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REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

FOR THE YEAR ENDED 30 JUNE, 2023

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
SLO&DOJ	State Law Office and Department of Justice
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management

2. Key Entity Information and Management

(a) Background information

The mandate of the State Law Office and Department of Justice (SLO&DOJ) is derived from Article 156 of the Constitution, the Office of the Attorney General Act, 2012 and Executive Order No. 2 of 2023 (Revised) on the Organisation of the Government of the Republic of Kenya.

Our Mandate

Our 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.

The Office also provides policy on the administration of justice;

- Legal policy management;
- Legal aid and advisory services;
- Political parties' policy management
- Elections policy management; anti-corruption strategies
- Integrity and Ethics, Constitutional Affairs

Vision, Mission and Core Values

Vision

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 and upholding of ethics and integrity.

Core Values

i. **Integrity:** The State Law Office and Department of Justice (SLO&DOJ) is committed to acting in an honest and transparent manner,

ii. **Professionalism:** The SLO&DOJ is committed to tap its rich and multi-skilled human resource base to achieve its Mandate and to respect its stakeholders,

iii. **Teamwork and Respect for Diversity:** Involvement of employees at all levels of our operations shall be the hallmark of the SLO&DOJ,

iv. **Quality Service Delivery:** SLO&DOJ will ensure efficient and effective delivery of quality services at all times,

v. **Equity and Fairness:** SLO&DOJ undertakes to recognize and promote the rights of, and be impartial to all stakeholders, and serve all without discrimination.

(b) Key Management

The SLO&DOJ*'s* day-to-day management is under the following key organs:

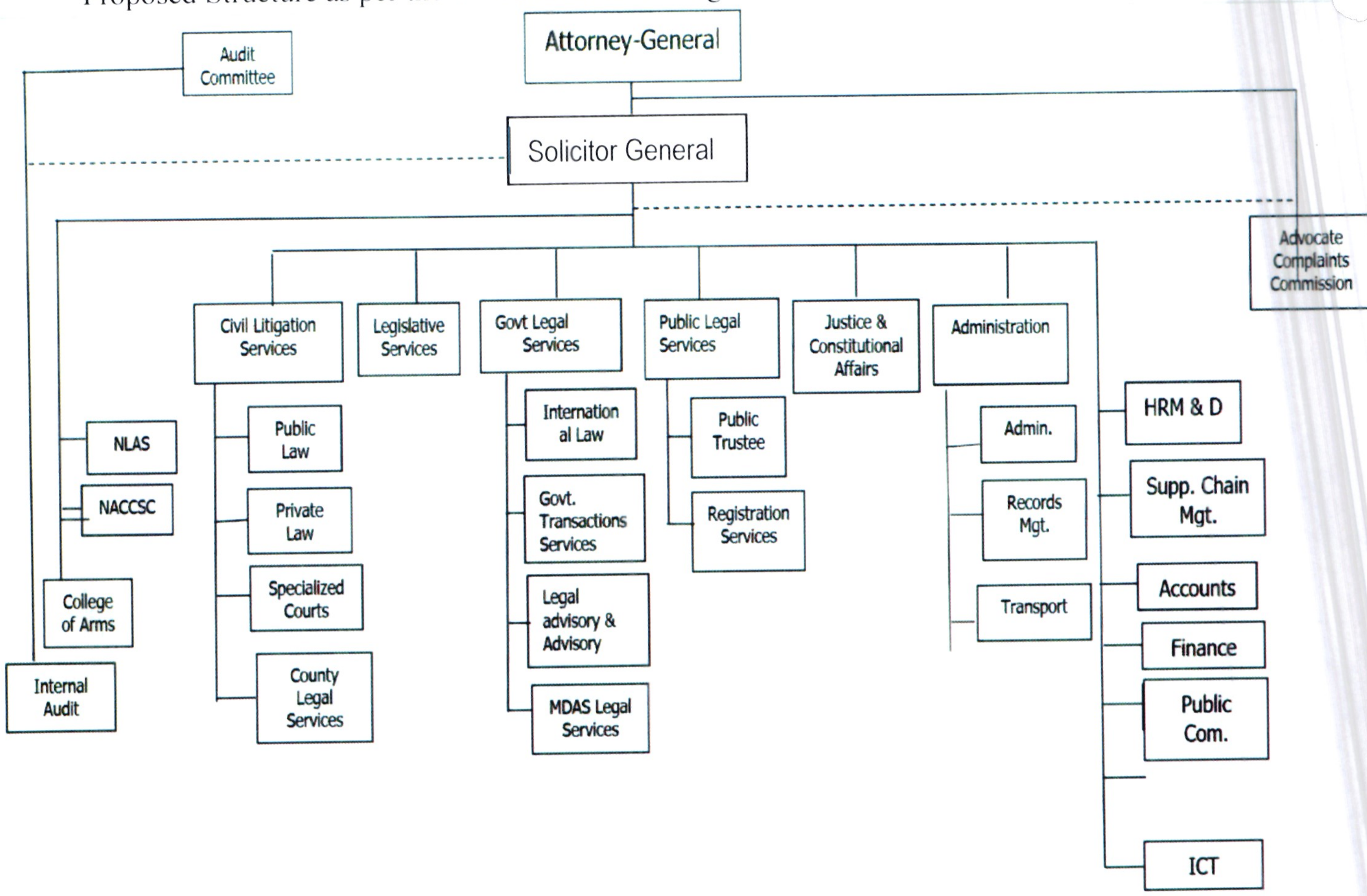
1. Attorney General
2. Solicitor General
3. Audit Committee
4. Administration
5. Secretary, Justice and Constitutional Affairs
6. Civil Litigation
7. Legislative Services
8. Government Legal Services
9. Public Legal Services
10. Advocates Complaints Commission

Fiduciary Management

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

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

Proposed Structure as per the 4th Generation Strategic Plan 2018-2023.



(c) 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**
  - 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 Commitee
  - 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

(d) Entity Headquarters

State Law Office and Department of Justice
P.O. Box 40112 – 00100
Sheria House
Harambee Avenue
Nairobi, Kenya

Entity Contacts

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

(e) Entity Banker

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

(f) Independent Auditors

Auditor – General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(g) Principal Legal Adviser

The Attorney General
State Law Office & Department for Justice.
Harambee Avenue
P.O. Box 40112
GPO 00100
Nairobi, Kenya

3. Statement of Governance

Key leadership structure

ATTORNEY GENERAL - HON. JUSTIN B. N. MUTURI, E.G.H

The Hon. Justin B.N. Muturi E.G.H is the Attorney General of the Republic of Kenya.

Previously, he served as the Speaker of the National Assembly and Chair, Parliamentary Service Commission (PSC) from 2013 to 2022. Furthermore, he has served in the Judiciary for fifteen (15) years, from 1983 to 1997, before retiring as Principal Magistrate at the Nairobi Law Courts. Moreover, he has served as the Chairperson of the Kenya Judges and Magistrates Association.

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

HON SHADRACK J. MOSE – SOLICITOR GENERAL

Hon. Shadrack J. Mose is the current Solicitor General of the Republic of Kenya.
He holds a Bachelor of Laws (LL. B) degree from the University of Nairobi and a Post-Graduate Diploma in Law from the Kenya School of Law.

He is an Advocate of the High Court of Kenya with over thirty years' experience in legal practice. In the course of his legal practice, he has been engaged in various areas of practice including complex commercial transactions and litigation. His devotion to justice and commitment to providing quality representation to every client has also seen him actively engage in public interest litigation in various matters over the years.

He is also a dedicated public servant who served as the Member of the National Assembly for Kitutu Masaba Constituency in the 12th Parliament of Kenya between the years 2017 and 2022. As a Member of the National Assembly, he served as a member of the House Business Committee and the Departmental Committee on Transport, Infrastructure, Public Works, Housing, Urban Development, Shipping and Maritime.

4. Statement by the Honorable Attorney General

I am pleased to present FY 2022/2023 Financial Statements for the State Law Office and Department of Justice. This report has been prepared in line with the statutory requirements and the template provided by the Public Sector Accounting Standards Board for FY 2022/2023. The Office implements its strategic objectives and policies through Legal Services, Governance, Legal Training and Constitutional Affairs, and General Administration, Planning and Support Services programme.

During the financial year ended June 30, 2023, despite challenges of exchequer release the Office has made notable achievements in implementation of the Work Plan and targets of the Performance Contract which are prepared in line with our Strategic Plan 2018-2023.

The Office will continue to adhere to all statutory requirements, government directives, policies and procedures as we provide quality legal service to the government and public; Facilitate effective implementation of the constitution; Strengthen the legal, policy and institutional framework on anti-corruption, ethics and integrity; Promote respect for the rule of law, access to justice and human rights; Promote the image of the legal profession and protection of public interest; Promote public confidence in the integrity of the Office; Enhance the Governance, Justice, Legal and Order Sector-wide reforms at the national and county levels; and Improve performance management and operations.

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Hon. J. B. N. Muturi, EGH
Attorney General
State Law Office and Department of Justice.

5. Statement by the Solicitor General

It is with great honour that I present the financial statements of the State Law Office and Department of Justice for the year ended 30th June 2023. The SLO&DOJ performs several roles, including advising the government, representing the national government in court or any other legal proceedings to which the national government is a party, other than criminal proceedings; and performing any other functions conferred on the office by an Act of Parliament or by the President. SLO&DOJ's budget is fully funded through exchequer funds by the National Treasury.

Budget performance

Allocation

The State Law Office and Department of Justice (SLO&DOJ) total budgetary allocation for the financial year 2022/2023 was Kshs.**5,814,887,064** comprising Kshs.**5,718,337,064** for Recurrent budget and Kshs.**96,550,000** for Development budget.

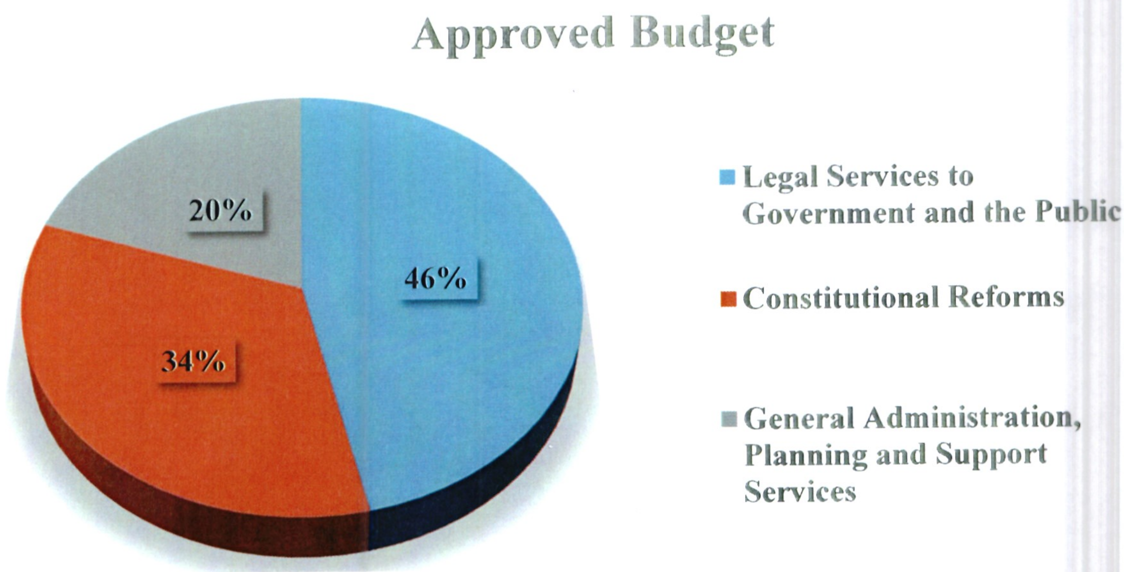
The SLO&DOJ budget for Financial Year 2022/2023 was implemented under three key programmes, namely:

(1) Legal Services to Government and the Public
(2) Constitutional Reforms
(3) General Administration, Planning and Support Services

The chart below shows the budgetary allocations for SLO&DOJ programmes:

Sub Program	Description	Approved Budget	Actual Payments	Variance
	Legal Services to Government and the Public	**2,705,075,736.00**	**2,585,736,142.15**	**119,339,593.85**
606010000	Civil litigation and Promotion of legal ethical standards	1,242,546,550.00	1,164,560,906.55	77,985,643.45
606020000	Legislations, Treaties and Advisory Services	311,719,548.00	300,590,873.05	11,128,674.95
606030000	Public Trusts and Estates management	352,462,634.00	333,895,201.90	18,567,432.10
606040000	Registration Services	662,527,004.00	650,890,968.65	11,636,035.35
606050000	Copyrights Protection	135,820,000.00	135,798,192.00	21,808.00
	Constitutional Reforms	**1,962,815,875.00**	**1,878,101,511.20**	**84,714,363.80**
607010000	Governance reforms	318,015,875.00	265,742,046.20	52,273,828.80
607020000	Constitutional and Legal Reforms	684,840,000.00	683,742,131.00	1,097,869.00

Sub Program	Description	Approved Budget	Actual Payments	Variance
607030000	Legal Education and Training	959,960,000.00	928,617,334.00	31,342,666.00
	General Administration, Planning and Support Services	**1,146,995,453.00**	**865,732,819.15**	**281,262,633.85**
609010000	Transformation of Public legal services	168,840,000.00	168,840,000.00	0
609020000	Administrative services	978,155,453.00	696,892,819.15	281,262,633.85
	Grand Total	**5,814,887,064.00**	**5,329,570,472.50**	**485,316,591.50**



Key Performance Highlights: Actual execution

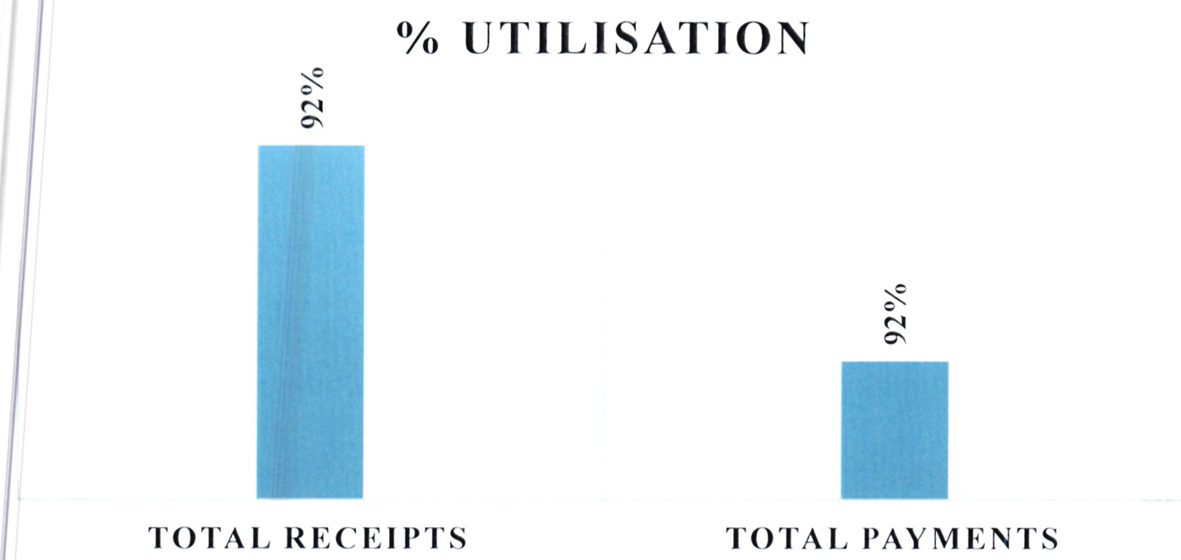
The following is an overview of the financial performance for the year ended the 30th June 2023 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2023 is as follows:

Financial Performance	Printed Estimates KShs	Actual KShs	Variance KShs	% Utilisation Variance
Total Receipts	5,814,887,064	5,329,741,730	485,145,334	92%
Total Payments	5,814,887,064	5,329,570,472	485,316,592	92%
Surplus for the Year		**171,258**		

Actual receipts by the SLO&DOJ stood at 92% while actual payments were 92% of the budget.

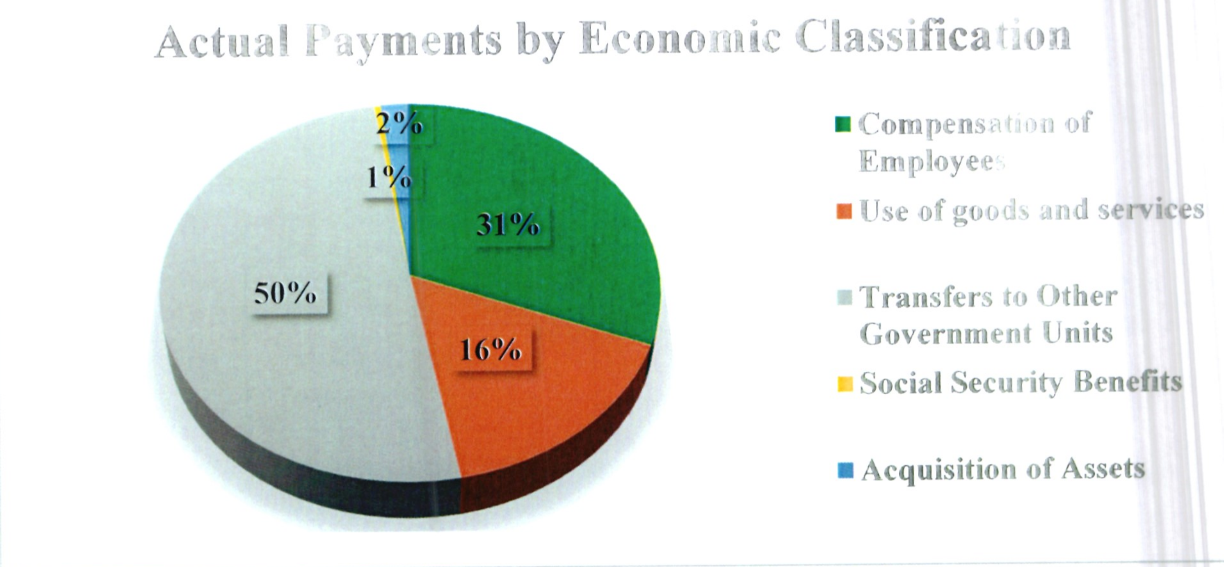


Budget Utilisation

The SLO&DOJ spent Kshs. **5,329,570,472** against an approved budget of Kshs.**5,814,887,064** representing absorption rate of 92%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the following table and chart:

Descriptions	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	1,671,463,714	1,654,652,888	16,810,826
Use of goods and services	1,057,094,362	855,539,080	201,555,282
Transfers to Other Government Units	2,764,060,000	2,688,659,648	75,400,352
Social Security Benefits	27,672,425	26,059,531	1,612,894
Acquisition of Assets	294,596,563	104,659,325	189,937,238
Total Payments	5,814,887,064	5,329,570,472	485,316,592

It is noted that 50% of the SLO&DOJ budget was spent on Transfers to Other Government Units, 34 % on Compensation of Employees, 31% on Use of goods and services, 16% on Acquisition of Assets, 2% on social security benefits



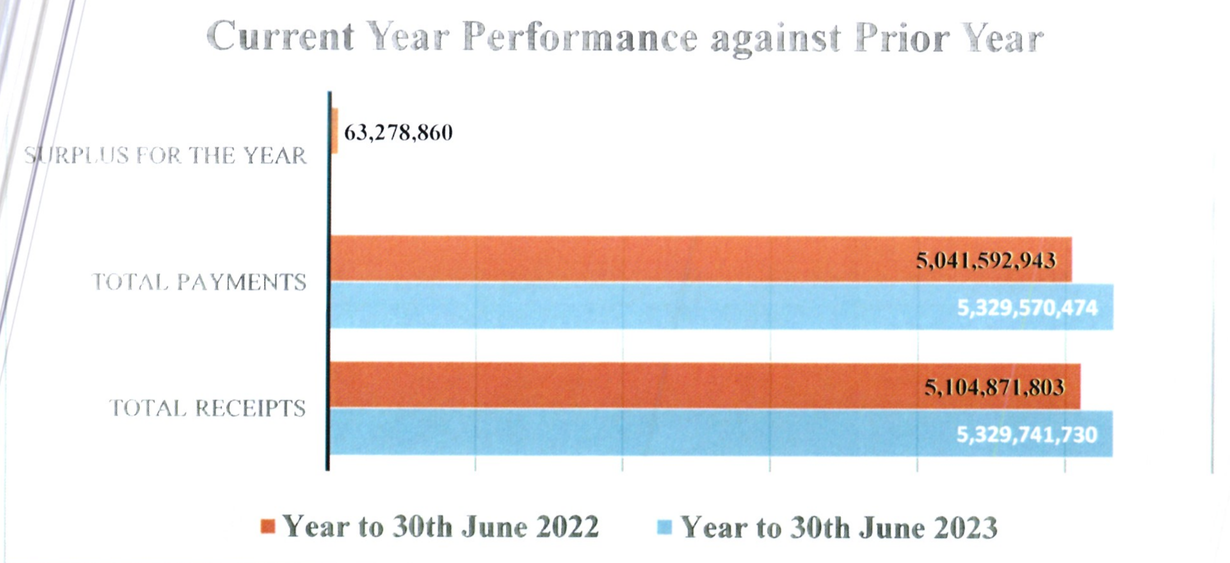
Current Year Performance against Prior Year

Financial Performance	Year to 30th June 2023	Year to 30th June 2022	Change	% Change
	KShs	KShs	KShs	
Total Receipts	5,329,741,730	5,104,871,803	224,869,927	4%
Total Payments	5,329,570,472	5,041,592,943	287,977,530	6%
Surplus for the Year	171,258	63,278,860		

Total Receipts

Total receipts to the SLO&DOJ increased by 4% in 2022/2023 Financial Year as compared to 2021/2022 Financial Year. Similarly, payments increased by 6% in 2022/2023 as compared to F/Y 2021/2022.

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 2022/2023 amounted at Kshs. **5,329,741,730** representing a 6% increase from Kshs. **5,104,871,803** for FY 2021/2022



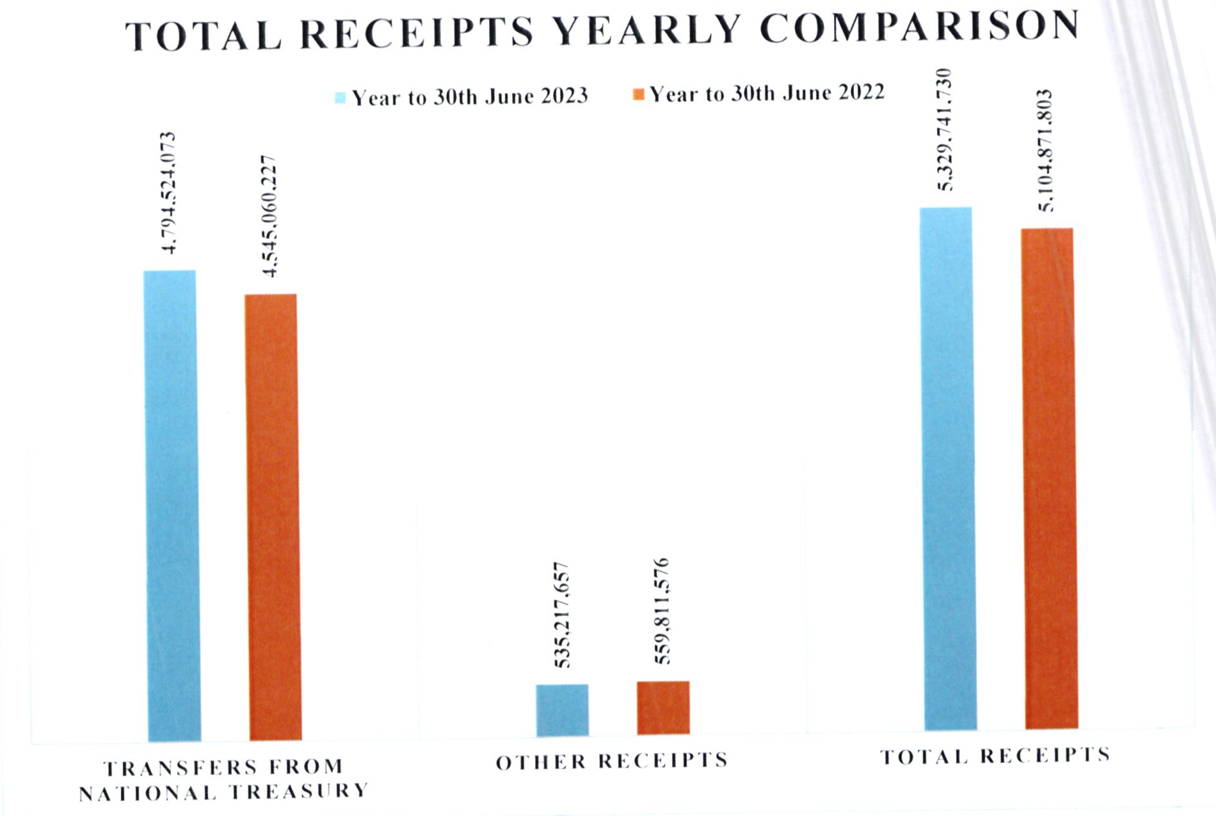
Total Receipts Yearly Comparison

Receipts	Year to 30th June 2023	Year to 30th June 2022	Change	%
	KShs	KShs	KShs	Change
Transfers from National Treasury	4,794,524,073	4,545,060,227	249,463,846	5%
Other Receipts	535,217,657	559,811,576	-24,593,919	-4%
Total Receipts	5,329,741,730	5,104,871,803	224,869,927	4

The increase in Total Receipts by 4% is attributable to the increase in budgetary allocations leading to increased Transfers from National Treasury by Ksh. **249, 463,846.**

Total Payments

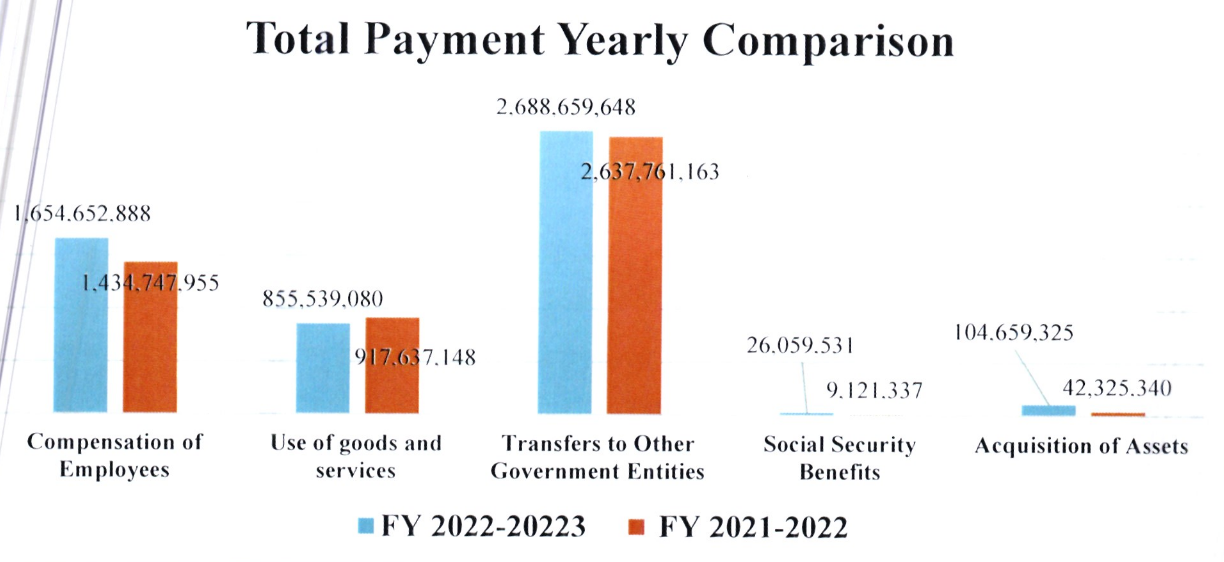
The SLO&DOJ payments mainly comprise of Compensation to employees 34%, use of goods and services at 18%, Transfer to other Government units 45%, Social security benefits 1% and Acquisition of assets 2%. The total payments for FY 2022/2023 amounted to Kshs. **4,794,185,547,** representing a decrease of 5% from F/Y 2021/2022.



Total Payment Yearly Comparison

Descriptions	2022-20223	2021-2022	Variance	Parcentage
	Kshs	Kshs	Kshs	%
Compensation of Employees	1,654,652,888	1,434,747,955	219,904,933	15%
Use of goods and services	855,539,080	917,637,148	(62,098,068)	-7%
Transfers to Other Government Entities	2,688,659,648	2,637,761,163	50,898,485	2%
Social Security Benefits	26,059,531	9,121,337	16,938,194	186%
Acquisition of Assets	104,659,325	42,325,340	62,333,985	147%
TOTAL PAYMENTS	5,329,570,472	5,041,592,944	287,977,530	6%

There was an aggregate increase in total payments in the Financial Year 2022/2023 by Kshs. **287,977,530**.



Financial Assets Summary

Financial Assets Summary	2022-2023 Kshs	2021-2022 Kshs	Variance	%
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Cash and Bank Balances	989,290,161	384,144,691	605,145,470	158%
TOTAL FINANCIAL ASSETS	989,290,161	384,144,691	605,145,470	158%

Bank balances increased by 158% arising from more receipts of deposit account within the financial year.

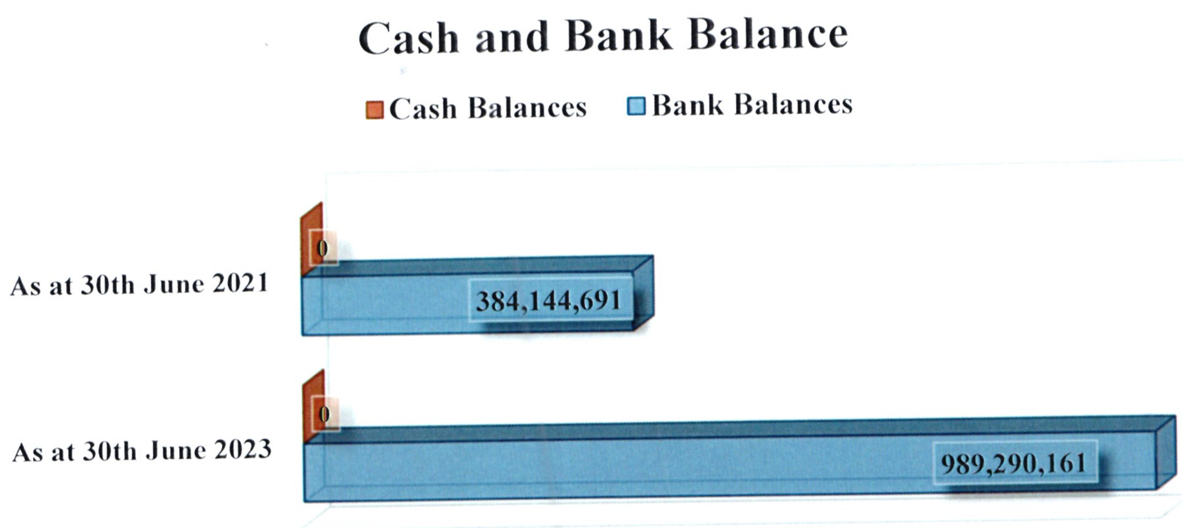
Cash Flow and Cash Position

The cash and bank balances held by the SLO&DOJ as at the 30th June 2023 stood at KShs. **989,290,161** compared to KShs. **384,144,691** held as at 30th June 2022 The breakdown of the cash and bank balances is as summarized in the table herein-below.

Cash and Bank Balance

Cash and Bank balances	As at 30th June 2023 KShs	As at 30th June 2021 KShs	Change KShs	% Change
Bank Balances	989,290,161	384,144,691	605,145,470	158%
Cash Balances				
Total	989,290,161	384,144,691	605,145,470	158%

Bank balances increased by 158% because of receipt of deposit monies within the Financial Year.

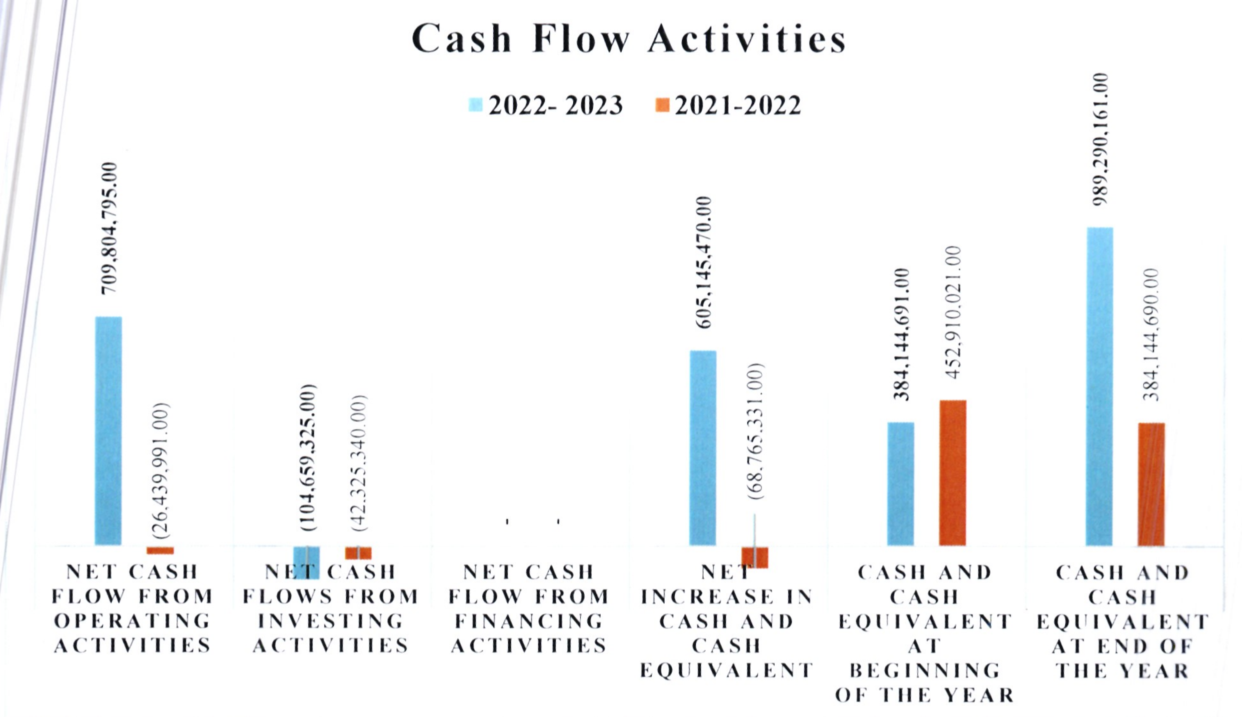


Cash Flow Activities

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

	2022- 2023 Kshs	2021-2022 Kshs
Net cash flow from operating activities	709,804,795	(26,439,991)
Net cash flows from Investing Activities	(104,659,325)	(42,325,340)
Net cash flow from financing activities	-	-
Net Increase In Cash And Cash Equivalent	605,145,470	(68,765,331)
Cash and cash equivalent at BEGINNING of the year	384,144,691	452,910,021
Cash and cash equivalent at END of the year	989,290,161	384,144,690

The total Cash and Cash Equivalents as at 30th June, 2023 increased by Kshs. **605,145,470**. This was because of increase in monies held in Deposit.



Key Achievements

- Concluded 1,498 cases filed against the Government dismissing liability.
- Issued a total of 2,006 legal advice and opinions on various areas to MDACs.
- 199 requests coordinated on international judicial cooperation in criminal matters.
- Successfully represented government in five (5) matters in international arbitration and litigation.
- Investigations into 916 complaints lodged against advocates and 338 complaints subjected to ADR sessions in Counties.
- Drafted 10 bills to harmonize existing laws with the Constitution; 14 other Prioritised Bills; 248 standard subsidiary legislation; 9 substantive subsidiary legislation upon request by MDAs; and 50 legislative drafting services provided in support of the National Priorities.
- 50 Post Pupils were trained to issue legal support services in regional offices.
- 47 State Counsel trained on emerging and specialized areas of the law to reduce over reliance on private law practitioners.
- 4286 trusts and estate files have been finalised; quality assurance audits undertaken in Public Trustee 12 regional offices and 41 public trustee interagency collaboration frameworks with ex-officio agents established.

- 53,135 Marriages registered and other applications processed under the Marriage Act; 1006 Societies registered under the Societies Act and 8 Arms Registered under the College of Arms Act.
- 44 social accountability forums conducted on corruption in public projects.
- Civic education on the Constitution has been conducted 12 Counties.
- Induction of the Victim Protection Board was conducted and finalized.
- A total of 2400 citizens have been sensitized, on the provisions of the Victim Protection Act,2014 and the tenets of the Victim Rights Charter disseminated to the counties of Nandi, Kericho, Bomet, Nakuru, Kisumu, Homabay, Kisii, Nyamira, Kwale, Taita Taveta, Mombasa, and Kilifi.
- 1,222,221 legal aid offered directly and indirectly to indigent persons and 943 legal aid providers educated on AJS which is the umbrella of ADR mechanisms.
- Draft organizational structure, human resources policy and manual, career progression guidelines and staff establishment for the National Coroners Service have been developed.
- The process of reengineering has been done for Marriages, Societies and Coat of Arms.
- 120 pupils were admitted for legal internship within the year.
- 23 persons have been facilitated with accessible and adaptive technology.

Emerging Issues

The establishment of independent and functional county governments following the promulgation of the 2010 Constitution and the rollout of major programmes 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 have affected the ability of the Office to roll out its legal aid service across the country thereby affecting people negatively.

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.

Risk Management Strategies

Table 1 provides a description of risks, categorization, and proposed mitigation measures.

Table 1: Risk Analysis and Mitigation Measures

Risk	Category	Mitigation Measure(s)
Strategic Risks a) Constitutional or statutory changes may affect the strategies of OAG&DOJ in the discharge of its mandate. b) Some of the proposed strategies and their respective programmes/activities may be opposed by some stakeholders	Low	✓ Carrying out appropriate consultations with stakeholders ✓ Enhance OAG&DOJ's management capacities
Organizational Risks a) The re-organization of the Government may affect the mandate of OAG&DOJ; and b) Enactment of new laws may affect the mandate and organizational setup of OAG&DOJ	Low	Enhance Monitoring and Evaluation (M&E) for early detection of any formative risk
Operational Risks 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 b) Inadequate consultations in decision-making processes may hinder achievement of desired results.	High	✓ De-linking ✓ Develop comprehensive communication strategy ✓ Continuous audit of laws

Risk	Category	Mitigation Measure(s)
Financial Risks a) Delayed or inadequate funding may affect the implementation of OAG&DOJ`s programmes. b) Diversion or reduction of funds meant for OAG&DOJ due to national disasters/emergency may affect implementation of the Plan; and Interruption of donor funds may disrupt the planned programmes.	High	Foster optimal utilization of resources.
Technological Risks a)There is risk of OAG&DOJ not keeping pace with the rapid ICT changes	Medium	Undertake regular training of staff on ICT and upgrading of equipment in accordance with ICT trends

Challenges and the Way Forward

Among the challenges experienced during the period included:

- Increased workload for state counsel arising from an expansion of jurisdiction and additional courts.
- 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 lobby for resources from the National Treasury 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.

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

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Hon. Shadrack J. Mose

Solicitor General

State Law Office and Department of Justice.

6. Statement of Performance against Predetermined Objectives for the FY2022/23

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 the attainment of Strategic Objectives through Performance Contracting

The State Law Office and Department of Justice develops its Work Plans and Performance Contract based on the above strategic objectives. The Office assesses its performance against its work plan and performance contract on quarterly basis. The office achieved its strategic objectives for FY2022/23 as shown in the following table.

Program	Objectives	Outcome	Indicator	Performance
Legal Services	**To provide quality legal services to the government and public**	Reduce financial liability in all cases filed against the national government	No. Cases filed against the Attorney General concluded	1498 Cases filed Against the Attorney General concluded
		Promote the use of ADR	No. of complaints against Advocates	338 complaints against Advocates

Program	Objectives	Outcome	Indicator	Performance
		mechanisms in resolution of disputes	subjected to ADR sessions in Counties.	subjected to ADR sessions in Counties.
			No. of Estates and trusts files finalized	4286 estates and trust files finalised
		Negotiate and execute International Judicial Cooperation Agreements in Criminal Matters	% of requests coordinated on international judicial cooperation in criminal matters within 6 working days	199 requests coordinated on international judicial cooperation in criminal matters
	To Facilitate Effective Implementation of the Constitution	Effective implementation of the Constitution	% of Bills to harmonize existing laws with the Constitution drafted upon request by client Ministries	10 bills drafted
		Routine Subsidiary Legislation drafted	% of routine subsidiary legislation drafted	248 standard subsidiary legislation drafted
		Support of the National Priorities Agenda.	% of legislative drafting services in support of the National Priorities provided.	50 legislative drafting services provided in support of the National Priorities.
		Provide legal advice to MDAs on all emerging legal issues	%. of legal advisory opinions issued	219 legal opinions were issued
Governance, Legal Training and Constitutional Reforms	**To promote public confidence and integrity of the Office**	Enhanced public participation in combating corruption and public knowledge on corruption prevention	No. of social accountability forums conducted on corruption in public projects	44 social accountability forums conducted on corruption in public projects
		Anti-corruption	No. of citizens reached with	1,000,000 anti-corruption radio

Program	Objectives	Outcome	Indicator	Performance
		messages developed and disseminated on radio	messages against corruption through Radio	messages developed and transmitted
	To Promote Respect for the Rule of Law, Access to Justice and Human Rights	Enhanced confidence of the citizen in the justice system	% of Victim Protection Board operationalized	Victims Protection Board Inducted and finalised.
		Enhanced access to justice through legal aid	No. of indigents offered legal aid	1,222,221 legal aid offered directly and indirectly to indigent persons.
		Enhanced citizen participation in governance.	No. of Counties where civic education on the Constitution has been conducted	Civic education Conducted in 12 counties
General Administration, Planning and Support Services	**Enhance and Strengthen GJLOS Sector Wide Reforms at National and County Level**	Operational monitoring, evaluation, and reporting framework for GJLOS sector	No. of M&E reports produced & disseminated	One M&E report produced

7. Management Discussion and Analysis

The State Law Office and Department of Justice entirely depend on the national exchequer for funding. The gross budget allocation for the last three years are Kshs.4,891,206,847 in FY2020/21, Kshs.5,249,678,145 in FY2021/22 and Kshs.5,814,887,064 in FY2022/23 against actual exchequer received of Kshs.4,127,099,547, Kshs.4,545,060,227 and Kshs.4,794,524,073 respectively. The target of 100% budget absorption was not met due to lack of exchequer release. However, the Office made notable achievements regarding non-financial performance.

SLO&DOJ has complied with all legal requirements such as submission of statutory reports, deductions and its internal policies and procedures. There are no instances of non- compliance that would lead to financial loss.

In the Medium-Term the Office is focused on decentralization of services to the 47 counties and modernizing SLO&DOJ. This is in line with the government priorities and development agenda. During the year ended 30th June 2023, SLO&DOJ was unable to decentralize services as planned due to budget constraint.

The SLO&DOJ 5th generation strategic plan 2023-2027 has set objectives and priorities to achieve its mandate effectively. Some of the major focuses of the Office is to decentralize to the remaining 34 counties, Automation of legal services, Training of state counsel on emerging areas of law and recruitment of additional staff.

8. Environmental and Sustainability Reporting

a) 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.

b) 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.
- 14,498 tree seedlings were planted in two (2) schools and two (2) colleges
- Five thousand (5000) tree seedlings were planted on 1 hectare in Magumo Forest in Njabini.

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. 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.

c) 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.

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.

d) Market place practices-

i) 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.

ii) 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.

iii) 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.

iv) 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.

e) Community Engagements

The Office has held several community engagements such as:

- 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 old. 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 2022/2023 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.

9. 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 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 is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the 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 State Law Office and Department Of Justice accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Law Office and Department Of Justice further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on 11/12/23 ....

....	....
Hon. Shadrack J. Mose	**CPA Irene Mbogo**
Solicitor General	**Deputy Accountant General**
	Head of Accounting Unit
	ICPAK M/No 6867

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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NAIROBI

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

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 the intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

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 of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect 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, 2023, 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. Transfer to Other Government Entities

The statement of receipts and payments reflects expenditure on transfers to other Government Entities of Kshs.2,688,659,648 as disclosed in Note 5 to the financial statements. Included in the amount is Appropriations In Aid (AIA) of self-reporting entities of Kshs.538,366,194 which differs from the supporting records amount of Kshs.533,473,361 by unreconciled variance of Kshs.4,892,833.Further,AIA collection of Kshs.138,891,075 by the Council for Legal Education was reported by the Council as Kshs123,093,588 resulting in unreconciled variance of Kshs.15,797,487.

In addition, three(3) entities of National Council for Law Reporting, Kenya Copyright Board and The Nairobi Centre for International Arbitration did not surrender their respective excess AIA of Kshs.9,556,855, Kshs.1,347,795 and Kshs.3,148,537 respectively all totalling to Kshs.14,053,187 to The National Treasury.

In the circumstances, the accuracy and completeness of expenditure on transfers to other Government entities of Kshs.538,366,184 could not be confirmed while Management is in breach of the law.

2. Undisclosed Other Receipts

The statement of receipts and payments reflects revenue from other receipts of Kshs.535,217,657 as disclosed in Note 2 to the financial statements. During the year under review, the State Law Office and Department of Justice deducted from staff payrolls an amount of Kshs.1,687,836 in respect of 3% payroll commission charge but did not record the amount in the books of account as revenue. Further, Management did not provide evidence of surrender of the revenue to The National Treasury contrary to Regulation 81(1) of the Public Finance Management (National Government) Regulations, 2015 which requires a receiver of revenue to promptly deposit into the National Exchequer Account all receipts due to the Consolidated Fund.

In the circumstances, the completeness and accuracy of revenue from other receipts amounting to Kshs.535,217,657 could not be confirmed.

3. Irregular Payment for Land

The statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.104,659,325 as disclosed in Note 7 to the financial statements. Review of documents revealed that the State Law Office and Department of Justice made a payment of Kshs.2,500,000 towards acquisition of land in Malindi for construction of a regional office. However, at the time of payment, the sale agreement to transfer ownership of title had not been signed. Further, physical inspection at the time of audit revealed that the land was not fenced and there was no signage that indicates the ownership of the land. In addition, the title issued was not provided for audit.

In the circumstances, the regularity and ownership of the land could not be confirmed.

4. Irregular Payment of Rent on Expired Leases

The statement of receipts and payments reflects expenditure on use of goods and services of Kshs.855,539,080 as disclosed in Note 4 to the financial statements. The amount includes expenditure on rental of produced assets of Kshs.79,634,323. Review of lease documents revealed that State Law Office and Department of Justice paid Kshs.6,241,523 to the National Social Security Fund being rent for Mombasa regional Office. However, lease agreement in support of rent payment had expired.

In the circumstances, the regularity and completeness of the expenditure of Kshs.6,241,523 could not be confirmed.

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.

Emphasis of Matter

1. Pending Accounts Payables

Note 16.2 to the financial statements reflects analysis of pending accounts payables balance of Kshs.171,258,741 which were not settled during the year under review, but were instead carried forward to the 2023/2024 financial year.

Failure to settle bills in the year to which they relate distorts the financial statements for the year and affects the budgetary provisions for the subsequent year as they form a first charge.

2. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.5,814,887,064 and Kshs.5,329,741,730 respectively resulting into an under-funding of Kshs.485,145,334 or 8% of the budget. Similarly, the State Law Office and Department of Justice spent Kshs.5,329,570,472 against an approved budget of Kshs.5,814,887,064 resulting to under-expenditure of Kshs.485,316,592 or 8% of recurrent expenditure budget.

The under-funding and under-absorption affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of these matters.

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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the standards prescribed by the Public Sector Accounting Standards Board template.

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. Non-Compliance with the One Third of Basic Salary Rule

During the year under review, one hundred and sixty-two (162) employees earned a net salary of less than one third (1/3) of the basic salary contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016. The Management did not explain the failure to comply with the policy.

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

2. Non-Compliance with Law on Procurement Allocated to Youth, Women and Persons with Disability

Review of procurement plan for the year under review revealed that procurement for the financial year 2022/23 amounted to Ksh.766,504,817 out of which Kshs.229,951,445 or thirty percent (30%) was expected to be awarded to women, youth and persons living with disability. However, the State Law Office and Department of Justice awarded procurements valued at Kshs. 26,390,884 or 3.44% to women, youth and persons living with disability contrary to Regulation 149 of the Public Procurement and Asset Disposal Regulations, 2020 which requires an entity to allocate at least thirty percent (30%) of its annual procurement budget for purposes of procuring goods, works and services from enterprises owned by youth, women and persons with disability.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, 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. Lack of an Approved and Operational Enterprise Risk Management Process and Information Technology Strategic Committee

As previously reported, the State Law Office and Department of Justice did not have an approved, operational and well documented enterprise wide Risk Management Policy and policies in place to effectively guide the risk management processes. Further, the entity lacks operational Information Technology (IT), Strategic Committee and IT Strategic Plan that guide the Information Technology operations. In addition, the entity lacks Business Continuity and Disaster Recovery plans to support the organizations' business processes.

In the circumstances, the policy, strategies and procedures put in place to assess, identify, measure, prioritize and mitigate risks in the State Law and Department of Justice could not be confirmed.

2. Weak Asset Management

As previously reported, the State Law Office and Department of Justice did not dispose any assets during the year although fifty-nine (59) motor vehicles were grounded at various locations. Further, logbooks for ten (10) motor vehicles bought and delivered by The National Treasury to the State Law Office and Department of Justice were not provided for audit . In addition, Assets held at the Headquarters and in the regions were not tagged with a unique identification number.

In the circumstances, the State Law Office and Department of Justice lacked an effective system for safeguarding and controlling its fixed assets.

3. Under Staffing of State Law Office and Department of Justice

During the year under review, the State Law Office and Department of Justice had a total of one thousand and fifty-seven (1,057) employees in post against the approved staff establishment of one thousand, six hundred and fifty-nine (1,659) resulting in under staffing by six hundred and two (602) or 36%. Further, one hundred and three (103) members of staff left the organization during the year. Management did not explain the causes of exit.

In the circumstances, mandate of advising Government Ministries, Departments, Constitutional Commissions, Independent Offices and State Corporations on legislative and other legal matters may not be achieved.

4. In adequate Office Space

Field visit of Eldoret regional office revealed that the State Law Office and Department of Justice lacked adequate storage facility and well-equipped registry. The offices were congested and files containing confidential information were stored in sacks. This posed challenges in storing of information and retrieval of bulky files used by the public trustees, marriages and civil litigation.

In the circumstances, the security of confidential information could not be confirmed.

5. Low Investment in ICT Infrastructure

During the year under review, the State Law Office and Department of Justice did not acquire ICT infrastructure in all offices. Further, business processes were not automated. In addition, the disaster recovery strategy was not developed and implemented.

In the circumstances, efficiency in provision of ICT support Services and disaster recovery could not be confirmed.

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 effective 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 continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Law Office and Department of Justice or to cease operations.

Management is also responsible for the submission of the 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 Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the 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 overall 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 the Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 January, 2024

11. Statement of Receipts and Payments for the Year ended 30th June 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
RECEIPTS			
Exchequer releases	1	4,794,524,073	4,545,060,227
Other Receipts	2	535,217,657	559,811,576
TOTAL REVENUES		**5,329,741,730**	**5,104,871,803**
PAYMENTS			
Compensation of Employees	3	1,654,652,888	1,434,747,955
Use of goods and services	4	855,539,080	917,637,148
Transfers to Other Government Entities	5	2,688,659,648	2,637,761,163
Social Security Benefits	6	26,059,531	9,121,337
Acquisition of Assets	7	104,659,325	42,325,340
TOTAL PAYMENTS		**5,329,570,472**	**5,041,592,944**
SURPLUS		**171,258**	**63,278,860**

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 15/12/2023 and signed by:

....
Hon. Shadrack J. Mose
Solicitor General

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

12. Statement Of Financial Assets And Financial Liabilities As At 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	989,290,161	384,144,691
Cash Balances	8B	-	-
Total Cash and Cash Equivalents		**989,290,161**	**384,144,691**
Accounts Receivables	9	-	-
TOTAL FINANCIAL ASSETS		**989,290,161**	**384,144,691**
LESS: FINANCIAL LIABILITIES			
Accounts Payables	10	989,118,903	320,865,830
NET FINANCIAL ASSETS		**171,258**	**63,278,860**
REPRESENTED BY			
Fund balance b/fwd.	11	**63,278,860**	-
Prior year adjustments	12	**(63,278,860)**	-
Surplus for the year		171,258	63,278,860
NET FINANCIAL POSSITION		**171,258**	**63,278,860**

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 15/12/2023 and signed by:

Hon. Shadrack J. Mose
Solicitor General

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

13. Statement of Cash Flows For The Year Ended 30th June 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	4,794,524,073	4,545,060,227
Other Revenues	2	535,217,657	559,811,576
		5,329,741,730	**5,104,871,803**
Payments for operating expenses			
Compensation of Employees	3	1,654,652,888	1,434,747,955
Use of goods and services	4	855,539,080	917,637,148
Transfers to Other Government Units	5	2,688,659,648	2,637,761,163
Social Security Benefits	6	26,059,531	9,121,337
		5,224,911,148	**4,999,267,604**
Adjusted for:			
Adjustments during the year	12	(63,278,860)	-
Changes in receivables	13	-	-
Changes in payables	14	668,253,073	(132,044,191)
Net adjustments		**604,974,213**	**(132,044,191)**
Net cash flow from operating activities		**709,804,795**	**(26,439,991)**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(104,659,325)	(42,325,340)
Net cash flows from Investing Activities		**(104,659,325)**	**(42,325,340)**
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**605,145,470**	**(68,765,331)**
Cash and cash equivalent at BEGINNING of the year		**384,144,691**	**452,910,021**
Cash and cash equivalent at END of the year		**989,290,161**	**384,144,690**

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 ……15/12/2023…… and signed by:

……………………………………

Hon. Shadrack J. Mose

Solicitor General

……………………………………

CPA Irene Mbogo

Deputy Accountant General

Head of Accounting Unit

ICPAK M/No 6867

14. Statement of Comparison of Budget and Actual Amounts for FY2022/2023

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,837,290,000	409,917,064	5,247,207,064	4,794,524,073	452,682,991	91%
Other Receipts	565,580,000	2,100,000	567,680,000	535,217,657	32,462,343.00	94%
Total Receipts	**5,402,870,000**	**412,017,064**	**5,814,887,064**	**5,329,741,730**	**485,145,334**	**92%**
Payments						
Compensation of Employees	1,499,470,000	171,993,714	1,671,463,714	1,654,652,888	16,810,826	99%
Use of goods and services	927,472,080	129,622,282	1,057,094,362	855,539,080	201,555,282	81%
Transfers to Other Government Units	2,838,270,000	(74,210,000)	2,764,060,000	2,688,659,648	75,400,352	97%
Social Security Benefits	40,311,357	(12,638,932)	27,672,425	26,059,531	1,612,894	94%
Acquisition of Assets	97,346,563	197,250,000	294,596,563	104,659,325	189,937,238	36%
Grand Total	**5,402,870,000**	**412,017,064**	**5,814,887,064**	**5,329,570,472**	**485,316,592**	**92%**
Surplus/Deficit	0	0	0	**171,258**	**(171,258)**	

Notes

- **Other receipts** indicated above are collections by SAGAs as Appropriation In Aid (AIA)

(a) Variance analysis

Provided below are commentary on significant underutilization (below 90% of utilization)

i. The underutilization on use of goods is due to less funds received from the National Treasury.
ii. The underutilization on Acquisition of assets was due to reduction of development budget during supplementary.

(b) ***Reallocations within the year:***

The changes between the original and final budget were as a result of additional budgetary allocations during the supplementary budget.

The entity financial statements were approved on ……15/12/2023…… and signed by:

………………………………	………………………………
Hon. Shadrack J. Mose	**CPA Irene Mbogo**
Solicitor General	**Deputy Accountant General**
	Head of Accounting Unit
	ICPAK M/No 6867

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	4,613,790,000	536,867,064	5,150,657,064	4,726,774,073	423,882,991	92%
Other Receipts	565,580,000	2,100,000	567,680,000	535,217,657	32,462,343	94%
Total Receipts	**5,179,370,000**	**538,967,064**	**5,718,337,064**	**5,261,991,730**	**456,345,334**	**92%**
PAYMENTS						
Compensation of Employees	1,499,470,000	171,993,714	1,671,463,714	1,654,652,888	16,810,826	99%
Use of goods and services	927,472,080	129,622,282	1,057,094,362	855,539,080	201,555,282	81%
Transfers to Other Government Units	2,704,770,000	(26,010,000)	2,678,760,000	2,632,159,648	46,600,352	98%
Social Security Benefits	40,311,357	(12,638,932)	27,672,425	26,059,531	1,612,894	94%
Acquisition of Assets	7,346,563	276,000,000	283,346,563	93,409,325	189,937,238	33%
Grand Total	**5,179,370,000**	**538,967,064**	**5,718,337,064**	**5,261,820,472**	**456,516,592**	**92%**
Surplus/Deficit	0	0	0	**171,258**	**(171,258)**	

Notes

- **Other receipts** indicated above are collections by SAGAs as AIA

(a) Variance analysis

Provided below are commentary on significant underutilization (below 90% of utilization)

iii. The underutilization on use of goods is due to less funds received from the National Treasury.
iv. The underutilization on Acquisition of assets was due to reduction of developmentbudget during supplementary.

(b) ***Reallocations within the year:***

The changes between the original and final budget were as a result of additional budgetary allocations during the supplementary budget.

The entity financial statements were approved on 15/12/2023 and signed by:

....	....
Hon. Shadrack J. Mose	**CPA Irene Mbogo**
Solicitor General	**Deputy Accountant General**
	Head of Accounting Unit
	ICPAK M/No 6867

14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/23

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			0			
Exchequer releases	223,500,000	(126,950,000)	96,550,000	67,750,000	28,800,000	70%
Total Receipts	**223,500,000**	**(126,950,000)**	**96,550,000**	**67,750,000**	**28,800,000**	70%
Payments			-			
Transfers to Other Government Units	133,500,000	(48,200,000)	85,300,000	56,500,000	28,800,000	66%
Acquisition of Assets	90,000,000	(78,750,000)	11,250,000	11,250,000	0	100%
Grand Total	**223,500,000**	**(126,950,000)**	**96,550,000**	**67,750,000**	**28,800,000**	**70%**
Surplus/Deficit	0	0	-	0	0	

(a) Variance analysis

Provided below are commentary on significant underutilization (below 90% of utilization)

i. The underutilization on transfers to other government units is due to less funds received from the National Treasury

(b) ***Reallocations within the year***:

The changes between the original and final budget were as a result of additional budgetary allocations during the supplementary budget.

The entity financial statements were approved on ....15/12/2023............................. and signed by:

....	....
Hon. ~~Shadrack J. Mose~~	**CPA Irene Mbogo**
Solicitor General	**Deputy Accountant General**
	Head of Accounting Unit
	ICPAK M/No 6867

14 (c) Budget Execution by Programmes and Sub-Programmes for FY2022/23

Sub Program	Description	Approved Budget	Actual Payments	Variance
	Legal Services to Government and the Public	**2,705,075,736.00**	**2,585,736,142.15**	**119,339,593.85**
606010000	Civil litigation and Promotion of legal ethical standards	1,242,546,550.00	1,164,560,906.55	77,985,643.45
606020000	Legislations, Treaties and Advisory Services	311,719,548.00	300,590,873.05	11,128,674.95
606030000	Public Trusts and Estates management	352,462,634.00	333,895,201.90	18,567,432.10
606040000	Registration Services	662,527,004.00	650,890,968.65	11,636,035.35
606050000	Copyrights Protection	135,820,000.00	135,798,192.00	21,808.00
	Constitutional Reforms	**1,962,815,875.00**	**1,878,101,511.20**	**84,714,363.80**
607010000	Governance reforms	318,015,875.00	265,742,046.20	52,273,828.80
607020000	Constitutional and Legal Reforms	684,840,000.00	683,742,131.00	1,097,869.00
607030000	Legal Education and Training	959,960,000.00	928,617,334.00	31,342,666.00
	General Administration, Planning and Support Services	**1,146,995,453.00**	**865,732,819.15**	**281,262,633.85**
609010000	Transformation of Public legal services	168,840,000.00	168,840,000.00	0
609020000	Administrative services	978,155,453.00	696,892,819.15	281,262,633.85
	Grand Total	**5,814,887,064.00**	**5,329,570,472.50**	**485,316,591.50**

15. Notes to the Financial Statements

1. Statement of Ccompliance 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.

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 State Law Office and Department of justice for all the years presented.

a) Recognition of Receipts

State Law Office and Department of Justice recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(i) 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 State Law Office and Department of justice.

Significant Accounting Policies (continued)

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans 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/loan 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^{th} June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the *Entity*.

i) **Compensation of Employees**

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

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.

Significant Accounting Policies (continued)

iii) Interest on Borrowing

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

iv) Principal on borrowing

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 and a summary provided for purposes of consolidation. This summary is disclosed as an annexure **4** to the financial statements.

vi) In-kind contributions

In-kind contributions are donations that are made to State Law Office and Department of Justice 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 State Law Office and Department of Justice 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.

Significant Accounting Policies (continued)

vii) Third Party Payments

Included in the receipts and payments, are payments made on the entity's behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings or grants.

c) 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. A bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as **Note 8** to the financial statements.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions

d) Imprests and advances

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

Significant Accounting Policies (continued)

imprest or Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

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. This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) 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. 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were two (2) number of 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 MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 12 explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

a) Control the other party or
b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

l) Contingent Liabilities

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:

Significant Accounting Policies (continued)

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 State Law Office and Department of justice 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. **Note 16.6** and Annex **7** of this financial statement is a register of the contingent liabilities in the year ended 30th June 2023.

Notes to the Financial Statements

1 Exchequer releases

Description	2022-2023	2021-2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	974,429,127	925,051,873
Total Exchequer Releases for quarter 2	1,146,403,754	1,682,806,270
Total Exchequer Releases for quarter 3	1,127,733,478	319,812,179
Total Exchequer Releases for quarter 4	1,545,957,715	1,617,389,905
TOTAL	**4,794,524,073**	**4,545,060,227**

2 Transfers from other Government Entities

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from Administrative Fees and Charges	147,893,206	145,606,984
Receipts from Administrative Fees and Charges - Collected as AIA	9,978,192	1,387,133
Receipts from Incidental Sales by Non-Market Establishments	377,346,259	353,590,650
Other Receipts Not Classified Elsewhere		59,226,809
TOTAL	**535,217,657**	**559,811,576**

3 Compensation to Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	860,978,552	750,083,360
Basic wages of temporary employees	3,050,000	-
Personal allowances paid as part of salary	790,624,336	684,664,595
TOTAL	**1,654,652,888**	**1,434,747,955**

Notes to the Financial Statements (Continued)

4 **Use of Goods and Services**

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	15,105,737	20,126,513
Communication, supplies and services	26,321,987	35,042,339
Domestic travel and subsistence	177,199,541	111,826,971
Foreign travel and subsistence	58,300,831	41,621,651
Printing, advertising and information supplies & services	9,272,222	7,268,123
Rentals of produced assets	79,634,323	102,925,224
Training expenses	31,293,941	27,082,035
Hospitality supplies and services	68,815,303	66,675,349
Insurance costs	-	-
Specialized materials and services	792,148	3,506,588
Office and general supplies and services	27,327,786	55,370,627
Fuel Oil and Lubricants	36,326,165	25,254,274
Other operating expenses	307,119,567	399,782,980
Routine maintenance – vehicles and other transport equipment	7,917,792	11,711,359
Routine maintenance – other assets	10,111,738	9,443,116
Exchange Rate Losses	-	-
TOTAL	**855,539,080**	**917,637,148**

5 **Grants and Transfers to other Government Entities**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of government	2,632,159,648	2,550,356,695
Capital grants to government agencies and other level of government	56,500,000	87,404,468
TOTAL	**2,688,659,648**	**2,637,761,163**

5b. The above transfers were made to the following self-reporting entities in the year:

SC, SAGA or Public Fund's name	Amount transferred during the year Rec	Amount transferred during the year Dev	Inter-entity reconciliations done?(yes/no)	2021-2022
	Kshs	Kshs		Kshs
Self-Reporting Entities				
Business Registration Services	420,350,000		YES	266,660,000
National Council for Law Reporting	355,090,000		YES	26,690,000
National Council for Law Reporting AIA	9,002,131		YES	
Kenya Law Reform Commission	292,660,000		YES	177,770,000
Kenya School of Law	184,110,000	56,500,000	YES	236,110,000
Kenya School of Law AIA	377,346,259		YES	
Council for Legal Education	171,770,000	-	YES	132,820,000
Council for Legal Education AIA	138,891,075		YES	
Kenya Copyright Board	132,820,000		YES	355,090,000
Kenya Copyright Board AIA	2,978,192		YES	
The Nairobi Centre for International Arbitration	161,840,000		YES	129,840,000
The Nairobi Centre for International Arbitration AIA	7,000,000		YES	
Asset Recovery Agency	155,280,000		YES	155,280,000
Auctioneer's Licensing Board	26,990,000		YES	444,650,000
Programme for Legal Empowerment & Aid Delivery	28,592,200		YES	42,404,468
Non-Self Reporting Entities				
Multi Agency Team (MAT) Secretariat	43,433,346		YES	39,858,386
Victim Protection Board - HQ	30,752,485		YES	30,711,806
Kenya National Anti-Corruption Steering Committee	93,253,960		YES	98,649,736
TOTAL	**2,632,159,648**	**56,500,000**		**2,637,761,163**

5c. Appropriations in Aid by SAGAs

Description	2022-2023 Kshs	2021-2022 Kshs
Kenya School of Law	377,346,259	201,750
Council for Legal Education	138,891,075	131,166,000
National Council for Law Reporting	9,002,131	16,342,865
Nairobi Centre For International Arbitration	10,148,537	3,792,151
Kenya Copyright Board	2,978,192	
Total	**538,366,194**	**434,321,760**

Note: The approved AIA for Nairobi Centre for International Arbitration was Ksh. 7,000,000. However, the institution actual collection was Ksh. 10,148,537 creating a difference of Ksh. 3,148,537.

6 **Social Security Benefits**

	2022-2023 Kshs	2021-2022 Kshs
Government pension and retirement benefits	26,059,531	9,121,337
TOTAL	**26,059,531**	**9,121,337**

7 **Acquisition of Assets**

	2022-2023 Kshs	2021-2022 Kshs
Non-Financial Assets		
Refurbishment of Buildings	34,697,195	40,491,691
Purchase of Vehicles and Other Transport Equipment	49,940,000	-
Purchase of Office Furniture and General Equipment	17,522,130	1,344,590
Purchase of Specialised Plant, Equipment and Machinery		489,059
Acquisition of Land	2,500,000	
Sub Total	104,659,325	42,325,340
TOTAL	**104,659,325**	**42,325,340**

8 **Cash and Bank Accounts**

Description	2022-2023 Kshs	2021-2022 Kshs
Bank Accounts (Note 8 A)	989,290,161	384,144,691
Cash on hand (Note 8 B)		-
Total	**989,290,161**	**384,144,691**

8A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether Rec, Dev, deposit e.t.c	2022- 2023 Ksh	2021-2022 Kshs
Central Bank of Kenya, 1000303409, Recurrent Kes- OAG&DOJ	Recurrent	171,258	63,126,990
Central Bank of Kenya, 1000303417, Development Kes – OAG&DOJ	Development	-	151,870
Central Bank of Kenya, 1000, Deposits Kes – OAG&DOJ	Deposits	989,118,903	320,865,830
Total		**989,290,161**	**384,144,691**

8B: There was no cash on hand held in domestic currency during the year 2022/2023

8C: There was no detailed cash on hand held in domestic currency during the year 2022/2023

9 **There were no outstanding imprests and Advances in the current or previous years**

10 **Third party deposits and Retention**

Description	2022-2023 Kshs		2021-2022 Kshs	
Retention				
Deposits	989,118,903		320,865,830	
Total	**989,118,903**		**320,865,830**	
Ageing analysis:	**Current FY**	**% of the Total**	**Prior FY**	**% of the Total**
Under one year	989,118,903	100%	320,865,830	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Total	**989,118,903**	**100%**	**320,865,830**	**100%**

11 **Fund Balance Brought Forward**

Description	2022-2023 Kshs	2021-2022 Kshs
Bank Accounts	384,144,691	452,910,021
Cash in hand	-	-
Imprests and advances	-	-
Third party deposits and retention	(320,865,830)	(452,910,021)
Total	**63,278,860**	

12 **Prior Year Adjustments**

Description of the error	Balance b/f FY 2022/2023 as per audited Financial statements Ksh	Adjustments during the year relating to prior periods Ksh	Adjusted ** Balance b/f FY 2021/2022
Adjustments on bank account balances	384,144,691	(63,278,860)	0
Adjustments on cash in hand	-		
Adjustments on payables	-		
Adjustments on receivables	(320,865,830)		
TOTAL	**63,278,860**	**(63,278,860)**	**0**

The adjustments are unspent balances in the financial year 2021/2022 swept back to the exchequer account in the current period

Rec 63,126,990 Dev 151,870

13 **There was no (Increase)/ Decrease in Advances and Imprests during the current and previous financial years**

14 Increase/ (Decrease) in Retention and Third-Party Deposits

Description	2022-2023	2021-2022
	Kshs	Kshs
Payables As At 1st July	320,865,830	452,910,021
Payables As At 30th June	989,118,903	320,865,830
Increase/ (Decrease) In Payables	**668,253,073**	**(132,044,191)**

15. Related Party Disclosures

The following comprise of related parties to the State Law Office and Department Of Justice

i) Key management personnel that include the Attorney General and Solicitor General

ii) Other Ministries Departments and Agencies and Development Projects;

iii) County Governments; and

iv) State Corporations and Semi-Autonomous Government Agencies

16. Other Important Disclosures

16.1 Related party transactions:

	2022-2023 Kshs	2021-2022 Kshs
Key Management compensation		
Sub Total		
Transfers to related parties		
Transfers to other State Corporations and Semi-Autonomous Government Agencies	2,688,659,648	2,637,761,163
Total Transfers to related parties	**2,688,659,648**	**2,637,761,163**
Transfers from related parties		
Transfers from the Exchequer	4,794,524,073	4,545,060,227
Total Transfers from related parties	**4,794,524,073**	**4,545,060,227**

16.2 Pending Accounts Payable (See Annex 1)

Description	Bal b/f 2021/2022 Kshs	Additions for the period 2022/2023 Kshs	Paid during the yearKshs	Balance carried forward.Kshs
Construction of Buildings		-	-	
Construction of buildings and Civil Works		6,099,286.25	-	6,099,286.25
Use of Goods& services	53,634,452.00	114,984,777.00	3,459,774.35	165,159,454.7
Total	**53,634,452.00**	**121,084,063.30**	**3,459,774.35**	**171,258,741**

16.3: Pending Staff Payables (See Annex 2)

Description	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
	Kshs	Kshs	Kshs	Kshs
Senior Management	N/A	N/A	N/A	N/A
Middle Management	N/A	N/A	N/A	N/A
Union Employees	N/A	N/A	N/A	N/A
Others	N/A	N/A	N/A	N/A
Total	**xxx**	**xxx**	**(xxx)**	**xxx**

16.4: Other Pending Payables (See Annex 3)

Description	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	N/A	N/A	N/A	N/A
Amounts due to County Government Entities	N/A	N/A	N/A	N/A
Amounts due to Third Parties	N/A	N/A	N/A	N/A
Total	**xxx**	**xxx**	**(xxx)**	**xxx**

16.5 External Assistance received as grants

Description	2022/2023	2021/2022
	Kshs	Kshs
External Assistance received as Loans and Grants	-	38,404,468
Total	-	**38,404,468**

16.6 Contingent Liabilities

Contingent liabilities	2022/2023	2021/2022
	Kshs	**Kshs**
Ibrahim Karimbux Ltd Vs Attorney General-Arbitrator's fees	1,487,669	-
Royal Media services Vs Attorney General	-	-
Kenneth Kiplagat Vs Attorney General	-	339,542,857
Monica Mailu Ndua Vs Attorney General	-	923,532
Vanguard Engineering Ltd Vs Ag Arbitration-Arbitrator's fees	410,834	4,268,409
Total	**1,898,503**	**344,734,798**

16.7 Progress on follow up of Prior Years Auditor-General's recommendations.

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
518.1	**Discrepancy between the IFMIS Financial Statements and the Presented Financial**	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	Resolved	30.6.2023
519.	**Pending Bills**	A comprehensive pending bills list is	Not resolved	30.6.2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		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.		
527.	**Non-operationalization of the Audit Committee**	The Audit Committee was appointed and necessary arrangements made for the Committee to discharge their mandate as per the law.	Resolved	30.6.2020
1613	**Budgetary Control and Performance**	The Accounting Officer has put in place stringent measures to ensure full budget absorption.	Not Resolved	
1615	**Unregistered lease agreements**	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	
1619	**Lack of an approved enterprise risk**	The IT Strategic Committee is in place. The IT	Not Resolved	

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

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report.

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.

(iii) Before approving the report, discuss the timeframe with the appointed focal persons within your entity responsible for implementation of each issue.

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Accounting Officer **Head of Accounting Unit**

17. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	b	c=a-b		
Construction of buildings							
Sub-Total							
Construction of civil works			6,099,286.26		6,099,286.26		
Sub-Total			**6,099,286.26**		**6,099,286.26**		
Supply of goods			86,598,147.86		86,598,147.86	53,634,452	
Sub-Total			**86,598,147.86**		**86,598,147.86**	**53,634,452**	
Supply of services			78,561,306.78		78,561,306.78		
Sub-Total			**78,561,306.78**		**78,561,306.78**		
Grand Total			**171,258,740.90**		**171,258,740.90**	**53,634,452**	

Details of the Pending Accounts Payable

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
	FINANCIAL YEAR 2022-2023					
1.	Kenya Pipeline Company Limited	20-02-2023 Invoice no.-1800022433	Conference Facilities	409,500.00	-	409,500.00
2.	Kenya School of Government, Matuga	13-05-2023 Invoice no.-SINVC_MTG00198	Conference Facilities	135,000.00	-	135,000.00
3.	Kenya School of Law	07-03-2023 Invoice no.INV1382	Conference Facilities	202,499.99	-	202,499.99
4.	Kenya School of Law	28-02-2023 Invoice no.INV1358	Conference Facilities	897,500.00	-	897,500.00
5.	Ali Bin Ali Malindi Limited	01-04-2023 Invoice no.996	Rent	371,942.40	-	371,942.40
6.	Silver Africa Tours And Safaris	00012514 ,05/01/2023	Air Ticket,For Kamande/Anaastascia ,Nbo-Ruh-Nbo	198,500.00	-	198,500.00
7.	Flight Centre Travel Limited	5918. 24/04/2023	Air Ticket,For Martin Macharia Kanyoro,Nbo-Washington Anad Back	389,630.00	-	389,630.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
8.	Pago Airways Travel Services Limited		Air Ticket For 17 Officers ,Nbo-Mbs	34,980.00	-	34,980.00
9.	Entrada Tour And Travel Lltd	INV4446,25/10/2022	AIR TICKET for Kariuki/Claris Gatwiri,NBO-VIENA-DXB-NBO	213,750.00	-	213,750.00
10.	Pago Airways Travel Services Limited	TIN23050108. 26/05/2023	Return Air Tickett for Lynete ,Bochere, Nbo-Viena	1,037,340.00	-	1,037,340.00
11.	Golden Ticket Travel Ltd		Return Air Ticket For Mercy Wanza ,Nbo-Viena	525,400.00	-	525,400.00
12.	Bigman Travel And Holidays Ltd	00008170. 24/03/2023	Return Air Ticket Maryann Njau ,NBO-Dubai	447,900.00	-	447,900.00
13.	Rosma Tours Ltd		Return Air Ticket for Pauline Mharo Nbo-Geneva	295,650.00	-	295,650.00
14.	Pago Airways Travel Services Limited		Return Air Ticket for Hon.Attorney General/Kamwaro,Nbo-Uk	815,020.00	-	815,020.00
15.	Pago Airways Travel Services Limited	Tin23060110 15/6/2023	Return Air Ticket for Mcharo,Nbo-Geneva	398,830.00	-	398,830.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
16.	Primate Tours Ltd	5106. 21/07/2023	Return Air Ticket for C.GICHUHI,NBO-MBS	116,268.00	-	116,268.00
17.	Pago Airways Travel Services Limited	Tin22110110. 11/11/2023	Return Air Ticket for Munene/Martin/,Murugi/Mary,Nbo-Kampala	166,450.00	-	166,450.00
18.	Pago Airways Travel Services Limited	TIN23020066. 10/02/2023	Return Air Ticket For Mulama/Ann Alucky/,Nbo-Kampala	198,535.00	-	198,535.00
19.	Pago Airways Travel Services Limited	TIN23030068, 8/3/23	Return Air Ticket For Alela,Osano,Mbogo, Keter/,Nbo-Mbs	155,040.00	-	155,040.00
20.	Pago Airways Travel Services Limited		Return Air Ticket for Alele,Osano,Mbogo, Keter,Kyengo/,Nbo-Mbs	167,200.00	-	167,200.00
21.	Flight Centre Travel Limited	5966. 04/05/2023	Air Ticket,For Odukenya,Oyugi,Tayo,E.Mwangi,Nbo-Mbs	156,440.00	-	156,440.00
22.	Pago Airways Travel Services Limited		Return Air Ticket For N.Wachira,Londiani/, Nbo-Newyork	895,000.00	-	895,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
23.	Pago Airways Travel Services Limited		Return Air Ticket For Baraza/Bynyasi/,Nbo-Washington Dc	720,00.00	-	720,00.00
24.	African Touch Safaris Ltd	TIN0122101054. 21/10/2023	Return Air Ticket For Murigi/Chweya/Kibuja/,NBO-BANJUL	433,000.00	-	433,000.00
25.	Flight Centre Travel Limited	6006, 11/5/23	Return Air Ticket,For Aywah/Githaiga,Nbo-Brusel	751,500.00	-	751,500.00
26.	Flight Centre Travel Limited		Air Ticket,For Egiht Officers ,Nbo-Mbs	1,254,400.00	-	1,254,400.00
27.	Pago Airways Travel Services Limited	TIN23050107. 26/5/2023	Return Air Ticket For Njau/Marrann/,Nbo-Amdterdam/Wien.Nrbo,Dubai	1,768,230.00	-	1,768,230.00
28.	Silver Africa Tours And Safaris	00012688. 17/02/2023	AIR TickeT,For Three Nyakundi/Odiemo/Daido,NBO-KSM	109,500.00	-	109,500.00
29.	Flight Centre Travel Limited	5947. 28/04/2023	Return Air Ticket,For Mercy Wanza ,Nbo-Viena	369,850.00	-	369,850.00
30.	Flight Centre Travel Limited	5964. 02/05/2023	Return Air Ticket,For Vincent Mutai ,Nbo-Eldoret	29,980.00	-	29,980.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
31.	Bigman Travel And Holidays Ltd	00008686. 14/04/2023	Return AIR TICKET,For Janet Chepkorir ,NBO-MBS	43,200.00	-	43.200.00
32.	Flight Centre Travel Limited	5888. 17/04/2023	Return Air Ticket,For Bochere ,Nbo-Mbs	84,410.00	-	84,410.00
33.	Flight Centre Travel Limited	5887. 17/04/2023	Return Air Ticket,For Hon. J .Muturi/Q.Barako,Nbo-Mbs	83,650.00	-	83.650.00
34.	Pago Airways Travel Services Limited		Return Air Ticket For Q.Barako/,Nbo-Rhodes(Greece)	498,355.00	-	498.355.00
35.	Dechrip East Africa Limied	OGA-2002. 31/05/2023	Provision Of Sanitarybins At Sheria House & Ag Chambers	79,200.00	-	79,200.00
36.	Mfi Document Solution Ld	KEGEA-IN-6203386,28/04/2023	Supply Of Toners,Tk-475	116,000.00	-	116,000.00
37.	Green Bay Travel Limited	5496. 4/5/2023	Airticket For Kamande/,Nbo-Harare	277.750.00	-	277.750.00
38.	Seladel Supplies	020,6/6/2023	General Office Supplies	374,300.00	-	374,300.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
39.	Kenya Safari Lodges And Hotels (Mombasa Beach Hotel)	05-05-2023 Invoice no.-PM9004	Conference Facilities	224,000.00	-	224,000.00
40.	Pago Airways Travel Services Limited	TIN23030093. 02/03/2023	Return Air Ticket For Mageto/Eva,Kanyi/Silvia,Nbo-Bombay Goa	543,380.00	-	543,380.00
41.	Kenya School of Government		Conference Facilities	60,320.00		60,320.00
42.	Kenya School of Government			60,320.00	-	60,320.00
43.	Tones Supplies Limited	1216 5/06/2023	General Office supplies	502,850.00	-	502,850.00
44.	Silver Care Agencies	0102. 22/6/2023	General Office supplies	489,750.00	-	489,750.00
45.	Agrivy Agencies	008 15/06/2023	General Office supplies	363,400.00	-	363,400.00
46.	Suenlax Supplies	031 12/6/2023	General Office supplies	252,350.00	-	252,350.00
47.	Central Bank of Kenya Staff Pension	07/06/2023	Rent	9,187,200.00	-	9,187,200.00
48.	Silver Africa Tours And Safaris Ltd			18,000.00	-	18,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
49.	Njakan Enterprises	076 21/06/2023		1,235,200.00	-	1,235,200.00
50.	Phineya Suppliers			1,049,000.00	-	1,049,000.00
51.	Smartrock Enterprises			236,400.00	-	236,400.00
52.	Wildlife Research And Training Institute		Conference Facilities	146,160.00	-	146,160.00
53.	Scarbex Services	2360. 29/6/2023	Repair of vehicle(GKA 229U),Toyota Prado	568,000.00	-	568,000.00
54.	Multitechnical Services Company	2022002. 15/6/2023	Tyres	311,700.00	-	311,700.00
55.	Vimak Supplies	0704 19/06/2023	Toner 55A & 51ANJAKAN	1,040,000.00	-	1,040,000.00
56.	Bewada Enterprises Limited	00184. 29/6/2023	Repair of vehicle(GKA 826X),Civilian Bus	840,000.00	-	840,000.00
57.	Prikong Enterprises	191. 15/06/2023	Domestic Microwave	680,000.00	-	680,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
58.	Sophytech Systems			1,191,900.00	-	1,191,900.00
59.	Rejoy General Merchants	146. 30/06/2023	Laptops	778,000.00	-	778,000.00
60.	Agricultural Finance Corporation			696,000.00	-	696,000.00
61.	Government Printers	000684. 02/02/2023	Kenya Gazette, Annual Subscription	208,800.00	-	208,800.00
62.	Nebspeed Enterprices	267.07/06/2023	General Office supplies	338,200.00	-	338,200.00
63.	Clean N Shine Kenya	0355. 8/06/2023	Replacement of Floor Carpet Cover-Office of the Solicitor General	689,214.00	-	689,214.00
64.	Phil And Weston Agencies	214. 26/6/2023	Executive Tables	2,994,000.00	-	2,994,000.00
65.	Limunda Enterprises	035. 23/6/2023	General Office Supplies	285,350.00	-	285,350.00
66.	Tysed Enterprises	127. 24/6/2023	REPAIR OF VEHICLE,	585,800.00	-	585,800.00
67.	Rift Valley Institute of Science and Technology	159	Conference Facilities	361,400.00	-	361,400.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
68.	Kenya Safaris Lodges And Hotels	118320. 16/6/2023	Conference Facilities	497,500.00	-	497,500.00
69.	Laplace Enterprises Limited	LPE438. 20/03/2023	Tyres	333,000.00	-	333,000.00
70.	Manase Distributors And Wholesalers			384,144.00	-	384,144.00
71.	Kenya Safaris Lodges And Hotels Ltd	117879. 15/5/2023	Conference Facilities	641,500.00	-	641,500.00
72.	Pago Airways Travel Services Ltd			326,405.00	-	326,405.00
73.	Cedow Company Investment	9476. 22/3/2023	General Office Supplies	630,500.00	-	630,500.00
74.	Green Bay Travel Ltd		Airticket For Pauline Mcharo, ,Nbo-Washington Dc,Washington Dc - Nbo	457,890.00	-	457,890.00
75.	David Ntarangwi Rukunga	T.N.P/0.5/ADM/23	Rent(Jan, Feb, March)	1,193,640.00	-	1,193,640.00
76.	David Ntarangwi Rukunga	T.N.P/0.5/ADM/24	Rent(April, May, June)	1,193,640.00	-	1,193,640.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
77.	Debshash General Enterprises	010. 9/6/2023	Mobile Tables	2,900,000.00	-	2,900,000.00
78.	Lunde Ventures Ltd	014. 18/05/2023	Toners	190,400.00	-	190,400.00
79.	Automat Fair Enterprises	025. 18/05/2023	Orthopaedic and executive Chairs	1,385,000.00	-	1,385,000.00
80.	Rosma Travel Ltd			35,480.00	-	35,480.00
81.	Joytag Enterprises	008. 10/05/2023	Orthopaedic Chairs	247,500.00	-	247,500.00
82.	Sleek Technologies Ltd	0015. 30/6/2023	General Office Stationery	995,503.00	-	995,503.00
83.	Ulanda Auto Tech Wing	4216. 13/06/2023	General Office Supplies	515,000.00	-	515,000.00
84.	Urysia Limited	PSI-36510,PSI-36515,PSI-36511,PSI-3652,PSI-36513	GKB 812Y, GKB 815Y, GKB 816Y, GKB 818Y, GKB 819Y,	250,728.00	-	250,728.00
85.	Well Endowed Company	4216. 13/6/2023	General Office Supplies	1,170,000.00	-	1,170,000.00
86.	Ndande Enterprises			127,800.00	-	127,800.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
87.	Gini Abdi Omar	29. 03/04/2023	Rent (April May June)	189,212.00	-	189,212.00
88.	Zuwena Technical	198. 22/6/2023	Workstation	2,847,000.00	-	2,847,000.00
89.	Debomor Enterprise Ltd	6516. 27/6/2023	General Office Supplies	1,759,860.00	-	1,759,860.00
90.	Ede Destiny Ventures Ltd	10011. 20/6/2023	General Office Supplies	325,015.00	-	325,015.00
91.	Agrivy Agencies	006. 30/5/2023	Toners	353,700.00	-	353,700.00
92.	Yobran Investment Ltd	006	Toners	418,500.00	-	418,500.00
93.	Matrice Enterprises	443. 15/06/2023	Laptops	2,940,000.00	-	2,940,000.00
94.	Tones Supplies Limited	1218	General Office Supplies	1,145,460.00	-	1,145,460.00
95.	Eagle Cool Ventures	020. 22/06/2023	General Office Supplies	2,890,000.00	-	2,890,000.00
96.	Wildlife Research And Training Institute	SINV0054. 31/01/2023	Conference Facilities	229,680.00	-	229,680.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
97.	Siver Africa Tours And Safaris Ltd			73,000.00	-	73,000.00
98.	Lidmo Ventures	005.	Office Supplies	291,760.00	-	291,760.00
99.	Solutions Ready Investments			329,000.00	-	329,000.00
100	Calric International Ltd		Tyres	2,035,000.00	-	2,035,000.00
101	Luex Enterprises	011. 30/5/2023	Water Dispenser	1,599,750.00	-	1,599,750.00
102	Cambric Investment			681,380.00	-	681,380.00
103	Kenya School Of Government Embu			886,250.00	-	886,250.00
104	Rilllez Enterprises	062. 30/06/2023	Tyres	1,535,400.00	-	1,535,400.00
105	Riwa Investment	72//23. 20/06/2023	Printer	468,200.00	-	468,200.00
106	Spic And Span Cleaning Service			62,666.00	-	62,666.00
107	Ewana Traders	152. 15/06/2023	Coffee Table	175,000.00	-	175,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
108	Ronista Agencies	154. 27/6/2023	toners	315,000.00	-	315,000.00
109	Kapkochil Contractors Ltd	312. 27/06/2023	Office Stationery	693,700.00	-	693,700.00
110	Mutesi Enterprises	339. 22/6/2023	Conference Table	760,000.00	-	760,000.00
111	Quantum Hone Agencies	033. 26/6/2023	Office Stationery	448,720.00	-	448,720.00
112	Wambatech Business Supplies	064. 26/06/2023	General Office Supplies	430,600.00	-	430,600.00
113	Mberika General Supplies Ltd	013. 22/06/2023	Fire Proof Cabinet	2,240,000.00	-	2,240,000.00
114	Callyntech Enterprises	016. 16/06/2023	General Office Supplies	75,400.00	-	75,400.00
115	Ciscar Enrtprises	150 29/06/2023	Supply & delivery of Printer	1,175,000.00	-	1,175,000.00
116	Mfi Documents Solution Ltd			90,000.00	-	90,000.00
117	Mwangi Wahome And Company Advocates			661,225.00	-	661,225.00
118	Padage Investment	264. 27/6/2023	Air Conditioners	1,598,000.00	-	1,598,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
119	Mobettos (K) Lktd	243. 20/06/2023	Conqueror and Photocopying papers	975,000.00	-	975,000.00
120	Rofaim Enterprises	002. 22/6/2023	Bookshelves And Wheelchairs	536,000.00	-	536,000.00
121	Adrianns Agencies	030. 29/06/2023	General Office Supplies	285,589.00	-	285,589.00
122	Shanken Solutions	007. 20/6/2023	TONERS	558,000.00	-	558,000.00
123	Sophytech Systems	1593. 14/06/2023	Repair of (PABX) Machines	493,000.00	-	493,000.00
124	Rufiji Agencies Ltd	037. 16/06/2023	Furniture	2,992,125.00	-	2,992,125.00
125	Kerio Valley Development Authority		Rent	1,343,628.00	-	1,343,628.00
126	Peponi General Merchants	004. 16/6/2023	Office Stationery	1,000,000.00	-	1,000,000.00
127	Coxnet Ventures	6301. 9/6/2023	Assorted Toners	609,400.00	-	609,400.00
128	Sashati Enterprises		Office Stationery	118,530.00	-	118,530.00
129	Entrada Tours And Travel Ltd			507,000.00	-	507,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
130	Magkem Enterprises	430. 31/05/2023	Toners	420,000.00	-	420,000.00
131	Joely General Supplies	127. 27/6/2023	Office Stationery	467,590.00	-	467,590.00
132	Fraima Investments	014. 26/06/2023	Dust coats and shirts	310,900.00	-	31,900.00
133	Kimtech Tradings	126. 26/06/2023	Orthopaedic Chairs	199,200.00	-	199,200.00
134	Wigofa Investments Ltd	430	Toners	440,750.00	-	440,750.00
135	Lydway Ltd	438. 8/6/2023	General Office Supplies	423,510.00	-	423,510.00
136	Sarabo Enteprises	049. 5/05/2023	Office Stationery	368,055.00	-	368,055.00
137	Swivel Ventures		Toners	1,266,940.00	-	1,266,940.00
138	Stockpile Supplies			641,200.00	-	641,200.00
139	Waweru Gatonye & Company Advocates			751,108.00	-	751,108.00
140	Bekrishina Enterprises	061. 20/6/2023	Coat Hangers	795,000.00	-	795,000.00
141	Rosma Travel Ltd			260,800.00	-	260,800.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
142	Egerton University	ARC-8590. 6/6/2023	Conference Facilities	542,500.00	-	542,500.00
143	Phybs Enterprises	274. 21/6/2023	Printed Brochures and Folders	759,400.00	-	759,400.00
144	Utao Merchants	042. 23/06/2023	Office Chairs,High Bach Mesh	2,227,500.00	-	2,227,500.00
145	Liz Gate Com Ltd	276 23/06/2023	Water Bottled 18.9 ltrs	351,000.00	-	351,000.00
146	Rosebe Enterprises	828. 7/6/2023	Office Stationery	363,100.00	-	363,100.00
147	Exxon Technologies	00101. 9/6/2023	Toners	491,000.00	-	491,000.00
148	Sical Enterprises	065. 21/06/2023	File Folder	300,000.00	-	300,000.00
149	Lydway Ltd	440. 22/6/2023	Refrigerators	977,500.00	-	977,500.00
150	Tushca Agencies	004. 27/6/2023	Office Stationery	197,335.00	-	197,335.00
151	Jamwa Logistics	352. 29/6/2023	Printers	558,000.00	-	558,000.00
152	Zebony Company	104. 29/6/2023	Printers	2,550,000.00	-	2,550,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
153	The Benns Company Limited	0831. 29/6/2023	Office Stationery	221,200.00	-	221,200.00
154	Petkims Field Logistics	301, 27/4/2023	REFLECTOR JACKETS,POLO T-SHIRT AND GUMBOOTS	605,000.00	-	605,000.00
155	Kenya Safaris Lodges & Hotels			385,000.00	-	385,000.00
156	Graphics Villa Agencies	106. 22/6/2023	ICT Accessories	151,900.00	-	151,900.00
157	Pago Airways Travel Services Ltd			48,720.00	-	48,720.00
158	Eden Destiny Ventures	10011. 20/06/2023	Assorted Stationery	325,015.35	-	325,015.35
159	Shankem Solutions	007. 20/06/2023	Toner 1170	558,000.00	-	558,000.00
160	Pago Airways Travel Services Ltd		Return Air Ticket For 17 Offficers, Nbo-Mbs	594,660.00	-	594,660.00
161	Pago Airways Travel Services Ltd	TIN23060019. 07/6/2023	Return Air Ticket For Christine /Omwakwe, Nbo-Mbs	286,680.00	-	286,680.00
162	African Touch Safari Safaris Ltd	TIN0122070084. 01/07/2023	Return Air Ticket For Wabwire, Nbo-Mbs	148,600.00	-	148,600.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
163	Rosma Tours & Travel Ltd		Return Air Ticket For PETER,GRACIE, Nbo-UG	175,800.00	-	175,800.00
164	Pago Airways Travel Services Ltd		Return Air Ticket For Lynette,Margret,Daniel,Issac, Nbo-Mbs	790,240.00	-	790,240.00
165	National Council for Law Reporting		Procurement of editorial service for case digest on corruption and economic crime	560,000.00	-	560,000.00
166	Government advertising agency	6268. 13/06/2023	Public auction advert.	146,079.00	-	146,079.00
167	Egerton University	ARC-8,616. 29/6/2023	Conference Facilities	724,500.00	-	724,500.00
168	Pago Airways Travel Services Ltd	TIN23050165. 22/05/2023	Return Air Ticket For M. wairugu NBO-DUBAI	182,805.00	-	182,805.00
169	Pago Airways Travel Services Ltd	TIN23050113. 30/05/2023 TIN23050114. 30/05/2023	Return Air Ticket For Evaline Rono, NBO-DUBAI David Gathii NBO-LUSAKA	182,805.00		182,805.00
	TOTAL			**114,984,776.74**		**114,984,776.74**

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
	FINANCIAL YEAR 2021-2022					
	Wendster And Wendlice Enterprises	217 15/06/2022	Supply of paper shredder	111,600.00	-	111,600.00
	Spic N Span Cleaning Services Ltd	8047 22/06/2022	Provision of Sanitary Services for the month of June 2022	95,649.12	-	95,649.12
	Gyto Success Company Ltd	26036 31/3/2022	Provision of Security services during the Month of March 2022	762,000.06	-	762,000.06
	KONE Kenya Ltd	Demand Letter for payment 8/12/2020	Provision of maintenance services for the Sheria House Lifts	2,090,280.00	-	2,090,280.00
1.	LAW AFRICA PUBLISHING LIMITED	PSINV0055, 7/06/2022	ONLINE BOOKS	208,800	-	208,800
2.	KENYA WILDLIFE SERVICE	06307 22/010/2021	CONFERENCE FACILITIES	167,040.		167040f
3.	Kenya Pipeline Company Limited	MO-5463,21/06/2022	Conference Facilities	211,5000	-	211,5000
4.	Long rock Tours And Travel	TIN21100809 8/10/2021	AIR TICKET	17,200	-	17,200

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
5.	Pago Airways Travel Services Limited	TIN21080082 17/08/2021, TIN21080084, 17/08/2021 TIN21080105, 18/08/2021	AIR TICKET	12,405 24,835 24,515 61,755	-	61,755
6.	Attic Tours And Travel	00061970,18/08/2021	AIR TICKET	24,690	-	24,690
7.	African Touch Safaris Ltd	TIN0122010446,20/01/2022	AIR TICKET	13,780	-	13,780
8.	Tondwe Africa Group ltd	TIN21100037,28/10/2021	AIR TICKET	85,765	-	85,765
9.	Kenya Pipeline Company Limited	MO-5469,29/06/2022	Conference Facilities	216,000	-	216,000
10.	Ngiwamu General Supplies	213,20/06/2022	Stationery	732,000	-	732,000
11.	Delle International Ltd	1001,21/06/2022	Assorted Stationery	390,925	-	390,925
12.	African Touch safaris Ltd	-	Air ticket-(ACC) – Caroline Saroni-nbi-msa-nbi	22,960	-	22,960
13.	African Touch safaris Ltd	-	Air ticket –(ACC)-Ksm-Nbi -4 officers	32,790	-	32,790
14.	Kenya School of Government-Matuga	SINV_MTGA0990, 23/05/2022	Conference facilities	203,550	-	203,550

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
15.	Vimpaq Enterprises Ltd	-	Supply& Installation of automatic stabilizer for ICT server	1,499,200	-	1,499,200
16.	Longrock Tours & Travel Ltd	TIN21100810, 08-10-2021	Air ticket-nbi-msa-nbi-Auditors	58,200	-	58,200
17.	Longrock Tours & Travel Ltd	TIN21100808, 8-10-2021	Air ticket –nbi-msa-nbi	23,600	-	23,600
18.	Kenya Safari Lodges and Hotels (Mombasa Beach Hotel)	PM9008,03-12-2021	Conference facilities	320,200	-	320,200
19.	Rosma tours ltd	-	Air ticket, Pauline mcharo(LA&RD),Geneva	296,650	-	296,650
20.	African Touch Safaris Ltd	TIN0121101070. 20/01/2022	AIR TICKET	293,040	-	293,040
	TOTAL			**9,842,674.18**	-	**9,842,674.18**
	FINANCIAL YEAR 2020-2021					
1.	M/S ROSMA TOURS& TRAVEL	21-11-2020 4594	TICKET TO MOMBASA FOR E KABIRU FOR 22-27 NO 2020	34,500.00	-	34,500.00
2.	M/S RAIGWAYS TYRES AND	27-02-2021 362	TYRES 265/60 R18	137,600.00	-	137,600.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
	AUTOMART LIMITED					
3.	M/S KENYA SCHOOL OF LAW	17-05-2021 PROFORMA 894094	CONFERENCE FACILITIES	535,000	-	535,000
4.	M/S ALLAKEN GENERAL MERCHANTS	03-05-2021 869	DOC. WALLET, BUS. CARDS & DOOR NAME PLATES	180,500.00	-	180,500.00
5.	M/S WONDERJOY PARTY WORLD LIMITED	07-12-2020 9143	MOBILE TOILETS	136,800.00	-	136,800.00
6.	M/S ROSMA TOURS& TRAVEL	3059 16-06-2021	AIR TICKETS TO MOMBASA FOR C. WASILWA & J. KAIRU FOR 16-20 JUN 2021	64,400.00	-	64,400.00
7.	M/S KENYA SCHOOL OF LAW	12-04-2021 INV699	CONFERENCE FACILITIES	1,039,400.00	-	1,039,400.00
8.	M/S KENYA SCHOOL OF LAW	12-04-2021 INV698	CONFERENCE FACILITIES	100,000.01	-	100,000.01
9.	M/S ATTIC TOURS AND TRAVEL LIMITED	07-12-2020 00055938	AIR TICKETS TO MOMBASA FOR W. GUCHU & I. NJERI FOR 13 DEC 2020	41,175.00	-	41,175.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE DATE NO.& OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
10.	M/S ROSMA TOURS AND TRAVEL	21-11-2020 4592	AIR TICKET TO MOMBASA FOR E. NGUGI FOR 23-28 NOV. 2020	32,850.00	-	32,850.00
11.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	07-12-2020 TIN20120003	AIR TICKET TO MOMBASA FOR D. CHEPTOT FOR 23 NOV. -4 DEC 2020	20,300.00	-	20,300.00
12.	M/S KENYA SCHOOL OF LAW	12-04-2021 INV694	CONFERENCE FACILITIES	77,500.00	-	77,500.00
13.	M/S KENYA PIPELINE COMPANY LIMITED	23-03-2021 MO5147	CONFERENCE FACILITIES	396,000.00	-	396,000.00
14.	M/S KENYA SAFARI LODGES & HOTELS	10-12-2020 PM 9017	CONFERENCE FACILITIES-TRAINING ON DISABILITY MAINSTREAMING 7-10 DEC 2020	209,000.00	-	209,000.00
15.	M/S MFI DOCUMENT SOLUTIONS LIMITED	30-06-2021 KEGEA-IN-6184810	SUPPLY OF MULTIFUNCTIONAL PRINTER	547,300.00	-	547,300.00
16.	M/S KARLO	PROFORMA INVOICE	CONFERENCE FACILITIES FOR	471,500.00	-	471,500.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
		17-09-2020	PREPARATION OF PROGRAMME BASED BUDGET			
17.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN21050165 25-05-2021	TICKETS TO MOMBASA FOR D. KISAVI, F. NDUNGU & M. WANGECHI 25-30 MAY 2021	-	-	85,995.00
18.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN2102020138 29-06-2021	AIR TICKETS TO KISUMU FOR 4PAX & TO ELD FOR 10 PAX FOR 11-28 FEB 2021	580,790.00	-	580,790.00
19.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN21020181 29-06-2021	AIR TICKETS TO KISUMU FOR D. GATHII, F AMOIT & W. OSELU FOR 19-22 FEB 2021	79,155.00	-	79,155.00
20.	M/S KENYATTA UNIVERSITY NORTH COAST BEACH HOTEL	262 17-05-2021	CONFERENCE FACILITIES- FOR DEVPT OF DRAFT LEGAL AUDIT GUIDELINES	372,500.00	-	372,500.00
21.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN20080061 27-08-2020 TIN20090069	TICKET TO LONDON UK S.	130,810.00	-	130,810.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
			MAMMET 27 AUG-17 SEP 2020			
22.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN20090069 16-09-2020	COST OF CHANGE FOR S. MAMMET FROM LONDON 17TH TO 19TH SEP 2020	27,950.00	-	27,950.00
23.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN21060128 25-06-2021	AIR TICKET TO BRUSSELS FOR L. AYWAH FOR 17-24 JUN 2021	296,385.00	-	296,385.00
24.	M/S ROSMA TOURS& TRAVEL	4692 7-5-2021	AIR TICKET TO MOMBASA FOR MOIMBO. M FOR 11-12 MAY 2021	25,000.00	-	25,000.00
25.	M/S MILAKOT AGENCIES	251 15-06-2021	OFFICE STATIONERY	177,225.00	-	177,225.00
26.	M/S Scheline Logistics Limited	2ND CERTIFICATE 22-05-2021	Maintenance Works at Sheria and AG Chambers	4,916,131.76	-	4,916,131.76
27.	M/S Bentha Enterprises Limited	3RD CERTIFICATE 22-06-2021	Refurbishment works	600,366.12	-	600,366.12
28.	M/S Bentha Enterprises Limited	2ND CERTIFICATE	Refurbishment works	582,788.38	-	582,788.38

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
29.	Kenya School Of Government ,Embu	Proforma Invoice 4PIN7478	Tuition Fee	116,400	-	116,400
30.	M/S Records And Information Management (E.A.) Limited	Inivoice No. 01708	Tuition Fees	208,069.20	-	208,069.20
31.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN21060059 07-06-2021	AIR TICKETS	84,705.00	-	84,705.00
32.	KENYATTTA UNIVERSITY,NORTH COAST HOTEL	262,17/05/2021	Conference Facilities	372,500	-	372,500
	TOTAL				-	**12,680,595.47**
	FINANCIAL YEAR 2019/2020					
33.	M/S Angani Tours & Travel	00178419 24/2/2020	Air ticket for Alice Kindiga & Isaac Gacheru to Mombasa 25/02/2020	57,630	-	57,630
34.	M/S Bush & Beach Safaris	818 21/12/2019 (Copy)	Air ticket for Alice Kindiga to Mombasa 15/12/2019	36,600.00	-	36,600.00
35.	M/S RIVATEX EAST AFRICA LTD	Yes – 2771- 27/9/2019	SHIRTS AND BLOUSES	478,500.00	-	478,500.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
36.	M/S Janlow Florist	003 12/2/2020	Provision of fresh cut flowers	546,000.00	-	546,000.00
37.	M/S KONE KENYA LIMITED	Yes 930202353 - 30/12/19	MAINTENANCE OF LIFTS	194,880.00	-	194,880.00
38.	M/S BUSH AND BEACH TRAVEL	Yes – 837-26/2/2020	AIR TICKET FOR MOMBASA E. KABIRU FOR 24 FEB-2 MAR 2020	18,865.00	-	18,865.00
39.	M/S KONE KENYA LIMITED	Yes - 9302027799-30/3/2020	MAINTENANCE OF LIFTS	194,880.00	-	194,880.00
40.	M/S KONE KENYA LTD	Yes – 930203221-23/6/2020	MAINTENANCE OF LIFTS	191,520.00	-	191,520.00
41.	M/S TOM MBOYA TRAINING COLLEGE	Yes -2989 (30/11/2019)	CONFERENCE FACILITY FOR MAT	1,933,265.11	-	1,933,265.11
42.	M/S.INTERCONTINENTAL NAIROBI	Yes 648433-6/3/2020	CONFERENCE FACILITY FOR AG MEETING	112,050.00	-	112,050.00
43.	M/S Pago Airways Travel Services Limited	TIN19110263 25/11/2019	Air tickets to Silvester Okello NRB-KSM-NRB	26,090.00	-	26,090.00
44.	M/S Kenyatta International	SQ753 8/21/2019,3824	Workshop facilities	2,747,453.09	-	2,747,453.09

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
	Convention Centre (KICC) From 2016-2020	24/2/2017,3862 2/3/2017,3943 1/5/2017,4305 12/2/2018,051 1/11/208,303 18/10/2019,801 4/10/2019,1042 27/2/2020,1040 27/2/2020,1020 3/1/2020,993 26/2/2020				
45.	M/S Pestlab Cleaning Services Limited	1608- 30/9/19 1612-31/10/19 1614-29/11/19	Sanitary bins	387,904.00	-	387,904.00
46.	M/S Pestlab Cleaning Services Limited	1119 31/08/2017	Sanitary bins	2,631,200.00	-	2,631,200.00
47.	M/S Gyto Success Company Limited	Demand letters (Invoices -10394-30/4/17;10395-31/5/17 15378-31/5/19; 15379-30/6/19; 17318-30/11/19; &	Security Services	2,337,000	-	2,337,000

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
		24011-31/1/20				
48.	Kone Kenya Limited	930201960-27/9/2019; 930201577-27/6/2019; 930201200-30/3/2019;	Lift maintenance	584,640.00	-	584,640.00
49.	M/S Agenix Enterprises	090- 3/2/20	Diaries	337,500	-	337.500
50.	M/S MFI Document Solutions Limited	STATEMENT-invoice KEGEA-IN-6167905	TONER & MAINTENANCE KIT	148.132	-	148.132
51.	M/S Kenya Safari Lodges and Hotels (Mombasa Beach Hotel)	106240 21-12-2019 (copy	Conference Facilities	997,500.00	-	997,500.00
	TOTAL				-	**13,961,609**
	FINANCIAL YEAR 2018-2019					

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
52.	M/S Dairy Technical Institute	1516 21/12/2018	Provision of Workshop Facilities	237,250.00	-	237,250.00
53.	M/S Pago Airways Travel Services Limited	TIN19030325 16-03-2019	AIR TICKET	9,500.00	-	9,500.00
54.	M/S Viable Décor Limited	INV-IN000000204 -Del-12666	Repair of Seats	180,000.00	-	180,000.00
55.	M/S Viable Decor Limited	INV-IN000000114 -Del-12374	Supply of Seats	250,000.00	-	250,000.00
56.	M/S Angani Tours & Travel	NO	AIR TICKET	35,660	-	35,660
57.	M/S Aje Elevators	Yes	Maintenance of lifts	626,400.00	-	626,400.00
58.	Kenyattta University,North Coast Hotel	8675,22/06/2019	CONFERENCE FACILITIES	159,500	-	159,500
	TOTAL				-	**1,498,310.00**
	FINANCIAL YEAR 2017-2018					

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
59.	M/S Bush & Beach Safaris	541 23/08/2017 (Copy)	One way Air ticket for Margaret Wairimu to Mombasa 13/08/2019	9,400.00	-	9,400.00
60.	M/S African Touch Safaris Limited	TIN0117070229 6/7/2017	Air Tickets -Kaumba Samuel & C. Gichuru to Mombasa 4-5 Jul 2017	51,990	-	51,990
61.	M/S Attic Tours and Travel Limited	00028816 30/1/2018	Air Ticket – MARGARET MUIA – NAIROBI to MOMBASA Return	11,000.00	-	11,000.00
62.	M/S African Touch Safaris Limited	DIN17120031 7/12/2017	Air Tickets -Chweya Emily	29,640.00	-	29,640.00
63.	M/S Bush and Beach Travel	DIN17060018 9/6/2017	Air Tickets	87,280.00	-	87,280.00
64.	M/S Attic Tours and Travel Limited	00029146 29/1/2018 (Copy)	Air Ticket – MARY NJUYA – NAIROBI to MOMBASA – Cancellation Fee	6,000.00	-	6,000.00
65.	M/S African Touch Safaris Limited	TIN0117110531 15/11/2017	Air Tickets -Wachira Njeri Mwangi	19,000	-	19,000

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
66.	M/S Attic Tours & Travel	00024511 7/9/2017	WACHIRA PETERSON NBO-MBA-NBO	25,105	-	25,105
67.	M/S Attic Tours & Travel	00023455 24/7/2017	WACHIRA PETERSON NBO-ELD-NBO	22,150	-	22,150
68.	M/S African Touch Safaris Limited	TIN0117080228 15/8/2017	Air Ticket -Mwachi/Fred	50,895	-	50,895
69.	M/S African Touch Safaris Limited	TIN0117100076	Air Ticket -Mwangi Anne	24,370	-	24.370
70.	M/S Vanguard Engineering Limited	Letter dated 14/10/2020 demanding interest	Supply, delivery, installation, and commissioning of water tank at Sheria House	4,193,960.51	-	4,193,960.51
71.	M/S Bush and Beach Travel	498 4/04/2017	Air Tickets -Evaline Mwakina	40,920.00	-	40.920.00
72.	M/S Bush and Beach Travel	497 3/04/2017	Air Tickets -Magwilu Stephen	39,900.00	-	39,900.00
73.	M/S Travel Plaza Limited	00028999 26/08/2016	Air Tickets -Jackton Mwachi NBI-JNB-NBI	178,870.00	-	178,870.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
74.	M/S African Touch Safaris Limited	TIN0117040028 3/4/2017	Air Tickets Ombiro Evans	41,185.00	-	41,185.00
75.	M/S African Touch Safaris Limited	TIN0117030587 22/3/2017	Air Tickets -Munge Jacob	41,300.00	-	41,300.00
76.	M/S Bush and Beach Travel	420 31/8/2016	Air Tickets Archbishop Wabukala	16,700.00	-	16,700.00
77.	M/S African Touch Safaris Limited	TIN0116090506 19/9/2016	Air Tickets -Oloo Caroline Amadi	23,410	-	23,410
78.	M/S Attic Tours and Travel Limited	00012065 - 8/11/2016	Air Ticket – CATHERINE BUNYASSI – NAIROBI to MOMBASA Return	40,775.00	-	40,775.00
79.	M/S African Touch Safaris Limited	TIN0117060106 6/6/2017	Air Tickets -Chesoni Joan	12,720.00	-	12,720.00
80.	M/S Attic Tours & Travel	00012073 8/12/2016	Air tickets -Jenga Cyrus -waweru Joel -Gakuro Mark	103,500	-	103,500

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
81.	M/S African Touch Safaris Limited	10/4/2017 TIN0117040159	Air Tickets -Gathuma Kenneth	99,735	-	99,735
82.	M/S African Touch Safaris Limited	DIN17060018 9/6/2017	Air Ticket -Ann Njeri Mwangi	43,440	-	43,440
83.	M/S African Touch Safaris Limited	TIN0117050634 22/6/2017	Air Ticket Mwangi Anne Wanjiku	23,970	-	23,970
84.	M/S African Touch Safaris Limited	TINO117050683 25/5/2017	Air Tickets -Wanjohi Edwin Munene	21,400	-	21,400
85.	Ministry of Interior and Coordination of National Government	NRB/OAG/01 17/6/2017	-Production of staff ID badges	300,000.00	-	300,000.00
86.	M/S Machakos University	Statement – invoice 1457	Conference facilities	777,200	-	777,200
	TOTAL				-	**6,335,815.51**
87.	**FINANCIAL YEAR 2015-2016**					
88.	M/S Pestlab Cleaning Services Limited	1582,30/09/2015	Sanitary Bins	343,300	-	343,300

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
89.	M/S Attic Tours and Travel Limited	00005670 11/11/2015	Flight for PROF. GITHU MUIGAI NBO ADD NBO	136,500.00	-	136,500.00
90.	M/S Attic Tours and Travel Limited	00005271 22/10/2015	Flight for MARY NYAMBURA NJENGA NBA MBA Flight for MARY NJENGA MBA NBO	35,730.00	-	35,730.00
91.	M/S Attic Tours and Travel Limited	00008120 30/3/2016	Flight for OKUTIMA CAROLINE NBO ELD	13,080.00	-	13,080.00
92.	M/S African Touch Safaris Limited	TIN0116060340 10/6/2016	Air Tickets -Kaharia -Catherine Bunyasi	193,190	-	193,190
93.	M/S Attic Tours and Travel Limited	00005900 11/24/2015	Flight for LULU HAYANGA NBO CDG NBO	299,465.00	-	299,465.00
94.	M/S Attic Tours and Travel Limited	0005887 23/11/2015	Flight for GITHAIGA ALLAN NBO JUB NBO	82,280.00	-	82,280.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
95.	M/S Attic Tours and Travel Limited	00006155 12/7/2015	Flight for MARTIN KANYORO NBO KGL NBO	78,500.00	-	78,500.00
96.	M/S African Touch Safaris Limited	TIN0116030279 8/3/2016	Air Tickets -Omwakwe Christine Kusa	2,620	-	2,620
97.	M/S Attic Tours and Travel Limited	00005886 11/9/2015	Flight for BERNICE GACHEGU NBO KGL NBO	67,025.00	-	67,025.00
98.	M/S Attic Tours and Travel Limited	00005706 - 11/12/2015	Air Ticket – CHARLES MUTINDA – NAIROBI to MOMBASA Return	34,725.00	-	34,725.00
99.	Aje Elevator Company Limited	INV757 7/9/2015	Lift maintenance	34,800.00	-	34,800.00
100.	M/S Attic Tours and Travel Limited	00007943 21/3/2016	Air Ticket – SETH MASESE – NAIROBI to MOMBASA Return	42,400.00	-	42,400.00
101.	M/S Blackwood Limited	invoice207 14/6/2016 Delivery note-271,278,& 285 30/10/2015	20 No 90A Toner 14 No 55A Toner 10 No 05A	1,029,000.00	-	1,029,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
102.	M/S Brucells Office Solutions	D-delivery note(4102)19/8/2015	2 No Digitally Printed broad base 2-sided banner. 1 No Digitally Printed Street banner 2 * 7 metres 100 No Branded name tags + Lanyards 100 No PVC Executive Folders 100 Ruled Executive notebooks	176,000.00	-	176,000.00
103.	M/S Brajoy Supplies Company	Delivery note (105) 16/6/2016 -Demand letter Invoice (103) 16/6/2016	1000 pcs help forms	150,000.00	-	150,000.00
104.	M/S Amsun Products and Services	Invoice-085 13/7/2015 Delivery (171) 13/7/2015 Delivery(160)-5/6/2015	100pkts Filling Laces 300pkts treasury Tags	140,000.00	-	140,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
105.	M/S Attic Tours and Travel Limited	00005772 18/11/2015	Air Ticket – WANJIKU MBIYU and KEPHA ONYISO – NAIROBI to MOMBASA Return	68,370.00	-	68,370.00
106.	M/S Attic Tours and Travel Limited	00005664 11/12/2015	Flight for JENNIFER NGANGA NBO MBA NBO	34,710.00	-	34,710.00
107.	M/S Attic Tours and Travel Limited	00006424 12/21/2015 (Copy)	Air Ticket – PETER NGUMI – NAIROBI to MOMBASA Return	32,675.00	-	32,675.00
108.	M/S Attic Tours and Travel Limited	00008036 24/3/2016	Flight for MARYANN KIMANI NBO MBA NBO	32,400.00	-	32,400.00
109.	M/S African Touch Safaris Limited	TIN0116030172 4/3/2016	Air Tickets -Onyiso Kepha	32,100	-	32,100
110.	M/S African Touch Safaris Limited	TIN0116060356 – 10/6/2016	Air Tickets -Abisha Lilian Moraa	25,835.00	-	25,835.00
111.	M/S Machakos University	VARIOUS – 1402, 1404,	Conference facilities	690,300	-	690,300

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
		1417, 1420, 1428, 1459, (invoice Nos in statement)				
112.	M/S Kone Kenya Limited		Maintenance of lifts	1,807,240.00	-	1,807,240.00
113.	M/S Bush and Beach Travel	No	Air Tickets	39,705.00	-	39,705.00
114.	M/S Haddie Supplies	DN 413,415,513,522	5pc Toner Hp90A 1pc Toner Hp90A 5pc Toner Hp55A 5pc Toner Hp90A 6PC Toner HP 05 A 100Pcs Yellow Stickers 50pcs 4Quire Hardcover 30RMS Photocopying paper	639,450.00	-	639,450.00
115.	M/S Roll up Designers	DN copy 588,578,556 Demand letter -Inv No.590	5100 pcs Folders	567,000.00	-	567,000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
116.	M/S Attic Tours and Travel Limited	00010650	Flight for LAWRENCE NGUGI NBO EBB NBO Flight for PETER NJUGUNA NBO EBB NBO Flight for BARBARA WACHIRA NBO EBB NBO	200,240.00	-	200,240.00
117.	M/S Brucells Office Solutions	DN 4102 - IN 4051	3 Carpet areas vacuumed. 11 Curtains dry cleaned. 6 Shears dry cleaned. 1 Floor Scrubbing	62,500.00	-	62,500.00
118.	M/S Longrock Tours & Travel Limited	TIN16020254 (copy)	Flight for MBIYU WANJIKU NBO MYD MBA NBO	25,810.00	-	25,810.00
119.	M/S Longrock Tours & Travel Limited	TIN16040042	Flight for WACHIRA HELLEN EDL NBO EDL	24,295.00	-	24,295.00
120.	Aje Elevator Company Limited	INV757 7/9/2015	Lift maintenance	34,800.00	-	34,800.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
	TOTAL					**7,176,045.00**
	FINANCIAL YEAR 2014-2015					
121.	M/S Kaimma Investment	Delivery note No. 464 of 14/11/2014	7 No HP 51A 7 No HP 90A 7 No HP 55A	1,584,000.00	-	1,584,000.00
122.	M/S Haddie Supplies	DN 526 27/5/2015	20 pcs D-Link Switch 5pcs Networking Toolkit 5000 pcs RJ-45 Connector 20pcs Navy Blue dust coat 250pcs D-Link single face modules	626,100.00	-	626,100.00
123.	M/S Attic Tours and Travel Limited	00003423 7/1/2015	Air Ticket – EUNICE LUMALLAS and JACQELINE NJAGI – NAIROBI to MOMBASA Return	59,180.00	-	59,180.00
124.	M/S Attic Tours and Travel Limited	00003388 25/6/2015	Flight for WANJIKU MBIYU MBA NBO MBA	30,335.00	-	30,335.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
125.	M/S Tisam Enterprises	cash sale 3900 6/5/2015	Typewriter fitted with spores	15,000.00	-	15,000.00
126.	Support for Addiction Prevention and Treatment in Africa	2140 11/11/2014	Rehabilitation of two officers	26,000.00	-	26,000.00
127.	M/S Sian Media Services	Delivery Note Proforma invoice & Demand-Ksh.2,780,000 18/03/2015	60pcs diary A4 180pcs diary A4 103pcs diary A4 192pcs diary A5 157PCS branded diaryA4 606PCS branded A5 diary Received by Rose Wanyonyi	1,320,000.00	-	1,320,000.00
128.	M/S Pegany Enterprises	Delivery note-101,26/9/2014	250pcs Branded pens 1000pcs fliers 500pcs keyholders 200pcs wrist band 2pcs roll up banner	401,000.00	-	401.000.00

S/NO.	SUPPLIER/CONTRACTOR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
129.	M/S Annicho Auto and General Supplies	Delivery note - 029 and 030	200pcs Biro pen fine point 50pcs Biro pens	275,000.00	-	275,000.00
130.	M/S Longrock Tours & Travel Limited		Flight for NJAMWEA/DESIRE EDL NBO EDL	15,900.00	-	15,900.00
131.	M/S Dokta Suppliers	DN.1859 d-24/6/2014	HP Toner 504A HP Toner 11A	426,400.00	-	426,400.00
	TOTAL				-	**4,778,915.00**
	GRAND TOTAL					**171,258,740.90**

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
Sub-Total							
Union Employees							
4.							
Sub-Total							
Others (*specify*)							
5.							
Sub-Total							
Grand Total							

Annex 3 - Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Payable Contracted	Original amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (*specify*)							
7.							
Sub-Total							
Grand Total							

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Non Financial Assets				0
Refurbishment of Buildings	40,491,691	34,697,195	-	75,188,886
Purchase of Vehicles and Other Transport Equipment	-	49,940,000	-	49,940,000
Purchase of Office Furniture and General Equipment	1,344,590	17,522,130	-	18,866,720
Purchase of Specialised Plant, Equipment and Machinery	489,059	-	-	489,059
Acquisition of Land	-	2,500,000	-	2,500,000
Sub Total	**42,325,340**	**104,659,325**	-	**146,984,665**
TOTAL	**42,325,340**	**104,659,325**	-	**146,984,665**

Annex 5 – List of Projects implemented by State Law Office and Department of Justice

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Programme for Legal Empowerment and Aid delivery	Access to justice for the poor, Marginalised and vulnerable in the society	Madam Flora Bidali	No

Annex 6 – List of SCs, SAGAs and Public Funds under State Law Office and Department of Justice

SAGAs	Q1	Q2	Q3	Q4	AIA	Supplementary	Total
RECURRENT							
Business Registration Services	105,087,500	105,087,500	105,087,500	105,087,500			420,350,000
National Council for Law Reporting	88,772,500	88,772,500	88,772,500	88,772,500			355,090,000
National Council for Law Reporting AIA					9,002,131		9,002,131
Kenya Law Reform Commission	66,665,000	66,665,000	66,665,000	66,665,000		26,000,000	292,660,000
Kenya School of Law	47,777,500	47,777,500	47,777,500	40,777,500			184,110,000
Kenya School of Law AIA					377,346,259		377,346,259
Council for Legal Education	44,442,500	44,442,500	44,442,500	38,442,500			171,770,000
Council for Legal Education AIA					138,891,075		138,891,075
Kenya Copyright Board	33,205,000	33,205,000	33,205,000	33,205,000			132,820,000
Kenya Copyright Board AIA					2,978,192		2,978,192
The National Centre for International Arbitrations	42,460,000	42,460,000	42,460,000	34,460,000			161,840,000
The National Centre for International Arbitrations AIA					7,000,000		7,000,000
Assets Recovery Agency	38,820,000	38,820,000	38,820,000	38,820,000			155,280,000
Auctioneer's Licensing Board	6,747,500	6,747,500	6,747,500	6,747,500			26,990,000
Multi Agency Team (MAT) Secretariat		22,335,000	21,098,346				43,433,346
Victim Protection Board - HQ		16,170,000	14,582,485				30,752,485
Kenya National Anti-Corruption Steering Committee	23,313,490	23,313,490	23,313,490	23,313,490			93,253,960
Sub-Total	**497,290,990**	**535,795,990**	**532,971,821**	**476,290,990**	**535,217,657**	**26,000,000**	**2,603,567,448**
DEVELOPMENT		**1st Half**	**1st Half**	**2nd Half**			
Kenya School of Law		28,250,000	14,125,000	14,125,000			56,500,000
Programme for Legal Empowerment & Aid Delivery in Kenya (PLEAD)		0	0				0
Sub-Total	0	**28,250,000**	**14,125,000**	**14,125,000**	0	0	**56,500,000**
Grand	**497,290,990**	**564,045,990**	**547,096,821**	**490,415,990**	**535,217,657**	**26,000,000**	**2,660,067,448**

Annex 7 – Contingent Liabilities Register

	Nature of contingent liability	Remarks
1	Ibrahim Karimbux Ltd Vs Attorney General-Arbitrator's fees	NLAS Rent arrears from May 2020 to October 2020 at Nakuru CMCC No.E060 of 2021
2	Vanguard Engineering Ltd Vs Ag Arbitration- Arbitrator's fees	Supply, delivery, installation and commissioning of 2 low level water tanks and 1 high level water tank. Connection of additional water line from Sheria House to the AG Chamber's low level tank and electrical works at Sheria House and AG Chambers.

Annex 8 – Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source of Funds	Implementing Partners
N/A				Q1	Q2	Q3	Q4		

Annex 9 – Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
N/A						

Annex 10 – Analysis of Deposits

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE DEPOSIT ANALYSIS AS AT 30th JUN 2023 A. COMPENSATION FOR CONCLUDED CASES							
DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
14/05/2010	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
16/09/2010	A.300732	NAIROBI CMCC NO 9805 OF 2001(Charles Ombambo)	JUNE	132,930.00	-	132,930.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
28/02/2011	A.300749	ASSOCIATED CONSTRUCTION CO LTD.	MINISTRY OF ROADS	350,000.00	-	350,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/06/2011	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
09/06/2011	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
22/08/2011	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
22/09/2011	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
07/11/2011	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
08/11/2011	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

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
13/03/2012	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
12/04/2012	FT12103K OSBF	NAIROBI CMCC 4978 OF 2003(Charles Kapolonto Nampaso)	OFFICE OF THE PRESIDENT	78,450.00	-	78,450.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
17/08/2012	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
09/10/2012	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
09/10/2012	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
14/01/2013	A.304039	NAKURU HCCC NO 177/03(Cyrus Githinji)	MINISTRY OF DEFENCE	469,550.00	-	469,550.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
19/03/2013	FT13078C 87CP	KSM SRMCC NO.39 OF 1998(Walter Odhiambo)	MINISTRY OF LANDS	228,000.00	-	228,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
01/09/2014	FT14023R YNBS	HC.MISC.APP.NO 286/2011(Emmanue Kariuki)	MINISTRY OF DEFENCE	329,922.20	-	329,922.20	RELATED TO KSHS 9,779,572.35
01/09/2014	FT14244Z GJPT	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
01/09/2014	FT14244Z GJPT	ELDORET HCCA NO.73/10(Lazarus Kerich)	OFFICE OF THE PRESIDENT	270,980.00	-	270,980.00	RELATED TO KSHS 9,779,572.35

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
15/09/2014	FT14244W 3KV9	ELDORET HCCA NO.73/10(Lazarus Kerich)	OFFICE OF THE PRESIDENT	270,980.00	-	270,980.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
13/10/2014	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
13/10/2014	A.304144	GULF FAB ARBITRATION(Gulf fabricators)	MINISTRY OF LANDS	31,725.00	-	31,725.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
13/11/2014	FT143173 TTX2	HC. MISC. APP. NO.286 OF 2011	MINISTRY OF DEFENCE	46,049.70	-	46,049.70	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
14/11/2014	FT14318K VKTL	ELDORET CMCC NO.160/10(Emmanuel Kipruto)	OFFICE OF THE PRESIDENT	374,810.00	-	374,810.00	RELATED TO KSHS 59,400,779.35
14/11/2014	FT14318K VKTL	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
14/11/2014	FT14318K VKTL	ELDORET CMCC NO. 1377/97(Davis N Bulika)	OFFICE OF THE PRESIDENT	208,505.00	-	208,505.00	RELATED TO KSHS 59,400,779.35
14/11/2014	FT14318K VKTL	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
14/11/2014	FT14318K VKTL	NBI. HCCC NO. 5112/1999Augustus T Lewa)	OFFICE OF THE PRESIDENT	517,906.40	-	517,906.40	RELATED TO KSHS 59,400,779.35
14/11/2014	FT14318K VKTL	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
14/11/2014	FT14318K VKTL	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

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
14/11/2014	FT14318K VKTL	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
14/11/2014	FT14318K VKTL	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
14/11/2014	FT14318K VKTL	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
14/11/2014	FT14318K VKTL	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
14/11/2014	FT14318K VKTL	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
14/11/2014	FT14318K VKTL	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
12/01/2015	FT1503647 GNF	HC.MISC.APP.NO 286/2011(Emmanue Kariuki)	MINISTRY OF DEFENCE	283,872.50	-	283,872.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
29/01/2015	FT1502987 KCB	NBI. HC NO 131 OF 2011(Pius Wanjala)	MINISTRY OF HEALTH	349,344.00	-	349,344.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
05/02/2015	FT1503648 GNS	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
05/02/2015	FT1503648 GNS	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
05/02/2015	FT1503648 GNS	MILIMANI CMCC 2691/01(Mutua Masuni)	OFFICE OF THE PRESIDENT	307,265.00	-	307,265.00	RELATED TO KSHS 36,225,710.40
05/02/2015	FT1503648 GNS	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

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
05/02/2015	FT1503648 GNS	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
04/06/2015	FT15155H NSY7	NBI. CMCC 4975 OF 98(Jane Kaihanga)	MINISTRY OF DEFENCE	381,773.00	-	381,773.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
03/08/2015	FT15215S HK3X	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
03/08/2015	FT15215S HK3X	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
03/08/2015	FT15215S HK3X	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
03/08/2015	FT15215S HK3X	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
03/08/2015	FT15215S HK3X	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
03/08/2015	FT15215S HK3X	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
03/08/2015	FT15215S HK3X	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
03/08/2015	FT15215S HK3X	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

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
03/08/2015	FT15215S HK3X	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
03/08/2015	FT15215S HK3X	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
03/08/2015	FT15215S HK3X	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
07/09/2015	FT15250HI QD8	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
07/09/2015	FT15250HI QD8	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
07/09/2015	FT15250H 1QD8	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
09/03/2016	FT160694 XSOK	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
09/03/2016	FT160694 XSOK	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
07/06/2016	FT161591 HDV8B	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
07/06/2016	FT161591 HDV8B	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
07/06/2016	FT161591 HDV8B	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

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
15/06/2016	FT161591 HDV8B	PMCC 23001 1989 NYERI(Thomas Maina Waruhiu)	MINISTRY OF AGRICULTURE	678,412.75	-	678,412.75	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/07/2016	FT16200F CQ47	IN RESPECT OF JOSEPH GITONGA NYERE	MINISTRY OF LANDS	231,931.00	-	231,931.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/07/2016	FT162000 KF4Y	60 %APPORTIONED LIABILITY-MAPENZI MBURA HCC NO.84 2010	MINISTRY OF LANDS	340,853.00	-	340,853.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
27/07/2016	FT16183R B4LP	OFFICE OF THE PRESIDENT	OFFICE OF THE PRESIDENT	1,211,064.45	-	1,211,064.45	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
28/11/2016	FT16333V P7X6	STATE LAW OFFICE HEAD QUARTERS-AIE RETURN	SLO-MOMBASA	3,582.00	-	3,582.00	RETURNED CASH
29/12/2016	FT16364S4 4G3	KISUMU CMCC NO.474 OF 2007-GEORGE OCHIENG ONYANGO	MINISTRY OF EDUCATION	535,740.00	419,040.00	116,700.00	6 YEARS RULE
09/01/2017	FT17009K Y85Q	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
09/01/2017	FT17009K Y85Q	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
09/01/2017	FT17009K Y85Q	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
09/01/2017	FT17009K Y85Q	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

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
09/01/2017	FT17009K Y85Q	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
09/01/2017	FT17009K Y85Q	NELSON MUIA / NAIROBI CIVIL CASE NO. 11986 OF 2004	OFFICE OF THE PRESIDENT	623,018.00	-	623,018.00	RELATED TO KSHS 19,896,806.70
09/01/2017	FT17009K Y85Q	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
09/01/2017	FT17009K Y85Q	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
09/01/2017	FT17009K Y85Q	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
09/01/2017	FT17009K Y85Q	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
09/01/2017	FT17009K Y85Q	KARATINA SRMCC NO. 53 OF 2010 (Bernard Magondu Munene)	OFFICE OF THE PRESIDENT	554,170.00	229,896.05	324,273.95	RELATED TO KSHS 19,896,806.70
09/01/2017	FT17009K Y85Q	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
09/01/2017	FT17009K Y85Q	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

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
09/01/2017	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
14/02/2017	FT17045YHLOL	KISUMU CMCC NO. 35 OF 2015	MINISTRY OF DEFENCE	535,722.50	-	535,722.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
21/03/2017	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
21/03/2017	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
19/04/2017	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
07/07/2017	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
08/09/2017	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
08/09/2017	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
08/09/2017	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
08/09/2017	FT172515GYCA	GARISSSA HCC NO.16 OF 2014 STEPHEN MBUTHIA AND	OFFICE OF THE PRESIDENT	224,100.00	-	224,100.00	RELATED TO KSHS 208,236,346.80

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
		MWANGANGI MBUTHIA					
08/09/2017	FT172515 GYCA	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
08/09/2017	FT172515 GYCA	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
08/09/2017	FT172515 GYCA	NAIROBI HCJR MISC.APP NO.320 B OF 2014 TIMOTHY.K.MUTIE	OFFICE OF THE PRESIDENT	1,456,675.00	1,815,300.00	(358,625.00)	RELATED TO KSHS 208,236,346.80
08/09/2017	FT172515 GYCA	MACHAKOS CMSS NO. 568 OF 2008 THERESA / KIKO KIKUVA	OFFICE OF THE PRESIDENT	796,540.00	750,540.00	46,000.00	RELATED TO KSHS 208,236,346.80
08/09/2017	FT172515 GYCA	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
08/09/2017	FT172515 GYCA	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
16/11/2017	FT17320N 80LQ	MISC APP NO.189/2017 LITELINE ENTERPRISES	MINISTRY OF DEFENCE	924,554.60	801,582.30	122,972.30	6 YRS RULE
16/11/2017	FT173209S 0RB	NAIROBI CMCC NO. 2917 OF 2000 WILLIAM MACHARIA MURITHI	MINISTRY OF DEFENCE	378,532.00	-	378,532.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
20/04/2018	FT18110T 5RP3	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

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
25/04/2018	FT18115N R3Z7	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
25/04/2018	FT18115N R3Z7	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
22/05/2018	FT181421 WH3C	KISUMU HCMA NO.31 OF 2015(Mark Ochola Oywer)	MINISTRY OF HEALTH	50,000.00	-	50,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/11/2018	FT1831083 CPS	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
25/09/2018	FT18268K RDCZ	NBI HCC NO.20 OF 2014 ROBERT GICHANE	MINISTRY OF AGRICULTURE	424,407.00	-	424,407.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/10/2018	FT18282B F4G5	CMCC NO.3593 OF 2004 HAMISI RASHID	MINISTRY OF HEALTH	1,157,435.00	-	1,157,435.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/10/2018	FT18282W 4LWY	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
09/10/2018	FT18282W 4LWY	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
09/10/2018	FT18282W 4LWY	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
09/10/2018	FT18282W 4LWY	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

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09/10/2018	FT18282W 4LWY	NAKURU CMCC NO 226 OF 2005(Tom Kipngetich Cheruiyot)	OFFICE OF THE PRESIDENT	1,580,652.00	1,326,206.00	254,446.00	6 YEARS RULE
09/10/2018	FT18282W 4LWY	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
09/10/2018	FT18282W 4LWY	MACHAKOS CMCC NO 373 OF 2006(Paul Makau)	OFFICE OF THE PRESIDENT	413,960.00	375,960.00	38,000.00	6 YEARS RULE
09/10/2018	FT18282W 4LWY	MACHAKOS CMCC NO483 OF 2008(Paul Makau)	OFFICE OF THE PRESIDENT	414,250.00	374,250.00	40,000.00	6 YRS RULE
09/10/2018	FT18282W 4LWY	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
09/10/2018	FT18282W 4LWY	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
09/10/2018	FT18282W 4LWY	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
09/10/2018	FT18282W 4LWY	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
09/10/2018	FT18282Q RDPV	TRAFIC ACCIDENT	MINISTRY OF FOREIGN AFFAIRS	749,457.00	729,934.00	19,523.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
26/02/2019	FT18282W 4LWY	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
26/02/2019	FT18282W 4LWY	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

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26/02/2019	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
27/02/2019	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
12/03/2019	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
12/03/2019	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
12/03/2019	FT19070X0X31	MOMBASA SRMCC CIVL CASE SUIT NO. 498 OF 1991(Mohamed Baishe)	OFFICE OF THE PRESIDENT	631,990.00	-	631,990.00	RELATED TO KSHS 15,866,935.60
12/03/2019	FT19070X0X31	MOMBASA SRMCC CIVL 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
12/06/2019	FT19163NT9SM	OUTSTANDING DECRETAL AMOUNT CASE NO. 27	PUBLIC WORKS	189,985.20	-	189,985.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
14/06/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	100,000.00	-	100,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
14/06/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	100,000.00	-	100,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
14/06/2019	FT19165J1N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	80,838.00	-	80,838.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
14/06/2019	FT19165J1 N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	32,576.00	-	32,576.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
14/06/2019	FT19165J1 N77	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	100,000.00	-	100,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
21/06/2019	FT19172Z N7X0	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
21/06/2019	FT19172Z N7X0	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
21/06/2019	FT19172Z N7X0	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
21/06/2019	FT19172Z N7X0	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
21/06/2019	FT19172Z N7X0	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
21/06/2019	FT19172Z N7X0	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
21/06/2019	FT19172Z N7X0	KISUMU CMCC NO. 443 OF 2008 KENNETH OWUOR	OFFICE OF THE PRESIDENT	484,124.90	-	484,124.90	RELATED TO KSHS 95,662427.55
21/06/2019	FT19172Z N7X0	BUSIA CMCC NO. 68 OF 2011 WILLIAM O OLILA	OFFICE OF THE PRESIDENT	346,250.00	-	346,250.00	RELATED TO KSHS 95,662427.55
21/06/2019	FT19172Z N7X0	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
21/06/2019	FT19172Z N7X0	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

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
21/06/2019	FT19172Z N7X0	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
21/06/2019	FT19172Z N7X1	NAIROBI CMCC NO 6322 OF 2008 DAVID MUIRURI	OFFICE OF THE PRESIDENT	1,235,550.00	1,235,550.00	-	
04/07/2019	FT19186D HQYS	VANGUARD ENGINEERING	OFFICE OF ATTORNEY GENERAL	65,185.35	-	65,185.35	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
08/07/2019	FT19189H XP32	KISUMU ELR CASE NO. 87 OF 2013	MINISTRY OF HEALTH	47,576.90	-	47,576.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/07/2019	FT191919 VHFR	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
12/07/2019	FT19193Z 0YNX	DAMAGES COURT SETTLEMENT PV.5954	STATE DEPARTMENT FOR DEVOLUTION	114,000.00	-	114,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
12/07/2019	FT19193Y 649W	STATE DEPARTMENT FOR DEVOLUTION	STATE DEPARTMENT FOR DEVOLUTION	962,000.00	-	962,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
03/10/2019	FT19276B QT4K	STATE DEPART FOR HOUSING	DEP FOR HOUS URBAN DEVELOPMEN T	74,765.00	-	74,765.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
08/10/2019	FT1928113 BNR	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
06/12/2019	FT1938113 WGR	COURT AWARD FOR MR.JAPHETH NGANGA REF SDG/LEG/12/332	STATE DEPARTMENT FOR CORRECTIONA L SERVICES	195,796.00	-	195,796.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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10/01/2020	FT20010W CSZT	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
25/03/2020	FT20085M G7JS	KISII HCPT NO. 27 OF 2016 - RICHARD MOINDI	STATE DEPARTMENT FOR INTERIOR	150,000.00	-	150,000.00	RELATED TO 59,336187.50
25/03/2020	FT20085M G7JS	NAKURU CMCC NO. 505 OF 2004 - ROBERT NGANGA MWANGI	STATE DEPARTMENT FOR INTERIOR	227,080.00	-	227,080.00	RELATED TO 59,336187.50
25/03/2020	FT20085M G7JS	SIAKAGO SPMCC NO. 43 OF 2017 - DINKER KUMAR RAMANBHAI	STATE DEPARTMENT FOR INTERIOR	314,176.10	-	314,176.10	RELATED TO 59,336187.50
25/03/2020	FT20085M G7JS	NAIROBI NO. 2893 OF 1992 - MARTIN WAINAINA NGUGI	STATE DEPARTMENT FOR INTERIOR	350,820.40	219,892.00	130,928.40	RELATED TO 59,336187.50
25/03/2020	FT20085M G7JS	NYERI CMCC NO. 380 OF 2001 - THOMAS WANJOHI THUMBI	STATE DEPARTMENT FOR INTERIOR	385,498.65	-	385,498.65	RELATED TO 59,336187.50
25/03/2020	FT20085M G7JS	THIKA CMCC NO. 212 OF 2012 - MINNIE WANGUI KAMAU	STATE DEPARTMENT FOR INTERIOR	430,522.00	-	430,522.00	RELATED TO 59,336187.50
25/03/2020	FT20085M G7JS	KARATINA SRMCC NO. 117 OF 2011 - PHYLIS WANJIRU MUHIA	STATE DEPARTMENT FOR INTERIOR	547,150.90	410,055.00	137,095.90	6YRS RULE
25/03/2020	FT20085M G7JS	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
25/03/2020	FT20085M G7JS	KISUMU CMCC NO. 372 OF 2010 - SOLOMON OUKO	STATE DEPARTMENT FOR INTERIOR	846,396.15	-	846,396.15	RELATED TO 59,336187.50

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
25/03/2020	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
25/03/2020	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
25/03/2020	FT20092J39CJ		STATE DEPARTMENT FOR HOUSING	74,765.00	-	74,765.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
12/06/2020	FT20164F2H6Y	NAIROBI CMCC NO.5183 OF 2014 JOHN ANAMPIU	MINISTRY OF DEFENCE	221,165.00	-	221,165.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
26/06/2020	FT20178DN568	NAIROBI ELRC 2289/12 CHRISTIN MARTHA WANJIRU MWANGI	STATE DEP FOR EAST AFRICA COMMUNITY	4,400,000.00	4,354,810.55	45,189.45	6 YRS RULE
29/06/2020	FT220IJJJNY	KANGUNDO SPMCC NO.15 OF 2016 STEPHEN GAKURE KIMITI	NATIONAL INTELLIGENCE	951,785.00	862,025.00	89,760.00	6 YRS RULE
24/07/2020	FT20206S9BCK	PAYEE	KENYA URBAN ROADS AUTHORITY	3,046,949.00	-	3,046,949.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/09/2020	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
17/12/2020	FT20352KZ2TN	NBI CMCC NO. 4770OF 2004 SIMON MUTHUMA	MINISTRY OF HEALTH	1,830,904.90	1,286,390.00	544,514.90	6 YRS RULE
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
26/04/2021	FT21116GD2KV	PAYEE	MINISTRY OF DEFENCE	6,613.10	-	6,613.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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27/04/2021	FT21117HJD7C	PAYEE	THE JUDIICIARY	509,066.75	-	509,066.75	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
04/05/2021	FT2112493F4T	PAYEE	STATE DEPARTMENT FOR INFRASTRUCTURE	57,832.00	-	57,832.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
23/06/2021	FT211792VMP3	VARIOUS CASES-AS PER ATTACHED SCHEDULE	STATE DEPARTMENT FOR INTERIOR	62,139,857.70	61,929,857.20	210,000.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
05/07/2021	FT21186Y7708	COURT CASE	STATE DEPARTMENT FOR CORRECTIONAL SERVICES	1,364,560.00	-	1,364,560.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
05/07/2021	FT211866LW9D	COURT CASE	STATE DEPARTMENT FOR HOUSING	24,212,628.90	-	24,212,628.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/07/2021	FT21187X91DR	COURT CASE	DEPARTMENT FOR HOUSING	665,317.00	-	665,317.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/07/2021	FT21187R956Z	COURT CASE	SSTATE DEPARTMENT FOR INTERIOR	1,023,625.00	581,800.00	441,825.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/07/2021	FT21190R95GG	COURT CASE	BROADCASTING	180.00	-	180.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/07/2021	FT211905PNNF	COURT CASE	BROADCASTING	180.00	-	180.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
02/09/2021	FT212451QKH1	COURT CASE	STATE DEPARTMENT FOR INTERIOR	467,424,236.10	467,463,984.80	(39,748.70)	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
17/09/2021	FT21260D7Z7S	COURT CASE	MINISTRY OF DEFENCE	399,518.00	-	399,518.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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01/10/2021	FT21274F YZ32	COURT CASE	MINISTRY OF HEALTH	146,950.25	-	146,950.25	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/10/2021	FT2127973 V8W	COURT CASE	MINISTRY OF LANDS AND PLANNING	50,000,000.00	-	50,000,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/10/2021	FT2127937 PB0	COURT CASE	MINISTRY OF LANDS AND PLANNING	50,000,000.00		50,000,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
23/11/2021	FT213271 NV3P	COURT CASE	MINISTRY OFC DEFENCE	295,068.00	-	295,068.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
22/12/2021	FT21356S7 GSM	COURT CASE	STATE DEPARTMENT FOR INTERIOR	108,050,232.60	107,074,906.50	975,326.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
05/01/2022	FT22005F QT1C	COURT CASE	NATIONAL INTELLIGENCE	315,480.00	-	315,480.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
07/01/2022	FT22007Y 8H32	COURT CASE	STATE DEPARTMENT FOR INTERIOR	6,898,023.80	6,898,326.40	(302.60)	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/01/2022	FT22010F L2FQ	COURT CASE	STATE DEPARTMENT FOR INTERIOR	963,614.85	-	963,614.85	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/01/2022	FT22018L K81M	COURT CASE	MINISTRY OF DEFENCE	1,336.80	-	1,336.80	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
19/01/2022	FT22019V YQBJ	COURT CASE	STATE DEPARTMENT FOR INTERIOR	18,776,160.50	8,355,883.70	10,420,276.80	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
21/01/2022	FT22021P SVF3V	COURT CASE	MINISTRY OF DEFENCE	132,598.10	-	132,598.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
25/01/2022	FT2202531 THK	COURT CASE	MINISTRY OF DEFENCE	1,662,326.60	-	1,662,326.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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11/02/2022	FT22042S4 J27	COURT CASE	JOHN KIPROP	50,000.00	-	50,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
15/02/2022	FT22046G 8P9G	COURT CASE	JOHN KIPROP	10,000.00	-	10,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
17/02/2022	FT220481 GM5M	COURT CASE	MINISTRY OF DEFENCE	4,000,000.00	-	4,000,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
28/02/2022	FT220590J 2NQ	COURT CASE	DIRECTORATE OF PUBLIC PROSECUTION	1,483,086.10	-	1,483,086.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/03/2022	FT22068F ZK1L	COURT CASE	STATE DEPARTMENT FOR INTERIOR	42,764,245.20	32,937,274.30	9,826,970.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/03/2022	FT22068L V98H	COURT CASE	STATE DEPARTMENT FOR INTERIOR	62,409,504.30	62,307,660.10	101,844.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/03/2022	FT22077R 6W2Z	COURT CASE	STATE DEPARTMENT FOR INTERIOR	2,182,812.90	405,981.50	1,776,831.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
24/03/2022	FT220835 Z070	COURT CASE	NATIONAL TREASURY	1,569,382.70	-	1,569,382.70	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/25/20222	FT220845 Y1DW	COURT CASE	STATE DEP FOR PUBLIC WORKS	150,000.00	150,000.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
28/03/2022	FT2208797 B57	COURT CASE	PUBLIC SERVICE COMMISSION	138,735.00	-	138,735.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
08/04/2022	FT22098K BQ4M	COURT CASE	MINISTRY OF DEFENCE	998,452.60	-	998,452.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/04/2022	FT22101JJ 6ZX	COURT CASE	MINISTRY OF DEFENCE	992,739.60	-	992,739.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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02/06/2022	FT22153K 5JXX	COURT CASE	STATE DEPARTMENT FOR PUBLIC WORKS	3,524,292.05	3,050,078.85	474,213.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
20/06/2022	FT221714 G16L	COURT CASE	STATE DEPARTMENT FOR PUBLIC WORKS	166,279.00	-	166,279.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
20/06/2022	FT22171R 9L70	COURT CASE	MINISTRY OF HEALTH	1,064,202.00	63,702.40	1,000,499.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
29/06/2022	FT22180Y TLOW	COURT CASE	STATE DEPARTMENT FOR INFRASTRUCTURE	119,537.50	-	119,537.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
07/07/2022	FT2218800 9MD	COURT CASE	MINISTRY OF HEALLTH	171,463,394.90	170,368,524.00	1,094,870.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/09/2022	FT22252K 05R0	COURT CASE	MINISTRY OF DEFENCE	2,584,904.60	2,584,904.60	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
19/10/2022	FT22292H GBQJ	COURT CASE	MARA/KIRIMANJARO-INVESTMENTS$ MORTGAGE	15,000.00	-	15,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
04/10/2022	FT22277D Y2Y6	COURT CASE	STATE LAW OFFICE MOMBASA	15,000.00	-	15,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/11/2022	FT22322M NWM5	COURT CASE	STATE DEP FOR PUBLIC WORKS	360,471.40	-	360,471.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/11/2022	FT22322R LTVS	COURT CASE	STATE DEP FOR PUBLIC WORKS	396,353.50	-	396,353.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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30/11/2022	FT22334KY6VD	COURT CASE	STATE DEPARTMENT FOR INTERIOR	8,155,676.10	5,993,703.45	2,161,972.65	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
29/12/2022	FT223639CBTY/FT22363FNVHP/FT223631B0ZP	COURT CASE	STATE DEPARTMENT FOR INTERIOR	52,542,489.00	48,399,995.10	4,142,493.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
20/01/2023	FT23020FKV07	COURT CASE	NATIONAL TREASURY	326,337.80	-	326,337.80	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
02/02/2023	FT23033RMRB5	COURT CASE	STATE DEPT FOR PUBLIC WORKS	197,321.30	-	197,321.30	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
08/02/2023	FT23039V6PYT	COURT CASE	MINISTRY OF WATER AND SANITATION	2,000,000.00	2,000,000.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
27/02/2023	FT23058CFCR4	COURT CASE	MIN OF WATER SANIT IRRIGATION	381,680.00	381,680.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
27/02/2023	FT230586R164	COURT CASE	MIN OF WATER SANIT IRRIGATION	1,812,855.00		1,812,855.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
27/02/2023	FT23058DYJBR	COURT CASE	MIN OF WATER SANIT IRRIGATION	1,898,275.20		1,898,275.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
27/02/2023	FT23058BQBN5	COURT CASE	MIN OF WATER SANIT IRRIGATION	2,440,916.40		2,440,916.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
28/02/2023	FT23059S2DM3	COURT CASE	STATE DEPT FOR BROADCASTING TEL	24,051,386.00	24,051,386.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
01/03/2023	FT23060D2KTB	COURT CASE	STATE DEPT FOR HOUS URBAN DEV	348,000.00		348,000.00	

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03/03/2023	FT230622PDT8	COURT CASE	STATE DEPT FOR PUBLIC WORKS	400,425.00		400,425.00	
03/03/2023	FT23062JKD20	COURT CASE	STATE DEPT FOR PUBLIC WORKS	1,664,697.60		1,664,697.60	
03/03/2023	FT23062QV1MG	COURT CASE	STATE DEPT FOR PUBLIC WORKS	1,764,371.00		1,764,371.00	
03/03/2023	FT23062LGB9P	COURT CASE	STATE DEPT FOR PUBLIC WORKS	2,111,918.60		2,111,918.60	
07/03/2023	FT23066CL5HT	COURT CASE	STATE DEPT. FOR LIVESTOCK	4,487,932.00		4,487,932.00	
05/04/2023	FT23095334TQ	COURT CASE	MINISTRY OF DEFENCE	297,500.00		297,500.00	
27/04/2023	FT23117K3P7V/FT23117HSM61	COURT CASE	MINISTRY OF DEFENCE	3,444,070.55	3,444,070.55	-	
27/04/2023	FT23117WPQ0P	COURT CASE	MINISTRY OF DEFENCE	6,000,000.00		6,000,000.00	
02/05/2023	FT23122Z2FKS	COURT CASE	MINISTRY OF DEFENCE	50,000.00		50,000.00	
05/05/2023	FT23125WR264	COURT CASE	STATE DEP INT SECURIT NAT ADMIN	127,576,695.40	104,994,568.70	22,582,126.70	
19/05/2023	FT23139Q2SF1	COURT CASE	MINISTRY OF FOREIGN AFFAIRS	709,186.00		709,186.00	
05/06/2023	FT23156V9893	COURT CASE	STATE DEPT. FOR INFRASTRUCTURE	550,000.00		550,000.00	

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
08/06/2023	FT23159KF18V	COURT CASE	STATE DEPT FOR INTERIOR CITIZEN	321,441,062.75		321,441,062.75	
13/06/2023	FT231640H5MV	COURT CASE	STATE DEPT FOR INFO COM TEC INN	17,886,197.70		17,886,197.70	
16/06/2023	FT23167SMK6B	COURT CASE	MIN OF ENVIRONMENT AND FORESTRY	300,000,000.00		300,000,000.00	
			sub-total-compensation	**2,603,799,060.55**	**1,664,359,513.85**	**939,439,546.70**	
			SECRETARIAT OPERATIONS				
DATE	**RECEIPT NO. / FT NO.**	**DETAILS**	**MDA-INSTITUTION**	**AMOUNT RECEIVED KES**	**AMOUNT PAID KES**	**BALANCE KES**	**REMARKS**
		sub-total -mat secretariat		-	-	-	
			C. REGIONAL INTEGRATION IMPLEMENTATION PROGRAMM				
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	64,500,000.00	40,197,075.85	14,506,307.44	RIIP BALANCE
			D. STATE LAW OFFICE AND DEPARTMENT OF JUSTICE				
DATE	**RECEIPT NO. / FT NO.**	**DETAILS**	**MDA-INSTITUTION**	**AMOUNT RECEIVED KES**	**AMOUNT PAID KES**	**BALANCE KES**	**REMARKS**

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
AS AT30/06/2020	VARIOUS -AS PER ATTACHED SCHEDULE	STATE LAW OFFICE-REFUNDS	VARIOUS	3,020,780.00	2,000,000.00	1,020,780.00	TO BE TRANSFERRED
		SUB-TOTAL		**3,020,780.00**	**2,000,000.00**	**1,020,780.00**	

E.LEGAL FEES

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
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
14/08/2019	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
23/12/2019	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
		sub-total -E LEGAL		**177,153,259.85**	**158,192,411.70**	**18,960,848.15**	

F. REVENUE

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
				-		-	

G. RETENTION

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
DATE	**RECEIPT NO. / FT NO.**	**DETAILS**	**MDA-INSTITUTION**	**AMOUNT RECEIVED KES**	**AMOUNT PAID KES**	**BALANCE KES**	**REMARKS**
04/07/2019	FT19186DHQYS	RETENTION VANGUARD ENGINEERING	DEVELOPMENT A/C STATE LAW OFFICE	65,185.35	65,185.35	-	FULLY PAID
10/12/2018	FT18344DMW3	RETENTION VANGUARD ENGINEERING	DEVELOPMENT A/C STATE LAW OFFICE	589,727.55	589,727.55	-	FULLY PAID
02/07/2020	FT20184KJTVYF	RETENTION FEE-BENTHA	DEV -STATE LAW OFFICE	523,066.70	523,066.70	-	FULLY PAID
06/07/2020	FT20191GB7TS	RETENTION FEE-WIMOS	DEV-STATELAW OFFICE	75,400.00	-	75,400.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
19/05/2022	FT221397S5CT	RETENTION	DEV -STATE LAW OFFICE	2,778,747.00	-	2,778,747.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
27/02/2023	FT2304602CZG	RETENTION FEE-GARANE AND SOMANE	REC-STATE LAW OFFICE	20,000,000.00	20,000,000.00	-	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
		sub-total-retention		**24,032,126.60**	**21,177,979.60**	**2,854,147.00**	

H. SALARY DEDUCTION

DATE	RECEIPT NO. / FT NO.	DETAILS	MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
AS AT 30 JUN 2022	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**	

CASH DEPOSIT

DATE	RECEIPT NO. / FT NO.	PAYEE DETAILS	SOURCE/MDA-INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
6/27/2023	FT23178F SZF6	FUNDS DEPOSITED FROM AUCTION OF MOTOR VEHICLE	CASH OFFICE	700,000.00			
6/30/2023	FT23181S8 T68		CASH OFFICE	1,100,000.00			
				1,800,000.00			
		LEDGER ANALYSIS TOTAL		2,875,045,884.20	1,885,926,981.00	989,118,903.20	

Annex 11 Analysis of exchequers

Statement Date	Ref. No. Re:	Salaries	Operations	Sagas	Total Exchequer Amount	Remarks
		Kshs	Kshs	Kshs	Kshs	
29.07.2022	FT22210K2GRS	129,606,030.15			129,606,030.15	Staff Salary-July
15.08.2022	FT22227NL1DC			473,977,500.00	473,977,500.00	Sagas Funding (Grants)
01.09.2022	FT222441RT3C	120,781,984.60	38,634,017.25		159,416,001.85	Staff Salary-August
15.09.2022	FT22258H0592		32,778,626.50		32,778,626.50	General Operations
27.09.2022	FT222707JC2W	132,141,418.60	46,509,549.80		178,650,968.40	Staff Salary-Sept
SUB TOTAL		**382,529,433.35**	**117,922,193.55**	**473,977,500.00**	**974,429,126.90**	
31.10.2022	FT22304C2GH8	122,625,149.00	56,024,687.95	473,977,500.00	652,627,336.95	Sagas Funding (Grants)
17.11.2022	FT22321SD31Z		36,653,973.10		36,653,973.10	General Operations
29.11.2022	FT22333TJPF6	122,661,301.55	74,293,022.45		196,954,324.00	General Operations
15.12.2022	FT223493HW7D		41,033,832.30		41,033,832.30	General Operations
28.12.2022	FT223623CC32	168,372,116.10	50,762,171.05		219,134,287.15	Dec /Operations
SUB TOTAL		**413,658,566.65**	**258,767,686.85**	**473,977,500.00**	**1,146,403,753.50**	
27.01.2023	FT23027S55NO		26,499,829.25	473,977,500.00	500,477,329.25	Sagas Funding (Grants)
30.01.2023	FT2303097R1F	144,237,177.95			144,237,177.95	Staff Salary-Jan
15.02.2023	FT23046RNKF5		215,932,661.25		215,932,661.25	General Operations
20.02.2023	FT23051QWXBY		77,730,312.00		77,730,312.00	General Operations
02.03.2023	FT23061MBGB7	137,583,985.40	24,969,770.85		162,553,756.25	
27.03.2023	FT230866BRV0		26,802,241.00		26,802,241.00	General Operations
SUB TOTAL		**281,821,163.35**	**371,934,814.35**	**473,977,500.00**	**1,127,733,477.70**	
4.04.2023	FT230947CB22	151,591,184.65	46,264,065.10		197,855,249.75	Salary Mar/Operations
25.04.2023	FT23115W2331		1,309,310.00	452,977,500.00	454,286,810.00	Sagas Funding (Grants)

Statement Date	Ref. No. Re:	Salaries	Operations	Sagas	Total Exchequer Amount	Remarks
		Kshs	Kshs	Kshs	Kshs	
03.05.2023	FT23123WFK72	135,753,247.70	38,129,836.40		173,883,084.10	Salary Apr/Operations
06.06.2023	FT23157LD7BX	145,270,383.00	172,649,869.85		317,920,252.85	Salary May/Operations
09.06.2023	FT23160G6WT		35,474,835.00		35,474,835.00	Operations
21.06.2023	FT23172R00J4	147,069,679.65	24,671,019.95		171,740,699.60	Salary June/Operations
04.07.2023	FT23185NBBGH		127,046,783.80		127,046,783.80	Operations
SUB TOTAL		**579,684,495.00**	**445,545,720.10**	**452,977,500.00**	**1,478,207,715.10**	
SUB TOTAL		**1,657,693,658.35**	**1,194,170,414.85**	**1,874,910,000.00**	**4,726,774,073.20**	
DEVELOPMENT						
26.06.2023	FT23177ZFX59		11,250,000.00		11,250,000.00	
04.07.2023	FT23185BFM6X			56,500,000.00	56,500,000.00	
SUB TOTAL			**11,250,000.00**	**56,500,000.00**	**67,750,000.00**	
GRAND TOTAL		**1,657,693,658.35**	**1,205,420,414.85**	**1,931,410,000.00**	**4,794,524,073.20**	

Annex 12- Reports Generated from IFMIS

The following financial reports generated from IFMIS are 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

Trial Balance Comparison Report

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1420208 Officeial Receiver's Fees	0.00	0.00	0.00	0.00
1420209 Registration of Companies	0.00	0.00	0.00	0.00
1420211 Registration of Coat of Arms	0.00	0.00	0.00	0.00
1420212 Registration of Business Names	0.00	0.00	0.00	0.00
1420213 Registration of Marriages	0.00	0.00	0.00	0.00
1420214 Registration of Hire Purchase Agreement	0.00	0.00	0.00	0.00
1420215 Registration of Societies	0.00	0.00	0.00	0.00
1420217 Conveyancing Fees	0.00	0.00	0.00	0.00
1420218 Registration of Newspapers, Books and Periodicals	0.00	0.00	0.00	0.00
1420231 Public Trustees Fees	0.00	0.00	0.00	0.00
1420232 Business Names Search Fees	0.00	0.00	0.00	0.00
1420234 Certificate of Good Conduct Fees	0.00	0.00	0.00	0.00
1420299 Other Receipts from Administrative Fees and Charges	0.00	147,893,206.00	0.00	145,606,984.00
1420200 Administrative Fees and Charges	0.00	147,893,206.00	0.00	145,606,984.00
1420399 Receipts from Administrative Fees and Charges	0.00	9,978,192.00	0.00	1,387,133.00
1420300 Administrative Fees and Charges collected as AIA	0.00	9,978,192.00	0.00	1,387,133.00
1420504 Course Fees and Hostel Charges	0.00	377,346,259.00	0.00	353,590,650.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	377,346,259.00	0.00	353,590,650.00
1420000 Sales of Goods and Services	**0.00**	**535,217,657.00**	**0.00**	**500,584,767.00**
1450101 Sundry Revenue	0.00	0.00	0.00	59,226,809.00
1450100 Paid to Exchequer	0.00	0.00	0.00	59,226,809.00
1450000 Other Receipts Not Elsewhere Classified	**0.00**	**0.00**	**0.00**	**59,226,809.00**
2110101 Basic Salaries - Civil Service	860,978,552.15	0.00	750,083,360.00	0.00
2110100 Basic Salaries - Permanent Employees	860,978,552.15	0.00	750,083,360.00	0.00
2110201 Contractual Employees	3,050,000.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	3,050,000.00	0.00	0.00	0.00
2110301 House Allowance	373,481,881.10	0.00	303,298,806.05	0.00
2110303 Acting Allowance	0.00	0.00	790,352.00	0.00
2110304 Overtime - Civil Service	23,999,993.40	0.00	19,995,911.10	0.00
2110305 Prosecutorial and State Counsel Allowance	126,726,653.35	0.00	86,658,033.55	0.00
2110307 Hardship Allowance	7,051,240.00	0.00	4,933,549.00	0.00
2110309 Special Duty Allowance	3,546,180.00	0.00	10,919,217.90	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	9,483,313.00	0.00	8,490,597.60	0.00
2110312 Responsibility Allowance	38,605,115.00	0.00	47,657,684.10	0.00
2110313 Entertainment Allowance	29,640,124.25	0.00	28,528,626.85	0.00
2110314 Transport Allowance	56,846,305.55	0.00	53,232,660.15	0.00
2110315 Extreneous Allowance	19,249,401.20	0.00	29,161,789.65	0.00
2110317 Domestic Servant Allowance	2,649,165.00	0.00	2,360,378.00	0.00
2110318 n Practising Allowance	88,600,581.00	0.00	78,489,728.60	0.00
2110320 Leave Allowance	10,744,383.35	0.00	10,147,260.70	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	790,624,336.20	0.00	684,664,595.25	0.00
2110000 Wages and Salary Contributions	**1,654,652,888.35**	**0.00**	**1,434,747,955.25**	**0.00**
2210101 Electricity	10,652,731.65	0.00	13,737,937.85	0.00
2210102 Water and Sewarage Charges	4,453,005.60	0.00	6,388,574.90	0.00
2210100 Utilities, Supplies and Services	15,105,737.25	0.00	20,126,512.75	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	24,136,347.70	0.00	31,133,513.25	0.00
2210202 Internet Connections	1,111,331.95	0.00	2,245,007.00	0.00
2210203 Courier & Postal Services	1,074,307.40	0.00	1,663,819.00	0.00
2210200 Communication, Supplies and Services	26,321,987.05	0.00	35,042,339.25	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	46,068,822.00	0.00	32,361,907.45	0.00
2210302 Accommodation - Domestic Travel	53,306,854.50	0.00	38,384,692.15	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210303 Daily Subsistance Allowance	73,439,439.15	0.00	39,449,525.90	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	4,384,425.00	0.00	1,630,845.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	177,199,540.65	0.00	111,826,970.50	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	26,356,170.90	0.00	14,968,848.80	0.00
2210402 Accommodation	11,944,396.40	0.00	12,782,591.85	0.00
2210403 Daily Subsistence Allowance	19,875,133.00	0.00	13,372,695.20	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	125,131.00	0.00	497,515.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	58,300,831.30	0.00	41,621,650.85	0.00
2210502 Publishing & Printing Services	6,197,513.15	0.00	6,236,945.70	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	0.00	0.00	548,881.35	0.00
2210505 Trade Shows and Exhibitions	3,074,709.00	0.00	482,296.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	9,272,222.15	0.00	7,268,123.05	0.00
2210603 Rents and Rates - Non-Residential	79,634,323.40	0.00	102,925,224.25	0.00
2210600 Rentals of Produced Assets	79,634,323.40	0.00	102,925,224.25	0.00
2210701 Travel Allowance	6,731,423.00	0.00	3,988,048.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	269,090.00	0.00	1,504,749.90	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	27,200.00	0.00
2210704 Hire of Training Facilities and Equipment	800,925.80	0.00	943,000.00	0.00
2210706 Book Allowance	479,690.00	0.00	396,400.00	0.00
2210707 Project Allowance	0.00	0.00	0.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	0.00	0.00	185,875.00	0.00
2210711 Tuition Fees Allowance	17,833,512.60	0.00	11,551,772.80	0.00
2210712 Trainee Allowance	5,179,300.00	0.00	8,484,989.00	0.00
2210700 Training Expenses	31,293,941.40	0.00	27,082,034.70	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,032,643.35	0.00	20,243,960.15	0.00
2210802 Boards, Committees, Conferences and Seminars	48,527,659.15	0.00	45,762,389.05	0.00
2210808 Purchase of Coffins	255,000.00	0.00	669,000.00	0.00
2210800 Hospitality Supplies and Servi	68,815,302.50	0.00	66,675,349.20	0.00
2211001 Medical Drugs	50,000.00	0.00	25,775.00	0.00
2211009 Education and Library Supplies	0.00	0.00	191,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	0.00	0.00	814,000.00	0.00
2211023 Supplies for Production	742,147.50	0.00	2,475,812.50	0.00
2211000 Specialised Materials and Supp	792,147.50	0.00	3,506,587.50	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	22,932,910.30	0.00	45,247,888.60	0.00
2211102 Supplies and Accessories for Computers and Printers	3,229,412.00	0.00	7,996,252.50	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,165,464.00	0.00	2,126,486.35	0.00
2211100 Office and General Supplies and Services	27,327,786.30	0.00	55,370,627.45	0.00
2211201 Refined Fuels and Lubricants for Transport	36,326,164.50	0.00	25,254,273.65	0.00
2211200 Fuel Oil and Lubricants	36,326,164.50	0.00	25,254,273.65	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	16,874,584.00	0.00	17,838,095.20	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,100,000.00	0.00	830,804.75	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	271,730,630.05	0.00	358,846,287.05	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	0.00	0.00	9,258,765.15	0.00
2211320 Temporary Committee Expenses	15,803,980.00	0.00	11,767,990.00	0.00
2211322 Bindingof Records	1,511,373.00	0.00	1,225,438.00	0.00
2211323 Laundry Expenses	99,000.00	0.00	15,600.00	0.00
2211327 Payment of Duty	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	307,119,567.05	0.00	399,782,980.15	0.00
2210000 Goods and Services	**837,509,551.05**	**0.00**	**896,482,673.30**	**0.00**
2220101 Maintenance Expenses - Motor Vehicles	7,917,791.55	0.00	11,711,358.60	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2220100 Routine Maintenance - Vehicles	7,917,791.55	0.00	11,711,358.60	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	3,777,670.00	0.00	1,985,750.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,683,960.00	0.00	2,543,473.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	2,120,553.00	0.00	2,222,865.00	0.00
2220206 Maintenance of Civil Works	335,850.50	0.00	605,506.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,193,704.05	0.00	2,085,522.40	0.00
2220200 Routine Maintenance - Other Assets	10,111,737.55	0.00	9,443,116.40	0.00
2220000 Routine Maintenance	**18,029,529.10**	**0.00**	**21,154,475.00**	**0.00**
2630101 Current Grants to Semi-Autonomous Government Agencies	2,632,159,647.80	0.00	2,550,356,694.75	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	2,632,159,647.80	0.00	2,550,356,694.75	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	56,500,000.00	0.00	45,000,000.00	0.00
2630203 Capital Grants to Other levels of government	0.00	0.00	42,404,468.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	56,500,000.00	0.00	87,404,468.00	0.00
2630000 Grants & Transfer To Other Govt. Units	**2,688,659,647.80**	**0.00**	**2,637,761,162.75**	**0.00**
2710102 Gratuity - Civil Servants	26,059,531.20	0.00	9,121,336.65	0.00
2710100 Government Pension and Retirement Benefits	26,059,531.20	0.00	9,121,336.65	0.00
2710000 Social Security Benefits	**26,059,531.20**	**0.00**	**9,121,336.65**	**0.00**
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	0.00	0.00
3110200 Construction of Building	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	34,697,195.00	0.00	40,491,690.55	0.00
3110300 Refurbishment of Buildings	34,697,195.00	0.00	40,491,690.55	0.00
3110701 Purchase of Motor Vehicles	49,940,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	49,940,000.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	11,593,200.00	0.00	1,066,490.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	5,928,930.00	0.00	278,100.00	0.00
3111000 Purchase of Office Furniture and General Equipment	17,522,130.00	0.00	1,344,590.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	489,059.45	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	489,059.45	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	**102,159,325.00**	**0.00**	**42,325,340.00**	**0.00**
3130101 Acquisition of Land	2,500,000.00	0.00	0.00	0.00
3130100 Acquisition of Land	2,500,000.00	0.00	0.00	0.00
3130000 Acquisition of Land and Intangible Assets	**2,500,000.00**	**0.00**	**0.00**	**0.00**
6530101 Ministry HQ Recurrent Bank A/C	171,257.50	0.00	63,126,990.00	0.00
6530100 Recurrent Bank Accounts	171,257.50	0.00	63,126,990.00	0.00
6530000 Recurrent Bank Accounts	**171,257.50**	**0.00**	**63,126,990.00**	**0.00**
6540101 Ministry HQ Development Bank A	0.00	0.00	151,870.15	0.00
6540100 Development Bank Accounts	0.00	0.00	151,870.15	0.00
6540000 Development Bank Accounts	**0.00**	**0.00**	**151,870.15**	**0.00**
6550101 Ministry HQ Deposit Bank A/C	989,118,903.20	0.00	320,865,830.00	0.00
6550100 Deposit Bank Accounts	989,118,903.20	0.00	320,865,830.00	0.00
6550000 Deposit Bank Account	**989,118,903.20**	**0.00**	**320,865,830.00**	**0.00**
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	**0.00**	**0.00**	**0.00**	**0.00**
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	**0.00**	**0.00**	**0.00**	**0.00**
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	**0.00**	**0.00**	**0.00**	**0.00**
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	**0.00**	**0.00**	**0.00**	**0.00**
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	**0.00**	**0.00**	**0.00**	**0.00**
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	**0.00**	**0.00**	**0.00**	**0.00**
7310101 General Deposits	0.00	989,118,903.20	0.00	320,865,830.00
7310111 Miscellaneous Deposits (Surve	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	989,118,903.20	0.00	320,865,830.00
7310000 Deposits	**0.00**	**989,118,903.20**	**0.00**	**320,865,830.00**
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	**0.00**	**0.00**	**0.00**	**0.00**
7340101 Withholding Tax	0.00	0.00	0.00	0.00
7340100	0.00	0.00	0.00	0.00
7340000	**0.00**	**0.00**	**0.00**	**0.00**
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	**0.00**	**0.00**	**0.00**	**0.00**
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	**0.00**	**0.00**	**0.00**	**0.00**
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	32,515,049,760.70	0.00	27,720,525,687.50
9910209 Remittances to Exchequer Miscellaneous Revenue	63,905,091.35	0.00	626,231.00	0.00
9910200 Exchequer Provisions	63,905,091.35	32,515,049,760.70	626,231.00	27,720,525,687.50
9910000 Provisions	**63,905,091.35**	**32,515,049,760.70**	**626,231.00**	**27,720,525,687.50**
9999999 Consolidated Fund	27,656,620,596.35	0.00	23,174,839,229.40	0.00
9999900	27,656,620,596.35	0.00	23,174,839,229.40	0.00
9990000 Opening Balance Reserves	**27,656,620,596.35**	**0.00**	**23,174,839,229.40**	**0.00**
Total	**34,039,386,320.90**	**34,039,386,320.90**	**28,601,203,093.50**	**28,601,203,093.50**

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

Prepared By: Diana Njeru   Date: 15/12/2023

Reviewed By: Kevin Kimugwi   Date: 15/12/23

Approved By: Irene M. Mbogo   Date: 15/12/23

STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,794,524,073.20	4,545,060,227.30
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	535,217,657.00	559,811,576.00
TOTAL RECEIPTS		**5,329,741,730.20**	**5,104,871,803.30**
PAYMENTS			
Compensation of Employees	12	1,654,652,888.35	1,434,747,955.25
Use of goods and Services	13	855,539,080.15	917,637,148.30
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,688,659,647.80	2,637,761,162.75
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	26,059,531.20	9,121,336.65
Acquisition of Assets	18	104,659,325.00	42,325,340.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		**5,329,570,472.50**	**5,041,592,942.95**
SURPLUS/DEFICIT		171,257.70	63,278,860.35

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

Prepared By: Diana Njeri   Date: 15/12/2023

Reviewed By: Kevin Kimanjui   Date: 15/12/23

Approved By: Irene M. Mbogo   Date: 15/12/23

Statement of Financial Position

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	989,290,160.70	384,144,690.15
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		**989,290,160.70**	**384,144,690.15**
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		**989,290,160.70**	**384,144,690.15**
Financial Liabilities			
Accounts Payables - Deposits	24	989,118,903.20	320,865,830.00
NET FINANCIAL ASSETS		**171,257.50**	**63,278,860.15**
REPRESENTED BY			
Fund Balance b/fwd	25	**63,278,860.15**	**0.00**
Prior Year Adjustment	26	**(63,278,860.35)**	**0.00**
Surplus/Deficit for the Year		**171,257.70**	**63,278,860.35**
NET FINANCIAL POSITION		**171,257.50**	**63,278,860.35**

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

Prepared By: Diana Njeru Date: 15/12/2023

Reviewed By: Kevin Kinyanjui Date: 15/12/23

Approved By: Irene M. Mbogo Date: 15/12/23

STATEMENT OF CASH FLOW

Entity: 1252-State Law Office And Department Of Justice
Current Period: JUL-22 To JUN-23
Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,794,524,073.20	4,545,060,227.30
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	535,217,657.00	559,811,576.00
Payments for Operating Expenses			
Compensation of Employees	12	1,654,652,888.35	1,434,747,955.25
Use of goods and Services	13	855,539,080.15	917,637,148.30
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,688,659,647.80	2,637,761,162.75
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	26,059,531.20	9,121,336.65
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		668,253,073.20	(132,044,191.00)
Prior year adjustments		(63,278,860.35)	0.00
Net Cash From Operating Activities	A	709,804,795.55	(26,439,990.65)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	104,659,325.00	42,325,340.00
Net Cash Flow From Investing Activities	B	(104,659,325.00)	(42,325,340.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	605,145,470.55	(68,765,330.65)
Cash and Cash Equivalent at BEGINNING of The Year		384,144,690.15	452,910,021.00
Cash and Cash Equivalent at END of The Year	22A+22B	989,290,160.70	384,144,690.15

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

Prepared By: Diana Njeru Date: 15/12/2023

Reviewed By: Kevin Kinyanjui Date: 15/12/23

Approved By: Irene Mumbogo Date: 15/12/23

NOTES TO THE FINANCIAL STATEMENTS

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 **Tax Receipts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 **Social Security Contribution**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 **Proceeds from Domestic and Foreign Grants**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 **Exchequer releases**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	974,429,126.90	925,051,873.15
Exchequer Releases/ Provisioning Account for Q2	9910201	1,146,403,753.50	1,682,806,270.20
Exchequer Releases/ Provisioning Account for Q3	9910201	1,127,733,477.70	319,812,178.65
Exchequer Releases/ Provisioning Account for Q4	9910201	1,545,957,715.10	1,617,389,905.30
TOTAL		4,794,524,073.20	4,545,060,227.30

5 **Transfers from Other Government Entities**

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

6 **Proceeds from Domestic Borrowings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 **Proceeds from Foreign Borrowings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 **Proceeds from Sales of Assets**

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

9 **Reimbursements and Refunds**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 **Returns of Equity Holdings**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 **Other Receipts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	147,893,206.00	145,606,984.00
Administrative Fees and Charges collected as AIA	1420300	9,978,192.00	1,387,133.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	377,346,259.00	353,590,650.00
Receipts fromSale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	59,226,809.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		535,217,657.00	559,811,576.00

12 **Compensation of Employees**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	860,978,552.15	750,083,360.00
Basic Wages - Temporary Employees	2110200	3,050,000.00	0.00
Personal Allowances paid as part of Salary	2110300	790,624,336.20	684,664,595.25
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		1,654,652,888.35	1,434,747,955.25

13 **Use of goods and Services**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	15,105,737.25	20,126,512.75
Communication, Supplies and Services	2210200	26,321,987.05	35,042,339.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	177,199,540.65	111,826,970.50
Foreign Travel and Subsistence, and other transportation costs	2210400	58,300,831.30	41,621,650.85
Printing , Advertising and Information Supplies and Services	2210500	9,272,222.15	7,268,123.05
Rentals of Produced Assets	2210600	79,634,323.40	102,925,224.25
Training Expenses	2210700	31,293,941.40	27,082,034.70
Hospitality Supplies and Servi	2210800	68,815,302.50	66,675,349.20
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	792,147.50	3,506,587.50
Office and General Supplies and Services	2211100	27,327,786.30	55,370,627.45
Fuel Oil and Lubricants	2211200	36,326,164.50	25,254,273.65
Other Operating Expenses	2211300	307,119,567.05	399,782,980.15
Routine Maintenance - Vehicles	2220100	7,917,791.55	11,711,358.60
Routine Maintenance - Other Assets	2220200	10,111,737.55	9,443,116.40
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		855,539,080.15	917,637,148.30

14 **Subsidies**

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

15 **Transfers to Other Government Units**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	2,632,159,647.80	2,550,356,694.75

Item Description	Item Code	Current Period	Previous Period
Capital Grants to Government Agencies and other Levels of Government	2630200	56,500,000.00	87,404,468.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		2,688,659,647.80	2,637,761,162.75

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	26,059,531.20	9,121,336.65
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		26,059,531.20	9,121,336.65

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	34,697,195.00	40,491,690.55
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	49,940,000.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	17,522,130.00	1,344,590.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	489,059.45
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	2,500,000.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		104,659,325.00	42,325,340.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	171,257.50	63,126,990.00
Development Bank Accounts	6540000	0.00	151,870.15
Deposit Bank Account	6550000	989,118,903.20	320,865,830.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		989,290,160.70	384,144,690.15

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearence Accounts

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

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
	7340000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	989,118,903.20	320,865,830.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		989,118,903.20	320,865,830.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	384,144,690.15	452,910,021.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	490,000.00
Opening Balance - Deposits	24	(320,865,830.00)	(453,400,021.00)
TOTAL		63,278,860.15	0.00

26.PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	63,278,860.35	0.00
County Transfers	9910300	0.00	0.00
TOTAL		63,278,860.40	0.00

Statment of Budget Execution - Recurrent Expenditure

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	4,726,774,073.20	(4,726,774,073.20)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	565,580,000.00	0.00	2,100,000.00	567,680,000.00	535,217,657.00	32,462,343.00	94.28%
Total		565,580,000.00	0.00	2,100,000.00	567,680,000.00	5,261,991,730.20	(4,694,311,730.20)	926.93%
PAYMENTS								
Compensation of Employees	12	1,499,470,000.00	0.00	171,993,714.00	1,671,463,714.00	1,654,652,888.35	16,810,825.65	98.99%
Use of goods and Services	13	927,472,080.00	0.00	129,622,282.00	1,057,094,362.00	855,539,080.15	201,555,281.85	80.93%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	2,704,770,000.00	0.00	(26,010,000.00)	2,678,760,000.00	2,632,159,647.80	46,600,352.20	98.26%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	40,311,357.00	0.00	(12,638,932.00)	27,672,425.00	26,059,531.20	1,612,893.80	94.17%
Acquisition of Assets	18	7,346,563.00	0.00	276,000,000.00	283,346,563.00	93,409,325.00	189,937,238.00	32.97%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		5,179,370,000.00	0.00	538,967,064.00	5,718,337,064.00	5,261,820,472.50	456,516,591.50	92.02%

Statment of Budget Execution - Recurrent Expenditure

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-22 To JUN-23

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

Prepared By: Date:

Diana Njeru 15/12/2023

Reviewed By: Kevin Kinyanjui Date: 15/12/23

Approved By: Irene M. Mbogo Date: 15/12/23

SUMMARY STATEMENT OF DEPOSITS

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	320,865,830.00	452,910,021.00
Transfers of retentions during the year	1,633,203,210.40	2,067,199,266.95
Payments made out of deposit account during the year	964,950,137.20	2,199,243,457.95
Closing Balance	989,118,903.20	320,865,830.00

Principal Secretary

Principal Accounts Controller

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

Prepared By: Diana Nyoni Date: 15/12/2023

Reviewed By: Kevin Kimanjvi Date: 15/12/23

Approved By: Irene M. Mbogo Date: 15/12/33

Budget Execution by Programme and Economic Classification

Entity: 1252-State Law Office And Department Of Justice

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default - Non Programmatic**	**0.00**	**0.00**	**0.00**
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0606000000		**Legal Services to Government and the Public**	**2,705,075,736.00**	**2,594,923,342.15**	**110,152,393.85**
	2110000	Wages and Salary Contributions	1,296,404,123.00	1,281,524,462.90	14,879,660.10
	2210000	Goods and Services	645,325,613.00	552,032,086.45	93,293,526.55
	2220000	Routine Maintenance	6,576,000.00	6,373,855.25	202,144.75
	2630000	Grants & Transfer To Other Govt. Units	756,120,000.00	754,861,537.55	1,258,462.45
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	650,000.00	131,400.00	518,600.00
0607000000		**Constitutional Reforms**	**1,962,815,875.00**	**1,878,101,511.20**	**84,714,363.80**
	2110000	Wages and Salary Contributions	69,437,286.00	68,716,384.60	720,901.40
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	53,398,589.00	44,427,016.35	8,971,572.65
	2220000	Routine Maintenance	880,000.00	0.00	880,000.00
	2630000	Grants & Transfer To Other Govt. Units	1,839,100,000.00	1,764,958,110.25	74,141,889.75
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0609000000		**General Administration, Planning and Support Services**	**1,146,995,453.00**	**856,545,619.15**	**290,449,833.85**
	2110000	Wages and Salary Contributions	305,622,305.00	304,412,040.85	1,210,264.15
	2210000	Goods and Services	310,525,598.00	241,050,448.25	69,475,149.75
	2220000	Routine Maintenance	40,388,562.00	11,655,673.85	28,732,888.15
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	168,840,000.00	168,840,000.00	0.00
	2710000	Social Security Benefits	27,672,425.00	26,059,531.20	1,612,893.80
	3110000	Acquisition of Fixed Capital Assets	291,446,563.00	102,027,925.00	189,418,638.00
	3130000	Acquisition of Land and Intangible Assets	2,500,000.00	2,500,000.00	0.00
		Grand Total	**5,814,887,064.00**	**5,329,570,472.50**	**485,316,591.50**

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

Prepared By: Diana Nyau Date: 15/12/2023

Reviewed By: Kevin Kinyanjui Date: 15/12/23

Approved By: Irene M. Wabogo Date: 15/12/23

Budget Execution by Heads and Programmes

Entity: 1252-State Law Office And Department Of Justice

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default Value (Non-Departmental)**	**0.00**	**0.00**	**0.00**
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1252000500		**Kenya Law Reform Commission**	**292,760,000.00**	**292,660,000.00**	**100,000.00**
	0607000000	Constitutional Reforms	292,760,000.00	292,660,000.00	100,000.00
1252000600		**Kenya National Anti-Corruption Steering Committee**	**102,660,000.00**	**93,253,960.25**	**9,406,039.75**
	0607000000	Constitutional Reforms	102,660,000.00	93,253,960.25	9,406,039.75
1252000700		**Directorate of Legal Affairs**	**153,715,875.00**	**141,735,600.95**	**11,980,274.05**
	0607000000	Constitutional Reforms	153,715,875.00	141,735,600.95	11,980,274.05
1252001500		**Kenya School of Law**	**561,590,000.00**	**561,456,259.00**	**133,741.00**
	0607000000	Constitutional Reforms	561,590,000.00	561,456,259.00	133,741.00
1252001600		**Council for Legal Education**	**341,870,000.00**	**310,661,075.00**	**31,208,925.00**
	0607000000	Constitutional Reforms	341,870,000.00	310,661,075.00	31,208,925.00
1252002600		**Finance and Procurement Services**	**49,736,179.00**	**44,352,742.70**	**5,383,436.30**
	0609000000	General Administration, Planning and Support Services	49,736,179.00	44,352,742.70	5,383,436.30
1252002700		**Central Planning Unit**	**37,744,963.00**	**36,556,001.55**	**1,188,961.45**
	0609000000	General Administration, Planning and Support Services	37,744,963.00	36,556,001.55	1,188,961.45
1252002800		**Headquarters Administrative**	**1,184,084,311.00**	**900,185,066.90**	**283,899,244.10**
	0606000000	Legal Services to Government and the Public	135,820,000.00	135,798,192.00	21,808.00
	0607000000	Constitutional Reforms	0.00	0.00	0.00
	0609000000	General Administration, Planning and Support Services	1,048,264,311.00	764,386,874.90	283,877,436.10
1252003000		**Civil Litigation Department**	**858,311,472.00**	**792,659,843.35**	**65,651,628.65**
	0607000000	Constitutional Reforms	0.00	0.00	0.00
	0606000000	Legal Services to Government and the Public	858,311,472.00	792,659,843.35	65,651,628.65
1252003100		**Treaties and Agreement Department**	**214,792,707.00**	**204,701,915.40**	**10,090,791.60**
	0606000000	Legal Services to Government and the Public	214,792,707.00	204,701,915.40	10,090,791.60
1252003200		**Civil Litigation - Field Services**	**207,003,274.00**	**206,965,859.60**	**37,414.40**
	0606000000	Legal Services to Government and the Public	207,003,274.00	206,965,859.60	37,414.40
1252003400		**Legislative Drafting Department**	**96,926,841.00**	**95,888,957.65**	**1,037,883.35**
	0606000000	Legal Services to Government and the Public	96,926,841.00	95,888,957.65	1,037,883.35
1252003500		**Advocates Complaints Commission**	**132,561,804.00**	**130,689,058.05**	**1,872,745.95**
	0606000000	Legal Services to Government and the Public	132,561,804.00	130,689,058.05	1,872,745.95
1252003600		**Registrar-General - Field Services**	**86,631,089.00**	**85,744,450.75**	**886,638.25**
	0606000000	Legal Services to Government and the Public	86,631,089.00	85,744,450.75	886,638.25
1252003700		**Registration Services**	**575,895,915.00**	**565,146,517.90**	**10,749,397.10**
	0606000000	Legal Services to Government and the Public	575,895,915.00	565,146,517.90	10,749,397.10
1252003800		**Public Trustee - Field Services**	**151,440,774.00**	**146,946,982.35**	**4,493,791.65**
	0606000000	Legal Services to Government and the Public	151,440,774.00	146,946,982.35	4,493,791.65
1252003900		**Trustee Services**	**201,021,860.00**	**186,948,219.55**	**14,073,640.45**
	0606000000	Legal Services to Government and the Public	201,021,860.00	186,948,219.55	14,073,640.45
1252005000		**Victims Compensation Fund**	**500,000.00**	**0.00**	**500,000.00**
	0607000000	Constitutional Reforms	500,000.00	0.00	500,000.00
1252005100		**Auctioneer's Licensing Board**	**26,990,000.00**	**26,990,000.00**	**0.00**
	0607000000	Constitutional Reforms	26,990,000.00	26,990,000.00	0.00
1252006000		**National Council for Law Reporting**	**365,090,000.00**	**364,092,131.00**	**997,869.00**
	0607000000	Constitutional Reforms	365,090,000.00	364,092,131.00	997,869.00
1252006100			**32,340,000.00**	**30,752,485.00**	**1,587,515.00**
	0607000000	Constitutional Reforms	32,340,000.00	30,752,485.00	1,587,515.00
1252006200			**44,670,000.00**	**43,433,345.55**	**1,236,654.45**
	0607000000	Constitutional Reforms	0.00	0.00	0.00
	0606000000	Legal Services to Government and	44,670,000.00	43,433,345.55	1,236,654.45

		the Public			
1252100200		**Support To The Office Of The Attorney General & Department Of Justice**	**0.00**	**0.00**	**0.00**
	0609000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1252100300		**Ultra-Modern Library & Moot Court-Kenya School of Law-Karen**	**56,500,000.00**	**56,500,000.00**	**0.00**
	0607000000	Constitutional Reforms	56,500,000.00	56,500,000.00	0.00
1252100400		**GJLOS Programme**	**0.00**	**0.00**	**0.00**
	0607000000	Constitutional Reforms	0.00	0.00	0.00
1252100500		**Refurbishment sheria House and company's Registry-Nairobi**	**0.00**	**0.00**	**0.00**
	0609000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1252100600		**Refurbishment of Regional offices-Machakos Kisii Kisumu & Malindi**	**11,250,000.00**	**11,250,000.00**	**0.00**
	0609000000	General Administration, Planning and Support Services	11,250,000.00	11,250,000.00	0.00
1252100900		**Enterprise resource planning system-NCIA**	**0.00**	**0.00**	**0.00**
	0609000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1252101000		**Modernization of OAG & DOJ Server Room**	**0.00**	**0.00**	**0.00**
	0609000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1252101100		**Upgrading Companies Registry Business Process Management System**	**0.00**	**0.00**	**0.00**
	0609000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1252101200		**Upgrading Public Trustee Business Process Management System**	**0.00**	**0.00**	**0.00**
	0606000000	Legal Services to Government and the Public	0.00	0.00	0.00
1252101500		**Automation of civil litigation Business Processes**	**0.00**	**0.00**	**0.00**
	0606000000	Legal Services to Government and the Public	0.00	0.00	0.00
1252101600		**Installation of Local Area Networks (LAN)**	**0.00**	**0.00**	**0.00**
	0609000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1252102000			**0.00**	**0.00**	**0.00**
	0607000000	Constitutional Reforms	0.00	0.00	0.00
1252102100			**0.00**	**0.00**	**0.00**
	0609000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1252102400		**Programme for Legal Empowerment & Aid Delivery in Kenya (PLEAD)**	**28,800,000.00**	**0.00**	**28,800,000.00**
	0607000000	Constitutional Reforms	28,800,000.00	0.00	28,800,000.00
		Grand Total	**5,814,887,064.00**	**5,329,570,472.50**	**485,316,591.50**

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

Prepared By: Diana Njeru Date: 15/12/2023

Reviewed By: Kevin Kinyanjui Date: 15/12/23

Approved By: Irene Wambugu Date: 15/12/23

Budget Execution By Programmes and Sub-Programmes

Entity: 1252-State Law Office And Department Of Justice

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		**Default - Non Programmatic**	**0.00**	**0.00**	**0.00**
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0606000000		**Legal Services to Government and the Public**	**2,705,075,736.00**	**2,594,923,342.15**	**110,152,393.85**
	0606010000	Civil litigation and Promotion of legal ethical standards	1,242,546,550.00	1,173,748,106.55	68,798,443.45
	0606020000	Legislations, Treaties and Advisory Services	311,719,548.00	300,590,873.05	11,128,674.95
	0606030000	Public Trusts and Estates management	352,462,634.00	333,895,201.90	18,567,432.10
	0606040000	Registration Services	662,527,004.00	650,890,968.65	11,636,035.35
	0606050000	Copyrights Protection	135,820,000.00	135,798,192.00	21,808.00
0607000000		**Constitutional Reforms**	**1,962,815,875.00**	**1,878,101,511.20**	**84,714,363.80**
	0607010000	Law Reform	318,015,875.00	265,742,046.20	52,273,828.80
	0607020000	Anticorruption campaign	684,840,000.00	683,742,131.00	1,097,869.00
	0607030000		959,960,000.00	928,617,334.00	31,342,666.00
	0607040000		0.00	0.00	0.00
0609000000		**General Administration, Planning and Support Services**	**1,146,995,453.00**	**856,545,619.15**	**290,449,833.85**
	0609010000	Transformation of Public legal services	168,840,000.00	168,840,000.00	0.00
	0609020000	Administrative services	978,155,453.00	687,705,619.15	290,449,833.85
	0609030000	Human rights Policy	0.00	0.00	0.00
		Grand Total	**5,814,887,064.00**	**5,329,570,472.50**	**485,316,591.50**

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

Prepared By: Diana Njeru Date: 15/12/2023

Reviewed By: Kevin Kinyanjui Date: 15/12/23

Approved By: Frene M. Wahogo Date: 15/12/23

Statment of Budget Execution - Development Expenditure

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-22 To JUN-23

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	67,750,000.00	(67,750,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	67,750,000.00	(67,750,000.00)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	133,500,000.00	0.00	(48,200,000.00)	85,300,000.00	56,500,000.00	28,800,000.00	66.24%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	90,000,000.00	0.00	(78,750,000.00)	11,250,000.00	11,250,000.00	0.00	100.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		223,500,000.00	0.00	(126,950,000.00)	96,550,000.00	67,750,000.00	28,800,000.00	70.17%

Statment of Budget Execution - Development Expenditure

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-22 To JUN-23

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

Prepared By: Diana Njeru — Date: 15/12/2023

Reviewed By: Kevin Kinyanjui — Date: 15/12/23

Approved By: Irene M. Mbogo — Date: 15/12/23

Printed on: 15-DEC-2023 15:07
Printed by: NJERUD

F.O. 51

REPUBLIC OF KENYA

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

Report of the Board of Survey on the Cash and Bank Balances of...RECURRENT- STATE LAW OFFICE AND DEPARTMENT OF JUSTICE- RECURRENT ACCOUNT – 1000303409 as at the close of business on 30th June 2023

The Board, consisting of (*Names and official titles*)
Mr. George Nyakundi- Chairman.

Mr. Boniface Muhati - Member
Miss Diana Njeru- Secretary

assembled at the office of ..STATE LAW OFFICE & DEPARTMENT OF JUSTICE......- CASH OFFICE at......1500 hrs.......................(time) on the 01/07/2023

and the following cash was produced:-

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

It was observed that cheques amounting to Sh......NIL .cts..........NIL........................... had been on hand for more than 14 days prior to the date of the survey.

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

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

Cash on hand	Sh.........NIL.........
Bank Balance	Sh.................535,313.15....................
	535,313.15

The Bank Certificate of Balance showed a sum of Sh.................................535,313.15..................
Five hundred and thrity five thousand, three hundred and thirteen
cts...fifteen........................(Sh...535,313..................... cts....15........)
Standing to the credit of the account on...30TH JUNE 2023..
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

George Nyakundi .... Chairman

Boniface Muhati .... Member of the Board

Diana Njeru .... Secretary of the Board

Date...01.07.2023

F.O. 51

REPUBLIC OF KENYA

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

Report of the Board of Survey on the Cash and Bank Balances of...**DEPOSIT- STATE LAW OFFICE AND DEPARTMENT OF JUSTICE- DEPOSIT ACCOUNT NUMBER – 1000303425** as at the close of business on 30th June 2023

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

Mr. George Nyakundi- Chairman.

Mr. Boniface Muhati - Member

Miss Diana Njeru- Secretary

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

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

And the following cash was produced:-

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

It was observed that cheques amounting to Sh......NIL .cts..........NIL.............................. had been on hand for more than 14 days prior to the date of the survey.

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

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

Cash on hand	Sh......NIL......
Bank Balance	Sh...989,118,903.20..............................
	989,118,903.20

The Bank Certificate of Balance showed a sum of Sh..............989,118,903.20................................

Nine hundred & eighty nine million, one hundred & eighteen thousand, nine hundred & three

cts...Twenty........................(Sh989,118,903........................ cts....20........)

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

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

George Nyakundi .... *Chairman*

Boniface Muhati .... *Member of the Board*

Diana Njeru .... *Secretary of the Board*

Date...01.07.2023..................................

F.O. 51

REPUBLIC OF KENYA

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

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

The Board, consisting of (*Names and official titles*)
Mr. George Nyakundi- Chairman.

Mr. Boniface Muhati - Member
Miss Diana Njeru- Secretary

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

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

and the following cash was produced:-

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

It was observed that cheques amounting to Sh......NIL .cts..........NIL..............................

had been on hand for more than 14 days prior to the date of the survey.

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

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

Cash on hand	Sh.............NIL.............
Bank Balance	Sh..................NIL......................
	.... NIL......................

The Bank Certificate of Balance showed a sum of Sh.................................. .NIL..................
NIL.........................(Sh...NIL.................... cts....NIL........)
Standing to the credit of the account on...30TH JUNE 2023..
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30).attached.

....
Chairman

....
Member of the Board

Date...01.07.2023..

....
Secretary of the Board

F.O. 51

REPUBLIC OF KENYA

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

Report of the Board of Survey on the Cash and Bank Balances of...DEVELOPMENT- STATE LAW OFFICE AND DEPARTMENT OF JUSTICE- DEVELOPMENT ACCOUNT NUMBER – 1000303417 as at the close of business on 30th June 2023

The Board, consisting of (*Names and official titles*)
Mr. George Nyakundi- Chairman.

Mr. Boniface Muhati - Member
Miss Diana Njeru- Secretary

assembled at the office of ...STATE LAW OFFICE & DEPARTMENT OF JUSTICE......- CASH OFFICE at......1500 hrs......................(time) on the ......01/07/2023 and the following cash was produced:-

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

It was observed that cheques amounting to Sh......NIL .cts..........NIL............................ had been on hand for more than 14 days prior to the date of the survey.

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

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

Cash on hand	Sh.........NIL.........
Bank Balance	Sh..................NIL......................
	.... NIL......................

The Bank Certificate of Balance showed a sum of Sh................................ .NIL.................. NIL........................(Sh...NIL...................... cts....NIL........)
Standing to the credit of the account on...30TH JUNE 2023..
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

George Nyakundi	.... *Chairman*
Boniface Muhati	.... *Member of the Board*
Diana Njeru	.... *Secretary of the Board*

Date...01.07.2023...............................

BANKI KUU YA KENYA

CENTRAL BANK OF KENYA

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

July 10, 2023

CERTIFICATE OF BALANCES

Customer: 131185 STATE LAW OFF AND DEPT OF JUSTICE
Balance
Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000303409	REC-STATE LAW OFF AND DEPT OF JUST	KES	535,313.15
1000303417	DEV-STATE LAW OFF AND DEPT OF JUST	KES	0.00
1000303425	DEP-STATE LAW OFF AND DEPT OF JUST	KES	989,118,903.20
1000303433	CBK165-STATE LAW OFF DEPT OF JUST	KES	0.00
1000430311	REV-STATE LAW OFF, DEPT OF JUSTICE	KES	0.00
1000484136	PROGRAMME FOR LEGAL EMP DEL PLEAD	KES	0.00

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

1/07/2023 1/7/2023 1/07/2023 01/07/2023

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

REC-STATE LAW OFF AND DEPT OF JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303409

Balance as per bank certificate	8,110,995.15
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	393,805,483.75
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	62,896,408.70
4. Receipts in Cash Book not yet Recorded in Bank Statement	533,619,884.50
Bank Balance as per Cash Book	210,821,804.60

Reconciled by: C. Amuns Signature: .... Date: 15/06/23

Reviewed by : Diana Njeru Signature: .... Date: 15/6/2023

Approved by: Irene Mbogo Signature: .... Date: 15/06/23

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

DEV-STATE LAW OFF AND DEPT OF JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303417

Balance as per bank certificate	0.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	151,870.30
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	151,870.30

Reconciled by: C. Amuim Signature: Date: 15/06/23

Reviewed by : Diana Mwu Signature: Date: 15/06/2023

Approved by: Irene Mbogo Signature: Date: 15/06/23

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303425

DEP-STATE LAW OFF AND DEPT OF JUSTICE

Balance as per bank certificate	989,118,903.20
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	575,034,528.05
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	9,444,070.55
Bank Balance as per Cash Book	423,528,445.70

Reconciled by: C. Arvum Signature: [signature] Date: 15/06/23

Reviewed by : Diana Njeru Signature: [signature] Date: 15/06/2023

Approved by: Irene Mbogo Signature: [signature] Date: 15/6/23

	[illegible] Balance				1513[illegible]
	Balance c/d				0.00
					15[illegible]
					1513[illegible]
1/7/22	Assistant Admin Malindi	3110302	021	176	100000000
	Kenya National Assurance	3130101	022	177	259000000
	Assistant Admin - Kisii	3110302	028	175	775000000
	Sub-total				1125000000
	Balance c/d				0.00
					1125000000
1/7/22	Kenya School of Law	2630201	025	178	282500000
	Kenya School of Law	2630201	026	179	141250000
	Kenya School of Law	2630201	027	180	141250000
	Sub-total				565000000
	Balance c/d				0.00
					565000000

Chairman Ameny Nyakundi 01/07/2023

Member Boniface Mulati 01/07/2023

Member Christine Oyugi 01/07/2023

Secretary Diana Njeru 01/07/2023

development

PAYMENTS

F.O. 26 (Small)

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
30/6/23	Pagao	Airways	7310111	242	1327			
30/6/23	Pagan Airways	Travel Services	7310111	243	1328			27094900
"	Primate Tours	Limited	7310111	244	1329			63432000
"	A.G. Ririgu &	Company	7310101	245	1330			97651500
"	Nelson Harun &	Company Adv	7310101	246	1331			3444070~~60~~55
"	Mumias Kerugira &	Company Adv	7310101	247	1332			45019690
	Sub-total							210818730
	Balance c/d							1193602975
								98911890320
								100105493295

Chairman George Nyamari 01/07/2023

Member Boniface Mutiati 01/07/2023

Member Christine Gyugi 01/07/2023

Secretary Diana Njeru 01/07/2023

	Exchequer	Exchequer	Transfer	002310		[illegible]
	Bal	c/d				0 00
						35322764 75
31/02	Exchequer	Exchequer	Transfer	004518		17845602 60
"	Bal	c/d				0 00
						17845602 60
28/02	Exchequer	Exchequer	Transfer	004520 004522		1735681[illegible] 2891 0087 80
"	Bal	c/d				0 00
					✓	1735681[illegible] 2291 0087 80
31/03	Exchequer	Exchequer	Transfer	004522		28910087 70
"	Bal	c/d				0 00
						28910087 70
31/04	Exchequer	Exchequer	Transfer	00	✓	9129800 00
"	Bal	c/d				00
						4129800 00
31/05	Exchequer	Exchequer	Transfer	00	✓	35633700 00
"	Bal c/d					0 00
						35633700 00
31/06	Exchequer	Exchequer	Transfer	00	✓	7493400 00
	Bal c/d					0 00
						7993400 00

Chairman	George [illegible]	[signature]	01/07/2023
Member	Boniface Mutati	[signature]	01/07/2022
Member	Christine Oyugi	[signature]	01/07/2023
Secretary	Diana [illegible]	[signature]	01/07/2023

REV. CMK

[illegible]	[illegible]				[illegible]
[illegible]	[illegible]			[illegible]	[illegible]
[illegible]	[illegible]			6030	[illegible]
[illegible]	[illegible]	232618	4963	6034	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14000.00
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	6028	[illegible]
[illegible]	[illegible]	[illegible]	4561	6006	20000.00
[illegible]	[illegible]	226101	[illegible]	[illegible]	34000.00
[illegible]	[illegible]	226101	[illegible]	[illegible]	36000.00
[illegible]	[illegible]	[illegible]	[illegible]	6067	[illegible]
[illegible]	[illegible]	[illegible]	4563	6067	[illegible]
[illegible]	[illegible]	[illegible]	4564	6083	66112.00
[illegible]	[illegible]	[illegible]	4565	6086	66112.00
				Sub-Total	464711.00	14070648.35
				Balance b/d	-	171267.50
				Grand Totals	464711.00	14087742.35

Chairman [illegible] 01/07/2023

Member Boniface Mulati 01/07/2023

Member Christine Oyugi 01/07/2023

Diana [illegible] secretary 01/07/2023

Received

Rev KCB

"		Ag Dpst S2N9EWLHC38	1000 00
"		Ag Dpst S2A9EUNITJUQ	1000 00
"		Ag Dpst S279EUVITJUQ Welfare Ass.	300 00
"		IN House Unpaid 398 FT2319727NHZ	4527 50
"		Unpaid Item charge AC-PLS2036	117 00
"		Unpaid Item cha Unpay CHQ-398	585 00
31/06		Transfer DOUBLE CREDIT Vincent Ondiek	3300 00
"		Transfer DOUBLE CREDIT Ezra Omari	600 00
"		Transfer DOUBLE CREDIT Moses NTABO	600 00
"		Transfer DOUBLE CREDIT Elijah Rosire	800 00
"		Ag Dpst S239EIF3SMAD Peter Njoroge	600 00
31/06	~~Bal bld~~	Ag Dpst T00215189830	20000 00
31/06	Bal bld		301402333 97
			303855553 97

Chairman	George Nyakundi		01/07/2023
Member	Boniface Muhati		01/07/2023
Member	Christine Oyugi	Oyugi	01/07/2023
Secretary	Diana Njeru		01/07/2023

40577832
39233003
11/9/23

KENYA LAW
Where Legal Information is Public Knowledge

ACK Garden Annex, 5th Floor, 1st Ngong Avenue, Off Ngong Road, Upper Hill
P.O Box 10443 - 00100, Nairobi - Kenya
t: +254 (0)20 271 2767 • c: +254 718 799 464 • info@kenyalaw.org • www.kenyalaw.org

KL/FIN/GRANTS/A-I-A/2022-23 **11th August 2023**

OFFICE OF THE ATTORNEY GENERAL & DEPARTMENT OF JUSTICE
RECEIVED
14 AUG 2023
HEAD OF ACCOUNTING UNIT
P.O. Box 40112 - NAIROBI

The Solicitor General
Office of the Attorney General & Department of Justice
Sheria House
P O Box 40112-00100
NAIROBI

REF: CONFIRMATION OF GRANTS RECEIVED AND A-In-A COLLECTED IN THE FY 2022/23

The National Council for Law Reporting is a Semi-Autonomous Government Agency that is mandated to publish the official law reports of the Republic of Kenya. The Council also revises and consolidates the Laws of Kenya; a mandate delegated by the office of the Attorney General and Department of Justice and publishes any other relevant legal publications.

In the Financial year 2022/2023, the Council received Grants through the Office of the Attorney General and Department of Justice (OAG&DOJ) and also collected A-In-A as detailed in the table below:

NATIONAL COUNCIL FOR LAW REPORTING			
SCHEDULE OF GRANTS RECEIVED AND A-In-A COLLECTED IN THE FY 2022/23			
Period	**Inter-Entity transfers received from OAG/DOJ (Kshs.)**	**A-I-A Collected (Kshs.)**	**Total Amount Received (Kshs.)**
Quarter ending 30th September 2022	88,772,500.00	1,111,097.00	89,883,597.00
Quarter ending 31st December 2022	88,772,500.00	778,000.00	89,550,500.00
Quarter ending 30th April 2023	88,772,500.00	842,011.00	89,614,511.00
Quarter ending 30th June 2023	88,772,500.00	6,271,023.00	95,043,523.00
Total	**355,090,000.00**	**9,002,131.00**	**364,092,131.00**

We hope this schedule is sufficient for your purposes. In case of any further clarifications, kindly feel free to call my office.

PROF. JACK MWIMALI BUSALILE
EDITOR / CHIEF EXECUTIVE OFFICER
jmwimali@kenyalaw.org

39096880/40440022

ATTORNEY GENERAL'S CHAMBER
RECEIVED
16 AUG 2023
P.O. Box 40112, NAIROBI

OFFICE OF THE ATTORNEY GENERAL & DEPARTMENT OF JUSTICE
SOLICITOR GENERAL'S OFFICE
28 15 AUG 2023
RECEIVED
TIME: 5:00 SIGN:

The Kenya School of Law

Please fix a file for the inter-entity transfer funding file

When replying please quote

Ref. No: KSL/FIN/18A/CONF. VOL. 6 (127)

Date: 14th August, 2023

DAG
Deal
16/8/23

Hon Shadrack J. Mose
Solicitor-General
Office of the Attorney–General &
Department of Justice
State Law Office
P.O. Box 40112 – 00100
NAIROBI

Dear Sir,

RE: CONFIRMATION OF INTER-ENTITY TRANSFERS AND AIA COLLECTED IN FY 2022/2023

The above subject refers.

The School generated **Kshs. 377,346,259** from internal sources and received **Kshs. 184,110,000** as transfers as tabulated below.

Name of the MDA/Donor Transferring the funds	KENYA SCHOOL OF LAW		
	Date received as per bank statement	Nature: Recurrent/Development/ Others	Total Amount - KES
Office of the Attorney General and Department of Justice	19th August 2022	Recurrent	47,777,500.00
	3rd November 2022	Recurrent	47,777,500.00
	31st January 2023	Recurrent	47,777,500.00
	28th April 2023	Recurrent	40,777,500.00
TOTAL GRANTS			**184,110,000.00**

Yours Sincerely,

Mutai

Dr. Henry K. Mutai
DIRECTOR/CHIEF EXECUTIVE OFFICER

Mr. Robert Osano
Please Deal
15 AUG 2023
Solicitor General
Signed:

Mission
To offer practical training for the professional development of lawyers and other professionals, and to undertake research and consultancy in the public and private sectors for promotion of the rule of law and good governance

ISO 9001:2015 Certified Organization

Vision
A centre of excellence in professional legal training, research and consultancy

OFFICE OF THE ATTORNEY GENERAL
& DEPARTMENT OF JUSTICE
RECEIVED
15 AUG 2023
HEAD OF ACCOUNTING UNIT
P. O. Box 40112 - NAIROBI

REPUBLIC OF KENYA

ASSETS RECOVERY AGENCY

Ref No: OAG/ARA/FIN/VOL.1 (21)

14th August, 2023

The Solicitor General
Office of Attorney General
Department of Justice
NAIROBI

RE: CONFIRMATION OF CAPITAL AND RECURRENT GRANTS RECEIVED IN FY 2022/2023

The above subject matter refers.

This is a confirmation of funds received for the financial year 2022/2023 on the table below

Serial No:	Date Disbursed	Recurrent (Kshs) A	Development (Kshs) B	Inter-ministerial	Total Kshs. D =(A+B+C)	Amount received By	Difference (kshs.) F=(D-E)
1	17.08.2022	38,820,000	NIL	NIL	38,820,000	NIL	38,820,000
2	01.11.2022	38,820,000	NIL	NIL	38,820,000	NIL	38,820,000
3	30.01.2023	38,820,000	NIL	NIL	38,820,000	NIL	38,820,000
4	26.04.2023	38,820,000	NIL	NIL	38,820,000	NIL	38,820,000
5	TOTAL	155,280,000			155,280,000		155,280,000

The Agency appreciates your continued support.

Brig. Alice M Mate
DIRECTOR

UAP OLD MUTUAL TOWER, 22ND FLOOR UPPER HILL
P.O. Box 52420-00100, NAIROBI, KENYA.
TEL: +254 20 2020282/ 0768 024 337
E-MAIL: info.assetsrecovery.go.ke
WEBSITE: www.assetsrecovery.go.ke

Council of Legal Education

When replying please quote

Ref. No: CLE/FIN/AIE.VOL.VIII (69)

Date: 27th April, 2023

OFFICE OF THE ATTORNEY GENERAL & DEPARTMENT OF JUSTICE
RECEIVED
29 APR 2023
HEAD OF ACCOUNTING UNIT
P. O. Box 40112 - NAIROBI

DAG
Note and Account
27/4/23

Hon. Shadrack J. Mose
Solicitor General
Office of the Attorney General &
Department of Justice
State Law Office
P.O Box 40112 - 00100
NAIROBI

Kindly file in the respective file
2[illegible]/[illegible]/23

Dear CPA Robert Osano

DISBURSEMENT OF RECURRENT SUBVENTION FOR FY 2022/2023

The above-mentioned subject matter refers

The Council of Legal Education was allocated Kshs. 177,770,000.00 for the Financial Year 2022/2023 as per the Government printed estimates. Supplementary 1 reduced the amount to Kshs. 171,770,000.00.

This is to confirm that the Council is already in receipt of:

Quarter 1 subvention	-	Kshs. 44,442,500.00
Quarter 2 subvention	-	Kshs. 44,442,500.00
Quarter 3 subvention	-	Kshs. 44,442,500.00
Quarter 4 subvention	-	Kshs. 38,442,500.00
Total		**Kshs. 171,770,000.00**

The Council will appreciate acknowledgement of receipt of this letter for Audit purposes.

Your continued support is highly appreciated.

Yours Sincerely

Secretary/ CEO
Council of Legal Education
P. O. Box 829 – 00502, Karen
NAIROBI, Kenya

Ms. Mary M. Mutugi, OGW
Ag. SECRETARY/CHIEF EXECUTIVE OFFICER
COUNCIL OF LEGAL EDUCATION
EO/dn

cc.

CPA. Robert Osano
Chief Finance Officer
Office of the Attorney General &
Department of Justice
State Law Office
P.O Box 40112 - 00100
NAIROBI

KENYA LAW REFORM COMMISSION

OFFICE OF THE ATTORNEY GENERAL & DEPARTMENT OF JUSTICE
SOLICITOR GENERAL'S OFFICE
01 SEP 2023 10
RECEIVED
TIME: 2:21 SIGN:

KLRC
KENYA LAW REFORM COMMISSION
"A Vibrant Agency for Responsive Law Reform"
Telegrams: "LAWREFORM" NAIROBI
Telephone: Nairobi, +254-20-2241186/2241201
Fax: +254-20-2225786
www.info@klrc.go.ke

HARAMBEE

KENYA LAW REFORM COMMISSION
REINSURANCE PLAZA
3RD FLOOR
TAIFA ROAD
P.O. Box 34999-00100
NAIROBI, KENYA

When replying please quote

Ref. No. KLRC/FIN/6/ (4)
and Date

DAG

14th August, 2023

ATTORNEY GENERAL'S CHAMBER
RECEIVED
04 SEP 2023
P.O. Box 40112, NAIROBI

Hon. Shadrack J. Mose
Solicitor General
Office of the Attorney General &
Department of Justice
Sheria House
NAIROBI.

Dear S.G.,

RE: CONFIRMATION OF AIES RECEIVED BY THE COMMISSION FOR THE FINANCIAL YEAR 2022/2023

The matter above refers.
This is to confirm that the Commission received the following AIEs for the 2022/2023 Financial Year as follows:

1st Quarter – 26th August, 2022-	Kshs. 66,665,000.00
2nd Quarter – 1st November, 2022-	Kshs. 66,665,000.00
3rd Quarter – 1st February, 2023-	Kshs. 66,665,000.00
4th Quarter – 26th April, 2023-	Kshs. 66,665,000.00
Supplementary Estimates 30th June 2023-	Kshs. 26,000,000.00
Total	**Kshs. 292,660,000.00**

Yours, Sincerely,

Joash Dache, MBS
SECRETARY/CEO

Mr. Robert Osano
Please Deal
01 SEP 2023
Solicitor General
Signed:

file in the file for confirmation on other entity Transfers.

BRS BUSINESS REGISTRATION SERVICE

Doing Business Made Easier

Our Ref: BRS/ACCTS/A.I.E/VOL. 1 **15th August, 2023**

OFFICE OF THE ATTORNEY GENERAL & DEPARTMENT OF JUSTICE
RECEIVED
16 AUG 2023
HEAD OF ACCOUNTING UNIT
P. O. Box 40112 – NAIROBI

Head of Accounting Unit,
Office of the Attorney General and Department of Justice
P O Box 40012- 00100,
NAIROBI.

INTER-ENTITY CONFIRMATION LETTER FOR THE FINANCIAL YEAR 2022/2023

Reference is made to the above. Below find a table indicating the amount disbursed to the Business Registration Service as at 30th June 2023.

Confirmation of amounts received by Business Registration Service as at 30th June 2023							
		Amounts Disbursed (Kshs) as at 30th June 2023				Amount Received by Business Registration Service (Kshs) as at 30th June 2023 (E)	
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		Differences (Kshs) (F)=(D-E)
1	17/08/2022	105,087,500	0	0	105,087,500	105,087,500	0
2	01/11/2022	105,087,500	0	0	105,087,500	105,087,500	0
3	30/01/2023	105,087,500	0	0	105,087,500	105,087,500	0
4	24/04/2023	105,087,500	0	0	105,087,500	105,087,500	0
Total		420,350,000	0	0	420,350,000	420,350,000	

I confirm that the amounts shown above are correct as of the date indicated.

ERASTUS MBALU

DEPUTY DIRECTOR FINANCE AND ACCOUNTS

BUSINESS REGISTRATION SERVICE (BRS)
P. O. BOX 30404 – 00100, Nairobi
17th Floor, 316 Upper Hill Chambers, 2nd Ngong Av, Nairobi
T +254 (714) 777 800
Email: eo@brs.go.ke | www.brs.go.ke

REPUBLIC OF KENYA

AUCTIONEERS LICENSING BOARD
Cell: 0725492786
E-Mail: Auctioneerslicensingboard@yahoo.com
When replying please quote our Ref No:

AUCTIONEERS LICENSING BOARD
RE-INSURANCE PLAZA, 4TH FLOOR
P. O. BOX 30041-00100
NAIROBI

AUCTIONEERS LICENSING BOARD

ALB FY 2023-2024

11th September 2023

file in the respective file.
12/9/23

Head of Accounting Unit,
State Law Office of & Department of Justice
Harambee Avenue,
P O Box 40112 – 00100
NAIROBI

Dear Sir/Madam,

RE: CONFIRMATION OF INTER ENTITY TRANSFERS AND AIA FY 2022-2023

The above matter refers.

We wish to confirm the following AIA, grants and transfers from State Law office and department of Justice in the financial year 2022-2023.

Source	Grant (GOK)	AIA
State Law office and Department of Justice	Ksh. 26,990,000	NIL

The funds were received in four (4) equal installments.

Thank you for your cooperation.

Yours sincerely,

Hon. Anthony K. Mwicigi
AUCTIONEERS LICENSING BOARD

Nairobi Centre for International Arbitration

Ref: NCIA/FIN/3/3Vol. 2(120)

14th August, 2023

ATTORNEY GENERAL'S CHAMBER
RECEIVED
14 AUG 2023
P. O. Box 40112, NAIROBI

The Solicitor General
Office of the Attorney General and
Department of Justice
Sheria House
Harambee Avenue
NAIROBI

REF: CONFIRMATION OF GRANTS RECEIVED AND ACTUAL AIA COLLECTED FY 2022/23.

We write to confirm receipt of grants totaling **Kshs. 161,840,000.00** in FY 2022/2023.

We also confirm that in FY 2022/2023 the Centre collected AIA from services offered totaling **Kshs. 10,148,537.00**

Please find attached schedule showing grants received and AIA collected as at 30th June 2023.

Thank you for your continued support.

Victor Ogunyo
FOR: REGISTRAR/CEO

APPENDIX IV: INTER-ENTITY TRANSFERS CONFIRMATION LETTER

The Kenya Copyright Board (KECOBO) wishes to confirm the amounts disbursed to it as at 30th June 2023 from State Law Office, as indicated in the table below. Please compare the amounts disbursed with the amounts received by us and forward the completed form to National Treasury and Copy us.

Confirmation of amounts received by Kenya Copyright Board as at 30th June 2023

		Amounts Disbursed (State Law Office) Kshs) as at 30th June 2023				Amount Received by (KECOBO) (KShs) as at 30th June 2023	Differences (KShs)
Reference number	Date Disbursed	Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D) = (A +B+ C)	(E)	(F)=(D-E)
	Quarter1	33,205,000	N/A	N/A	33,205,000	33,205,000	N/A
	Quarter 2	33,205,000	N/A	N/A	33,205,000	33,205,000	N/A
	Quarter 3	33,205,000	N/A	N/A	33,205,000	33,205,000	N/A
	Quarter 4	33,205,000	N/A	N/A	33,205,000	33,205,000	N/A
TOTAL		**132,820,000**			**132,820,000**	**132,820,000**	N/A

I confirm that the amounts shown above are correct as of the date indicated and are as included in the financial statements

Head of Accounts Department

Name FREDERICK MUTUKU Signature........

Date 29/09/2023

Your Sincerely;

....

Mr. Edward Sigei
Executive Director
Kenya Copyright Board

CC: Director General Accounting Services and Quality Assurance, National Treasury

APPENDIX IV: INTER-ENTITY TRANSFERS CONFIRMATION LETTER

The Kenya Copyright Board (KECOBO) wishes to confirm the amounts disbursed to it as at 30th June 2023 from State Law Office, as indicated in the table below. Please compare the amounts disbursed with the amounts received by us and forward the completed form to National Treasury and Copy us.

Confirmation of amounts received by Kenya Copyright Board as at 30th June 2023							
		Amounts Disbursed (State Law Office) Kshs) as at 30th June 2023				Amount Received by (KECOBO) (KShs) as at 30th June 2023	Differences (KShs)
Reference number	Date Disbursed	Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D) = (A +B+ C)	(E)	(F)= (D-E)
	Quarter1	33,205,000	N/A	N/A	33,205,000	33,205,000	N/A
	Quarter 2	33,205,000	N/A	N/A	33,205,000	33,205,000	N/A
	Quarter 3	33,205,000	N/A	N/A	33,205,000	33,205,000	N/A
	Quarter 4	33,205,000	N/A	N/A	33,205,000	33,205,000	N/A
TOTAL		**132,820,000**			**132,820,000**	**132,820,000**	N/A

I confirm that the amounts shown above are correct as of the date indicated and are as included in the financial statements

Head of Accounts Department

Name: FREDERICK MUTUKU　　　　Signature:

Date: 24/09/2023

Your Sincerely;

Mr. Edward Sigei
Executive Director
Kenya Copyright Board
CC Director General Accounting Services and Quality Assurance, National Treasury