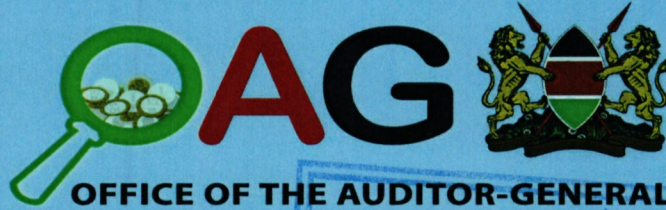


REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 09 JUN 2021

DAY.

TABLED  
BY:

CLERK-AT  
THE TABLE

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**


**OF**

**THE AUDITOR-GENERAL**

**ON**

**REVENUE STATEMENTS OF THE STATE LAW  
OFFICE AND DEPARTMENT OF JUSTICE**

**FOR THE YEAR ENDED  
30 JUNE, 2020**



THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 09 JUN 2021

TABLED BY: Leader of Majority Party  
(Hon. Amos Timonyi)

CLERK AT THE TABLE: Halima Ahmed

Wednesday

---

**STATE LAW OFFICE AND DEPARTMENT OF JUSTICE**

**REVENUE STATEMENT**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

---

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

## Table of Content

Page

I. KEY ENTITY INFORMATION AND MANAGEMENT .....	1
II. STATEMENT OF RECEIVER OF REVENUE RESPONSIBILITIES .....	3
III. STATEMENT OF REVENUES AND TRANSFERS .....	4
IV. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE 2019 .....	5
V. SIGNIFICANT ACCOUNTING POLICIES.....	6
VI. NOTES TO REVENUE STATEMENTS.....	8
VII. APPENDIX .....	11

**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Principal activities**

The Solicitor General collects revenue from the following activities;

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

**(c) Key Management**

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

	<b>Designation</b>	<b>Name</b>
Top Management	Attorney General	Hon. Justice (Rtd) P. Kihara Kariuki, EGH
	Solicitor General	Mr. Kennedy Ogeto, CBS
Senior Management	Registrar General	Ms. Mary Njuya, OGW
	Registrar Marriages	Ms. Mary Mutaaru
	Administrator General (Public Trustee)	Ms. Concepta Wasilwa
	Senior Deputy Secretary	Mr. Benjamin Oyile
	Chief Finance Officer	Mr. Paul Masinde
	Deputy Accountant General	Mr. Elijah Kabiru Gathuthi
	Deputy Chief Finance Officer	Mr. Richard Miginjo

**(d) Entity Headquarters**

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

**(e) Entity Contacts**

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

**(f) Independent Auditors**

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

**(g) Principal Legal Adviser**

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

**(h) Bankers ( include all bankers )**

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

## II. STATEMENT OF RECEIVER OF REVENUE RESPONSIBILITIES

Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, Solicitor General shall prepare an account of the revenue received and collected by that receiver during that financial year.

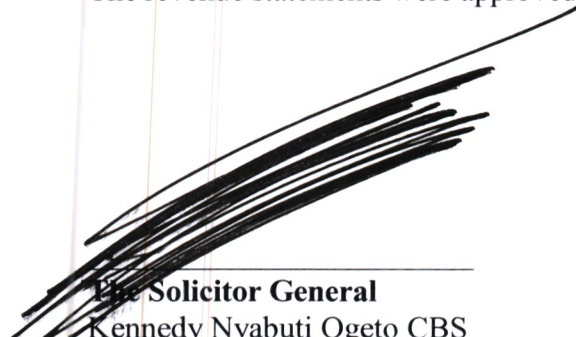
The Solicitor General is responsible for the preparation and presentation of the Receiver of Revenue Report, which gives a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the status of the revenue collected by the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the revenue report, and ensuring that they are free from material misstatements, whether due to error or fraud.

The Solicitor General accepts responsibility for the entity's revenue report, which has been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Solicitor General is of the opinion that the entity's revenue report gives a true and fair view of the state of entity's revenue collection (performance) during the financial year ended June 30, 2020. The Solicitor General further confirms the completeness of the accounting records maintained for the State Law Office and Department of Justice, which have been relied upon in the preparation of the revenue report as well as the adequacy of the systems of internal financial control.

The Solicitor General confirms that the entity has complied fully with applicable Government Regulations revenue collected during the year under audit have been properly accounted for. Further, the Solicitor General confirms that the revenue report has been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

### Approval of the Revenue Statements

The revenue statements were approved and signed by the Solicitor General on **30<sup>th</sup> September 2020** by:



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



\_\_\_\_\_  
**Deputy Accountant General**  
Elijah Kabiru Gathuthi  
ICPAK No. 7153

# REPUBLIC OF KENYA

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



*Enhancing Accountability*

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

## REPORT OF THE AUDITOR-GENERAL ON REVENUE STATEMENTS OF THE STATE LAW OFFICE AND DEPARTMENT OF JUSTICE FOR THE YEAR ENDED 30 JUNE, 2020

---

### REPORT ON THE REVENUE STATEMENTS

#### **Opinion**

I have audited the accompanying revenue statements of the State Law Office and Department of Justice set out on pages 4 to 10, which comprise the statement of arrears of revenue as at 30 June, 2020, and the statement of receipts and disbursements 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, the revenue statements present fairly, the revenue position of the State Law Office and Department of Justice as at 30 June, 2020, and of its revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

#### **Basis for Opinion**

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 revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Key Audit Matters**

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

---

*Report of the Auditor-General on Revenue Statements of the State Law Office and Department of Justice for the year ended 30 June, 2020*

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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**

#### **Balance Carried Forward**

Note 3 to the revenue statements reflects a balance carried forward of Kshs.188,409,693 which includes an amount of Kshs.168,776,500 indicated as held by Huduma Centre, and an amount of Kshs.1,099,057 held by Public Trustee. The balances relate to prior years revenue collections not remitted and transferred, to the Central Bank of Kenya revenue account, for a long period of time. This is contrary to Section 64(1) (a) of the Public Finance Management (National Government) Regulations, 2015, that requires an Accounting Officer and Receiver of revenue to personally be responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for all National Government revenue and other public moneys relating to their Ministries, Departments or Agencies.

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, revenue transactions and information reflected in the revenue 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## **Basis for Conclusion**

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 revenue statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of revenue 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 revenue statements, Management is responsible for assessing the State Law Office and Department of Justice's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Law Office and Department of Justice or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the revenue statements described above, Management is also responsible for ensuring that the activities, revenue transactions and information reflected in the revenue 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 revenue reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the revenue statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs

will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revenue statements.

In addition to the audit of the revenue statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, revenue transactions and information reflected in the revenue 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 revenue statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the revenue statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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


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

uncertainty exists related to events or conditions that may cast significant doubt on the 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 revenue statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Law Office and Department of Justice to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures, and whether the revenue statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the revenue information and business activities of the Office to express an opinion on the revenue statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

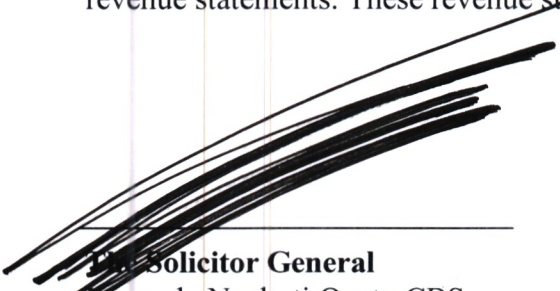
**25 May, 2021**

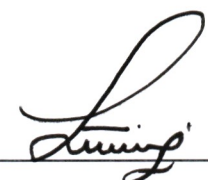
STATE LAW OFFICE AND DEPARTMENT OF JUSTICE  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020

III. STATEMENT OF RECEIPTS AND DISBURSMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2020

	Note	2019/2020 Kshs	2018/2019 Kshs
<b>NON TAX REVENUES</b>			
Fees on use of Goods/Services	1	166,063,212	240,741,319
<b>TOTAL NON TAX RECEIPTS</b>		<b>166,063,212</b>	<b>240,741,319</b>
<b>TOTAL REVENUE COLLECTED</b>		<b>166,063,212</b>	<b>240,741,319</b>
TRANSFERS TO EXCHEQUER A/C		(157,202,329)	(231,068,066)
<b>BALANCE BROUGHT FOWARD</b>	2	<b>179,548,811</b>	169,875,557
<b>BALANCE CARRIED FORWARD</b>	3	<b>188,409,693</b>	<b>179,548,810</b>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 30<sup>th</sup> September, 2020 and signed by:

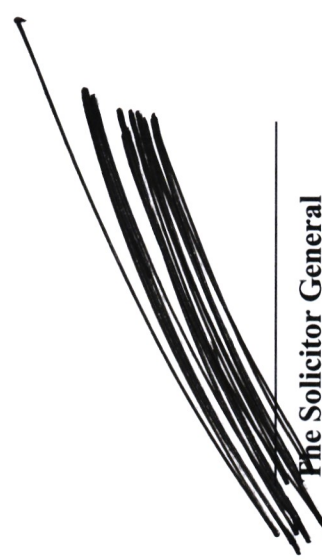
  
Solicitor General  
Kennedy Nyabuti Ogeto CBS

  
Deputy Accountant General  
Elijah Kabiru Gathuthi  
ICPAK No. 7153

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020

IV. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE 2020

Classification of Revenue	Accumulated amount in arrears from prior periods to June 2020	Amount in arrears for the immediate previous year to 30 June 2019	Amount in arrears for the current year to June 30 2020	Total arrears as at 30 June 2020	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Fees on Use of Goods and services	NIL	NIL	NIL	NIL	-	-
Total Arrears	NIL	NIL	NIL	NIL	-	-



**The Solicitor General**  
Kennedy Nyabuti Ogeto CBS



**Deputy Accountant General**  
Elijah Kabiru Gathuthi  
ICPAK No. 7153

## **V. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The revenue statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The revenue statements are presented in Kenya Shillings, which is the functional and reporting currency of the State Law Office and Department of Justice. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the entity.

### **2. Recognition of Revenue**

The State Law Office and Department of Justice recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the entity.

### **3. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the revenue statements. The revenue budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the revenue's actual performance against the comparable budget for the financial year under review has been included in to these revenue statements.

### **4. Cash and cash equivalents**

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

### **5. Revenue in Arrears**

This relates to revenue earned and is yet to be received or collected by the Solicitor General.

**6. Comparative Figures**

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

**7. Subsequent Events**

There have been no events subsequent to the financial year-end with a significant impact on the revenue statements for the year ended June 30, 2020

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020

VI. NOTES TO REVENUE STATEMENTS

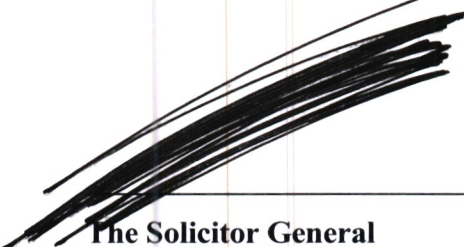
**NOTE:1**

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

ITEM CODE	ITEM DESCRIPTION	Original Estimates Kshs.	Revised Estimates Kshs.	FY2019/2020 Actual Kshs.	FY2019/2020 Performance Difference Kshs.	FY2019 /2020 % realized	FY2018/2019 Actual Kshs.
1420211	Registration of Coat of Arms	10,104	-	46,000	-	-	10,000
1420213	Registration of Marriages	106,466,635	82,978,949	94,548,812	11,569,863	114	132,552,438
1420215	Registration of Societies	9,718,059	9,596,003	5,073,900	(4,522,103)	53	7,604,100
1420218	Registration of Books & Newspapers	194,573	162,331	129,000	(33,331)	79	75,200
1420231	Public Trustee Fees	77,641,987	88,060,243	66,265,500	(21,794,743)	75	81,869,141
	<b>TOTAL FEES</b>	<b>194,031,358</b>	<b>180,797,526</b>	<b>166,063,212</b>	<b>(14,734,314)</b>	<b>92</b>	<b>222,110,879</b>
	Balance brought forward			9,673,253			18,630,440
	<b>TOTAL</b>			<b>175,736,465</b>			<b>240,741,319</b>
	Transfers to the Exchequer Account			157,202,329			231,068,066
	Balance carried forward			18,534,136			9,673,253

**Commentary on Actual Revenue against the Revised Estimates**

Most of the Economic activities were slowed down by Covid-19 Pandemic which resulted to low revenue collection during the third and fourth quarters of FY2019/2020.

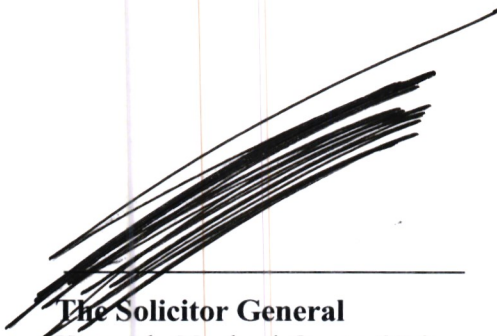
  
The Solicitor General  
Kennedy Nyabuti Ogeto CBS

  
Deputy Accountant General  
Elijah Kabiru Gathuthi  
ICPAK No. 7153


STATE LAW OFFICE AND DEPARTMENT OF JUSTICE  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020

**NOTE 2:  
BALANCES BROUGHT FOWARD**

<b>Details</b>	<b>FY2019/2020</b>	<b>FY2018/2019</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Huduma Centre balance b/f from previous year	168,776,500	168,776,500
Public Trustee balance b/f from previous periods	1,099,057	1,099,057
Kenya Commercial Bank balance b/f	9,673,254	18,630,440
<b>Sub-total</b>	<b>179,548,811</b>	<b>188,505,997</b>
<b>Balance brought forward subsequently transferred -</b>	<b>-</b>	<b>(18,630,440)</b>
<b>Balance brought forward</b>	<b>179,548,811</b>	<b>169,785,557</b>



\_\_\_\_\_  
The Solicitor General  
Kennedy Nyabuti Ogeto CBS

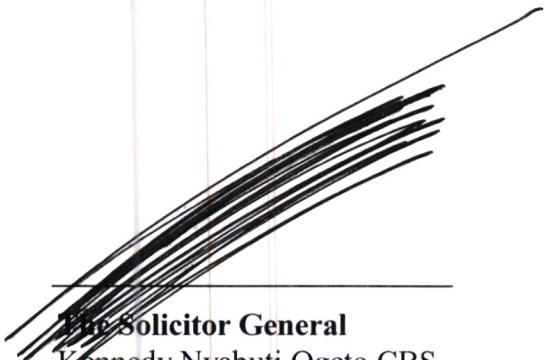


\_\_\_\_\_  
Deputy Accountant General  
Elijah Kabiru Gathuthi  
ICPAK No. 7153


STATE LAW OFFICE AND DEPARTMENT OF JUSTICE  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020

**NOTE 3: BALANCES CARRIED FORWARD**

<b>Balance brought Forward subsequently transferred</b>	<b>FY 2019/2020 Kshs.</b>	<b>FY 2018/2019 Kshs.</b>
Huduma Centre balance b/f from previous year	168,776,500	168,776,500
Public Trustee balance b/f from previous periods	1,099,057	1,099,057
Kenya Commercial Bank balance c/f yet to be transferred	18,534,136	9,673,253.85
<b>TOTAL</b>	<b>188,409,693</b>	<b>179,548,810</b>



**Solicitor General**  
Kennedy Nyabuti Ogeto CBS

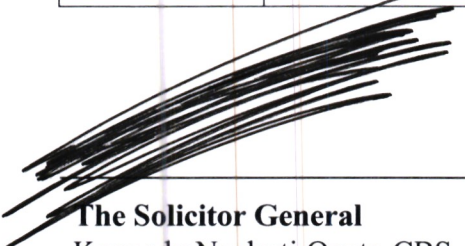


**Deputy Accountant General**  
Elijah Kabiru Gathuthi  
ICPAK No. 7153

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE  
 REVENUE STATEMENTS  
 FOR THE YEAR ENDED JUNE 30, 2020

VII. APPENDIX  
 REVENUE TRANSFERRED TO EXCHEQUER  
 FOR THE TWELVE MONTHS ENDING 30<sup>TH</sup> JUNE 2020

	MONTH	AMOUNT	
<b>1<sup>ST</sup> QUARTER</b>		Kshs.	Kshs.
	JULY	14,305,956.20	
	AUGUST	13,477,621.9	
	SEPTEMBER	4,985,000.00	
		SUB-TOTALS	32,768,578.1
<b>2<sup>ND</sup> QUARTER</b>			
	OCTOBER	7,098,150.00	
	NOVEMBER	1,610,100.00	
	DECEMBER	30,500.00	
		SUB-TOTALS	8,738,750.00
<b>3<sup>RD</sup> QUARTER</b>			
	JANUARY	-	
	FEBRUARY	47,603,281.8	
	MARCH	2,509,350.00	
		SUB-TOTALS	50,112,631.8
<b>4<sup>TH</sup> QUARTER</b>			
	APRIL	65,356,669.05	
	MAY	18,300.00	
	JUNE	207,400.00	
		SUB-TOTALS	65,582,369.05
		GRAND TOTAL	157,202,328.95

  
 \_\_\_\_\_  
 The Solicitor General  
 Kennedy Nyabuti Ogeto CBS

  
 \_\_\_\_\_  
 Deputy Accountant General  
 Elijah Kabiru Gathuthi  
 ICPAK No. 7153