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REPORT

THE NATIONAL ASSEMBLY PARDPO (AID)	
DATE:	19 APR 2023
DAY:	Wednesday
TABLED BY:	Hon. Owen Baya, Deputy leader of the Majority Party
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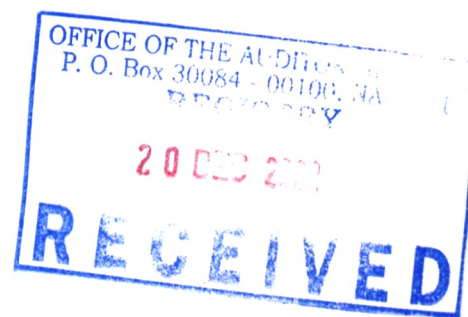
THE AUDITOR-GENERAL

ON

**STATE LAW OFFICE AND
DEPARTMENT OF JUSTICE**

**FOR THE YEAR ENDED
30 JUNE, 2022**





STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

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1. Key State Law Office and Dept. of Justice 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. 1 of 2020 (Revised) on the Organisation of the Government.

Our Mandate

Its mandate includes advising Government Ministries, Departments, Constitutional Commissions, Independent Offices and State Corporations on legislative and other legal matters; advising the Government on all matters relating to the Constitution, international law, human rights, consumer protection, anti-corruption policy, protection of victims of crime, implementation of reparations and legal aid; negotiating, drafting, vetting and interpreting local and international documents, agreements and treaties for and on behalf of the Government and its agencies; co-ordinating reporting obligations to international human rights treaty bodies to which Kenya is a member or on any matter which member States are required to report; drafting legislative proposals; reviewing and overseeing legal matters pertaining to the registration of companies, partnerships, business names, societies, adoptions, marriages, charities, and Coat of Arms; reviewing and overseeing legal matters pertaining to the administration of estates and trusts; in consultation with the Law Society of Kenya, advising the Government on the regulation of the legal profession; representing the national Government in all civil and constitutional matters; and representing the Government in matters before foreign courts and tribunals.

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.

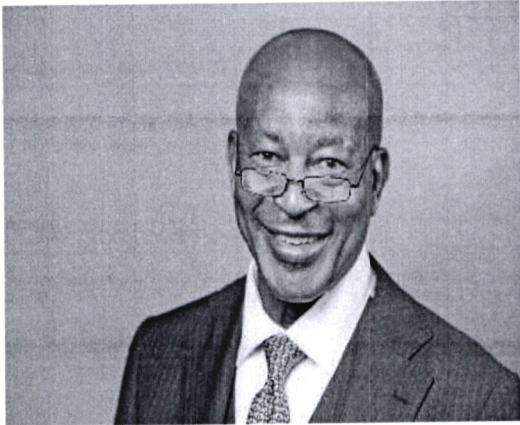
Core Values

- 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

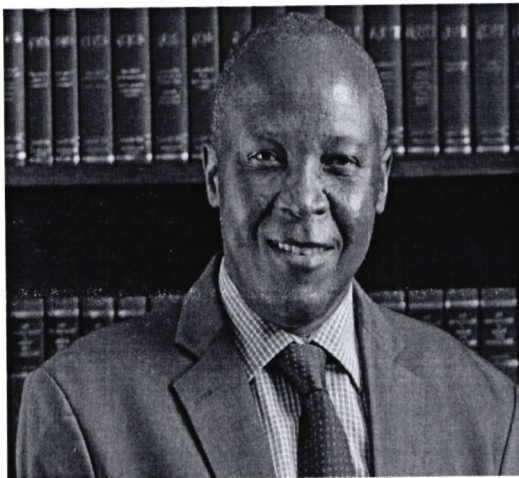


Attorney General - Hon. Mr. Justice (Rtd) P. Kihara Kariuki, E.G.H.

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

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

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



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

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

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

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



Mr. Kennedy Ogeto, CBS – Solicitor General

Mr. Kennedy Ogeto CBS, 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 Masters in Law (LL.M) degree from the same University. Mr. Ogeto also holds a post-graduate diploma in law from the Kenya School of Law and is admitted to practice law in various jurisdictions, regionally and internationally.

His primary area in law is dispute resolution. As a dispute resolution expert, Mr. Ogeto’s experience straddles the entire gamut of dispute resolution methods – from courtroom litigation to the various forms of alternative dispute resolution. He has appeared as counsel before the International Criminal Court and as a United Nations (UN) appointed defence counsel at the International Criminal Tribunal for Rwanda and UN Special Court for Sierra Leone.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Attorney General	Hon. Mr. Justice (Rtd) P. Kihara Kariuki, EGH
2.	Chief Administrative Secretary	Prof. Japheth Ntiba, Ph.D, DBA, CBS
3.	Solicitor General	Mr. Kennedy Ogeto, CBS
4.	Secretary, Justice and Constitutional Affairs	Ms. Maryann Njau-Kimani, OGW
5.	Deputy Solicitor General	Ms. Christine Agimba
6.	Deputy Solicitor General	Ms. Margaret Nzioka
7.	Deputy Solicitor General	Ms. Njeri Mwangi Wachira, MBS
8.	Registrar General	Ms. Jane Joram, OGW
9.	Registrar Marriages	Ms. Mary Mutaaru
10.	Secretary, Advocates Complaints Commission	Mr. George Nyakundi
11.	Ag. Administrator General (Public Trustee)	Ms. Concepta Wasilwa
12.	Deputy Accountant General	CPA Irene Mbogo
13.	Registrar Societies	Ms. Maria Goretti Nyariki

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No.	Designation	Name
14.	Chief State Counsel	Mr. Charles Mutinda
15.	Chief State Counsel	Ms. Jeannette Mwangi
16.	Deputy Chief State Counsel	Mr. Seth Nyamweya Masese
17.	Secretary Administration	Ms. Florence Amoit
18.	Registrar – Coat of Arms	Ms. Sarah Mweru Ranji
19.	Chief Finance Officer	CPA Robert Osano
20.	Director, Human Resource Management and Development	Dr. Ernst D. Alela (PhD, CHRP-K)
21.	Chief Economist	Mr. Duke Gekara
22.	Assistant Director, Supply Chain Management	Ms. Felista Ng'ang'a
23.	Assistant Director ICT	Mr. Bethuel Kimani
24	Chief State Counsel /Ag. Chief Executive Officer – Victim Protection Board	Ms. Mary Wairagu
25	Ag. Director NACCSC	Mr. David G. Gathii
26.	National Legal Aid Services	Ms. Flora Bidali

(d) Fiduciary Oversight Arrangements

• **Audit Committee**

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

• **Parliamentary committee**

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

• **Internal Audit**

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

• **Other Committees**

- Technical Working Group Review of the Strategic Plan
- The Inter-Agency Working Group to Review the Draft Sexual Offences Policy and Sexual Offences Act
- Ministerial Performance Management Committee
- The Retirees Committee Welfare

- Ministerial Human Resource Management Advisory Committee
- Wellness Committee
- Budget Implementation Committee
- ISO Committee
- The Records Management Committee
- Knowledge Management
- Asset Disposal Committee
- Youth, Gender & Disability Mainstreaming Committee
- Grievance handling procedure
- Projects Implementation Committee
- Strategic Plan Technical Working Group
- Decentralization Working Committee

(e) SLO&DOJ Headquarters

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

(f) SLO&DOJ Contacts

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

(g) SLO&DOJ Bankers (all banks)

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

2. Statement by the Honorable Attorney General

INTRODUCTION

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

A) BUDGET PERFORMANCE

Allocation

The State Law Office and Department of Justice (SLO&DOJ) total budgetary allocation for the financial year 2021/2022 was Kshs. **5,249,678,145.00** comprising Kshs. **5,111,876,610** for Recurrent budget and Kshs. **137,801,535** for Development budget

The SLO&DOJ budget for Financial Year 2021/2022 was implemented under three key programmes, namely:

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

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

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
606000000		Legal Services to Government and the Public	2,494,706,765.00	2,463,251,549.10	31,455,215.90
	606010000	Civil litigation and Promotion of legal ethical standards	1,139,974,173.00	1,126,833,542.50	13,140,630.50
	606020000	Legislations, Treaties and Advisory Services	266,252,804.00	260,048,310.85	6,204,493.15
	606030000	Public Trusts and Estates management	309,484,457.00	303,392,399.55	6,092,057.45
	606040000	Registration Services	643,175,331.00	638,770,163.20	4,405,167.80
	606050000	Copyrights Protection	135,820,000.00	134,207,133.00	1,612,867.00
607000000		Constitutional Reforms	1,963,700,000.00	1,842,285,932.25	121,414,067.75
	607010000	Law Reform	353,800,000.00	280,768,298.25	73,031,701.75
	607020000	Anticorruption campaign	648,440,000.00	648,440,000.00	0
	607030000	Legal Education, training and policy	961,460,000.00	913,077,634.00	48,382,366.00

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Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
609000000		General Administration, Planning and Support Services	791,271,380.00	736,055,461.60	55,215,918.40
	609010000	Transformation of Public legal services	129,840,000.00	129,840,000.00	0
	609020000	Administrative services	661,431,380.00	606,215,461.60	55,215,918.40
		Grand Total	5,249,678,145.00	5,041,592,942.95	208,085,202.05

Key Performance Highlights: Actual execution

The following is an overview of the financial performance for the year ended the 30th June 2022 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 2022 is as follows:

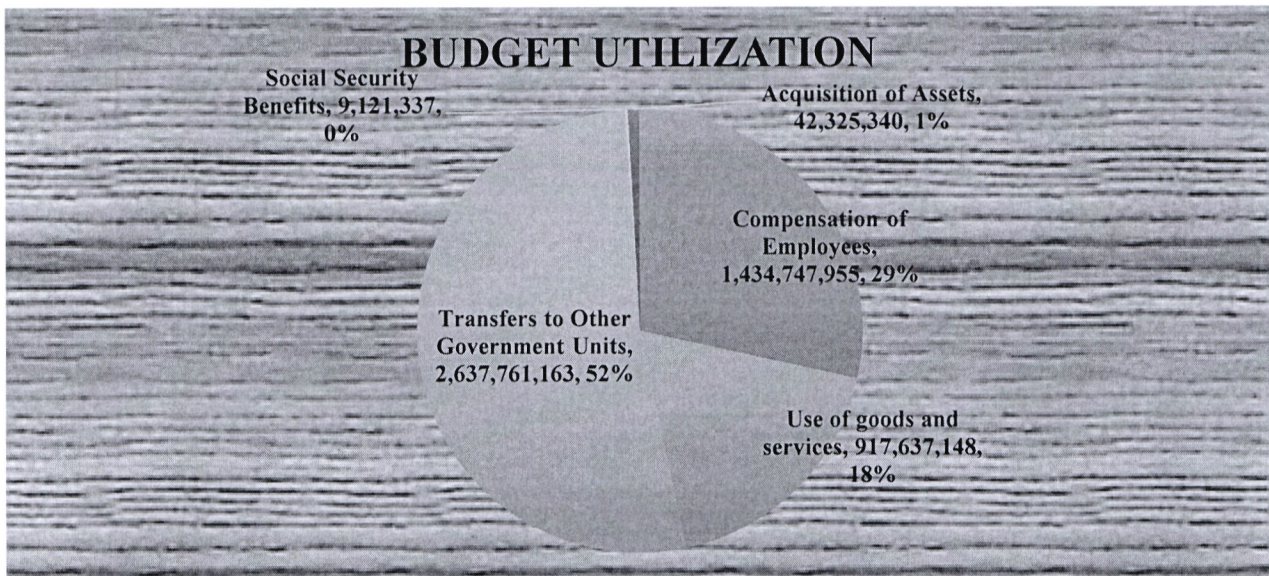
Financial Performance	Printed Estimates	Actual	Variance	% Utilisation Variance
	KShs	KShs	KShs	
Total Receipts	5,249,678,145	5,104,871,803	144,806,342	3%
Total Payments	5,249,678,145	5,041,592,943	208,085,202	4%
Surplus for the Year	-	63,278,860		

Actual receipts by the SLO&DOJ stood at 3% below budget while actual payments were 4% below budget. They were 3% below the budget due to fewer activities during the Financial Year arising from the effects of the COVID-19 pandemic.

Budget Utilisation

The SLO&DOJ spent Kshs.**5,041,592,943** against an approved budget of Kshs.**5,249,678,145** representing absorption rate of 96%. 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	1,438,850,000	1,434,747,955	4,102,045
Use of goods and services	993,875,029	917,637,148	76,237,881
Transfers to Other Government Units	2,751,270,000	2,637,761,163	113,508,837
Social Security Benefits	10,211,360	9,121,337	1,090,023
Acquisition of Assets	55,471,756	42,325,340	13,146,416
Total Payments	5,249,678,145	5,041,592,943	208,085,202



It is noted that 52% of the SLO&DOJ budget was spent on Transfers to Other Government Units, 29% on Compensation of Employees, 18% on Use of goods and services, 1% on Acquisition of Assets, 0.1% on Social security benefits

Current Year Performance against Prior Year

Financial Performance	Year to 30 th June 2022	Year to 30 th June 2021	Change	% Change
	KShs	KShs	KShs	
Total Receipts	5,104,871,803	4,541,084,541	563,787,262	12%
Total Payments	5,041,592,943	4,541,084,541	500,508,402	11%
Surplus for the Year	63,278,860	0	63,278,860	

Total Receipts

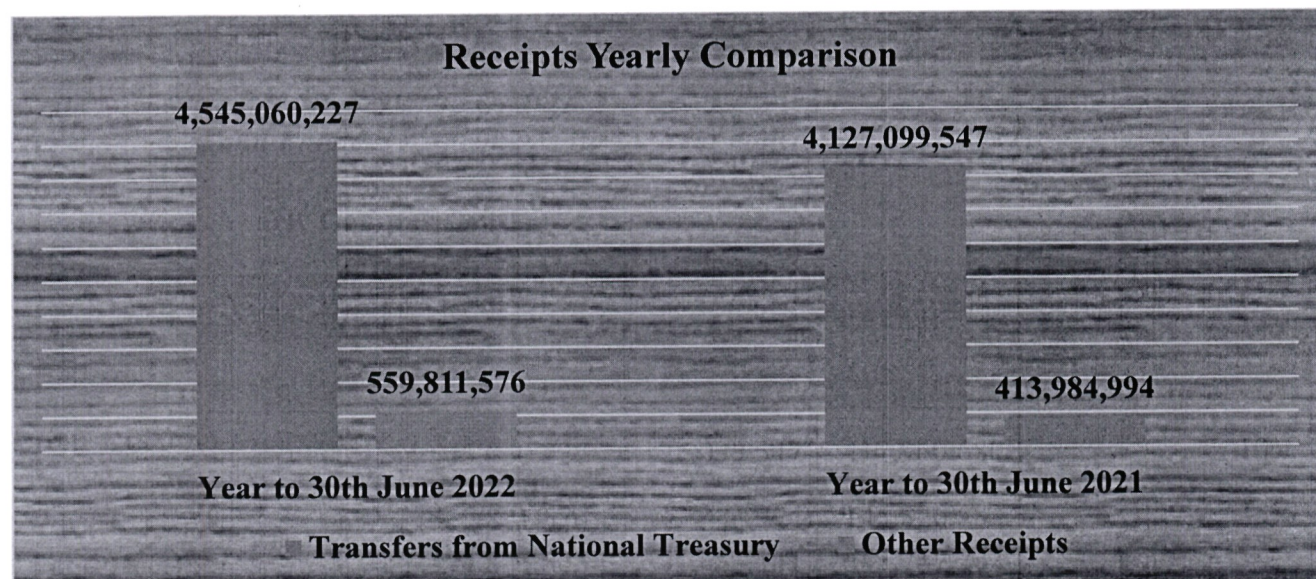
Total receipts to the SLO&DOJ increased by 12% in 2021/2022 Financial Year as compared to 2020/2021 Financial Year. Similarly, payments increased by 11% in 2021/2022 as compared to F/Y 2020/2021.

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 2021/2022 amounted at Kshs.5, 104,871,803 representing a 12% increase from Kshs.4, 541,084,541 for FY 2020/2021

Total Receipts Yearly Comparison

Receipts	Year to 30 th June 2022	Year to 30 th June 2021	Change	%
	KShs	KShs	KShs	Change
Transfers from National Treasury	4,545,060,227	4,127,099,547	417,960,680	10%
Other Receipts	559,811,576	413,984,994	145,826,582	35%
Total Receipts	5,104,871,803	4,541,084,541	563,787,262	

The increase in Total Receipts by 10% is attributable to the increase in budgetary allocations leading to increased Transfers from National Treasury by Ksh.417, 960,680



The diagram herein-above depicts the share of major categories of receipts for the financial year ended the 30th June 2022. The major source of funding for the SLO&DOJ is exchequer releases that account for 89% of the total receipts.

Total Payments

The SLO&DOJ payments mainly comprise of Compensation to employees 32%, use of goods and services at 20%, Transfer to other Government units 47%, Social security benefits 0.02% and Acquisition of assets 1%. The total payments for FY 2021/2022 amounted to Kshs. **4,529,777,829**, representing a 0.2% decrease from F/Y 2020/2021.

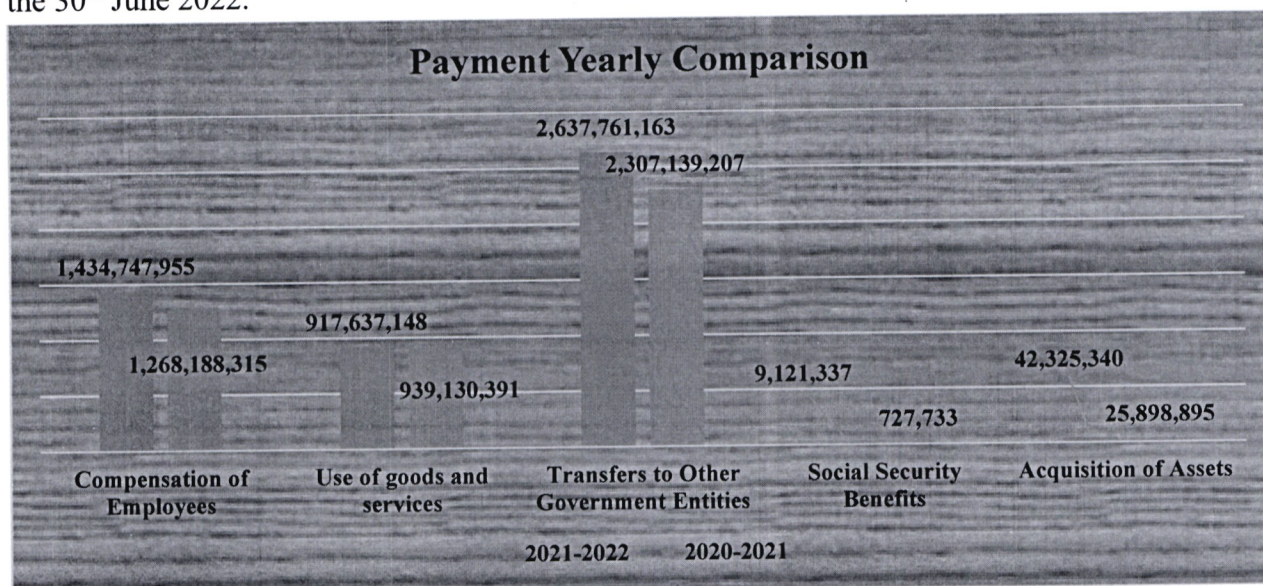
*State Law Office and Department Of Justice
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Total Payment Yearly Comparison

Descriptions	2021-2022	2020-2021	Variance	Percentage
	Kshs	Kshs	Kshs	%
Compensation of Employees	1,434,747,955	1,268,188,315	166,559,640	13%
Use of goods and services	917,637,148	939,130,391	-21,493,243	-2%
Transfers to Other Government Entities	2,637,761,163	2,307,139,207	330,621,956	14%
Social Security Benefits	9,121,337	727,733	8,393,604	1153%
Acquisition of Assets	42,325,340	25,898,895	16,426,445	63%
TOTAL PAYMENTS	5,041,592,943	4,541,084,541	500,508,402	11%

There was an aggregate increase in total payments in the Financial Year 2021/2022 by Kshs.500,508,402. This was because of decreased budgetary allocations.

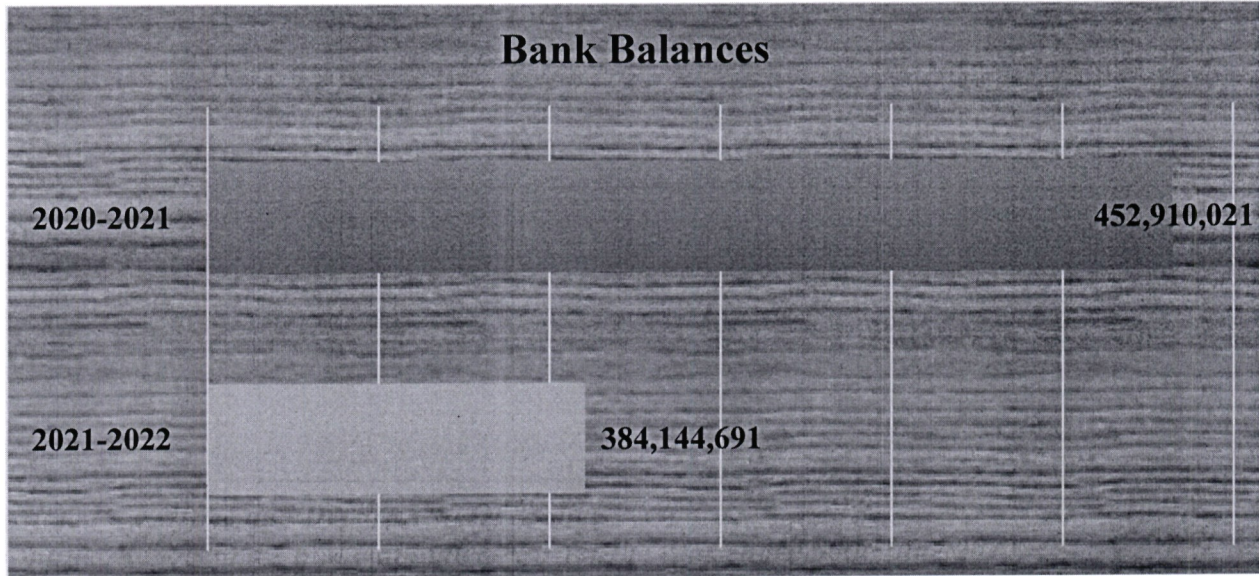
The following diagram depicts the share of major categories of payments for the fiscal year ended the 30th June 2022.



Financial Assets Summary

Financial Assets Summary	2021-2022	2020-2021	Variance	%
	Kshs	Kshs		
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	384,144,691	452,910,021	(68,765,330)	-15%
TOTAL FINANCIAL ASSETS	384,144,691	452,910,021	(68,765,330)	-15%

Bank balances decreased by 15% arising from more payments from deposit account within the financial year.



Cash Flow and Cash Position

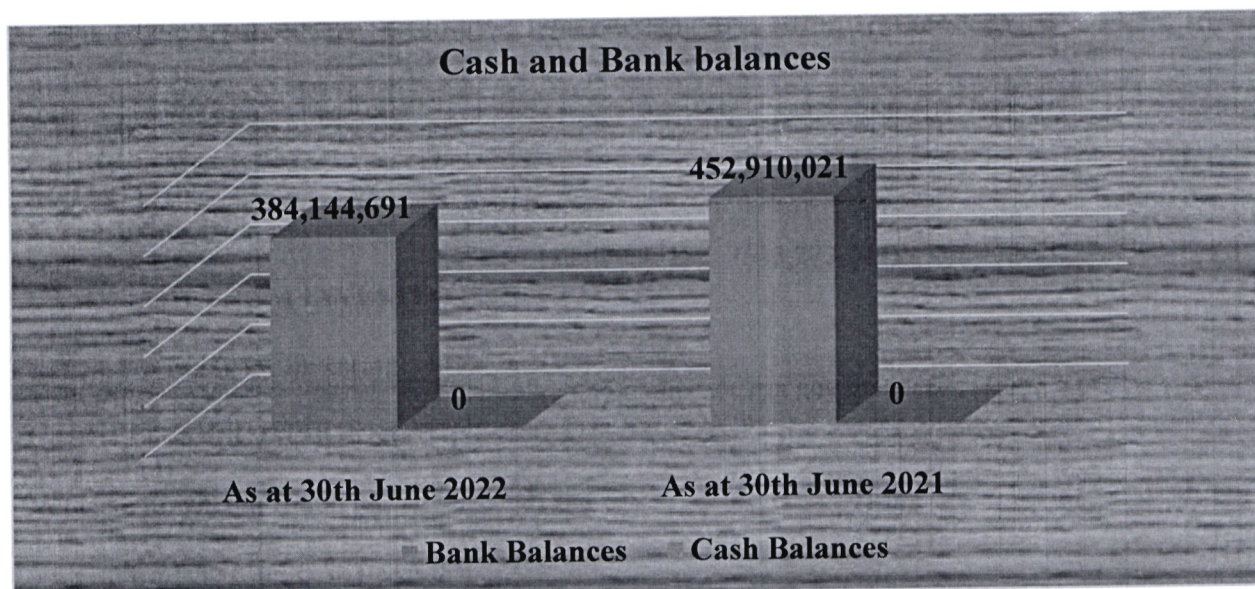
The cash and bank balances held by the SLO&DOJ as at the 30th June 2022 stood at KShs. **384,144,691** compared to KShs. **452,910,021** held as at 30th June 2021. The breakdown of the cash and bank balances is as summarized in the table herein-below.

Cash and Bank Balance

Cash and Bank balances	As at 30 th June 2022	As at 30 th June 2021	Change	%
	KShs	KShs	KShs	Change
Bank Balances	384,144,691	452,910,021	(68,765,330)	-15%
Cash Balances	-	-	-	
Total	384,144,691	452,910,021	(68,765,330)	-15%

Bank balances decreased by 15% because of receipt of less deposit monies and increased payments of deposit monies within the Financial Year.

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



Cash Flow Activities

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

	2021-2022	2020-2021	Change	%
	Kshs	Kshs	KShs	Change
CASH FLOW FROM OPERATING ACTIVITIES				
Net cash flow from operating activities	(26,439,991)	(323,273,244)	296,833,253	(92%)
CASHFLOW FROM INVESTING ACTIVITIES				
Net cash flows from Investing Activities	(42,325,340)	(25,898,895)	(16,426,445)	63%
CASHFLOW FROM BORROWING ACTIVITIES				
Net cash flow from financing activities				
NET INCREASE IN CASH AND CASH EQUIVALENT	(68,765,331)	(349,172,139)	280,406,808	(80%)
Cash and cash equivalent at BEGINNING of the year	452,910,021	802,082,160	(349,172,139)	(44%)
Cash and cash equivalent at END of the year	384,144,690	452,910,021	(68,765,331)	(15%)

	2021-2022	2020-2021	802,082,160.00	452,910,021.00
	(42,325,340.00)			759,764,719.00
	(26,439,991.00)	(25,898,895.00)	452,910,021.00	384,144,690.00
	(323,273,244.00)			
Net cash flow from operating activities				
Net cash flows from Investing Activities				
Net cash flow from financing activities				
			Cash and cash equivalent at BEGINNING of the year	Cash and cash equivalent at END of the year

The total Cash and Cash Equivalents as at 30th June, 2022 decreased by Kshs **68,765,331**. This was because of increase in payments as compensations to third parties through monies held in Deposit.

Key Achievements

- Concluded 1,003 cases filed against the Government dismissing liability worth Kshs.80 Billion.
- Successfully identified, traced and seized assets worth approximately Kshs.2 Billion, preserved assets worth Ksh.685 Million and Forfeited to State Kshs.136 Million from proceeds of crime.
- 178 disputes were subjected to ADR mechanism, of which 60 were amicably settled and the Advocates Complaints Commission realized Kshs.11,946,858 on behalf of the complainants. 3 errant advocates were suspended and 1 struck off the Roll of Advocates. The Commission digitized 5,299 Complaint files thus enhancing efficiency in record management.
- 512 legal advisories on bilateral, regional and international law matters rendered regarding regional and international treaties obligations.
- Represented Kenya in 5 arbitration and litigation matters and coordinated 146 advisories on international judicial cooperation.
- 419 legal opinions issued to MDAs and County Governments.
- 80 Procurement contracts from MDAs were vetted, 278 Legal advisories and opinions on commercial matters issued and 233 bilateral and multilateral finance agreements negotiated, vetted, interpreted and advised on.
- Drafted 8 Bills on matters related to the Big Four, 10 Bills for the harmonization of existing laws with the Constitution; 19 other prioritized Bills; and 372 pieces of subsidiary legislation.

- 4,763 estates and trust files finalized. Also held inter-agency collaboration meetings and sensitized ex officio agents on their powers and legal obligations under the amended Public Trustee Act in 39 sub-counties.
- Registrar General commenced online registration of marriages through the E-Citizen platform receiving 22,793 applications with cumulative revenue of Kshs.58 million. Further implementation of the Marriage (Muslim marriage) rules 2017 commenced with the licensing of 209 Muslim marriage officers and registration of customary marriages has been rolled out to 11 counties.
- 1,214 Societies were registered, 10 counties were sensitized on registration of heraldries and 20 institutional Coat of Arms design approved.
- Doing Business 2021 ranks Kenya at position 56 among the 190 economies in the Doing Business Index.
- Out of 22 copyright infringement cases reported, 12 were investigated and prosecuted and 860 professionals in both public and private were trained on copyright and related rights. Also held 50 copyright sensitization workshops and Clinics.
- Civic education was conducted in 12 counties, National Action Plan on Business and Human Rights disseminated in 2 counties and 2 Counties were sensitized on National Ethics and Anti-Corruption Policy.
- 16,234 indigent persons were offered legal aid services.
- 24 anti-corruption radio campaign programmes were produced and transmitted through two (2) radio stations reaching an estimated 9.3 million listeners countrywide per week with messages on corruption, types, manifestation, effects and actions that citizens should take to fight and prevent corruption.
- 3,500 LOK print volumes published, 10,000 Publications on trending Thematic areas; Special case digest on Socio-economic rights under Big 4 Agenda.
- 1,718 students trained through the advocates training programme. 3,978 candidates examined for the ATP examination. 497 fully qualified candidates were gazetted for admission to the Roll of Advocates.
- 40 pieces of legislation were reviewed and recommended for reform.
- Administered 33 disputes, 11 new disputes were registered and 5 dispute concluded.
- 107 trainee lawyers were provided with pupillage opportunities.
- 73 interns were provided with non-legal internship opportunities.

Emerging Issues

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

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

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

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

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

Risk Management Strategies

Table 2 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 from the Executive ✓ 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

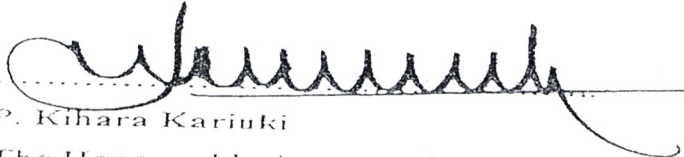
Among the challenges experienced during the period included:

- Increased work load for state counsel arising from an expansion of jurisdiction and additional courts
- Huge backlog of cases to a tune of 43,000 pending cases as at end of FY 2021/22
- Inability to attract and retain qualified staff due to lack of harmonized terms of services within the law and justice sector
- Limited automation of services hampering operations in key departments
- Inadequate office space and high cost on rent and leases
- Inadequate budgetary provision leading to slow pace of decentralization

To address these challenges:

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

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


 P. Kihara Kariuki
 The Honourable Attorney General
 State Law Office and Department of Justice

3. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

Section 81(2) (f) of the Public Finance Management Act, 2021 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 2018/19 -2022/23 strategic plan are to:

- i) Provide quality legal services to the Government and public.
- ii) Facilitate effective implementation of the Constitution.
- iii) Strengthen the legal, policy and institutional framework for promoting leadership, ethics, integrity
- iv) Promote and protect human rights, access to justice and rule of law
- v) Promote the image of legal profession and protect public interest
- vi) Enhance GJLOS sector wide reforms at the national and county level
- vii) Increase access to Legal Aid services by the indigent, marginalized and vulnerable
- viii) Improve the ease of doing business
- ix) Improve performance management and operations

Progress on attainment of Strategic Objectives

For purpose of implementing and cascading the above development objectives, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART). Attendant indicators for tracking progress and performance measurement were made clear/precise and unambiguous, relevant/appropriate, economic, adequate and monitorable. The foregoing is the progress made in the attainment of the stated objectives:

Programme	Objectives	Outcome	Indicator	Status
Constitution and Legal Reforms	To facilitate effective implementation of the Constitution and legal reforms.	Legal services in place to support the implementation of the Big Four Initiatives	No. of legislations drafted	181 pieces of legislation were drafted in support of the Big 4 Initiatives
		Existing laws harmonized with the Constitution	No. of bills drafted	40 Bills (upon request) were drafted to harmonize the existing laws with the Constitution

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Programme	Objectives	Outcome	Indicator	Status
		Implementation of the constitution effective through other prioritized Bills	No. of other bills drafted	57 other prioritized Bills were drafted
		Implementation of Constitution effective through Subsidiary Legislation	No. of subsidiary legislation drafted	1,353 pieces of subsidiary legislation were drafted
		Quality legislations drafted through capacity building	No. of officers trained	22 officers were trained on quality drafting of legislation
		Rules and regulations on all Constitution implementation legislation in place	No. of rules and regulations developed No. of subsidiary regulations	47 pieces of rules and regulations were drafted on Constitution implementation. 1,404 subsidiary legislation drafted
		Audit of County legislation for implementation of devolution	No. of County Legislations audited	55 County legislation were audited for conformity with the Constitution and National Legislation
Leadership Ethics and Integrity	To strengthen the legal, policy and institutional framework for promoting leadership, ethics, integrity and the fight against corruption.	Task Force Report for Legal, Policy and Institutional Framework for fighting corruption implemented	Taskforce implementation report	The OAG&DOJ coordinated implementation of the Taskforce Report Recommendations and prepared implementation progress reports. Some of the implemented proposals include; the enactment of the Bribery Act, 2016, and the Access to Information Act, 2016 development of Whistleblower Protection Bill, 2022, Development of Conflict of Interest Bill, 2022, formulation of legislation on beneficial ownership and issuance on

Programme	Objectives	Outcome	Indicator	Status
				executive orders on ethics and integrity and on public procurement; sensitization of state counsel and county attorneys on ethics and integrity, Coordinated review of the African Union Convention on Preventing and Combating Corruption and ratification of the Agreement Establishing the International Anti-Corruption Academy.
		UNCAC Country Review Report on Kenya implemented	UNCAC Country Review Implementation Report	Facilitated the preparation of the second country review report on Kenya's implementation of the UNCAC and disseminated the report to stakeholders for implementation of recommendations. Implementation progress reports have been prepared for each financial year since 2018/19.
		Inter-agency co-operation among institutions involved in the fight against corruption strengthened	National Ethics and Anti-Corruption Policy, Sessional Paper No. 2 of 2018 finalized Multi-Agency Team Framework report	The National Ethics and Anti-Corruption Policy, Sessional Paper No. 2 of 2018 was finalized and adopted and is providing a harmonized platform for implementation of ethics and anti-corruption strategies. A Multi-Agency Team Framework was established that provides a platform for collaboration, cooperation and information sharing among law enforcement agencies. The Kenya Leadership and Integrity Forum provides a collaborative framework

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Programme	Objectives	Outcome	Indicator	Status
			Report on Periodic reporting on the implementation of anti-corruption treaties	between government agencies, the private sector and community based organizations Review and periodic reporting on the implementation of anti-corruption treaties is undertaken in a consultative manner between the public and private sector.
		Nationwide Anti-Corruption Awareness Campaign enhanced	No. of County Anti-Corruption Civilian Oversight Committees (CACCOCs) established No. of audiences reached No. of citizens sensitized No. of IEC materials distributed	A total of 41 campaign networks (County Anti-Corruption Civilian Oversight Committees) established against a target of 47. NACCSC transmitted five messages against corruption to an estimated 10 million radio listeners (average) annually, sensitized 12,507 citizens on corruption in public projects and distributed over 13,500 IEC materials carrying anti-corruption messages. NACCSC operates offices in Kirinyaga, West Pokot and Kilifi Counties.
		Proceeds of crime and money laundering, traced recovered, managed and disposed	Value of assets seized, preserved and forfeited	The Office through ARA successfully identified, traced and seized assets worth approximately Kshs.12.6 billion; preserved assets worth Ksh.685 million and forfeited to the State Kshs.267 million from proceeds of crime.
		Enhanced resolution of Advocates Complaints through ADR	No. of ACC disputes settled through ADR	Through Advocates Complaints Commission 595 disputes were subjected to ADR mechanism and 308 disputes amicably settled; Further, 13,109 estates and trust files were finalized

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Programme	Objectives	Outcome	Indicator	Status
			No. of ACC files digitized	and 12,216 complaint files digitized.
Legal Aid and Awareness	To enhance access to Legal Aid services by the indigent, marginalized and vulnerable.	Operationalize the National Legal Aid Scheme	No. of indigents marginalized and vulnerable persons offered legal aid	The National Legal Aid and Awareness Programme (NALEAP) pilot project transitioned to the national Legal Aid Service (NLAS) which has offices in 5 regions i.e. Nairobi, Mombasa, Kisumu, Uasin Gishu and Nakuru. The Department offered legal aid services to 231,642 indigent, marginalized and vulnerable persons.
Human Rights	To ensure promotion and protection of human rights, gender equality and non-discrimination.	Constitutional provisions on public participation implemented	National Public Participation Policy approved	Kenya Public Participation Policy developed to assist in the implementation of bill of rights and currently before Cabinet awaiting approval.
		Enhanced Human Rights in Business	Session paper in place	National Action Plan on Business and Human Rights, sessional paper no. 3 of 2021 developed.
		Kenya's human rights record improved against regional and international standards	No. of reports submitted to the regional and international bodies	Four (4) Country submissions on the implementation of the: African Charter on Human and People's Rights, The UN Convention Against Torture, The International Covenant On Civil and Political Rights and The International Covenant On Economic, Social and Cultural Rights. The International Convention on the Elimination of All forms of Racial Discrimination

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Programme	Objectives	Outcome	Indicator	Status
		Kenya's report under the Universal Periodic Review by the UN Human Rights Council reviewed	No. of reports prepared	Kenya's third cycle Universal Periodic review reports presented and defended and an implementation plan for the issued recommendations developed and validated by stakeholders
		National Policy and Action Plan (NPAP) on Human Rights reviewed and taking into account new and emerging human rights concerns	NPAP review report	The review of the National Policy and action Plan on Human Rights was to commence in the FY 2020/2021 however, this was affected by the COVID pandemic outbreak and budgetary constraints. The process has however been prioritized for FY 2022/2023.
		Action Plan on Business and Human Rights implemented	National Action Plan on Business and Human Rights report	The National Action Plan on Business and Human Rights, sessional paper no. 3 of 2021 was developed and approved by the Cabinet.
Legal Education and Training	To enhance quality and accessibility of Legal Education and Training as well as enhance student enrolment, completion and retention rates	Legal Education System modernized	Concept paper prepared	A concept paper for the development of the National Policy on Legal Education and Training developed
Ease of doing business	To improve the ease of doing business	Digitization of legal records and development of an online knowledge management system	No. of files scanned System procured	Scanning of the files done and procurement of system ongoing. Procurement of the system was delayed due to lack of budgetary allocation
		Legal resource centre established.	Percentage progress on	40% achieved. OAG & DOJ subscribed to two library e-

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Programme	Objectives	Outcome	Indicator	Status
			the establishment of legal resource centre	resources i.e. "MyLoft" to access Law Africa e-resources and "Lexis Nexis"
		Technical capacity of Government legal services strengthened	No. of State Counsels trained	53 State Counsels trained on emerging areas of law
		Government well represented on Civil litigation matters	No. of files concluded No. of legal opinions provided No. of procurement contracts vetted and advise provided within the stipulated timeline	The Office concluded 4,541 cases filed against the government; provided 3119 legal opinions and advisories to Ministries Departments and Agencies (MDAs); and vetted 252 procurement contracts and provided legal advice to MDAs within 14 working days.
		Automation of the Companies, Insolvency and the Movable property registries	No. of annual business registrations	Due to the improved system upgrade, there has been an increase in the number of annual business registrations of 98,302 in FY 2018/19 to an annual registration of 154, 236 in FY 2020/21
		Enhanced efficiency in the implementation of the Companies Act, 2015 Insolvency Act, 2015 Movable property Act developed	No. of regulations developed	A total of 4 Regulations were developed including Insolvency Regulations 2018, MPSR Regulations of 2019, Companies (General) (Amendment) Regulations, 2020 and The Companies (Beneficial Ownership Information) (Amendment) Regulations, 2020

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Programme	Objectives	Outcome	Indicator	Status
		Enhanced efficiency in provision of Legal advisories	No. of legal advisories on commercial matters and on international law provided	The office also provided 1,076 legal advisories on commercial matters to MDAs and 565 bilateral and multilateral finance agreements were negotiated, vetted and interpreted. International Law provided 2,388 legal advisories to MDAs on their rights and obligations in Bilateral, Regional and International Law matters
		Services of the Registrar General improved	No. of marriages registration centres established No. of marriages registered online No. of societies registered	11 registration centres were established as part of decentralizing of marriages services (Hindu, Islamic and customary marriages to counties) Under National Registration services, online marriage registration was rolled out through the E-Citizen platform and 22,793 applications were recorded; 209 Muslim marriage officers were licensed and 3,682 Societies registered
General Administration, Planning and Support Services	To enhance and strengthen the GJLOS reforms at National and County level	Monitoring framework for the implementation of political pillar of the vision 2030 developed	No. of stakeholder GJLO sector coordination fora (UNDAF, DPF, AEG, GIZ) held	18 forums held
	To enhance operational and institutional efficiency	Service provision improved	No. of county offices where services have been	Two offices opened in Kericho and Narok

Programme	Objectives	Outcome	Indicator	Status
			decentralized	
			Reviewed strategic plan	Strategic Plan reviewed
			No. of staff, family & stakeholders sensitized on HIV/AIDS, mental health & Prevention of alcohol & drug abuse	Target not fully achieved due to budgetary constraints
			No. of staff screened for Cancer, Blood Pressure, Blood Sugar, Diabetes & hypertension	Target not fully achieved due to budgetary constraints
			No. of M&E reports produced & disseminated	Target not achieved due to budgetary constraints
			No. of interns provided with attachment/internship for non-legal interns	Target Achieved in the FY 2020/21.

4. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

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

2. Environmental Performance

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

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

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

3. Employee welfare

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

The Office recognize the need to inculcate among the employees the culture of being sensitive to matters of safety, security, society, health welfare, and the environment. This ensures employees act with integrity and are responsible with the people and the environment they interact. Employees

are trained to value each other, provide necessary support systems for people with different needs and have a system in place that encourages acceptance and cultural diversity. Further, the Office of the Attorney General and Department of Justice continuously seeks to improve the welfare and skills of employees through structural programs for personal and professional development. The Office of the Attorney General and Department of Justice seeks to ensure gender parity and where possible, recruit persons with disabilities and from minority groups of our society.

4. Market place practices-

a) Responsible competition practice

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

b) Responsible Supply Chain and Supplier Relations

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

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

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

c) Responsible marketing and advertisement

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

d) Product stewardship

The Office safeguards consumer rights and interest by ensuring there is equitable access to procurement opportunities by reserving 30% spend to special groups of Youth, Women and

persons with disability (AGPO). Quarterly reports are submitted to the National Treasury and the Public Procurement Regulatory Authority.

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

5. Community Engagements

The Office has held several community engagements such as:

- During FY 2021/2022 the Office of the Attorney General and Department of Justice through the National Legal Aid Service (NLAS) staff visited Mary Faith Children Home in Riruta. The Home has children between 1 day old to 13 years. These children are either orphans or abandoned.

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

The following services were provided during the CSR visit:-

- Counselling;
- Provision of IEC materials and handbook on child law;
- Provision of Legal Aid to the defiled children; and
- Sharing of gifts.
- During FY 2021/2022 the West Pokot County Anticorruption Civilian Oversight Committee (CACCO) 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.

5. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Law Office and Department of Justice (SLO & DOJ) is responsible for the preparation and presentation of the 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, 2022. 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.

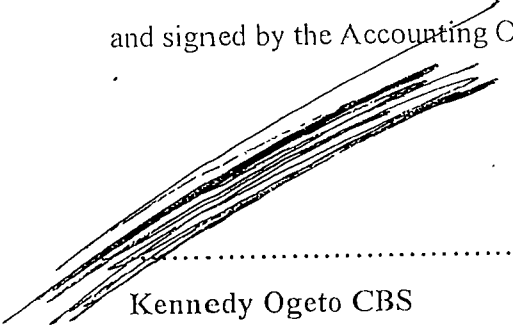
The Accounting Officer in charge of the State Law Office and Department of Justice (SLO & DOJ) accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, 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 (SLO & DOJ) 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 (SLO & DOJ) confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the 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.

*State Law Office and Department Of Justice
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Approval of the financial statements

The State Law Office and Department of Justice (SLO & DOJ) financial statements were approved and signed by the Accounting Officer on 26th October 2022.



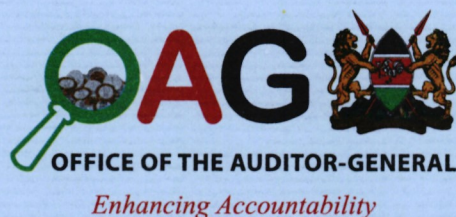
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REPORT OF THE AUDITOR-GENERAL ON STATE LAW OFFICE AND DEPARTMENT OF JUSTICE FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the State Law Office and Department of Justice set out on pages 1 to 27, which comprise the statement of assets

and liabilities as at 30 June, 2022, 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, 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, 2022, 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 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 financial 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 financial statements. There were no key audit matters to report in the year under review.

Other Matter

Pending Bills

Disclosed in Note 16.1.C to the financial statements are pending accounts payable balance of Kshs.53,634,452 as at 30 June, 2022 as reflected in the detailed analysis of pending accounts payables under Annex 1 to the financial statements which were not settled during the year but were instead carried forward to the 2022/2023 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.

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. Compensation of Employees

1.1. Unsupported 3% Commission on Payroll Deductions

During the year under review, the State Law Office and Department of Justice deducted from staff payrolls an amount of Kshs.1,754,844 in respect of 3% payroll commission charge but did not record the amount in the books of account as revenue or support the same with an official receipt. This was contrary to Regulation 81(1) of the Public Finance Management (National Government) Regulations, 2015 which provides that the receiver of revenue shall promptly deposit into National Exchequer Account all receipts due to the Consolidated Fund.

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

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

During the year ended 30 June, 2022, two hundred and forty-four (244) employees were paid net salary which was less than one third (1/3) of their basic salary contrary to Section 19(3) of the Employment Act, 2007 which provides that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

In the circumstances, the 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 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 well documented enterprise wide risk management process and policies in place to effectively guide the risk management processes. Further, there was no Information Technology (IT) Strategic Committee or IT Strategic Plan that supports business requirements. In addition, formally approved IT Security Policy to ensure data confidentiality, integrity and availability, documented and tested emergency procedures, and IT continuity and disaster recovery plan was not in place.

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. Asset Management

The summary of fixed assets register under Annex 3 to the financial statements reflects assets with a historical cost balance of Kshs.226,896,753 as at 30 June, 2022. However, the State Law Office and Department of Justice did not maintain a detailed up to date assets register to keep track of the assets procured and held. This was contrary to Regulation 143(1) of the Public Finance Management (National Government) Regulations, 2015 which requires an accounting officer to maintain a register of assets under his or her control or possession as prescribed by the relevant laws.

In addition, 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, log books 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 verification.

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

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

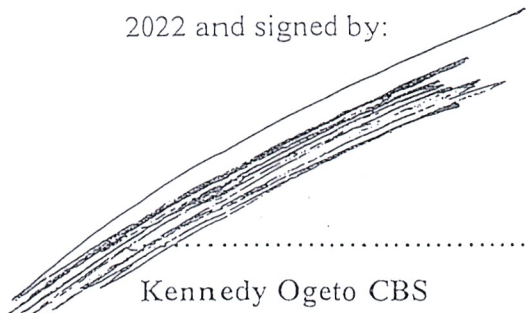
10 January, 2023

*State Law Office and Department Of Justice
Annual Report and Financial Statements for the year ended 30th June 2022*

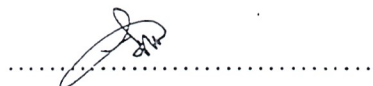
7. Statement of receipts and payments for the year ended 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	4,545,060,227	4,127,099,547
Other Receipts	2	559,811,576	413,984,994
TOTAL REVENUES		5,104,871,803	4,541,084,541
PAYMENTS			
Compensation of Employees	3	1,434,747,955	1,268,188,315
Use of goods and services	4	917,637,148	939,130,391
Transfers to Other Government Entities	5	2,637,761,163	2,307,139,207
Social Security Benefits	6	9,121,337	727,733
Acquisition of Assets	7	42,325,340	25,898,895
TOTAL PAYMENTS		5,041,592,943	4,541,084,541
DEFICIT / SURPLUS		63,278,860	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SLO&DOJ financial statements were approved on 26th October 2022 and signed by:



Kennedy Ogeto CBS
Solicitor General



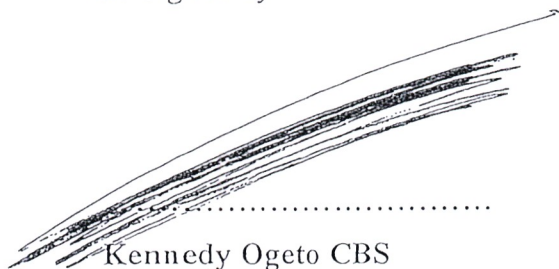
CPA Irene Mbogo
Deputy Accountant General
ICPAK M/No 6867

State Law Office and Department Of Justice
Annual Report and Financial Statements for the year ended 30th June 2022

8. Statement of assets and liabilities as at 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	384,144,691	452,910,021
Cash Balances	8B	-	-
Total Cash And Cash Equivalents		384,144,691	452,910,021
Accounts Receivables	9	-	-
TOTAL FINANCIAL ASSETS		384,144,691	452,910,021
LESS: FINANCIAL LIABILITIES			
Accounts Payables	10	320,865,830	452,910,021
NET FINANCIAL ASSETS		63,278,860	-
REPRESENTED BY			
Fund balance b/fwd.	11	-	626,231
Prior year adjustments	12	-	(626,231)
Surplus for the year		63,278,860	-
NET FINANCIAL POSITION		63,278,860	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SLO&DOJ financial statements were approved on 26th October 2022 and signed by:



Kennedy Ogeto CBS
Solicitor General

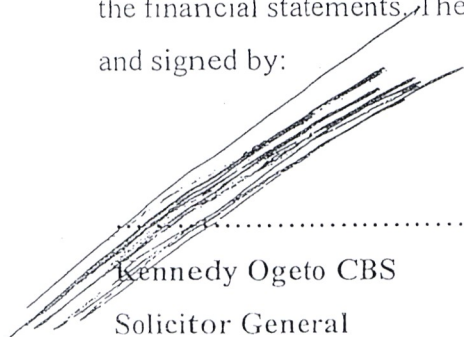



CPA Irene Mbogo
Deputy Accountant General
ICPAK M/No 6867

9. Statement of cash flows for the year ended 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	4,545,060,227	4,127,099,547
Other Revenues	2	559,811,576	413,984,994
		5,104,871,803	4,541,084,541
Payments for operating expenses			
Compensation of Employees	3	1,434,747,955	1,268,188,315
Use of goods and services	4	917,637,148	939,130,391
Transfers to Other Government Units	5	2,637,761,163	2,307,139,207
Social Security Benefits	6	9,121,337	727,733
		4,999,267,603	4,515,185,646
Adjusted for:			
Adjustments during the year	12	-	(626,231)
Changes in receivables	13	-	-
Changes in payables	14	(132,044,191)	(348,545,908)
Net adjustments		(132,044,191)	(349,172,139)
Net cash flow from operating activities		(26,439,991)	(323,273,244)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(42,325,340)	(25,898,895)
Net cash flows from Investing Activities		(42,325,340)	(25,898,895)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(68,765,331)	(349,172,139)
Cash and cash equivalent at BEGINNING of the year		452,910,021	802,082,160
Cash and cash equivalent at END of the year		384,144,690	452,910,021

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SLO&DOJ financial statements were approved on 26th October 2022 and signed by:


Kennedy Ogeto CBS
Solicitor General


CPA Irene Mbogo
Deputy Accountant General
ICPAK M/No 6867

*State Law Office and Department Of Justice
Annual Report and Financial Statements for the year ended 30th June 2022*

10. Statement of Comparison of Budget and Actual Amounts for FY2021/22

Revenue/Expense/Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	4,609,071,336	30,800,000	4,639,871,336	4,545,060,227	94,811,109	98%
Other Receipts	550,580,000	59,226,809	609,806,809	559,811,576	49,995,233.00	92%
Total Receipts	5,159,651,336	90,026,809	5,249,678,145	5,104,871,803	144,806,342	97%
Payments						
Compensation of Employees	1,428,850,000	10,000,000	1,438,850,000	1,434,747,955	4,102,045	100%
Use of goods and services	894,648,220	99,226,809	993,875,029	917,637,148	76,237,881	92%
Transfers to Other Government Units	2,729,970,000	21,300,000	2,751,270,000	2,637,761,163	113,508,837	96%
Social Security Benefits	10,211,360	0	10,211,360	9,121,337	1,090,023	89%
Acquisition of Assets	95,971,756	-40,500,000	55,471,756	42,325,340	13,146,416	76%
Grand Total	5,159,651,336	90,026,809	5,249,678,145	5,041,592,943	208,085,202	96%
Surplus/Deficit	0	0	0	63,278,860	-63,278,860	

Notes

(a) Other receipts indicated above are collections by SAGAs as AIA

(a) Variance analysis:

(b) 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.
- ii. The underutilization on Social Security Benefits was as a result of payment of less gratuity to employees on contract.
- iii. The underutilization on Acquisition of Assets was as a result of Covid-19 pandemic.

(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 SLO&DOJ financial statements were approved on 26th October 2022 and signed by:

~~.....
Kennedy Ogeto CBS
Solicitor General~~



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CPA Irene Mbogo
Deputy Accountant General
ICPAK M/No 6867

*State Law Office and Department Of Justice
Annual Report and Financial Statements for the year ended 30th June 2022*

11. Summary Statement of Appropriation: Recurrent for FY2021/22

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=attb	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c%
RECEIPTS						
Exchequer releases	4,427,769,801	74,300,000	4,502,069,801	4,456,620,887	-45,448,914	99%
Other Receipts	550,580,000	59,226,809	609,806,809	559,811,576	-49,995,233	92%
Total Receipts	4,978,349,801	133,526,809	5,111,876,610	5,016,432,463	-95,444,147	98%
PAYMENTS						
Compensation of Employees	1,428,850,000	10,000,000	1,438,850,000	1,434,747,955	-4,102,045	100%
Use of goods and services	894,648,220	99,226,809	993,875,029	917,637,148	-76,237,881	92%
Transfers to Other Government Units	2,639,470,000	24,300,000	2,663,770,000	2,550,356,695	-113,413,305	96%
Social Security Benefits	10,211,360	0	10,211,360	9,121,337	-1,090,023	89%
Acquisition of Assets	5,170,221	0	5,170,221	1,344,590	-3,825,631	26%
Grand Total	4,978,349,801	133,526,809	5,111,876,610	4,913,207,725	-198,668,885	96%
Surplus/Deficit	0	0	0	103,224,738	103,224,738	

Notes

(c) Other receipts indicated above are collections by SAGAs as AIA

(a) Variance analysis:

(a) 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.
- ii. The underutilization on Social Security Benefits was as a result of payment of less gratuity to employees on contract.
- iii. The underutilization on Acquisition of Assets was as a result of Covid-19 pandemic.

(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 SLO&DOJ financial statements were approved on 26th October 2022 and signed by:

~~.....
Kennedy Ogeto CBS
Solicitor General~~


.....
CPA Irene Mbogo
Deputy Accountant General
ICPAK M/No 6867

*State Law Office and Department Of Justice
Annual Report and Financial Statements for the year ended 30th June 2022*

12. Summary Statement of Appropriation: Development for FY2021/22

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c%
RECEIPTS						
Exchequer releases	181,301,535	(43,500,000)	137,801,535	88,439,340	49,362,195	64%
Total Receipts	181,301,535	(43,500,000)	137,801,535	88,439,340	49,362,195	64%
Payments						
Transfers to Other Government Units	90,500,000	(3,000,000)	87,500,000	87,404,468	95,532	100%
Acquisition of Assets	90,801,535	(40,500,000)	50,301,535	40,980,750	9,320,785	81%
Grand Total	181,301,535	(43,500,000)	137,801,535	128,385,218	9,416,317	93%
Surplus/Deficit	0	0	0	(39,945,878)	39,945,878	

(a) Variance analysis:

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

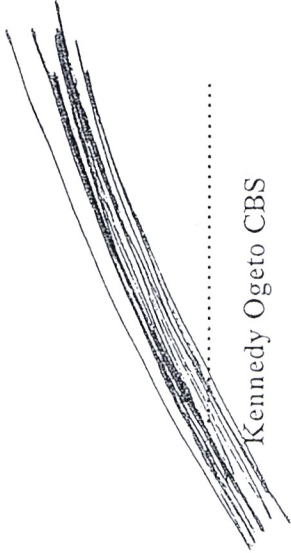
- i. The underutilization on Use of goods and services was as a result of effects of Covid-19 pandemic.
- ii. The underutilization on transfers to other government units is due to less funds received from the National Treasury.
- iii. The underutilization on Social Security Benefits was as a result of payment of less gratuity to employees on contract.
- iv. The underutilization on Acquisition of Assets was as a result of Covid-19 pandemic.


(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.

*State Law Office and Department Of Justice
Annual Report and Financial Statements for the year ended 30th June 2022*

The SLO&DOJ financial statements were approved on 26th October 2022 and signed by:


.....
Kennedy Ogeto CBS
Solicitor General


.....
CPA Irene Mbogo
Deputy Accountant General
ICPAK M/No 6867

*State Law Office and Department Of Justice
Annual Report and Financial Statements for the year ended 30th June 2022*

13. Budget Execution by Programmes and Sub-Programmes for FY2021/22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
606000000		Legal Services to Government and the Public	2,494,706,765.00	2,463,251,549.10	31,455,215.90
	606010000	Civil litigation and Promotion of legal ethical standards	1,139,974,173.00	1,126,833,542.50	13,140,630.50
	606020000	Legislations, Treaties and Advisory Services	266,252,804.00	260,048,310.85	6,204,493.15
	606030000	Public Trusts and Estates management	309,484,457.00	303,392,399.55	6,092,057.45
	606040000	Registration Services	643,175,331.00	638,770,163.20	4,405,167.80
	606050000	Copyrights Protection	135,820,000.00	134,207,133.00	1,612,867.00
607000000		Constitutional Reforms	1,963,700,000.00	1,842,285,932.25	121,414,067.75
	607010000	Law Reform	353,800,000.00	280,768,298.25	73,031,701.75
	607020000	Anticorruption campaign	648,440,000.00	648,440,000.00	0
	607030000	Legal Education, training and policy	961,460,000.00	913,077,634.00	48,382,366.00
609000000		General Administration, Planning and Support Services	791,271,380.00	736,055,461.60	55,215,918.40
	609010000	Transformation of Public legal services	129,840,000.00	129,840,000.00	0
	609020000	Administrative services	661,431,380.00	606,215,461.60	55,215,918.40
		Grand Total	5,249,678,145.00	5,041,592,942.95	208,085,202.05

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis 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.

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.

4. 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

The SLO&DOJ recognises all receipts from the various sources when the event occurs, and the related cash has been received by the SLO&DOJ.

Significant Accounting Policies (Continued)

(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 SLO&DOJ.

(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 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Other receipts

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

b) Recognition of payments

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

i) Compensation of Employees

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

Significant Accounting Policies (Continued)

ii) Use of Goods and Services

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

iii) 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 Annex 3 to the financial statements.

iv) In-kind contributions

In-kind contributions are donations that are made to the SLO&DOJ 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 SLO&DOJ 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.

v) Third Party Payments

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

Significant Accounting Policies (Continued)

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.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 320,865,830 compared to Kshs 448,482,053 in prior period as indicated on note 8. There were no other restrictions on cash during the year.

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 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.

Significant Accounting Policies (Continued)

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 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were xx 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.

Significant Accounting Policies (Continued)

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 2022.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 11 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.

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

Significant Accounting Policies (Continued)

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:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

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

15. Notes to the Financial Statements

1 Exchequer releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	925,051,873	794,742,960
Total Exchequer Releases for quarter 2	1,682,806,270	884,186,234
Total Exchequer Releases for quarter 3	319,812,179	908,715,794
Total Exchequer Releases for quarter 4	1,617,389,905	1,539,454,559
TOTAL	4,545,060,227	4,127,099,547

2 Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Administrative Fees and Charges	145,606,984	131,166,000
Receipts from Administrative Fees and Charges - Collected as AIA	1,387,133	399,761
Receipts from Incidental Sales by Non-Market Establishments	353,590,650	282,419,233
Paid to Exchequer	59,226,809	
TOTAL	559,811,576	413,984,994

3 Compensation to Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	750,083,360	652,956,982
Basic wages of temporary employees	-	1,791,671
Personal allowances paid as part of salary	684,664,595	613,439,662
TOTAL	1,434,747,955	1,268,188,315

4 Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, Supplies and Services	20,126,513	24,448,103
Communication, Supplies and Services	35,042,339	34,363,283
Domestic Travel and Subsistence, and Other Transportation Costs	111,826,971	96,824,784
Foreign Travel and Subsistence, and other transportation costs	41,621,651	11,021,049
Printing, Advertising and Information Supplies and Services	7,268,123	6,114,903
Rentals of Produced Assets	102,925,224	109,179,830

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	2021-2022	2020-2021
	Kshs	Kshs
Training Expenses	27,082,035	15,803,740
Hospitality Supplies and Services	66,675,349	59,325,512
Insurance Costs	-	-
Specialised Materials and Supplies	3,506,588	6,059,006
Office General Supplies and Services	55,370,627	62,006,664
Fuel Oil and Lubricants	25,254,274	17,406,052
Other Operating Expenses	399,782,980	479,308,489
Routine Maintenance - Vehicles	11,711,359	6,765,432
Routine Maintenance - Other Assets	9,443,116	10,503,544
TOTAL	917,637,148	939,130,391

5 (a) Grants and Transfers to other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of government	2,550,356,695	2,255,056,466
Capital grants to government agencies and other level of government	87,404,468	52,082,741
TOTAL	2,637,761,163	2,307,139,207

5 (b) The above transfers were made to the entities in the year:

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)	2020-2021
Self-Reporting Entities				
1	Kenya Law Reform Commission	266,660,000	Yes	272,118,371
2	Auctioneers lincensing Board	26,690,000	Yes	22,521,525
3	Council of Legal Education	177,770,000	Yes	312,578,249
4	Kenya School Of Law	236,110,000	Yes	484,446,695
5	Kenya Copyright Board	132,820,000	Yes	124,399,761
6	National Council for Law Reporting	355,090,000	Yes	336,540,366
7	National Centre For International Arbitration	129,840,000	Yes	101,602,166
8	Asset Recovery Agency	155,280,000	Yes	158,462,177
9	Business Registration Services	444,650,000	Yes	309,568,398
10	Programme for Legal Empowerment & Aid Delivery in Kenya (PLEAD)	42,404,468	Yes	45,082,742

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Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)	2020-2021
Non-Self Reporting Entites				
11	Multi Agency Team (MAT) Secretariat	39,858,386	Yes	37,831,347
12	Victim Protection Board - HQ	30,711,806	Yes	20,181,822
13	Kenya National Anti-Corruption Steering Committee	98,649,736	Yes	81,805,588
	TOTAL	2,136,534,396		2,307,139,207

6 Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	9,121,337	727,733
TOTAL	9,121,337	727,733

7 Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Non-Financial Assets		
Refurbishment of Buildings	40,491,691	23,999,995
Purchase of Office Furniture and General Equipment	1,344,590	1,898,900
Purchase of Specialized Plant, Equipment and Machinery	489,059	
TOTAL	42,325,340	25,898,895

8 Cash and Bank Accounts

8A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether Rec, Dev, deposit e.t.c	2021-2022 Kshs	2020-2021 Kshs
Central Bank of Kenya, 1000303409,KShs	Recurrent	63,126,990	-
Central Bank of Kenya, 1000303417,KShs	Development	151,870	-
Central Bank of Kenya, 1000303425,KShs	Deposits	320,865,830	452,910,021
Total		384,144,691	452,910,021

8B: Cash on hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in domestic currency	-	-
Cash in hand – Held in foreign currency	-	-
Total	-	-

9 Accounts Receivable

	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests		
Salary advances		
District suspense		
Clearance accounts		
TOTAL	-	-

10 Accounts Payable

	2021-2022	2020-2021
	Kshs	Kshs
Deposits-Compensation	320,865,830	448,482,053
RIP fund		4,427,968
TOTAL	320,865,830	452,910,021

11 Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	452,910,021	802,082,160
Cash in hand	-	-
Receivables - Outstanding Imprests	-	-
Payables - Deposits	(452,910,021)	(801,455,929)
TOTAL	-	626,231

12 Prior Year Adjustments

	Balance b/f	Adjustments	Adjusted **	Adjustments
	FY 2021/2022 as per audited Financial statements	during the year relating to prior periods	Balance b/f FY 2021/2022	FY 2020/2021
Description of the error	Ksh	Ksh		Ksh
Adjustments on bank account balances			-	(626,231)
Adjustments on cash in hand				
Adjustments on payables				
Adjustments on receivables				
TOTAL	-	-	-	(626,231)

13 (Increase)/ Decrease in Advances and Imprests

Description of the error	2021-2022	2020-2021
	KShs	KShs
Receivables as at 1st July (a)	-	-
Receivables as at 30th June (b)	-	-
(Increase)/ Decrease in Receivables (c=(b-a))	-	-

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

Description of the error	2021-2022	2020-2021
	KShs	KShs
Payables as at 1st July (a)	452,910,021	801,455,929
Payables as at 30th June(b)	320,865,830	452,910,021
Increase/ (Decrease) in payables c=(a-b)	(132,044,191)	(348,545,908)

16. Other Important Disclosures

16.1.A Related Party Disclosures

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

The following comprise of related parties.

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

16.1. B Related party transactions:

	2021-2022	2020-2021
	Kshs	Kshs
Transfers to related parties		
Transfers to the Other Ministries Departments and Agencies		
Transfers to other State Corporations and Semi-Autonomous Government Agencies	2,136,534,396	2,307,139,207
Total Transfers to related parties	2,136,534,396	2,307,139,207
Transfers from related parties		
Transfers from the Exchequer	4,545,060,227	4,127,099,547
Transfers from other Ministries Departments and Agencies	-	-
Total Transfers from related parties	4,545,060,227	4,127,099,547

16.1.C: Pending Accounts Payable

	Balance b/f FY 2020/2021	Additions	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings and Civil Works	27,787,470.00	-	27,787,470.00	-
Supply of Goods and Services	94,572,775.83	20,947,234.00	61,885,557.54	53,634,452.00
Total	122,360,245.83	20,947,234.00	89,673,027.54	53,634,452.00

16.1.D: Contingent Liabilities

Contingent liabilities	Payee	Principal	Interest	2021-2022	2020-2021
		Kshs	Kshs	Kshs	Kshs
Ibrahim Karimbux Limited Vs Attorney General for case No.CMCC 850of 2012.	Sheth& Wathigo Advocate	508,000	748,092		1,256,091
Royal Media Services Ltd vs. Attorney General. Civil suit No. 420of 2019	Orange J. & Associates	-	-		126,063,714

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Contingent liabilities	Payee	Principal	Interest	2021-2022	2020-2021
		Kshs	Kshs	Kshs	Kshs
Kenneth Kiplagat Vs Attorney General. Nairobi MISC 1060 of 2009				339,542,857	
Monica Mailu Ndua Vs Ag NAIROBI CMCC NO. 4458 OF 2010				923,532	
Vanguard Engineering Ltd Vs Ag Abitration				4,268,409	
Total				344,734,798	127,319,805

16.1.E. External Assistance

	FY 2021/2022
Description	Kshs
External Assistance Received as Grants (PLEAD)	38,404,468.00
Total	38,404,468.00

Notes to the Financial Statements (Continued)

16.2 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	Not resolved	30.6.2022


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Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe:
519.	Pending Bills	A comprehensive pending bills list is 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.	Not resolved	30.6.2022
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 management process	The IT Strategic Committee is in place. The IT Strategic Committee was appointed to	Not Resolved	

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

~~.....
Kennedy Ogeto CBS
Solicitor General~~


.....
CPA Irene Mbogo
Deputy Accountant General
ICPAK M/No 6867

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17. Annexes

Annex 1 - Analysis of Pending Accounts Payable

S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
	FINANCIAL YEAR 2021-2022					
1.	Kenya Pipeline Company Limited	MO-5463,21/06/2022	Conference Facilities	211,5000	-	211,5000
2.	Long rock Tours And Travel	TIN21100809 8/10/2021	AIR TICKET	17,200	-	17,200
3.	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
4.	Attic Tours And Travel	00061970,18/08/2021	AIR TICKET	24,690	-	24,690
5.	African Touch Safaris Ltd	TIN0122010446,20/01/2022	AIR TICKET	13,780	-	13,780
6.	Tondwe Africa Group ltd	TIN21100037,28/10/2021	AIR TICKET	85,765	-	85,765
7.	Kenya Pipeline Company Limited	MO-5469,29/06/2022	Conference Facilities	216,000	-	216,000
8.	Ngiwamu General Supplies	213,20/06/2022	Stationery	732,000	-	732,000
9.	Delle International Ltd	1001,21/06/2022	Assorted Stationery	390,925	-	390,925
10.	African Touch safaris Ltd	-	Air ticket-(ACC) - Caroline Saroni-nbi-msa-nbi	22,960	-	22,960
11.	African Touch safaris Ltd	-	Air ticket -(ACC)-Ksm-Nbi -4 officers	32,790	-	32,790
12.	Kenya School of Government-Matuga	SINV_MTGA0990, 23/05/2022	Conference facilities	203,550	-	203,550
13.	Vimpaq Enterprises Ltd	-	Supply & Installation of automatic stabilizer for ICT server	1,499,200	-	1,499,200

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
14.	Longrock Tours & Travel Ltd	TIN21100810, 08-10-2021	Air ticket-nbi-msa-nbi-Auditors	58,200	-	58,200
15.	Longrock Tours & Travel Ltd	TIN21100808, 8-10-2021	Air ticket -nbi-msa-nbi	23,600	-	23,600
16.	Kenya Safari Lodges and Hotels (Mombasa Beach Hotel)	PM9008,03-12-2021	Conference facilities	320,200	-	320,200
17.	Rosma tours ltd	-	Air ticket, Pauline mcharo(LA&RD), Geneva	296,650	-	296,650
18.	African Touch Safaris Ltd	TIN0121101070,20/01/2022	AIR TICKET	293,040	-	293,040
	TOTAL					6,590,255
	FINANCIAL YEAR 2020-2021					
1.	M/S RAIGWAYS TYRES AND AUTOMART LIMITED	30-06-2021 360	TYRES	1,990,800.00	1,990,800.00	-
2.	M/S EBATEK TECHNOLOGIES LIMITED	30-06-2021	TYRES 195/65/15	1,356,400.00	1,356,400.00	-
3.	M/S NGASTAI AFRICA LIMITED	30-06-2021	TYRES205/70/R16; 275/65/R17	519,000.00	-	519,000.00
4.	M/S KENYA SCHOOL OF LAW	12-04-2021 INV696	CONFERENCE FACILITIES FOR ALIGNMENT OF PROC. PLAN, CASHFLOW & WORKPLAN TO BUDGET	434,500.01	434,500.01	-
5.	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
6.	M/S RECORDS AND INFORMATION MANAGEMENT (E.A.) LIMITED	16-06-2021 PROFORMA INVOICE NO. 0132	CONFERENCE FEES	69,356.40	-	69,356.40
7.	M/S INSTITUTE OF HUMAN RESOURCE MANAGEMENT	INV7-43-05-2020	TRAINING TUITION FEE	207,500.00	-	207,500.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
8.	M/S KENYA COMPUTER INDUSTRY & SERVICES TECHNOLOGY LIMITED	21-09-2020 761	WORKSHOP FEE- PAYROLL MGT P DZOMBO & V ANDAYI	172,140.00	172,140.00	-
9.	M/S CITY GAVA FOODS LIMITED	01-03-2021 804	TEA AND SNACKS FOR SPECIAL HOD MEETING 1 MAR 2021	105,000.00	105,000.00	-
10.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	24-02-2021 TIN21020170	AIR TICKET FROM MOMBASA FOR E. KABIRU FOR 23 FEB 2021	10,515.00	10,515.00	-
11.	M/S RAIGWAYS TYRES AND AUTOMART LIMITED	27-02-2021 362	TYRES 265/60 R18	137,600.00	-	137,600.00
12.	M/S KENYA SCHOOL OF LAW	17-05-2021 PROFORMA 894094	CONFERENCE FACILITIES	535,000	-	535,000
13.	M/S INVESTMENTS GLAADIAN	18-06-2021 2436	OFFICE STATIONERY	888,820.	888,820.	-
14.	M/S ALLAKEN GENERAL MERCHANTS	03-05-2021 869	DOC. WALLET; BUS. CARDS & DOOR NAME PLATES	180,500.00	-	180,500.00
15.	M/S WONDERJOY PARTY WORLD LIMITED	07-12-2020 9143	MOBILE TOILETS	136,800.00	-	136,800.00
16.	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
17.	M/S KENYA SCHOOL OF LAW	12-04-2021 INV699	CONFERENCE FACILITIES	1,039,400.00	-	1,039,400.00
18.	M/S KENYA SCHOOL OF LAW	12-04-2021 INV698	CONFERENCE FACILITIES	100,000.01	-	100,000.01
19.	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
20.	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
21.	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

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
22.	M/S KENYA SCHOOL OF LAW	12-04-2021 INV694	CONFERENCE FACILITIES	77,500.00	-	77,500.00
23.	M/S KENYA PIPELINE COMPANY LIMITED	23-03-2021 MO5147	CONFERENCE FACILITIES	396,000.00	-	396,000.00
24.	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
25.	M/S MFI DOCUMENT SOLUTIONS LIMITED	30-06-2021 KEGEA-IN-6184810	SUPPLY OF MULTIFUNCTIONAL PRINTER	547,300.00	-	547,300.00
26.	M/S KARLO	PROFORMA INVOICE 17-09-2020	CONFERENCE FACILITIES FOR PREPARATION OF PROGRAMME BASED BUDGET	471,500.00	-	471,500.00
27.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN21030191 29-03-2021	AIR TICKET TO MOMBASA FOR I. GACERU FOR 21-27 MAR & COST OF CHANGE FOR 26 MAR 2021	40,920.00	40,920.00	-
28.	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
29.	M/S REMACE ENTERPRISES	23-06-2021 025	BRANDED T-SHIRTS	1,495,000.00	1,495,000.00	-
30.	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
31.	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
32.	M/S KENYATTA UNIVERSITY NORTH COAST BEACH HOTEL	262 17-05-2021	CONFERENCE FACILITIES- FOR DEPT OF DRAFT LEGAL AUDIT GUIDELINES	372,500.00	-	372,500.00
33.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN20080061 27-08-2020 TIN20090069	TICKET TO LONDON UK S. MAMMET 27 AUG-17 SEP 2020	130,810.00	-	130,810.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
34.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN20090069 16-09-2020	COST OF CHANGE FOR S. MAMMET FROM LONDON 17 TH TO 19 TH SEP 2020	27,950.00	-	27,950.00
35.	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
36.	M/S ROSMA TOURS AND TRAVEL	2995 09-10-2020	TICKET TO MOMBASA FOR GRACE KAWIRA 11-16 OCT 2020	17,590.00	17,590.00	-
37.	M/S FLOZAN VENTURES	023 30-06-2021	TONER 80A	447,375.00	447,375.00	-
38.	M/S WELCAS ENTERPRISES	021 30-06-2021	BRANDED A5 DIARIES	447,000.00	447,000.00	-
39.	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
40.	M/S MILAKOT AGENCIES	251 15-06-2021	OFFICE STATIONERY	177,225.00	-	177,225.00
41.	M/S Scheline Logistics Limited	2 ND CERTIFICATE 22-05-2021	Maintenance Works at Sheria and AG Chambers	4,916,131.76	-	4,916,131.76
42.	M/S Benthia Enterprises Limited	3 RD CERTIFICATE 22-06-2021	Refurbishment works	600,366.12	-	600,366.12
43.	M/S Benthia Enterprises Limited	2 ND CERTIFICATE	Refurbishment works	582,788.38	-	582,788.38
44.	Kenya School Of Government, Embu	Proforma Invoice 4PIN7478	Tuition Fee	116,400	-	116,400
45.	M/S Records And Information Management (E.A.) Limited	Invoice No. 01708	Tuition Fees	208,069.20	-	208,069.20

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
46.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN21060036 03-06-2021	AIR TICKETS	84,705.00	84,705.00	-
47.	M/S PAGO AIRWAYS TRAVEL SERVICES LIMITED	TIN21060059 07-06-2021	AIR TICKETS	84,705.00	-	84,705.00
48.	KENYATTA UNIVERSITY,NORTH COAST HOTEL	262,17/05/2021	Conference Facilities	372,500	-	372,500
	TOTAL				8,379,585.01	13,476,451.87
	FINANCIAL YEAR 2019/2020					
49.	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
50.	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
51.	M/S Mediamax Network Limited (K24)	NO	Documentary	3,600,000.00	3,600,000.00	-
52.	M/S RUPAS GIFT CENTRE	Yes - 4902-08/10/19	BRANDED CARRIER BAGS	154,564.00	154,564.00	-
53.	M/S ROSMA TOURS & TRAVEL	Yes 4354-18/6/2020	AIR TICKET FOR AG- COST OF CHANGE FROM MBA FOR SHIRTS AND BLOUSES	22,300.00	22,300.00	-
54.	M/S RIVATEX EAST AFRICA LTD	Yes - 2771-27/9/2019	SHIRTS AND BLOUSES	478,500.00	-	478,500.00
55.	M/S Janlow Florist	003 12/2/2020	Provision of fresh cut flowers	546,000.00	-	546,000.00
56.	M/S Unique Plant and Auto Solutions	263 20/05/2020	Repair of Motor vehicle	498,900.00	498,900.00	-
57.	M/S KONE KENYA LIMITED	Yes 930202353 -30/12/19	MAINTENANCE OF LIFTS	194,880.00	-	194,880.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
58.	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
59.	M/S KONE KENYA LIMITED	Yes - 9302027799-30/3/2020	MAINTENANCE OF LIFTS	194,880.00	-	194,880.00
60.	M/S KONE KENYA LTD	Yes - 930203221-23/6/2020	MAINTENANCE OF LIFTS	191,520.00	-	191,520.00
61.	M/S TOM MBOYA TRAINING COLLEGE	Yes -2989 (30/11/2019)	CONFERENCE FACILITY FOR MAT	1,933,265.11	-	1,933,265.11
62.	M/S INTERCONTINENTAL NAIROBI	Yes 648433-6/3/2020	CONFERENCE FACILITY FOR AG MEETING	112,050.00	-	112,050.00
63.	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
64.	M/S Kenyatta International Convention Centre (KICC) From 2016-2020	SQ753 8/21/2019,3824 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	Workshop facilities	2,747,453.09	-	2,747,453.09
65.	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

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
66.	M/S Pestlab Cleaning Services Limited	1119 31/08/2017	Sanitary bins	2,631,200.00	-	2,631,200.00
67.	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; & 24011-31/1/20	Security Services	2,337,000	-	2,337,000
68.	Kone Kenya Limited	930201960- 27/9/2019; 930201577- 27/6/2019; 930201200- 30/3/2019;	Lift maintenance	584,640.00	-	584,640.00
69.	M/S Agenix Enterprises	090- 3/2/20	Diaries	337,500	-	337,500
70.	M/S MFI Document Solutions Limited	STATEMENT- invoice KEGEA-IN-6167905	TONER & MAINTENANCE KIT	148,132	-	148,132
71.	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					
72.	M/S Dairy Technical Institute	1516 21/12/2018	Provision of Workshop Facilities	237,250.00	-	237,250.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
73.	M/S Pago Airways Travel Services Limited	TIN19030325 16-03-2019	AIR TICKET	9,500.00	-	9,500.00
74.	M/S Viable Décor Limited	INV-IN000000204 -Del-12666	Repair of Seats	180,000.00	-	180,000.00
75.	M/S Viable Décor Limited	INV-IN000000114 -Del-12374	Supply of Seats	250,000.00	-	250,000.00
76.	M/S Angani Tours & Travel	NO	AIR TICKET	35,660	-	35,660
77.	M/S Aje Elevators	Yes	Maintenance of lifts	626,400.00	-	626,400.00
78.	Kenyatta University, North Coast Hotel	8675,22/06/2019	CONFERENCE FACILITIES	159,500	-	159,500
	TOTAL					1,498,310.00
	FINANCIAL YEAR 2017-2018					
79.	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
80.	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
81.	M/S Attic Tours and Travel Limited	00028816 30/1/2018	Air Ticket - MARGARET MUJA - NAIROBI to MOMBASA Return	11,000.00	-	11,000.00
82.	M/S African Touch Safaris Limited	DIN17120031 7/12/2017	Air Tickets -Chweya Emily	29,640.00	-	29,640.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
83.	M/S Bush and Beach Travel	DIN17060018 9/6/2017	Air Tickets	87,280.00	-	87,280.00
84.	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
85.	M/S African Touch Safaris Limited	TIN0117110531 15/11/2017	Air Tickets -Wachira Njeri Mwangi	19,000	-	19,000
86.	M/S Attic Tours & Travel	00024511 7/9/2017	WACHIRA PETERSON NBO-MBA-NBO	25,105	-	25,105
87.	M/S Attic Tours & Travel	00023455 24/7/2017	WACHIRA PETERSON NBO-ELD-NBO	22,150	-	22,150
88.	M/S African Touch Safaris Limited	TIN0117080228 15/8/2017	Air Ticket -Mwachi/Fred	50,895	-	50,895
89.	M/S African Touch Safaris Limited	TIN0117100076	Air Ticket -Mwangi Anne	24,370	-	24,370
90.	M/S Nation Media Group PLC	1000176412	Publication of Advertisement	426,240.00	426,240.00	-
91.	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
92.	M/S Ndade Enterprises	Invoice no is not indicated. 25/6/2020	Rent – NACCSC Kirinyaga Office 1 st July 2016 to date	383,400	383,400	-
93.	M/S Bush and Beach Travel	498 4/04/2017	Air Tickets -Evaline Mwakina	40,920.00	-	40,920.00
94.	M/S Bush and Beach Travel	497 3/04/2017	Air Tickets -Magwilu Stephen	39,900.00	-	39,900.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
95.	M/S Travel Plaza Limited	00028999 26/08/2016	Air Tickets -Jackton Mwachi NBI-JNB-NBI	178,870.00	-	178,870.00
96.	M/S African Touch Safaris Limited	TIN0117040028 3/4/2017	Air Tickets Ombiro Evans	41,185.00	-	41,185.00
97.	M/S African Touch Safaris Limited	TIN0117030587 22/3/2017	Air Tickets -Munge Jacob	41,300.00	-	41,300.00
98.	M/S Bush and Beach Travel	420 31/8/2016	Air Tickets Archbishop Wabukala	16,700.00	-	16,700.00
99.	M/S African Touch Safaris Limited	TIN0116090506 19/9/2016	Air Tickets -Oloo Caroline Amadi	23,410	-	23,410
100.	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
101.	M/S African Touch Safaris Limited	TIN0117060106 6/6/2017	Air Tickets -Chesoni Joan	12,720.00	-	12,720.00
102.	M/S Attic Tours & Travel	00012073 8/12/2016	Air tickets -Jenga Cyrus -waweru Joel -Gakuro Mark	103,500	-	103,500
103.	M/S African Touch Safaris Limited	10/4/2017 TIN0117040159	Air Tickets -Gathuma Kenneth	99,735	-	99,735
104.	M/S African Touch Safaris Limited	DIN17060018 9/6/2017	Air Ticket -Ann Njeri Mwangi	43,440	-	43,440

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
105.	M/S African Touch Safaris Limited	TIN0117050634 22/6/2017	Air Ticket Mwangi Anne Wanjiku	23,970	-	23,970
106.	M/S African Touch Safaris Limited	TIN0117050683 25/5/2017	Air Tickets -Wanjohi Edwin Munene	21,400	-	21,400
107.	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
108.	M/S Machakos University	Statement – invoice 1457	Conference facilities	777,200	-	777,200
	TOTAL					6,335,815.51
109.	FINANCIAL YEAR 2015-2016					
110.	M/S Nation Media Group Limited (NTV)	90157047 11/9/2015	Documentary	6,124,800.00	6,124,800.00	
111.	M/S Pestlab Cleaning Services Limited	1582,30/09/2015	Sanitary Bins	343,300	-	343,300
112.	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
113.	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
114.	M/S Attic Tours and Travel Limited	00008120 30/3/2016	Flight for OKUTIMA CAROLINE NBO ELD	13,080.00	-	13,080.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
115.	M/S African Touch Safaris Limited	TIN0116060340 10/6/2016	Air Tickets -Kaharia -Catherine Bunyasi	193,190	-	193,190
116.	M/S Tours and Travel Limited	00005900 11/24/2015	Flight for LULU HAYANGA NBO CDG NBO	299,465.00	-	299,465.00
117.	M/S Attic Tours and Travel Limited	0005887 23/11/2015	Flight for GITHAIGA ALLAN NBO JUB NBO	82,280.00	-	82,280.00
118.	M/S Attic Tours and Travel Limited	00006155 12/7/2015	Flight for MARTIN KANYORO NBO KGL NBO	78,500.00	-	78,500.00
119.	M/S African Touch Safaris Limited	TIN0116030279 8/3/2016	Air Tickets -Omwakwe Christine Kusa	2,620	-	2,620
120.	M/S Attic Tours and Travel Limited	00005886 11/9/2015	Flight for BERNICE GACHEGU NBO KGL NBO	67,025.00	-	67,025.00
121.	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
122.	Aje Elevator Company Limited	INV757 7/9/2015	Lift maintenance	34,800.00	-	34,800.00
123.	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
124.	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

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
125.	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
126.	M/S Brajoy Company	Supplies Delivery note (105) 16/6/2016 -Demand letter Invoice (103) 16/6/2016	1000 pcs help forms	150,000.00	-	150,000.00
127.	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
128.	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
129.	M/S Attic Tours and Travel Limited	00005664 11/12/2015	Flight for JENNIFER NGANGA NBO MBA NBO	34,710.00	-	34,710.00
130.	M/S Attic Tours and Travel Limited	00006424 12/21/2015	Air Ticket – PETER NGUMI – NAIROBI to MOMBASA Return	32,675.00	-	32,675.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
		(Copy)				
131.	M/S Attic Tours and Travel Limited	00008036 24/3/2016	Flight for MARYANN KIMANI NBO MBA NBO	32,400.00	-	32,400.00
132.	M/S African Touch Safaris Limited	TIN0116030172 4/3/2016	Air Tickets -Onyiso Kepha	32,100	-	32,100
133.	M/S African Touch Safaris Limited	TIN0116060356 – 10/6/2016	Air Tickets -Abisha Lillian Moraa	25,835.00	-	25,835.00
134.	M/S Machakos University	VARIOUS – 1402, 1404, 1417, 1420, 1428, 1459, (invoice Nos in statement)	Conference facilities	690,300	-	690,300
135.	M/S Kone Kenya Limited	Yes	Maintenance of lifts	1,807,240.00	-	1,807,240.00
136.	M/S Bush and Beach Travel	No	Air Tickets	39,705.00	-	39,705.00
137.	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
138.	M/S Roll up Designers	DN copy 588,578,556 Demand letter -Inv No.590	5100 pcs Folders	567,000.00	-	567,000.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
139.	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
140.	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
141.	M/S Longrock Tours & Travel Limited	TIN16020254 (copy)	Flight for MBIYU WANJIKU NBO MYD MBA NBO	25,810.00	-	25,810.00
142.	M/S Longrock Tours & Travel Limited	TIN16040042	Flight for WACHIRA HELLEN EDL NBO EDL	24,295.00	-	24,295.00
143.	Aje Elevator Company Limited	INV757 7/9/2015	Lift maintenance	34,800.00	-	34,800.00
	TOTAL					7,176,045.00
	FINANCIAL YEAR 2014-2015					
144.	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
145.	M/S Haddie Supplies	DN 526 27/5/2015	20 pcs D-Link Switch 5pcs Networking Toolkit 5000 pcs RJ-45 Connector	626,100.00	-	626,100.00

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
146.	M/S Attic Tours and Travel Limited	00003423 7/1/2015	Air Ticket – EUNICE LUMALLAS and JACQUELINE NJAGI – NAIROBI to MOMBASA Return	59,180.00	-	59,180.00
147.	M/S Attic Tours and Travel Limited	00003388 25/6/2015	Flight for WANJIKU MBIYU MBA NBO MBA	30,335.00	-	30,335.00
148.	M/S Tisam Enterprises	cash sale 3900 6/5/2015	Typewriter fitted with spores	15,000.00	-	15,000.00
149.	Support for Addiction Prevention and Treatment in Africa	2140 11/11/2014	Rehabilitation of two officers	26,000.00	-	26,000.00
150.	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
151.	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

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S/N O.	SUPPLIER/CONTRACT OR	INVOICE NO.& DATE OF INVOICE	DESCRIPTION OF GOODS/SERVICES	AMOUNT [KSHS]	AMOUNT PAID [KSHS]	OUTSTANDING AMOUNT [KSHS]
152.	M/S Annicho Auto and General Supplies	Delivery note - 029 and 030	200pcs Biro pen fine point 50pes Biro pens	275,000.00	-	275,000.00
153.	M/S Longrock Tours & Travel Limited		Flight for NIAMWEA/DESIRE EDL NBO EDL	15,900.00	-	15,900.00
154.	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					53,634,452.00

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Annex 2 – Deposits Analysis

Annex 2 - Analysis of Accounts Payable

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE									
DEPOSIT ANALYSIS AS AT 30th June 2022									
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		

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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
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	FT12103KOS BF	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	FT13078C87C P	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	FT14023RYN BS	HC.MISC.APP.NO 286/2011(Emmanuel Kariuki)	MINISTRY OF DEFENCE	329,922.20	-	329,922.20	RELATED TO KSHS 9,779,572.35
01/09/2014	FT14244ZGJP T	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	FT14244ZGJP T	ELDORET HCCA NO.73/10(Lazarus Kerich)	OFFICE OF THE PRESIDENT	270,980.00	-	270,980.00	RELATED TO KSHS 9,779,572.35

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15/09/2014	FT14244W3K V9	ELDORÉ 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	FT143173TTX 2	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	FT14318KVK TL	ELDORÉ 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	FT14318KVK TL	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	FT14318KVK TL	ELDORÉ 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	FT14318KVK TL	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	FT14318KVK TL	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	FT14318KVK TL	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	FT14318KVK TL	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
14/11/2014	FT14318KVK TL	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

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14/11/2014	FT14318KVK TL	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	FT14318KVK TL	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	FT14318KVK TL	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	FT14318KVK TL	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	FT14318KVK TL	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	FT1503647G NF	HC.MISC.APP.NO 286/2011(Emmanuel Kariuki)	MINISTRY OF DEFENCE	283,872.50	-	283,872.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
29/01/2015	FT1502987KC B	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	FT1503648G NS	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	FT1503648G NS	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	FT1503648G NS	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	FT1503648G NS	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
05/02/2015	FT1503648G NS	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	FT15155HNS Y7	NBI. CMCC 4975 OF 98(Jane Kaihanga)	MINISTRY OF DEFENCE	381,773.00	-	381,773.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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03/08/2015	FT15215SHK 3X	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	FT15215SHK 3X	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	FT15215SHK 3X	NAIROBI HCCC NO 5926 OF 2008(Charles Nguru Karuru)	OFFICE OF THE PRESIDENT	350,568.45	-	350,568.45	RELATED TO KSHS 78,510,779.07
03/08/2015	FT15215SHK 3X	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	FT15215SHK 3X	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	FT15215SHK 3X	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	FT15215SHK 3X	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	FT15215SHK 3X	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
03/08/2015	FT15215SHK 3X	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	FT15215SHK 3X	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	FT15215SHK 3X	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	FT15250HIQ D8	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	FT15250HIQ D8	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

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07/09/2015	FT15250H1Q D8	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	FT160694XS OK	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	FT160694XS OK	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	FT161591HD V8B	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	FT161591HD V8B	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	FT161591HD V8B	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
15/06/2016	FT161591HD V8B	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	FT16200FCQ 47	IN RESPECT OF JOSEPH GITONGA NYERE	MINISTRY OF LANDS	231,931.00	-	231,931.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/07/2016	FT162000KF4 Y	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	FT16183RB4L P	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	FT16333VP7 X6	STATE LAW OFFICE HEAD QUARTERS-AIE RETURN	SLO- MOMBASA	3,582.00	-	3,582.00	RETURNED CASH
29/12/2016	FT16364S44 G3	KISUMU CMCC NO.474 OF 2007-GEORGE OCHIENG ONYANGO	MINISTRY OF EDUCATION	535,740.00	419,040.00	116,700.00	6 YEARS RULE

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09/01/2017	FT17009KY85 Q	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	FT17009KY85 Q	STEPHEN KIRAGU NDUJERE / 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	FT17009KY85 Q	JAMES KARUE WACHIRA / KARATINA SRMCC NO. 52 OF 2010	OFFICE OF THE PRESIDENT	342,942.00	-	342,942.00	RELATED TO KSHS 19,896,806.70
09/01/2017	FT17009KY85 Q	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	FT17009KY85 Q	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
09/01/2017	FT17009KY85 Q	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	FT17009KY85 Q	NELSON MUJIA / NAIROBI CIVIL CASE NO. 11986 OF 2004	OFFICE OF THE PRESIDENT	623,018.00	-	623,018.00	RELATED TO KSHS 19,896,806.70
09/01/2017	FT17009KY85 Q	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	FT17009KY85 Q	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	FT17009KY85 Q	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	FT17009KY85 Q	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	FT17009KY85 Q	KARATINA SRMCC NO. 53 OF 2010 (Bernard Magondo Munene)	OFFICE OF THE PRESIDENT	554,170.00	-	554,170.00	RELATED TO KSHS 19,896,806.70

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09/01/2017	FT17009KY85 Q	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	FT17009KY85 Q	KARATINA HC PETITION NO. 51 OF 2010 (Dennis Wachira Thea)	OFFICE OF THE PRESIDENT	166,596.00	-	166,596.00	RELATED TO KSHS 19,896,806.70
09/01/2017	FT17009KY85 Q	KARATINA SRMCC NO. 50 OF 2010 (Stephen Kinyua Ngatia)	OFFICE OF THE PRESIDENT	506,958.00	-	506,958.00	RELATED TO KSHS 19,896,806.70
09/01/2017	FT17009KY85 Q	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
09/01/2017	FT17009KY85 Q	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	FT17045YHL OL	KISUMU CMCC NO. 35 OF 2015	MINISTRY OF DEFENCE	535,722.50	-	535,722.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
21/03/2017	FT17080W05 93	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	FT17080W05 93	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	FT17109FGX MY	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	FT171886KH PG	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	FT172515GY C4	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

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08/09/2017	FT172515GY CA	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	FT172515GY CA	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	FT172515GY CA	GARISSA HCC NO.16 OF 2014 STEPHEN MBUTHIA AND MWANGANGI MBUTHIA	OFFICE OF THE PRESIDENT	224,100.00	-	224,100.00	RELATED TO KSHS 208,236,346.80
08/09/2017	FT172515GY CA	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	FT172515GY CA	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	FT172515GY CA	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	FT172515GY CA	NYERI CMCC NO. 140 OF 2011 MUTHUMBI GATHII	OFFICE OF THE PRESIDENT	573,599.00	-	573,599.00	RELATED TO KSHS 208,236,346.80
08/09/2017	FT172515GY CA	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	FT172515GY CA	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	FT172515GY CA	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	FT17320N80L Q	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	FT173209SOR B	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	FT18110T5RP 3	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

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25/04/2018	FT18115NR3 Z7	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	FT18115NR3 Z7	Bungoma CMCC No.35/6 of 2015 Peter Nyamboga VS the Attorney General \$ Others	OFFICE OF THE PRESIDENT	714,336.30	-	714,336.30	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
25/04/2018	FT18115NR3 Z7	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	FT181421WH 3C	KISUMU HCMA NO.31 OF 2015(Mark Ochoia Oywer)	MINISTRY OF HEALTH	50,000.00	-	50,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/11/2018	FT1831083CP S	NAIROBI HCC ELE NO. 1303 (Mike Maina Kamau	MINISTRY OF TRANSPORT(K URA)	285,500,000.0 0	285,000,000. 00	500,000.00	6 YRS RULE
25/09/2018	FT18268KRD CZ	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	FT18282BF4 G5	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	FT18282W4L WY	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	FT18282W4L WY	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	FT18282W4L WY	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	FT18282W4L WY	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	FT18282W4L WY	NAKURU CMCC NO 226 OF 2005(Tom Kipngetch Cheruiyot)	OFFICE OF THE PRESIDENT	1,580,652.00	1,326,206.00	254,446.00	6 YEARS RULE
09/10/2018	FT18282W4L WY	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	FT18282W4L WY	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	FT18282W4L WY	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	FT18282W4L WY	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	FT18282W4L WY	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	FT18282W4L WY	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	FT18282W4L WY	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	FT18282QRD PV	TRAFFIC ACCIDENT	MINISTRY OF FOREIGN AFFAIRS	749,457.00	729,934.00	19,523.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
26/02/2019	FT18282W4L WY	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	FT18282W4L WY	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
26/02/2019	FT18282W4L WY	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	FT19058QHJ 9C	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

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12/03/2019	FT19070X0X3 1	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	FT19070X0X3 1	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	FT19070X0X3 1	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	FT19070X0X3 1	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	FT19163NT9 SM	OUTSTANDING DECRETAL AMOUNT CASE NO. 27	PUBLIC WORKS	189,985.20	-	189,985.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
14/06/2019	FT19165JIN7 7	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	FT19165JIN7 7	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	FT19165JIN7 7	STATE LAW OFFICE AND DEPARTMENT OF JUSTICE	MINISTRY OF ENERGY	80,838.00	-	80,838.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
14/06/2019	FT19165JIN7 7	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	FT19165JIN7 7	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	FT19172ZN7 X0	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	FT19172ZN7 X0	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

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21/06/2019	FT19172ZN7 X0	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	FT19172ZN7 X0	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	FT19172ZN7 X0	NBI. CMCC NO. 6322 OF 2008 DAVID M MACHARIA	OFFICE OF THE PRESIDENT	1,235,550.00	-	1,235,550.00	RELATED TO KSHS 95,662427.55
21/06/2019	FT19172ZN7 X0	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	FT19172ZN7 X0	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	FT19172ZN7 X0	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	FT19172ZN7 X0	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	FT19172ZN7 X0	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	FT19172ZN7 X0	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
21/06/2019	FT19172ZN7 X0	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
04/07/2019	FT19186DHQ YS	VANGUARD ENGINEERING	OFFICE OF ATTORNEY GENERAL	65,185.35	-	65,185.35	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
08/07/2019	FT19189HXP 32	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	FT191919VH FR	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

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12/07/2019	FT19193Z0Y NX	DAMAGES COURT SETTLEMENT PV.5954	STATE DEPARTMENT FOR DEVOLUTION	114,000.00	-	114,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
12/07/2019	FT19193Y649 W	STATE DEPARTMENT FOR DEVOLUTION	STATE DEPARTMENT FOR DEVOLUTION	962,000.00	-	962,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
03/10/2019	FT19276BQT 4K	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	FT1928113B NR	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
28/11/2019	FT193328KW 3S	SUSAN WAMAITHA KAMAU CASE173 OF 2016	MINISTRY OF HEALTH	63,702.40	-	63,702.40	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/12/2019	FT1938113W GR	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
10/01/2020	FT20010WCS ZT	UNPAID JUDGEMENT AWARD REF AG/ACCTS/10 VOL 11/(57)	DEPARTME NT FOR SOCIAL PROTECTIO N	5,292,934.20	-	5,292,934.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
25/03/2020	FT20085MG7 JS	THIKA HCC NO. 2429 OF 1991 - BERNARD MACHEAL NGICHURU	STATE DEPARTME NT FOR INTERIOR	131,697.00	-	131,697.00	RELATED TO 59,336187.50
25/03/2020	FT20085MG7 JS	KISII HCPT NO. 27 OF 2016 - RICHARD MOINDI	STATE DEPARTME NT FOR INTERIOR	150,000.00	-	150,000.00	RELATED TO 59,336187.50
25/03/2020	FT20085MG7 JS	NAKURU CMCC NO. 505 OF 2004 - ROBERT NGANGA MWANGI	STATE DEPARTME	227,080.00	-	227,080.00	RELATED TO 59,336187.50

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25/03/2020	FT20085MG7 JS	SIKAGO SPMCC NO. 43 OF 2017 - DINKER KUMAR RAMANBHAI	NT FOR INTERIOR	314,176.10	-	314,176.10	RELATED TO 59,336187.50
25/03/2020	FT20085MG7 JS	NAIROBI NO. 2893 OF 1992 - MARTIN WAINAINA NGIGI	STATE DEPARTME NT FOR INTERIOR	350,820.40	-	350,820.40	RELATED TO 59,336187.50
25/03/2020	FT20085MG7 JS	NYERI CMCC NO. 380 OF 2001 - THOMAS WANJOHI THUMBI	STATE DEPARTME NT FOR INTERIOR	385,498.65	-	385,498.65	RELATED TO 59,336187.50
25/03/2020	FT20085MG7 JS	THIKA CMCC NO. 212 OF 2012 - MINNIE WANGUI KAMAU	STATE DEPARTME NT FOR INTERIOR	430,522.00	-	430,522.00	RELATED TO 59,336187.50
25/03/2020	FT20085MG7 JS	KARATINA SRMCC NO. 117 OF 2011 - PHYLIS WANJIRU MUHIA	STATE DEPARTME NT FOR INTERIOR	547,150.90	410,055.00	137,095.90	6YRS RULE
25/03/2020	FT20085MG7 JS	NAIROBI HC JR APPLICATION NO. 366 OF 2013 - SAMUEL N NDUNGU	STATE DEPARTME NT FOR INTERIOR	654,855.00	-	654,855.00	RELATED TO 59,336187.50
25/03/2020	FT20085MG7 JS	KISUMU CMCC NO. 372 OF 2010 - SOLOMON OUKO	STATE DEPARTME NT FOR INTERIOR	846,396.15	-	846,396.15	RELATED TO 59,336187.50
25/03/2020	FT20085MG7 JS	NAIROBI CMCC NO. 354 OF 2016 - LIE WEN JIE	STATE DEPARTME NT FOR INTERIOR	1,080,941.60	-	1,080,941.60	RELATED TO 59,336187.50

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25/03/2020	FT20085MG7 JS	KITALE CMCC NO. 132 OF 2014 - CYRUS N WAWERU	STATE DEPARTME NT FOR INTERIOR	1,600,420.75	-	1,600,420.75	1,600,420.75	RELATED TO 59,336187.50
25/03/2020	FT20092J39C J		STATE DEPARTME NT FOR HOUSING	74,765.00	-	74,765.00	74,765.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
12/06/2020	FT20164F2H 6Y	NAIROBI CMCC NO.5183 OF 2014 JOHN ANAMPIU	MINISTRY OF DEFENCE	221,165.00	-	221,165.00	221,165.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
26/06/2020	FT20178DN5 68	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	45,189.45	6 YRS RULE
29/06/2020	FT220IJJNY	KANGUNDO SPMCC NO.15 OF 2016 STEPHEN GAKURE KIMITI	NATIONAL INTELLIGENCE	951,785.00	862,025.00	89,760.00	89,760.00	6 YRS RULE
24/07/2020	FT20206S9BC K	PAYEE	KENYA URBAN ROADS AUTHORITY	3,046,949.00	-	3,046,949.00	3,046,949.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
10/09/2020	FT2025310H S	MALINDI HCC NO 119/2011 KENNETH BOIT	MINISTRY OF LANDS AND PLANNING	214,103,775.1 0	214,099,838. 50	3,936.60	3,936.60	6 YRS RULE
17/12/2020	FT20352KZ2T N	NBI CMCC NO. 4770OF 2004 SIMON MUTHUMA	MINISTRY OF HEALTH	1,830,904.90	1,286,390.00	544,514.90	544,514.90	6 YRS RULE
16/04/2021	FT21106DCX ZD	NAIROBI HC MISC CIVIL APPLICATION NO.421 OF 2021 ZEITUN JUMA HASSAN	STATE DEPARTMENT FOR INTERIOR CITIZEN	430,740.00	-	430,740.00	430,740.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
16/04/2021	FT21106DCX ZD	NYAHURURU PMCC NO.223 OF 2007 BENSON MURIITHI MWANIKI	STATE DEPARTMENT FOR INTERIOR CITIZEN	439,733.00	-	439,733.00	439,733.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
26/04/2021	FT21116GD2 KV	PAYEE	MINISTRY OF DEFENCE	6,613.10	-	6,613.10	6,613.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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27/04/2021	FT211117HJD7C	PAYEE	THE JUDICIARY	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
26/05/2021	FT211463RQ00	KITUI PMCC NO. 516 OF 2008 MBULA MUTUA	KERRA DEVELOPMENT FUNDS	815,775.00	-	815,775.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
23/06/2021	FT211792VMP3	VARIOUS CASES-AS PER ATTACHED SCHEDULE	STATE DEPARTMENT FOR INTERIOR	62,139,857.70	46,008,011.50	16,131,846.20	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	STATE 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	464,924,137.50	2,500,098.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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17/09/2021	FT21260D7Z 7S	COURT CASE	MINISTRY OF DEFENCE	399,518.00	-	399,518.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
01/10/2021	FT21274FYZ3 2	COURT CASE	MINISTRY OF HEALTH	146,950.25	-	146,950.25	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/10/2021	FT2127973V 8W	COURT CASE	MINISTRY OF LANDS AND PLANNING	50,000,000.00	-	50,000,000.0 0	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/10/2021	FT2127937PB 0	COURT CASE	MINISTRY OF LANDS AND PLANNING	50,000,000.00	-	50,000,000.0 0	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
23/11/2021	FT213271NV 3P	COURT CASE	MINISTRY OF DEFENCE	295,068.00	-	295,068.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
22/12/2021	FT21356S7GS M	COURT CASE	STATE DEPARTMENT FOR INTERIOR	108,050,232.6 0	100,862,319. 00	7,187,913.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
05/01/2022	FT22005FQT 1C	COURT CASE	NATIONAL INTELLIGENCE	315,480.00	-	315,480.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
05/01/2022	FT220050D2 C6	COURT CASE	NATIONAL INTELLIGENCE	428,675.00	-	428,675.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
07/01/2022	FT22007Y8H 32	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	FT22010FL2F Q	COURT CASE	STATE DEPARTMENT FOR INTERIOR	963,614.85	-	963,614.85	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/01/2022	FT22018LK81 M	COURT CASE	MINISTRY OF DEFENCE	1,336.80	-	1,336.80	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
19/01/2022	FT22019VVQ BJ	COURT CASE	STATE DEPARTMENT FOR INTERIOR	18,776,160.50	8,355,883.70	10,420,276.8 0	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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21/01/2022	FT22021PSVF 3V	COURT CASE	MINISTRY OF DEFENCE	132,598.10	-	132,598.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
25/01/2022	FT2202531T HK	COURT CASE	MINISTRY OF DEFENCE	1,662,326.60	-	1,662,326.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/02/2022	FT22042S4J2 7	COURT CASE	JOHN KIPROP	50,000.00	-	50,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
15/02/2022	FT22046G8P 9G	COURT CASE	JOHN KIPROP	10,000.00	-	10,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
17/02/2022	FT220481GM 5M	COURT CASE	MINISTRY OF DEFENCE	4,000,000.00	-	4,000,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
28/02/2022	FT220590J2N Q	COURT CASE	DIRECTORATE OF PUBLIC PROSECUTION	1,483,086.10	-	1,483,086.10	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/03/2022	FT22068FZK1 L	COURT CASE	STATE DEPARTMENT FOR INTERIOR	42,764,245.20	32,937,274.3 0	9,826,970.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
09/03/2022	FT22068LV98 H	COURT CASE	STATE DEPARTMENT FOR INTERIOR	62,409,504.30	62,307,660.1 0	101,844.20	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/03/2022	FT22077R6W ZZ	COURT CASE	STATE DEPARTMENT FOR INTERIOR	2,182,812.90	-	2,182,812.90	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
24/03/2022	FT220835Z07 0	COURT CASE	NATIONAL TREASURY	1,569,382.70	-	1,569,382.70	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/25/20222	FT220845Y1 DW	COURT CASE	STATE DEP FOR PUBLIC WORKS	150,000.00	-	150,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
3/25/20222	FT220841CV 5N	COURT CASE	MINISTRY OF DEFENCE	2,032,535.50	-	2,032,535.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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28/03/2022	FT2208797B5 7	COURT CASE	PUBLIC SERVICE COMMISSION	138,735.00	-	138,735.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
08/04/2022	FT22098KBQ 4M	COURT CASE	MINISTRY OF DEFENCE	998,452.60	-	998,452.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
11/04/2022	FT22101JJ6Z X	COURT CASE	MINISTRY OF DEFENCE	992,739.60	-	992,739.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
22/04/2022	FT2211D002 6	COURT CASE	STATE DEPARTMENT FOR FISHERIES	239,879.60	-	239,879.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
17/05/2022	FT221373597 C	COURT CASE	MINISTRY OF ENVIRONMENT	61,579,281.50	60,000,000.00	1,579,281.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
18/05/2022	FT22138ZVP5 6	COURT CASE	MINISTRY OF DEFENCE	420,000.00	-	420,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
19/05/2022	FT22139S6K NZ	COURT CASE	NATIONAL TREASURY	2,400,000.00	-	2,400,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
30/05/2022	FT22150C3TJ 0	COURT CASE	MINISTRY OF DEFENCE	700,000.00	-	700,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
30/05/2022	FT22150PNH 4L	COURT CASE	MINISTRY OF DEFENCE	1,200,000.00	-	1,200,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
02/06/2022	FT22153DQIL 1	COURT CASE	STATE DEPARTMENT FOR PUBLIC WORKS	234,000.00	-	234,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
02/06/2022	FT22153K5JX X	COURT CASE	STATE DEPARTMENT FOR PUBLIC WORKS	3,524,292.05	-	3,524,292.05	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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07/06/2022	FT22158WH QCV	COURT CASE	STATE DEPARTMENT FOR TRADE	3,000,000.00	-	3,000,000.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
20/06/2022	FT221714G1 6L	COURT CASE	STATE DEPARTMENT FOR PUBLIC WORKS	166,279.00	-	166,279.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
20/06/2022	FT22171R9L7 0	COURT CASE	MINISTRY OF HEALTH	1,064,202.00	-	1,064,202.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
28/06/2022	FT2222179Y0 YGL	COURT CASE	MINISTRY OF WATER AND SANITATION	3,089,398.00	-	3,089,398.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
29/06/2022	FT22180YTLO W	COURT CASE	STATE DEPARTMENT FOR INFRASTRUCTURE	119,537.50	-	119,537.50	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
sub-total- compensation				1,625,495,058. 05	1,332,111,30 0.15	293,383,757 .90	
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

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6/30/2019	AS PER ATTACHED DOCUMENTS	INTERNATIONAL LAW DIVISION	NATIONAL TREASURY	55,500,000.00	54,003,564.30	1,496,435.70	RIIP BALANCE
	SUB-TOTAL RIIP			55,500,000.00	54,003,564.30	1,496,435.70	
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
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	3,000,000.00	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	FT1812837S2 Q	COULSON \$FRESHFIELDS	MINISTRY OF ENERGY	28,742,333.85	28,625,115.10	117,218.75	AWAITING DOCUMENTS
1/21/2019	FT19021RNV KG	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	FT19059PCFT 6	LEGAL FEE	STATE LAW OFFICE	4,760,196.70	-	4,760,196.70	BALANCE
14/08/2019	FT19226SMG VY	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

State Law Office and Department Of Justice
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DATE	RECEIPT NO. / F/NO	DETAILS	MEMO INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
23/12/2019	FT19357L141 C	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							
F. REVENUE							
				177,153,259.85	158,192,411.70	18,960,848.15	
G. RETENTION							
DATE	RECEIPT NO. / F/NO	DETAILS	MEMO INSTITUTION	AMOUNT RECEIVED KES	AMOUNT PAID KES	BALANCE KES	REMARKS
04/07/2019	FT19186DHQ YS	RETENTION VANGUARD ENGINEERING	DEVELOPMENT T/A/C STATE LAW OFFICE	65,185.35	-	65,185.35	AWAITING REQUISITE DOCUMENTS
10/12/2018	FT18344DM W3	RETENTION VANGUARD ENGINEERING	DEVELOPMENT T/A/C STATE LAW OFFICE	589,727.55	-	589,727.55	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
02/07/2020	FT20184KJTV YF	RETENTION FEE-BENTHA	DEV -STATE LAW OFFICE	523,066.70	-	523,066.70	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
02/07/2020	FT20184V1IF X	RETENTION FEE-SCHELINE LOGISTICS	DEV- STATELAW OFFICE	1,231,224.60	-	1,231,224.60	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
06/07/2020	FT20191GB7 TS	RETENTION FEE-WIMOS	DEV- STATELAW OFFICE	75,400.00	-	75,400.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES

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19/05/2022	FT22139755C T	RETENTION	DEV-STATE LAW OFFICE	2,778,747.00	-	2,778,747.00	AWAITING REQUISITE DOCUMENTS FROM THE ADVOCATES
sub-total-retention				5,263,351.20		5,263,351.20	
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	
LEDGER ANALYSIS TOTAL				1,867,173,106. 30	1,546,307,27 6.15	320,865,830. 15	

*State Law Office and Department Of Justice
Annual Report and Financial Statements for the year ended 30th June 2022*

Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost:b/f (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost:c/f (Kshs)
Land			-	-	-
Buildings and structures	76,748,510	40,491,691	-	-	117,240,201
Transport equipment	102,916,766	1,344,590	-	-	104,261,356
Office equipment, furniture and fittings	4,906,137	489,059	-	-	5,395,196
ICT Equipment, Software and Other ICT Assets					
Total	184,571,413	42,325,340	-	-	226,896,753

*State Law Office and Department Of Justice
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Annex 4 – List of SCs, Sagas and Public Funds Under state law office and department of justice

Re f.	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)
Self-Reporting SAGAs					
1	Kenya Law Reform Commission	Law Reform Management	Hon. Josephine O. Sinyo, EBS	266,660,000	Yes
2	Auctioneers lincensing Board	Auctioning Conduct legal education examination	Hon. Peter Gesora	26,690,000	Yes
3	Council of Legal Education		Ms. Mary M. Mugure	177,770,000	Yes
4	Kenya School Of Law	Legal training	Dr. Henry Kibet Mutai	236,110,000	Yes
5	Kenya Copyright Board	Copyright/ Piracy	Mr. Edward Sigei	132,820,000	Yes
6	National Council for Law Reporting	Monitoring and Reporting on Law	Mr. Long'er Terror	355,090,000	Yes
7	National Centre For International Arbitration	International arbitration	Mr. Lawrence Muiruri Ngugi	129,840,000	Yes
8	Asset Recovery Agency	Recovery of assets	Col. Alice M. Mate	155,280,000	Yes
9	Business Registration Services Programme for Legal Empowerment & Aid Delivery in Kenya (PLEAD)	Registration of companies Provision of Legal Aid Services	Mr. Kenneth Gathuma	444,650,000	Yes
10			Ms. Flora Bidali	42,404,468	Yes
Non-Self Reporting Entities					
11	Multi Agency Team (MAT) Secretariat			39,858,386	Yes
12	Victim Protection Board - HQ			30,711,806	Yes
13	Kenya National Anti-Corruption Steering Committee			98,649,736	Yes
	Total			2,136,534,396	

Annex 5- 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-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

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	0.00	0.00	131,166,000.00
20200 Administrative Fees and Charges	0.00	0.00	0.00	131,166,000.00
20399 Receipts from Administrative Fees and Charges	0.00	0.00	0.00	399,761.00
1420300 Administrative Fees and Charges Collected as AIA	0.00	0.00	0.00	399,761.00
20504 Course Fees and Hostel Charges	0.00	0.00	0.00	282,419,233.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	0.00	0.00	282,419,233.00
20000 Sales of Goods and Services	0.00	0.00	0.00	413,984,994.00
50101 Sundry Revenue	0.00	59,226,809.00	0.00	0.00
50100 Paid to Exchequer	0.00	59,226,809.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	59,226,809.00	0.00	0.00
2110101 Basic Salaries - Civil Service	750,083,360.00	0.00	652,956,982.05	0.00
2110100 Basic Salaries - Permanent Employees	750,083,360.00	0.00	652,956,982.05	0.00
2110201 Contractual Employees	0.00	0.00	1,791,670.50	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	1,791,670.50	0.00
2110301 House Allowance	303,298,806.05	0.00	256,917,657.45	0.00
2110303 Acting Allowance	790,352.00	0.00	799,971.00	0.00
2110304 Overtime - Civil Service	19,995,911.10	0.00	19,999,995.70	0.00
2110305 Prosecutorial and State Counsel Allowance	86,658,033.55	0.00	81,309,507.50	0.00
2110307 Hardship Allowance	4,933,549.00	0.00	4,800,000.00	0.00
2110309 Special Duty Allowance	10,919,217.90	0.00	9,527,738.50	0.00
2110310 Top-up Allowance	0.00	0.00	0.00	0.00
2110311 Transfer Allowance	8,490,597.60	0.00	7,554,940.00	0.00
2110312 Responsibility Allowance	47,657,684.10	0.00	45,604,795.05	0.00
2110313 Entertainment Allowance	28,528,626.85	0.00	27,713,700.00	0.00
2110314 Transport Allowance	53,232,660.15	0.00	41,947,126.25	0.00
2110315 Extreuous Allowance	29,161,789.65	0.00	29,799,611.70	0.00
210317 Domestic Servant Allowance	2,360,378.00	0.00	2,448,000.00	0.00
210318 n Practising Allowance	78,489,728.60	0.00	74,818,999.80	0.00
210320 Leave Allowance	10,147,260.70	0.00	10,197,619.60	0.00
210336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	684,664,595.25	0.00	613,439,662.55	0.00
2110000 Wages and Salary Contributions	1,434,747,955.25	0.00	1,268,188,315.10	0.00
2210101 Electricity	13,737,937.85	0.00	17,753,017.55	0.00
2210102 Water and Sewerage Charges	6,388,574.90	0.00	6,695,085.90	0.00
2210100 Utilities, Supplies and Services	20,126,512.75	0.00	24,448,103.45	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	31,133,513.25	0.00	29,719,600.45	0.00
2210202 Internet Connections	2,245,007.00	0.00	2,955,412.35	0.00
2210203 Courier & Postal Services	1,663,819.00	0.00	1,688,271.00	0.00
2210200 Communication, Supplies and Services	35,042,339.25	0.00	34,363,283.80	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	32,361,907.45	0.00	24,466,399.00	0.00
2210302 Accommodation - Domestic Travel	38,384,692.15	0.00	34,475,324.35	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance -
2210303 Daily Subsistence Allowance	39,449,525.90	0.00	35,800,685.20	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	1,630,845.00	0.00	2,145,375.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	111,826,970.50	0.00	96,887,783.55	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	14,968,848.80	0.00	4,954,748.00	0.00
2210402 Accommodation	12,782,591.85	0.00	2,309,220.00	0.00
2210403 Daily Subsistence Allowance	13,372,695.20	0.00	3,280,284.50	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	497,515.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	41,621,650.85	0.00	10,544,252.50	0.00
2210502 Publishing & Printing Services	6,236,945.70	0.00	4,606,492.35	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	548,881.35	0.00	587,302.75	0.00
2210505 Trade Shows and Exhibitions	482,296.00	0.00	921,107.55	0.00
2210500 Printing, Advertising and Information Supplies and Services	7,268,123.05	0.00	6,114,902.65	0.00
2210603 Rents and Rates - Non-Residential	102,925,224.25	0.00	109,179,830.00	0.00
2210600 Rentals of Produced Assets	102,925,224.25	0.00	109,179,830.00	0.00
2210701 Travel Allowance	3,988,048.00	0.00	3,316,281.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	1,504,749.90	0.00	592,400.00	0.00
2210703 Production and Printing of Training Materials	27,200.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	943,000.00	0.00	467,200.00	0.00
2210706 Book Allowance	396,400.00	0.00	50,000.00	0.00
2210707 Project Allowance	0.00	0.00	0.00	0.00
2210709 Research Allowance	0.00	0.00	41,250.00	0.00
2210710 Accommodation Allowance	185,875.00	0.00	226,015.00	0.00
2210711 Tuition Fees Allowance	11,551,772.80	0.00	6,986,893.65	0.00
2210712 Trainee Allowance	8,484,989.00	0.00	4,123,700.00	0.00
2210700 Training Expenses	27,082,034.70	0.00	15,803,739.65	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,243,960.15	0.00	16,578,313.45	0.00
2210802 Boards, Committees, Conferences and Seminars	45,762,389.05	0.00	42,352,198.35	0.00
2210808 Purchase of Coffins	669,000.00	0.00	395,000.00	0.00
2210800 Hospitality Supplies and Services	66,675,349.20	0.00	59,325,511.80	0.00
2211001 Medical Drugs	25,775.00	0.00	300,000.00	0.00
2211009 Education and Library Supplies	191,000.00	0.00	1,919,054.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	814,000.00	0.00	1,676,950.00	0.00
2211023 Supplies for Production	2,475,812.50	0.00	2,163,001.75	0.00
2211000 Specialised Materials and Supplies	3,506,587.50	0.00	6,059,005.75	0.00
2211101 General Office Supplies (papers, encils, forms, small office equipment etc)	45,247,888.60	0.00	49,089,818.35	0.00
2211102 Supplies and Accessories for Computers and Printers	7,996,252.50	0.00	8,794,405.80	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,126,486.35	0.00	4,122,440.10	0.00
2211100 Office and General Supplies and Services	55,370,627.45	0.00	62,006,664.25	0.00
2211201 Refined Fuels and Lubricants for Transport	25,254,273.65	0.00	17,406,052.20	0.00
2211200 Fuel Oil and Lubricants	25,254,273.65	0.00	17,406,052.20	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	17,838,095.20	0.00	18,026,028.05	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	830,804.75	0.00	1,189,379.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	358,846,287.05	0.00	442,482,511.90	0.00
2211310 Contracted Professional Services	0.00	0.00	50,000.00	0.00
2211311 Contracted Technical Services	9,258,765.15	0.00	6,332,523.00	0.00
2211320 Temporary Committee Expenses	11,767,990.00	0.00	9,336,132.00	0.00
2211322 Binding of Records	1,225,438.00	0.00	1,513,515.45	0.00
2211323 Laundry Expenses	15,600.00	0.00	418,400.00	0.00
2211327 Payment of Duty	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	399,782,980.15	0.00	479,348,489.40	0.00
2210000 Goods and Services	896,482,673.30	0.00	921,487,619.00	0.00
220101 Maintenance Expenses - Motor Vehicles	11,711,358.60	0.00	6,765,432.35	0.00

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Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
220100 Routine Maintenance - Vehicles	11,711,358.60	0.00	6,765,432.35	0.00
220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,985,750.00	0.00	1,596,710.40	0.00
220202 Maintenance of Office Furniture and Equipment	2,543,473.00	0.00	2,885,248.55	0.00
220205 Maintenance of Buildings and Stations -- Non-Residential	2,222,865.00	0.00	3,052,975.60	0.00
220206 Maintenance of Civil Works	605,506.00	0.00	617,617.55	0.00
220210 Maintenance of Computers, Software, and Networks	2,085,522.40	0.00	2,350,992.00	0.00
2220200 Routine Maintenance - Other Assets	9,443,116.40	0.00	10,503,544.10	0.00
2220000 Routine Maintenance	21,154,475.00	0.00	17,268,976.45	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	2,049,771,927.75	0.00	2,255,056,465.85	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	2,049,771,927.75	0.00	2,255,056,465.85	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	45,000,000.00	0.00	7,000,000.00	0.00
2630203 Capital Grants to Other levels of government	42,404,468.00	0.00	45,082,741.65	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	87,404,468.00	0.00	52,082,741.65	0.00
2630000 Grants & Transfer To Other Govt. Units	2,137,176,395.75	0.00	2,307,139,207.50	0.00
2710102 Gratuity - Civil Servants	9,121,336.65	0.00	727,733.20	0.00
2710100 Government Pension and Retirement benefits	9,121,336.65	0.00	727,733.20	0.00
710000 Social Security Benefits	9,121,336.65	0.00	727,733.20	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	40,491,690.55	0.00	23,999,994.00	0.00
3110300 Refurbishment of Buildings	40,491,690.55	0.00	23,999,994.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,066,490.00	0.00	1,166,900.00	0.00
3111009 Purchase of other Office Equipment	278,100.00	0.00	732,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	1,344,590.00	0.00	1,898,900.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	489,059.45	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	489,059.45	0.00	0.00	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	42,325,340.00	0.00	25,898,894.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	63,126,990.20	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	63,126,990.20	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	63,126,990.20	0.00	0.00	0.00
6540101 Ministry HQ Development Bank A	151,870.15	0.00	0.00	0.00
6540100 Development Bank Accounts	151,870.15	0.00	0.00	0.00
6540000 Development Bank Accounts	151,870.15	0.00	0.00	0.00
6550101 Ministry HQ Deposit Bank A/C	320,865,830.00	0.00	452,910,021.00	0.00
6550100 Deposit Bank Accounts	320,865,830.00	0.00	452,910,021.00	0.00
6550000 Deposit Bank Account	320,865,830.00	0.00	452,910,021.00	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
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

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Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
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/c's	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	320,721,557.00	0.00	448,482,053.00
7310111 Miscellaneous Deposits (Surve	0.00	144,273.00	0.00	4,427,968.00
7310100 General Deposits Items	0.00	320,865,830.00	0.00	452,910,021.00
7310000 Deposits	0.00	320,865,830.00	0.00	452,910,021.00
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
320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
320199 Salary Control Account	0.00	0.00	0.00	0.00
320100 Salary Deductions	0.00	0.00	0.00	0.00
320201 Contractors Retention Money	0.00	0.00	0.00	0.00
320200 Other General Liabilities	0.00	0.00	0.00	0.00
320000 Other Liabilities	0.00	0.00	0.00	0.00
340101 Withholding Tax	0.00	0.00	0.00	0.00
340100	0.00	0.00	0.00	0.00
340000	0.00	0.00	0.00	0.00
380101 General Withholding Tax	0.00	0.00	0.00	0.00
380102 VAT Withholding	0.00	0.00	0.00	0.00
380100	0.00	0.00	0.00	0.00
380000 Withholding Taxes	0.00	0.00	0.00	0.00
390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
390103 AP Liabilities	0.00	0.00	0.00	0.00
390100 System Required Liabilities	0.00	0.00	0.00	0.00
399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
399900	0.00	0.00	0.00	0.00
90000 System Required Liabilities A/c's	0.00	0.00	0.00	0.00
10101 Provision for Encumbrance	0.00	0.00	0.00	0.00
10100 General Provisions	0.00	0.00	0.00	0.00
10201 Exchequer Releases/ Provisioning count	0.00	27,720,525,687.50	0.00	23,175,465,460.20
10200 Exchequer Provisions	0.00	27,720,525,687.50	0.00	23,175,465,460.20
10000 Provisions	0.00	27,720,525,687.50	0.00	23,175,465,460.20
99999 Consolidated Fund	23,175,465,460.20	0.00	19,048,739,708.95	0.00
99900	23,175,465,460.20	0.00	19,048,739,708.95	0.00
30000 Opening Balance Reserves	23,175,465,460.20	0.00	19,048,739,708.95	0.00
Total	28,100,618,326.50	28,100,618,326.50	24,042,360,475.20	24,042,360,475.20

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

Prepared By: GEORGE E.O. ARZUM (Amul)

Date: 30-06-2022

Reviewed By: B. Sabwami

Date: 30.06.22

Approved By: Frene mboyo

Date: 30.06.22

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-STATE LAW OFF AND DEPT OF JUSTI

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

Balance as per bank certificate	1,651,870.30
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	13,947.20
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	13,947.20
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	1,651,870.30

Reconciled by: G. Co Annum Signature: [Signature] Date: 30-06-22

Reviewed by: B. Sabwami Signature: [Signature] Date: 30.06.22

Approved by: Evie Mbugu Signature: [Signature] Date: 30.06.22

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 30-JUN-22

DEV-STATE LAW OFF AND DEPT OF JUSTICE

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Am
No	Date		
Total			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
NONREF	13-JUL-21	Inward KEPSS MT 103	13,947.20
Total			13,947.20
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
NONREF	23-JUL-21	Transfer	13,947.20
Total			13,947.20
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total			

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEP-STATE LAW OFF AND DEPT OF JUSTI

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

Balance as per bank certificate	340,865,830.15
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	23,435,705.65
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	5,839,573.90
Bank Balance as per Cash Book	323,269,698.40

Reconciled by: George G.O. Akem Signature: [Signature] Date: 30-06-2022

Reviewed by: B. Sabwami Signature: [Signature] Date: 30.06.22

Approved by: Inew Mlogo Signature: [Signature] Date: 30.06.22

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-21 To : 30-JUN-22

DEP-STATE LAW OFF AND DEPT OF JUSTICE

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
30000983	12-NOV-21	NETO OTIENO & COMPANY	2,663,790.00
30000986	15-NOV-21	MBUGWA ATUDO & MACHARIA	19,674,012.20
30001110	17-JUN-22	ONSONGO & CO.ADVOCATES	1,097,903.45
Total			23,435,705.65

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
FT21253S7B1P	10-SEP-21	2,081,281.85
FT22153DQ1L1	02-JUN-22	234,000.00
FT22153K5JXX	02-JUN-22	3,524,292.05
Total		5,839,573.90



STATEMENT OF RECEIPTS AND PAYMENTS
 Entity: 1252-State Law Office And Department Of Justice
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To JUN-21

	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	4,545,060,227.30	4,127,099,547.25
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	59,226,809.00	413,984,994.00
TOTAL RECEIPTS		4,604,287,036.30	4,541,084,541.25
PAYMENTS			
Compensation of Employees	12	1,434,747,955.25	1,268,188,315.10
Use of goods and Services	13	917,637,148.30	938,756,595.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,137,176,395.75	2,307,139,207.50
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	9,121,336.65	727,733.20
Acquisition of Assets	18	42,325,340.00	25,898,894.00
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		4,541,008,175.95	4,540,710,745.25
SURPLUS/DEFICIT		63,278,860.35	373,796.00

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

Prepared By: George C. O. Arum

[Signature]

Date: 30-06-2022

Reviewed By: B. Sabwami

[Signature]

Date: 30.06.22

Approved By: Irene ubogo

[Signature]

Date: 30.06.22



Statement of Financial Position

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period Kshs	Previous Period Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	384,144,690.35	452,910,021.00
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		384,144,690.35	452,910,021.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	0.00	0.00
TOTAL FINANCIAL ASSETS		384,144,690.35	452,910,021.00
Financial Liabilities			
Accounts Payables - Deposits	24	320,865,830.00	452,910,021.00
NET FINANCIAL ASSETS		63,278,860.35	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	4,978,602,679.20
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		63,278,860.35	373,796.00
NET FINANCIAL POSITION		63,278,860.35	4,978,976,475.20

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

Prepared By: Clement G.O. Ararom

Reviewed By: B. Sabwami

Approved By: Fuse Mboyo

Date: 30-06-2022

Date: 30-06-22

Date: 30-06-22



STATEMENT OF CASH FLOW

Entity: 1252-State Law Office And Department Of Justice
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To JUN-21

	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	4,545,060,227.30	4,127,099,547.25
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	59,226,809.00	413,984,994.00
Payments for Operating Expenses			
Compensation of Employees	12	1,434,747,955.25	1,268,188,315.10
Use of goods and Services	13	917,637,148.30	938,756,595.45
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,137,176,395.75	2,307,139,207.50
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	9,121,336.65	727,733.20
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(132,044,191.00)	1,516,483,884.30
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(26,439,990.65)	1,542,756,574.30
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	42,325,340.00	25,898,894.00
Net Cash Flow From Investing Activities	B	(42,325,340.00)	(25,898,894.00)
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	(68,765,330.65)	1,516,857,680.30
Cash and Cash Equivalent at BEGINNING of The Year		452,910,021.00	3,915,028,815.90
Cash and Cash Equivalent at END of The Year	22A+22B	384,144,690.35	452,910,021.00

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

Prepared By: Geonke E.O. Aram AMU
 Reviewed By: B. Sabwami
 Approved By: Juene mbogo

Date: 30-06-2022
 Date: 30.06.22
 Date: 30.06.22



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

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
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	925,051,873.15	825,764,607.45
Exchequer Releases/ Provisioning Account for Q2	9910201	1,682,806,270.20	1,072,113,913.30
Exchequer Releases/ Provisioning Account for Q3	9910201	319,812,178.65	738,463,894.35
Exchequer Releases/ Provisioning Account for Q4	9910201	1,617,389,905.30	1,490,757,132.15
TOTAL		4,545,060,227.30	4,127,099,547.25

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
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
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

16

Item Description	Item Code	Current Period	Previous Period
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	0.00	131,166,000.00
Administrative Fees and Charges collected as AIA	1420300	0.00	399,761.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	282,419,233.00
Receipts from Sale 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	59,226,809.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
	1520200	0.00	0.00
Business Permits	1520300	0.00	0.00
Cesses	1520400	0.00	0.00
Poll Rates	1520500	0.00	0.00
Plot Rents	1520600	0.00	0.00
Other Local Levies	1530100	0.00	0.00
Administrative Services Fees	1530200	0.00	0.00
Various Fees	1530300	0.00	0.00
Council'S Natural Resources Exploitation	1530400	0.00	0.00
Sales Of Council Assets	1530500	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Other Miscellaneous Revenues	1540200	0.00	0.00
Insurance Claims Recovery	1540300	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540400	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540500	0.00	0.00
Transfers From Reserve Funds	1540600	0.00	0.00
Donations	1540700	0.00	0.00
Fund Raising Events	1540800	0.00	0.00
Other Revenues From Financial Assets Loan	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
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		59,226,809.00	413,984,994.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	750,083,360.00	652,956,982.05
Basic Wages - Temporary Employees	2110200	0.00	1,791,670.50
Personal Allowances paid as part of Salary	2110300	684,664,595.25	613,439,662.55
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		1,434,747,955.25	1,268,188,315.10

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	20,126,512.75	24,448,103.45
Communication, Supplies and Services	2210200	35,042,339.25	34,363,283.80
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	111,826,970.50	96,887,783.55
Foreign Travel and Subsistence, and other transportation costs	2210400	41,621,650.85	10,544,252.50
Printing, Advertising and Information Supplies and Services	2210500	7,268,123.05	6,114,902.65
Rentals of Produced Assets	2210600	102,925,224.25	109,179,830.00
Training Expenses	2210700	27,082,034.70	15,803,739.65
Hospitality Supplies and Servi	2210800	66,675,349.20	59,325,511.80
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	3,506,587.50	6,059,005.75
Office and General Supplies and Services	2211100	55,370,627.45	62,006,664.25
Fuel Oil and Lubricants	2211200	25,254,273.65	17,406,052.20
Other Operating Expenses	2211300	399,782,980.15	479,348,489.40
Routine Maintenance - Vehicles	2220100	11,711,358.60	6,765,432.35
Routine Maintenance - Other Assets	2220200	9,443,116.40	10,503,544.10
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		917,637,148.30	938,756,595.45

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	2,049,771,927.75	2,255,056,465.85
Capital Grants to Government Agencies and other	2630200	87,404,468.00	52,082,741.65

18

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		2,137,176,395.75	2,307,139,207.50

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	9,121,336.65	727,733.20
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		9,121,336.65	727,733.20

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	40,491,690.55	23,999,994.00
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	0.00	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	1,344,590.00	1,898,900.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	489,059.45	0.00
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	0.00	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		42,325,340.00	25,898,894.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
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	63,126,990.20	0.00
Development Bank Accounts	6540000	151,870.15	0.00
Deposit Bank Account	6550000	320,865,830.00	452,910,021.00
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		384,144,690.35	452,910,021.00

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 Clearance Accounts

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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
		0.00	0.00
	7340000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	320,865,830.00	452,910,021.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		320,865,830.00	452,910,021.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	452,910,021.00	802,082,160.00
Opening Balance Cash	22B	0.00	3,112,946,655.90
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	16,775,076.35
Opening Balance - Deposits	24	(452,910,021.00)	1,046,798,786.95
TOTAL		0.00	4,978,602,679.20

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		0.00	0.00



Statement of Budget Execution - Recurrent Expenditure

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-21 To JUN-22

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							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	0.00	0.00	0.00	0.00	4,456,620,887.00	(4,456,620,887.00)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	550,580,000.00	0.00	59,226,809.00	609,806,809.00	59,226,809.00	550,580,000.00	9.71%
Total	550,580,000.00	0.00	59,226,809.00	609,806,809.00	4,515,847,696.00	(3,906,040,887.00)	740.54%
PAYMENTS							
12	1,428,850,000.00	0.00	10,000,000.00	1,438,850,000.00	1,434,747,955.25	4,102,044.75	99.71%
13	894,648,220.00	0.00	99,226,809.00	993,875,029.00	917,637,148.30	76,237,880.70	92.33%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	2,639,470,000.00	0.00	24,300,000.00	2,663,770,000.00	2,049,771,927.75	613,998,072.25	76.95%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	10,211,360.00	0.00	0.00	10,211,360.00	9,121,336.65	1,090,023.35	89.33%
18	5,170,221.00	0.00	0.00	5,170,221.00	1,344,590.00	3,825,631.00	26.01%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	4,978,349,801.00	0.00	133,526,809.00	5,111,876,610.00	4,412,622,957.95	699,253,652.05	86.32%

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Statement of Budget Execution - Recurrent Expenditure

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-21 To JUN-22

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

Prepared By

Date

Leonie Co. Appom Ahuk.

30-06-2022

P. Sabuarami

30.06.22

Jueve mbojo

30.06.22

Reviewed By

Date:

Approved By

Date:

24

Statement of Budget Execution - Development Expenditure

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-21 To JUN-22



	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								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	88,439,340.30	(88,439,340.30)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	0.00	0.00	0.00	0.00	88,439,340.30	(88,439,340.30)	0.00%
PAYMENTS								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	90,500,000.00	0.00	(3,000,000.00)	87,500,000.00	87,404,468.00	95,532.00	99.89%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	90,801,535.00	0.00	(40,500,000.00)	50,301,535.00	40,980,750.00	9,320,785.00	81.47%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	181,301,535.00	0.00	(43,500,000.00)	137,801,535.00	128,385,218.00	9,416,317.00	93.17%

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Statement of Budget Execution - Development Expenditure

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-21 To JUN-22

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

Prepared By

Date

Utkarsh C.O. Aravamudan

30-06-2022

B. Sabarwal

Date: 30.06.22

Jyoti Wasekar

Date: 30.06.22

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SUMMARY STATEMENT OF DEPOSITS

Entity: 1252-State Law Office And Department Of Justice

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	452,910,021.00	801,455,929.00
Transfers of retentions during the year	2,064,420,519.95	2,355,177,883.30
Payments made out of deposit account during the year	2,196,464,710.95	2,703,723,791.30
Closing Balance	320,865,830.00	452,910,021.00

Principal Secretary
Controller

Principal Accounts

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

Prepared By: Abimbola G.O. Adenuga

Date: 30-06-2022

Reviewed By: B. Subwami

Date: 30.06.22

Approved By: Irene Mbogo

Date: 30.06.22



Budget Execution by Programme and Economic Classification

Entity: 1252-State Law Office And Department Of Justice

Period: JUL-21 To JUN-22

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	2,494,706,765.00	2,461,864,416.10	32,842,348.90
	2110000	Wages and Salary Contributions	1,094,095,973.00	1,091,093,083.95	3,002,889.05
	2210000	Goods and Services	605,483,217.00	584,821,296.85	20,661,920.15
	2220000	Routine Maintenance	9,167,455.00	8,310,198.00	857,257.00
	2630000	Grants & Transfer To Other Govt. Units	780,420,000.00	773,250,385.95	7,169,614.05
	2710000	Social Security Benefits	5,000,000.00	3,910,801.35	1,089,198.65
	3110000	Acquisition of Fixed Capital Assets	540,120.00	478,650.00	61,470.00
0607000000		Constitutional Reforms	1,963,700,000.00	1,343,088,298.25	620,611,701.75
	2110000	Wages and Salary Contributions	60,331,074.00	59,839,555.00	491,519.00
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	61,068,926.00	49,077,733.45	11,991,192.55
	2220000	Routine Maintenance	1,290,000.00	85,000.00	1,205,000.00
	2630000	Grants & Transfer To Other Govt. Units	1,841,010,000.00	1,234,086,009.80	606,923,990.20
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
0609000000		General Administration, Planning and Support Services	791,271,380.00	736,055,461.60	55,215,918.40
	2110000	Wages and Salary Contributions	284,422,953.00	283,815,316.30	607,636.70
	2210000	Goods and Services	297,915,691.00	262,583,643.00	35,332,048.00
	2220000	Routine Maintenance	18,949,740.00	12,759,277.00	6,190,463.00
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	129,840,000.00	129,840,000.00	0.00
	2710000	Social Security Benefits	5,211,360.00	5,210,535.30	824.70
	3110000	Acquisition of Fixed Capital Assets	54,931,636.00	41,846,690.00	13,084,946.00
		Grand Total	5,249,678,145.00	4,541,008,175.95	708,669,969.05

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

Prepared By: Aeonius E.O. Arzum CPA

Date: 30-06-2022

Reviewed By: B. Sabwani

Date: 30.06.22

Approved By: Frene wago

Date: 30.06.22



Budget Execution by Heads and Programmes

Entity: 1252-State Law Office And Department Of Justice

Period: JUL-21 To JUN-22

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	266,660,000.00	266,660,000.00	0.00
	0607000000	Constitutional Reforms	266,660,000.00	266,660,000.00	0.00
1252000600		Kenya National Anti-Corruption Steering Committee	102,660,000.00	98,649,735.90	4,010,264.10
	0607000000	Constitutional Reforms	102,660,000.00	98,649,735.90	4,010,264.10
1252000700		Directorate of Legal Affairs	122,690,000.00	109,002,288.45	13,687,711.55
	0607000000	Constitutional Reforms	122,690,000.00	109,002,288.45	13,687,711.55
1252001500		Kenya School of Law	568,590,000.00	191,110,000.00	377,480,000.00
	0607000000	Constitutional Reforms	568,590,000.00	191,110,000.00	377,480,000.00
1252001600		Council for Legal Education	347,870,000.00	177,770,000.00	170,100,000.00
	0607000000	Constitutional Reforms	347,870,000.00	177,770,000.00	170,100,000.00
1252002600		Finance and Procurement Services	39,393,896.00	38,161,000.00	1,232,896.00
	0609000000	General Administration, Planning and Support Services	39,393,896.00	38,161,000.00	1,232,896.00
1252002700		Central Planning Unit	34,946,504.00	33,696,038.35	1,250,465.65
	0609000000	General Administration, Planning and Support Services	34,946,504.00	33,696,038.35	1,250,465.65
1252002800		Headquarters Administrative	802,449,445.00	755,937,673.25	46,511,771.75
	0607000000	Constitutional Reforms	0.00	0.00	0.00
	0609000000	General Administration, Planning and Support Services	666,629,445.00	623,217,673.25	43,411,771.75
	0606000000	Legal Services to Government and the Public	135,820,000.00	132,720,000.00	3,100,000.00
1252003000		Civil Litigation Department	811,071,586.00	804,727,260.80	6,344,325.20
	0607000000	Constitutional Reforms	0.00	0.00	0.00
	0606000000	Legal Services to Government and the Public	811,071,586.00	804,727,260.80	6,344,325.20
1252003100		Treaties and Agreement Department	180,880,831.00	176,333,918.60	4,546,912.40
	0606000000	Legal Services to Government and the Public	180,880,831.00	176,333,918.60	4,546,912.40
1252003200		Civil Litigation - Field Services	165,963,970.00	165,830,560.40	133,409.60
	0606000000	Legal Services to Government and the Public	165,963,970.00	165,830,560.40	133,409.60
1252003400		Legislative Drafting Department	85,371,973.00	83,814,392.25	1,557,580.75
	0606000000	Legal Services to Government and the Public	85,371,973.00	83,814,392.25	1,557,580.75
1252003500		Advocates Complaints Commission	118,268,617.00	115,775,335.35	2,493,281.65
	0606000000	Legal Services to Government and the Public	118,268,617.00	115,775,335.35	2,493,281.65
1252003600		Registrar-General - Field Services	72,778,395.00	72,538,311.55	240,083.45
	0606000000	Legal Services to Government and the Public	72,778,395.00	72,538,311.55	240,083.45
1252003700		Registration Services	570,396,936.00	566,231,851.65	4,165,084.35
	0606000000	Legal Services to Government and the Public	570,396,936.00	566,231,851.65	4,165,084.35
1252003800		Public Trustee - Field Services	133,357,040.00	133,246,643.05	110,396.95
	0606000000	Legal Services to Government and the Public	133,357,040.00	133,246,643.05	110,396.95
1252003900		Trustee Services	176,127,417.00	170,145,756.50	5,981,660.50
	0606000000	Legal Services to Government and the Public	176,127,417.00	170,145,756.50	5,981,660.50
1252005000		Victims Compensation Fund	53,610,000.00	313,000.00	53,297,000.00
	0607000000	Constitutional Reforms	53,610,000.00	313,000.00	53,297,000.00
1252005100		Auctioneer's Licensing Board	26,690,000.00	26,690,000.00	0.00
	0607000000	Constitutional Reforms	26,690,000.00	26,690,000.00	0.00
1252006000		National Council for Law Reporting	355,090,000.00	355,090,000.00	0.00
	0607000000	Constitutional Reforms	355,090,000.00	355,090,000.00	0.00
1252006100			32,340,000.00	30,398,805.90	1,941,194.10
	0607000000	Constitutional Reforms	32,340,000.00	30,398,805.90	1,941,194.10
1252006200			44,670,000.00	40,500,385.95	4,169,614.05
	0607000000	Constitutional Reforms	0.00	0.00	0.00
	0606000000	Legal Services to Government and	44,670,000.00	40,500,385.95	4,169,614.05

		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	45,000,000.00	45,000,000.00	0.00
	0607000000	Constitutional Reforms	45,000,000.00	45,000,000.00	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	29,000,000.00	28,991,690.55	8,309.45
	0609000000	General Administration, Planning and Support Services	29,000,000.00	28,991,690.55	8,309.45
1252100600		Refurbishment of Regional offices-Machakos Kisii Kisumu & Malindi	11,500,000.00	11,500,000.00	0.00
	0609000000	General Administration, Planning and Support Services	11,500,000.00	11,500,000.00	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)	9,801,535.00	489,059.45	9,312,475.55
	0609000000	General Administration, Planning and Support Services	9,801,535.00	489,059.45	9,312,475.55
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)	42,500,000.00	42,404,468.00	95,532.00
	0607000000	Constitutional Reforms	42,500,000.00	42,404,468.00	95,532.00
		Grand Total	5,249,678,145.00	4,541,008,175.95	708,669,969.05

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

Prepared By: George E.O. Aram

Date: 30-06-2022

Reviewed By: B. Sabwari

Date: 30.06.22

Approved By: Juena

Date: 30.06.22

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Budget Execution By Programmes and Sub-Programmes

Entity: 1252 State Law Office And Department Of Justice

Period: JUL-21 To JUN-22

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	2,494,706,765.00	2,461,864,416.10	32,842,348.90
	0606010000	Civil litigation and Promotion of legal ethical standards	1,139,974,173.00	1,126,833,542.50	13,140,630.50
	0606020000	Legislations, Treaties and Advisory Services	266,252,804.00	260,048,310.85	6,204,493.15
	0606030000	Public Trusts and Estates management	309,484,457.00	303,392,399.55	6,092,057.45
	0606040000	Registration Services	643,175,331.00	638,770,163.20	4,405,167.80
	0606050000	Copyrights Protection	135,820,000.00	132,820,000.00	3,000,000.00
0607000000		Constitutional Reforms	1,963,700,000.00	1,343,088,298.25	620,611,701.75
	0607010000	Law Reform	353,800,000.00	280,768,298.25	73,031,701.75
	0607020000	Anticorruption campaign	648,440,000.00	648,440,000.00	0.00
	0607030000		961,460,000.00	413,880,000.00	547,580,000.00
	0607040000		0.00	0.00	0.00
0609000000		General Administration, Planning and Support Services	791,271,380.00	736,055,461.60	55,215,918.40
	0609010000	Transformation of Public legal services	129,840,000.00	129,840,000.00	0.00
	0609020000	Administrative services	661,431,380.00	606,215,461.60	55,215,918.40
	0609030000	Human rights Policy	0.00	0.00	0.00
		Grand Total	5,249,678,145.00	4,541,008,175.95	708,669,969.05

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

Prepared By: Georgie E.O. Aramu

Date: 30-06-2022

Reviewed By: B. Subwami

Date: 30-06-22

Approved By: Iweke ubago

Date: 30.06.22

FY 2021-2022 SAGA FUNDING

	RECURRENT				
	Q1	Q2	Q3	Q4	
Business Registration Services	105,087,500.00	105,087,500.00	105,087,500.00	129,387,500.00	444,650,000.00
National Council for Law Reporting	88,772,500.00	88,772,500.00	88,772,500.00	88,772,500.00	355,090,000.00
Kenya Law Reform Commission	66,665,000.00	66,665,000.00	66,665,000.00	66,665,000.00	266,660,000.00
Kenya School of Law	47,777,500.00	47,777,500.00	47,777,500.00	47,777,500.00	191,110,000.00
Council for Legal Education	44,442,500.00	44,442,500.00	44,442,500.00	44,442,500.00	177,770,000.00
Kenya Copyright Board	33,205,000.00	33,205,000.00	33,205,000.00	33,205,000.00	132,820,000.00
The National Center for International Arbitrations	32,460,000.00	32,460,000.00	32,460,000.00	32,460,000.00	129,840,000.00
Assets Recovery Agency	38,820,000.00	38,820,000.00	38,820,000.00	38,820,000.00	155,280,000.00
Auctioneers Licensing Board	6,672,500.00	6,672,500.00	6,672,500.00	6,672,500.00	26,690,000.00
Sub-Total	463,902,500.00	463,902,500.00	463,902,500.00	488,202,500.00	1,879,910,000.00
DEVELOPMENT					
	1st Half		2nd Half		
Kenya School of Law	26,750,000.00		18,250,000.00		45,000,000.00
National Legal Aid Service	2,500,000.00		1,500,000.00		4,000,000.00
National Legal Aid Service			38,404,468.00		38,404,468.00
Sub-Total					87,404,468.00
Grand-Total					1,967,314,468.00

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F.O. 30

BANK RECONCILIATION

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

REC-STATE LAW OFF AND DEPT OF JUSTICE

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

Balance as per bank certificate	392,887,494.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	185,068,979.05
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	
Bank Balance as per Cash Book	207,818,515.30

Reconciled by: Micah Ndungu Signature: [Signature] Date: 30.06.2022

Reviewed by: George Arman Signature: [Signature] Date: 30/06/2022

Approved by: Irene Mbogo Signature: [Signature] Date: 30.06.22

REPUBLIC OF KENYA
 STATE LAW OFFICE & DEPARTMENT OF JUSTICE (VOTE. 1252)
 BANK RECONCILIATION FOR THE MONTH ENDING 30TH JUNE, 2022
 CBK DEVELOPMENT ACCOUNT NO. 1000303417

	KSh.	KSh.	KSh.
Balance as per the Bank Certificate			1,651,870.30
Less			
1. Payments in Cash Book not in Bank Statement	1,500,000.00		
2. Receipts in Bank Statement not in Cash Book	0.00	1,500,000.00	
			151,870.30
Add			
3. Payments in Bank Statement not in Cash Book	0.00		
4. Receipts in Cash Book not in bank statement	0.00	0.00	
Balance as per the Cash Book			151,870.30


Reconciled by: Agnes Ngari Signature: [Signature] Date: 04.7.22

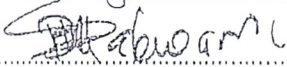
Reviewed by: Bernard Subwami Signature: [Signature] Date: 04.07.22


Approved by: Paul M. Mboya Signature: [Signature] Date: 8/9/22

STATE LAW OFFICE & DEPARTMENT OF JUSTICE (VOTE. 1252)
 BANK RECONCILIATION FOR THE MONTH ENDING 30TH JUNE, 2022
 CBK DEPOSIT ACCOUNT NO. 1000303425

	KSh.	KSh.	KSh.
Balance as per the Bank Certificate			340,865,830.15
Less			
1. Payments in Cash Book not in Bank Statement	0.00		
2. Receipts in Bank Statement not in Cash Book	20,000,000.00	20,000,000.00	
Total			320,865,830.15
Add			
3. Payments in Bank Statement not in Cash Book	0.00		
4. Receipts in Cash Book not in bank statement	0.00	0.00	
Balance as per the Cash Book			320,865,830.15

Reconciled by: Agnes W. Ngari Signature:  Date: 06.07.22

Reviewed by: Benard Subwami Signature:  Date: 06.07.22

Approved by: Wene Mboya Signature:  Date: 06.07.22

DEPOSIT

Balance c/d					42137044870
2/16/22	Chorngy Q. La Adu	7310101	280	1122	48434899710
	Chorngy Q. La Adu	"	281	1121	190063560
	Sub-Total				109790345
	Balance c/d				41837190965
					42137044870
					132725500
3/16/22	Rosma Travel	731011	284	1125	10000000000
	M. K. Brothers	7310101	285	1124	43709000
	Paid Airways	7310101	286	1123	14520000
	Rosma Travel	7310101	287	1126	10071501500
	Sub-Total				32086583015
	Balance c/d				42158084515
	Chorngy	George Dyalabali			10000000000
	Secretary	George Anwar			10000000000
	Member	Boniface Nuhah			10000000000

REPUBLIC OF KENYA

Date.....01.07.2022.....

Report of the Board of Survey on the Cash and Bank Balances of...RECURRENT STATE LAW

OFFICE AND DEPARTMENT OF JUSTICE - REVENUE ACCOUNT NUMBER - 1000303409.....
as at the close of

business on.....30.06.2022.....

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

Mr. George Nyakundi - Chairman

Mr. Boniface Muhati - Member

Mr. George Arrum - Secretary

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

at.....1500HRS.....(time) on the01.07.2022.....

And the following cash was produced:-

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

.....30.06.2021.....:-

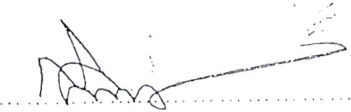
Cash on hand	Sh.....NIL.....
Bank Balance	Sh.....392,887,494.35.....
	-----392,887,494.35-----

The Bank Certificate of Balance showed a sum of Sh.....392,887,494.35.....

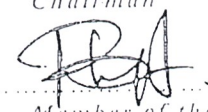
.....Three hundred and ninety two million eight hundred and eighty seven thousand four hundred and ninety four.....cts...Thirty five.....(Sh...392,887,494..... cts....35.....)

Standing to the credit of the account on.....30TH JUNE, 2022

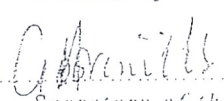
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.



Chairman



Member of the Board



Secretary of the Board

Date.....01.07.2022.....

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

STATE LAW OFF AND
131185 DEPT OF JUSTICE

30-Jun-22

Account No	Account Name	Currency	Balance
1000303409	REC-STATE LAW OFF AND DEPT OF JUST	KES	392,887,494.3
1000303417	DEV-STATE LAW OFF AND DEPT OF JUST	KES	1,651,870.3
1000303425	DEP-STATE LAW OFF AND DEPT OF JUST	KES	340,865,830.1
1000303433	CBK165-STATE LAW OFF DEPT OF JUST	KES	0.0
1000430311	REV-STATE LAW OFF, DEPT OF JUSTICE	KES	0.0
1000484136	PROGRAMME FOR LEGAL EMP DEL PLEAD	KES	0.0

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date.....01.07.2022.....

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.....30.06.2022.....

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

Mr. George Nyakundi - Chairman

Mr. Boniface Muhati - Member

Mr. George Arrum - Secretary

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

at.....1500HRS.....(time) on the01.07.2022.....

And the following cash was produced:-

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


.....30.06.2022.....:-

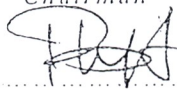
Cash on hand	Sh.....NIL.....
Bank Balance	Sh.....151,870.30.....
	-----151,870.30-----

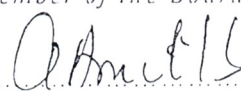
The Bank Certificate of Balance showed a sum of Sh.....151,870.30.....
One hundred and fifty one thousand eight hundred and seventy....cts...Thirty.....
(Sh.....151,870..... cts....30.....)

Standing to the credit of the account on.....30TH JUNE, 2022.....

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


.....
Secretary of the Board

Date.....01.07.2022.....

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000. Fax: 340192

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

STATE LAW OFF AND
131185 DEPT OF JUSTICE

30-Jun-22

Account No	Account Name	Currency	Balance
1000303409	REC-STATE LAW OFF AND DEPT OF JUST	KES	392,887,494.35
1000303417	DEV-STATE LAW OFF AND DEPT OF JUST	KES	1,651,870.30
1000303425	DEP-STATE LAW OFF AND DEPT OF JUST	KES	340,865,830.15
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

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date.....01.07.2022.....

Report of the Board of Survey on the Cash and Bank Balances of.....DEPOSITS - STATE LAW

OFFICE AND DEPARTMENT OF JUSTICE - DEPOSIT ACCOUNT NUMBER - 1000303425
as at the close of

business on.....30.06.2022.....

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

Mr. George Nyakundi - Chairman

Mr. Boniface Muhati - Member

Mr. George Arrum - Secretary

assembled at the office of ...STATE LAW OFFICE & DEPARTMENT OF JUSTICE - CASH OFFICE
at.....1500HRS.....(time) on the01.07.2022.....

And the following cash was produced:-

Notes	Sh.....NIL.....
Silver	Sh.....NIL.....
Copper	Sh.....NIL.....
Cheques (as per details on reverse)	Sh..... <u>NIL</u>

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.

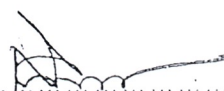
The cash consists of East African currency and does not contain any demonetized coin or notes.

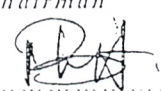
The Cash Book reflected the following balances as at the close of business on the
.....30.06.2022.....:-

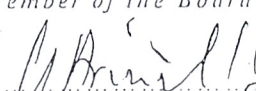
Cash on hand	Sh.....NIL.....
Bank Balance	Sh..... <u>320,865,830.15</u>
	320,865,830.15

The Bank Certificate of Balance showed a sum of Sh.....340,865,830.15.....
...Three hundred and twenty million eight hundred and sixty five thousand eight hundred and thirty
cts ...fifteen only (Sh...320,865,830.15..... cts...60.....)
Standing to the credit of the account on.....30TH JUNE, 2022.....

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


.....
Secretary of the Board

Date.....01.07.2022.....

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 14, 2022

CERTIFICATE OF BALANCES

Customer : STATE LAW OFF AND
Balance 131185 DEPT OF JUSTICE
Date: 30-Jun-22

Account No.	Account Name	Currency	Balance
1000303409	REC-STATE LAW OFF AND DEPT OF JUST	KES	392,887,494.35
1000303417	DEV-STATE LAW OFF AND DEPT OF JUST	KES	1,651,870.30
1000303425	DEP-STATE LAW OFF AND DEPT OF JUST	KES	340,865,830.15
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

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date.....01.07.2022.....

Report of the Board of Survey on the Cash and Bank Balances of.....PROGRAMME FOR LEGAL EMP
DEL PLEAD-KES - STATE LAW

OFFICE AND DEPARTMENT OF JUSTICE - DEVELOPMENT ACCOUNT NUMBER - 1000484136
as at the close of business on.....30.06.2022.....

The Board, consisting of (Names and official titles)

Mr. George Nyakundi - Chairman

Mr. Boniface Muhati - Member

Mr. George Arrum - Secretary

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

at.....1500HRS.....(time) on the01.07.2022.....

And the following cash was produced:-

Notes	Sh.....NIL.....
Silver	Sh.....NIL.....
Copper	Sh.....NIL.....
Cheques (as per details on reverse)	Sh.....NIL.....
	-----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
.....30.06.2022.....:-

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

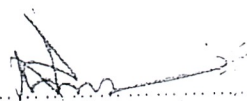
The Bank Certificate of Balance showed a sum of

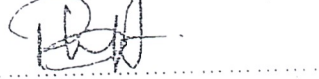
Sh.....NIL.....cts.....NIL.....
(Sh.....cts.....)

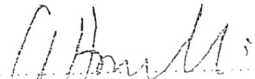
Standing to the credit of the account on.....30TH JUNE, 2022.....

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


Secretary of the Board

01-07-2022

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BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

STATE LAW OFF AND
131185 DEPT OF JUSTICE

30-Jun-22

Account No.	Account Name	Currency	Balance
1000303409	REC-STATE LAW OFF AND DEPT OF JUST	KES	392,887,494.35
1000303417	DEV-STATE LAW OFF AND DEPT OF JUST	KES	1,651,870.30
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