESHFIELDS AND DERINGER LLP	STATE DEPARTMENT FOR ENERGY	12,384,839.10	-	12,384,839.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/18/2020	FT20078HHQ62	REFUND OF AMOUNT PAID TO FRESHFIELDS AND DERINGER LLP	STATE DEPARTMENT FOR ENERGY	42,031,505.15	-	42,031,505.15	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/20/2020	FT200080GQ7SL	REFUND OF AMOUNT PAID TO FRESHFIELDS AND DERINGER LLP	STATE DEPARTMENT FOR ENERGY	42,701,275.30	-	42,701,275.30	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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sub-total - E LEGAL						
				284,662,824.00	158,192,411.70	126,470,412.30
F. REVENUE						
DATE	RECEIPT NO. / FT NO.	DETAILS	MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES
6/28/2021	FT2117427885	MORGAN CHASE BANK NEWYORK-WALAM CASE	MORGAN CHASE BANK NEWYORK-NATIONAL BANK	59,226,807.75	-	59,226,807.75
<b>Total</b>				<b>59,226,807.75</b>		<b>59,226,807.75</b>
G. RETENTION						
DATE	RECEIPT NO. / FT NO.	DETAILS	MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES
6/28/2017	FT17179VRHDQ	RETENTION (IBRAHIIM DONALD)	DEVELOPMENT A/C STATE LAW OFFICE	1,329,099.80	-	1,329,099.80
7/4/2019	FT19186DHQYS	RETENTION VANGUARD ENGINEERING	DEVELOPMENT A/C STATE LAW OFFICE	65,185.35	-	65,185.35
7/5/2017	FT171860ZRMS	RETENTION (IBRAHIIM DONALD)	REC A/C STATE LAW OFFICE	614,263.70	-	614,263.70
12/10/2018	FT18344DMW3	RETENTION VANGUARD ENGINEERING	DEVELOPMENT A/C STATE LAW OFFICE	589,727.55	-	589,727.55
7/2/2020	FT20184KJTVYF	RETENTION FEE-BENTHA	DEV -STATE LAW OFFICE	523,066.70	-	523,066.70
7/2/2020	FT20184V11FX	RETENTION FEE-SCHELIN LOGISTICS	DEV-STATELAW OFFICE	1,231,224.60	-	1,231,224.60
				1,231,224.60	-	1,231,224.60

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7/6/2020	FT20191GB7TS	RETENTION FEE-WIMOS	DEV-STATELAW OFFICE	75,400.00	-	75,400.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
		sub-total-retention		4,427,967.70		4,427,967.70	
<b>H. SALARY DEDUCTION</b>							
DATE	RECEIPT NO. / FT NO.	DETAILS	MIDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
AS AT 30 JUN 2020	VARIOUS-AS PER ATTACHED SCHEDULE	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	SALARY REFUND	740,657.20	-	740,657.20	AWAITING ACTION
		sub-total-Salary deduction		740,657.20	-	740,657.20	
		LEDGER ANALYSIS TOTAL		1,203,995,6377.65	751,085,617.05	452,910,020.60	

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**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2020/21
Buildings and structures	52,748,516	23,999,994	-	-	76,748,510
Transport equipment	102,916,766	0	-	-	102,916,766
Office equipment, furniture and fittings	3,007,237	1,898,900	-	-	4,906,137
<b>Total</b>	<b>158,672,519</b>	<b>25,898,894</b>	<b>-</b>	<b>-</b>	<b>184,571,413</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the State Law Office and Department of Justice.

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ANNEX 4 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER SLO&DOJ

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Kenya Law Reform Commission	Law Reform Management	Hon. Josephine O. Sinyo, EBS	272,118,373	Yes
2	Anti-Corruption Steering Committee	Anti-Corruption Campaign	Mr. David Gathii	81,805,588	Yes
3	Auctioneers lincensing Board	Auctioning	Hon. Peter Gesora	22,521,525	Yes
4	Council of Legal Education	Conduct legal education examination	Ms. Mary M. Mugure	312,578,249	Yes
5	Kenya School Of Law	Legal training	Dr. Henry Kibet Mutai	484,446,695	Yes
6	Kenya Copyright Board	Copyright/ Piracy	Mr. Edward Sigei	124,399,761	Yes
7	National Council for Law Reporting	Monitoring and Reporting on Law	Mr. Long'er Terror	336,540,366	Yes
8	National Centre For International Arbitration	International arbitration	Mr. Lawrence Muiruri Ngugi	101,602,166	Yes
9	Asset Recovery Agency	Recovery of assets	Col. Alice M. Mate	158,462,177	Yes
10	Business Registration Services	Registration of companies	Mr. Kenneth Gathuma	309,568,398	Yes
11	Multi Agency Team(MAT) Secretariat	Coordinating anti-corruption intervention in the country	Hon. P. Kihara Kariuki	37,831,347	Yes
12	Victims Protection Board	Protection of rights of victims of crime.	Ms. Mary Wairagu	20,181,822	Yes
13	Programme for Legal Empowerment & Aid Delivery in Kenya (PLEAD)	Provision of Legal Aid Services	Ms. Flora Bidali	45,082,742	Yes
	<b>Total</b>			<b>2,307,139,209</b>	

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**ANNEX 5- 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
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes