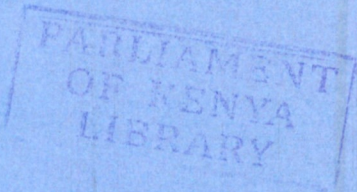


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

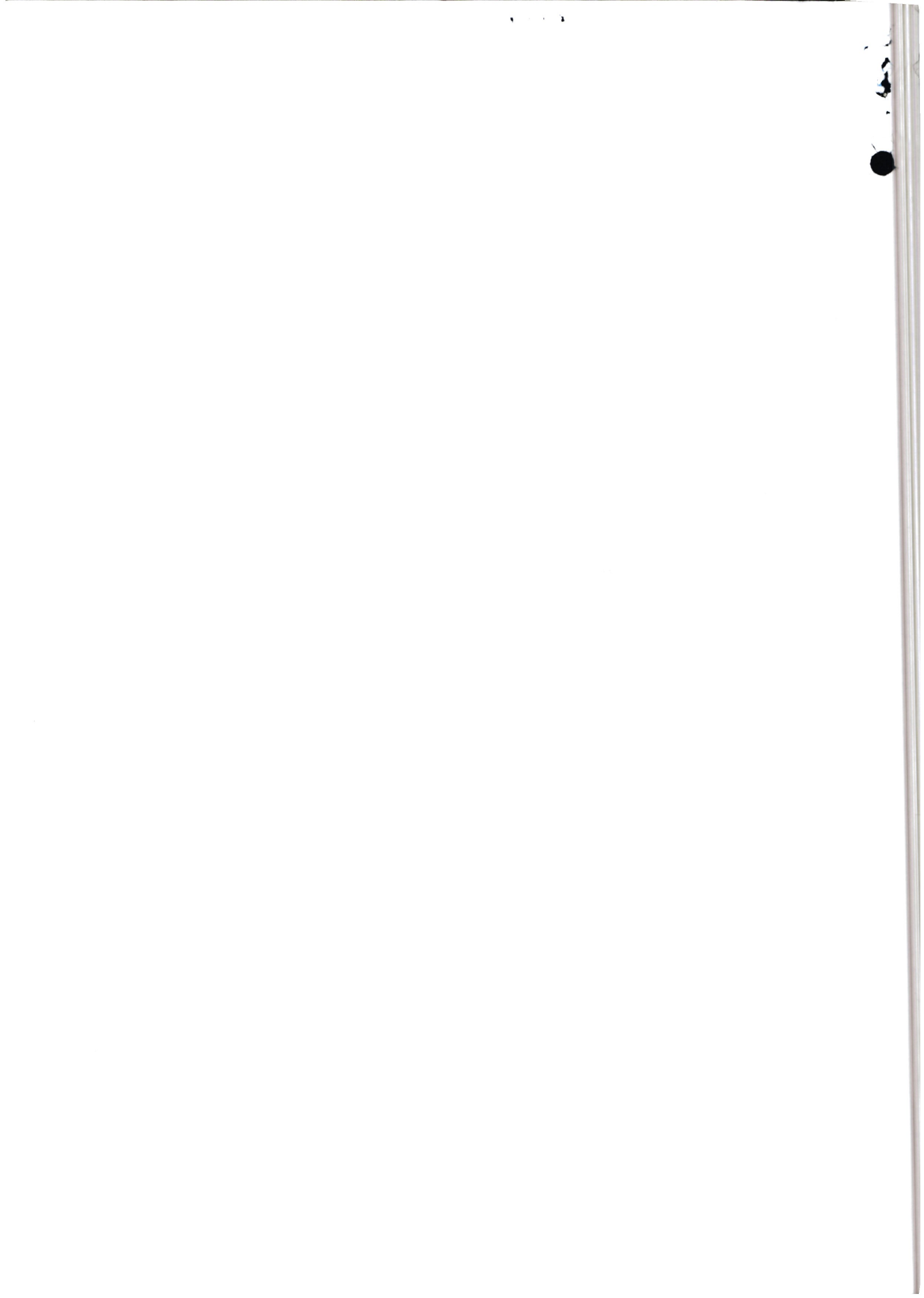
THE FINANCIAL STATEMENTS OF
JUDICIAL PERFORMANCE IMPROVEMENT
PROJECT – IDA CREDIT NO.5181-KE

FOR THE YEAR ENDED
30 JUNE 2018

JUDICIARY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 26 MAR 2019	DAY: TUESDAY
TABLED BY: MAJORITY LEADER	
CLERK-AT THE TABLE:	







OFFICE OF THE AUDITOR GENERAL
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REGISTRY

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JUDICIAL PERFORMANCE IMPROVEMENT PROJECT

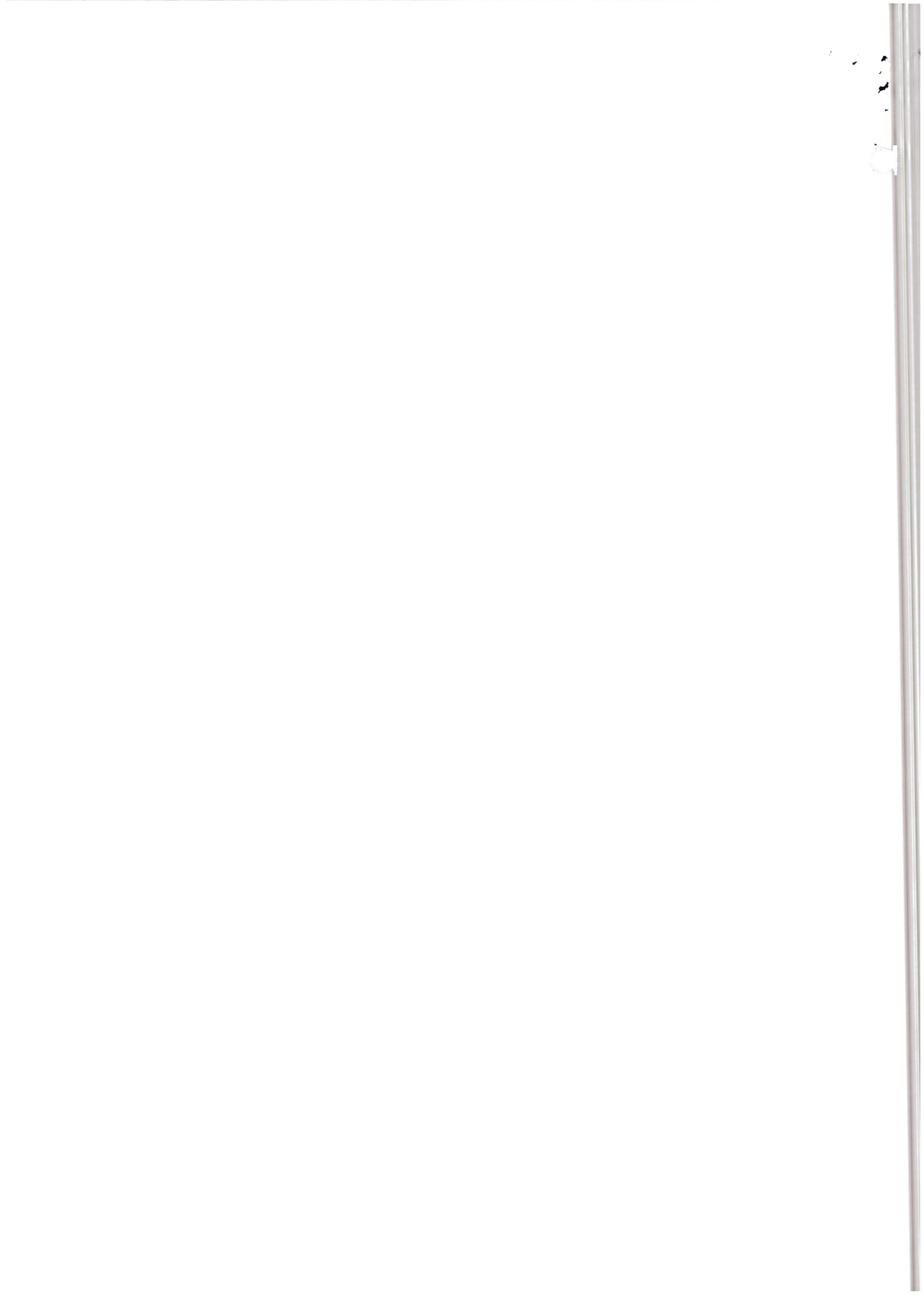
THE JUDICIARY

PROJECT GRANT/CREDIT NUMBER IDA NO. 5181-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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



**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**

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**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's office is in Nairobi Law Courts, Supreme Court of Kenya, Supreme Court Building

Objective: The key objective of the project is to improve the performance of the Judiciary to provide services in the project areas in a more effective and accountable manner,

Address: The project headquarters offices are Nairobi (city), Nairobi County, Kenya.

The project also has offices/branches as follows:

The address of its registered office is:

P.O Box 30041 – 00100

Nairobi

Contacts: The following are the project contacts

Telephone: (254) 02-2221221

E-mail: jpipproject@gmail.com

Website: www.go.ke

1.2 Project Information

Project Start Date:	The project start date is 30.04.2013
Project End Date:	The project end date is 31.10.2020
Project Manager:	The project manager is Ms. Nancy Kanyago
Project Sponsor:	The project sponsor is World Bank

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Judiciary.
Project number	P105269
Strategic goals of the project	The strategic goals of the project are as follows: (i) To improve the performance of the Judiciary to enable it provide services in a more effective, efficient and accountable (ii) To support and achieve the priority areas of the Judiciary



**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**

	Transformation (iii) To contribute to Kenya's vision 2030 development strategy for transforming Kenya into a middle income country
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Court administration and case management (ii) Judicial training and staff development (iii) Court infrastructure (iv) Project management
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Improve timeliness of Judiciary services (ii) Enhance performance and quality decision making (iii) Increase access to courts and legal information
Project duration	The project started on 30th April 2013 and is expected to run until 31st December 2018

1.4 Bankers

The following are the bankers for the current year:

- (i) Equity Bank

P.O Box 75104 – 00200 Nairobi

- (ii) Central Bank of Kenya

P.O Box 60000 – 00200 Nairobi

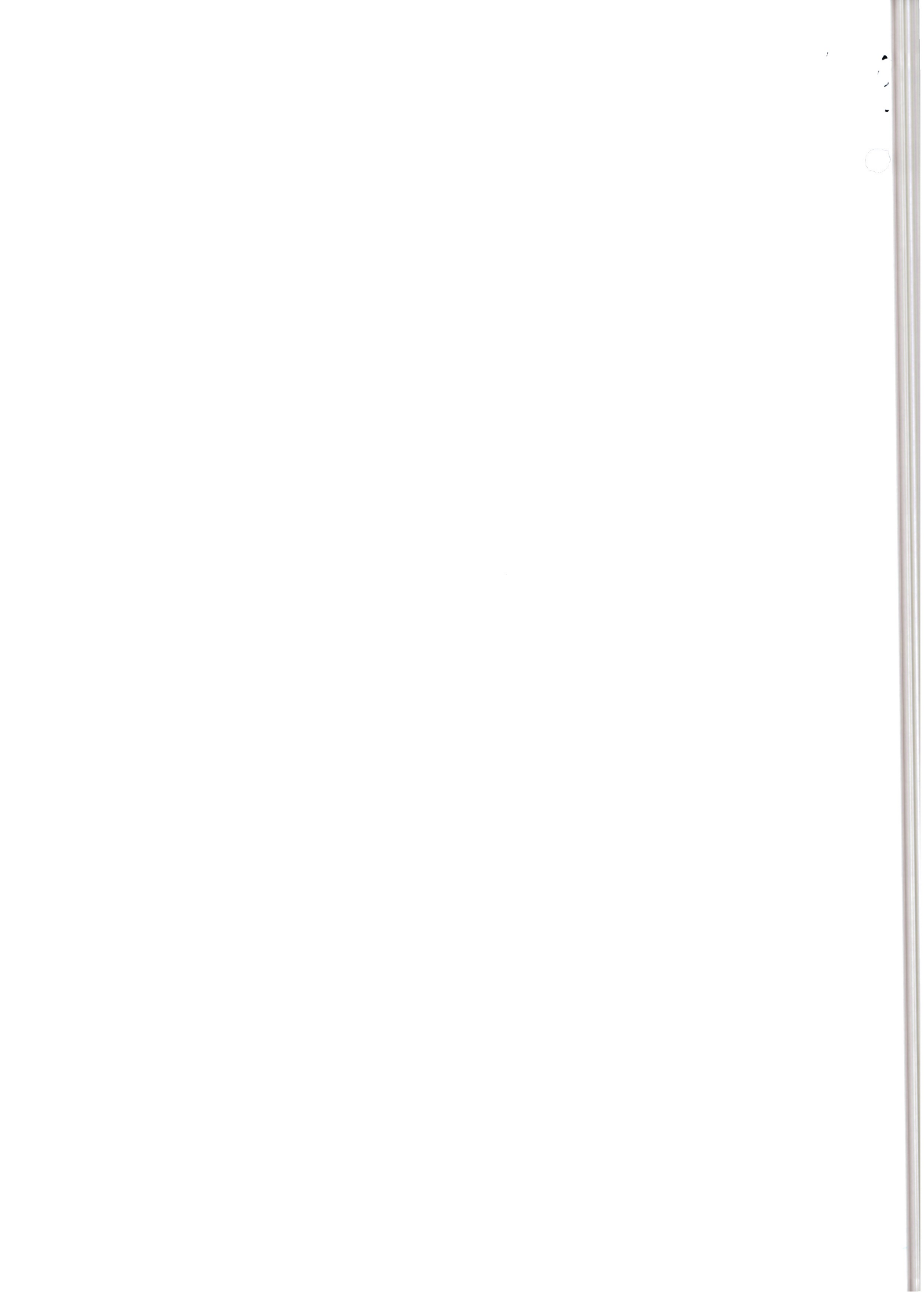
1.5 Auditors

The project is audited by the Auditor General, Kenya National Audit Office, Anniversary Towers P.O.Box 30084-00100 Nairobi

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation
Ann Amadi	Accounting officer
Nancy Kanyago	Project coordinator



**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**

1.7 Funding summary

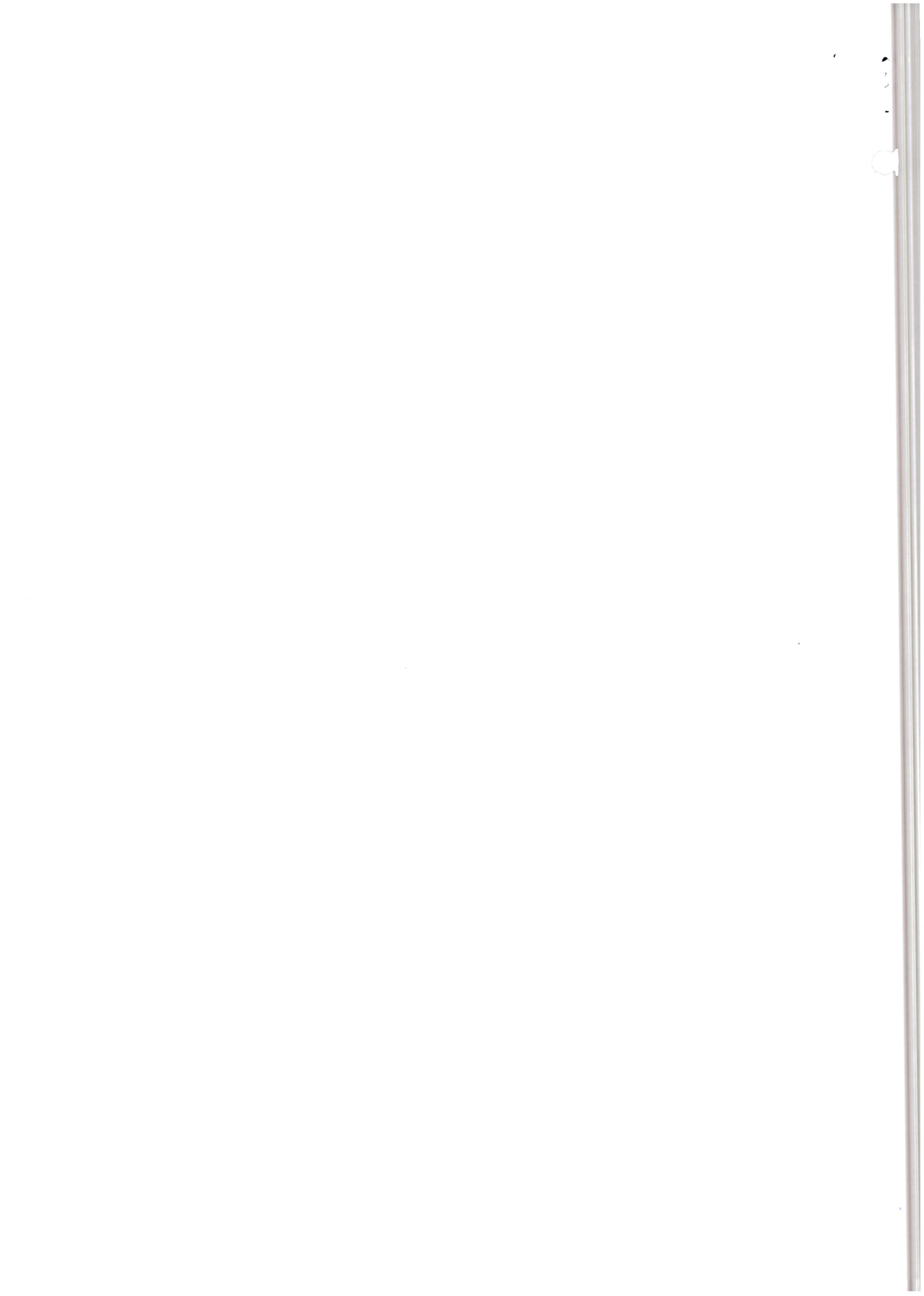
The Project is for duration of six years from 2013 to 2018 with an approved budget of US\$ 120M equivalent to Kshs 10.5B as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30.06.2018)		Undrawn balance to date (30.06.2018)	
	Donor currency USD	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Loan						
International Development Association	120,000,000	10.5B	38,108,837	3,755,948,715	81,891,163	6,744,051,285
Total	120,000,000	10.5B	38,108,837	3,755,948,715	81,891,163	6,744,051,285

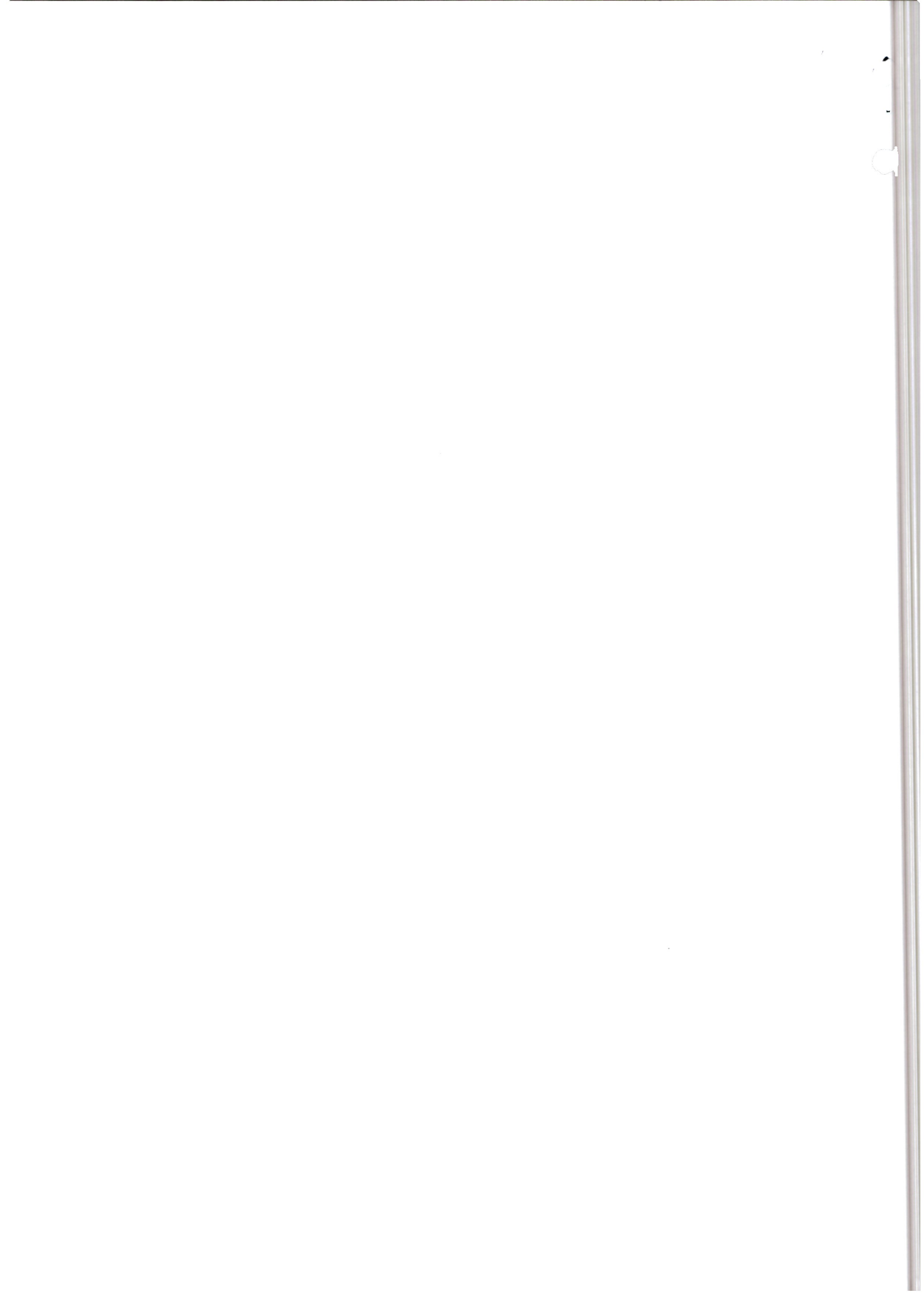
1.8 Summary of Overall Project Performance:

- Six out of the 12 courts targeted for upgrading have been completed. These includes: Kitui, Kangema Phase I, Engineer, Kigumo, Molo, and Nyando
- Construction of the remaining seven (i.e. Chuka, Tamu, Vihiga, Nyamira, Oyugis, Kibera and Kangema Phase II) is underway and in advanced stages of completion
- One new court (i.e. Makindu) has been completed out of 18 targeted under new construction. 16 others i.e. Nakuru, Siaya, Garissa, Nanyuki, Kapenguria, Maralal, Isiolo, Kwale, Voi, Makueni, Mukurweini, Kajiado, Mombasa, Wajir, Olkalau, Kakamega are underway with Kabsabet in tendering process.
- Court data being collected daily through the Daily Court Returns Template (DCRT). A case tracking system has been rolled out.
- Performance contracts rolled out in 273 courts, directorates and Judiciary agencies



***Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018***

- 1,473,342 million colour coded file folders were procured and distributed to all High Courts, Magistrates Courts and & Kadhi courts
- Over 110, 000 backlog cases (over five years old) cleared through the justice at last initiative/RRI
- Cases worthy over 20billion have been referred to the court annexed mediation program of which Kshs. 2.5 billion worth of cases have been successfully resolved, at an average time of only 66 days
- Court user's committees have been strengthened through a 'small grant program'. This has enhanced performance of courts.
- Registry Operation Manual developed and 1598 officers and staff trained on it
- 23 4x4s vehicles, three 9-seater vans, a saloon car and bus procured
- Standard package library books for 33 courts and basic packages for all courts procured and distributed



**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**

2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Judiciary and the Project Coordinator for **Judicial Performance Improvement Project** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangement 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 Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Judiciary and the Project Coordinator for **Judicial Performance Improvement Project** accept responsibility for the Project'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.

The Judiciary and the Project Coordinator for **Judicial Performance Improvement Project** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2018 and of the Project's financial position as at that date. The Judiciary and the Project Coordinator for **Judicial Performance Improvement Project** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

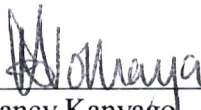
The Judiciary and the Project Coordinator for **Judicial Performance Improvement Project** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the Judiciary and the Project Coordinator for **Judicial Performance Improvement Project** on _____ 2018 and signed by



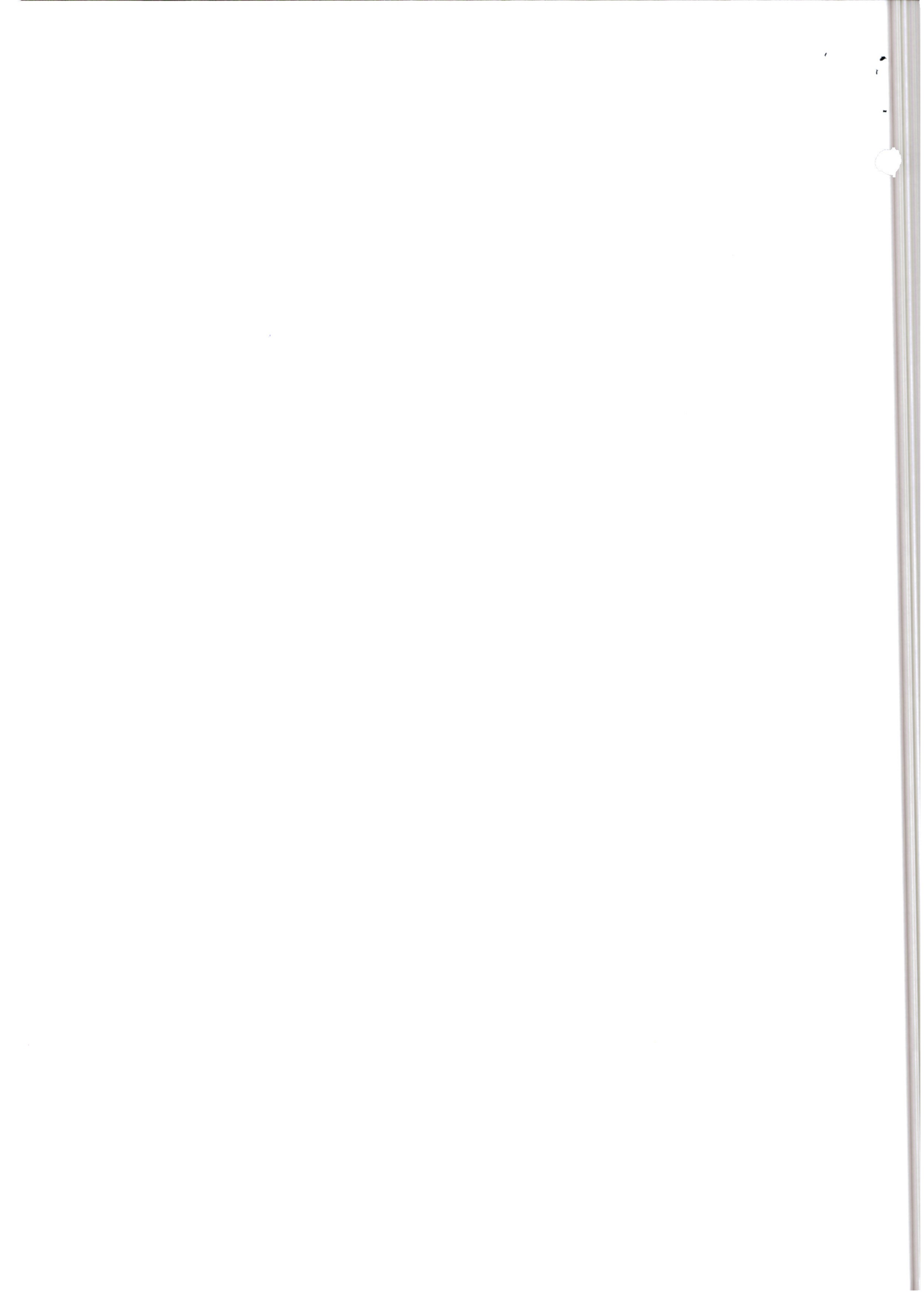
Ann Amadi
Chief Registrar



Nancy Kanyago
Project Coordinator



Mary Muchoki
Project Accountant:
ICPAK Member 6621



REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON JUDICIAL PERFORMANCE IMPROVEMENT PROJECT - IDA CREDIT NO. 5181- KE FOR THE YEAR ENDED 30 JUNE 2018 - JUDICIARY

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Judicial Performance Improvement Project set out on pages 1 to 35, which comprise the statement financial assets and liabilities as at 30 June 2018, and the statement receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Judicial Performance Improvement Project as at 30 June, 2018, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Financing Agreement No.5181- KE dated 5 December, 2012 (Revised 16 May 2016).

Basis for Qualified Opinion

1. Special Account Reconciliation

The special account reconciliation statement prepared by the National Treasury shows total withdrawals from the projects account maintained at the Central Bank of Kenya was USD 14,351,126 equivalent to Kshs.1,477,294,686.70 while projects financial statement shows total receipts from IDA for the year as USD 11,935,651 or Kshs.1,227,551,278 resulting into unexplained difference between the two sets of records of USD 2,415,475 (Kshs.249,743,408.70).

In addition, the Special Account statement for the year ended 30 June 2018 reflects USD 2,172,378.47 under amounts withdrawn and not yet claimed. This amount represents cumulative funds transferred to the local project bank account, but whose expenditure returns had not been submitted to National Treasury by the close of the financial year. No explanation has been provided as to why the expenditure returns for USD 2,172,378.47 have not been submitted to the National Treasury.

*Report of the Auditor-General on the Financial Statements of the Judicial Performance Improvement Project -IDA
Credit No. 5181 KE – Judiciary for the year ended 30 June 2018*

In the circumstances, the accuracy of the Special account balances as at 30 June 2018 could not be confirmed.

2. Understatement of Rent Payments

The statement of receipts and payments reflects Kshs.19,157,021 as payment for rental of produced assets and pending bills on the same account of Kshs.244,272.05 giving a total expenditure on rent for the year of Kshs.19,401,293.05. However, a review of related records showed that the Project had engaged Kenya Reinsurance for rental of office premises and also paid rent for the National Council of Law Reporting at ACK Garden Annex Office premises with annual rent cost for the two offices amounting to Kshs.30,711,063.11.

Consequently, the rental expenditure for the year reflected in the financial statements is understated by Kshs.11,309,770.06 being the difference between the rent expenditure for the year of Kshs.30,711,063.11 and the rent reflected in the financial statements of Kshs.19,157,021 plus the pending bills of Kshs.244,272.05.

3. Fixed Asset Register

The statement of receipts and payments for the year ended 30 June 2018 reflects a cumulative expenditure on acquisition of non-financial assets of Kshs.1,710,120,609. It was however, noted that the Project did not maintain a fixed asset register making it difficult to verify the physical existence of assets or confirm the value, location, ownership and security of the assets acquired under the project over the years. Also, the project financial statement did not include a summary of the fixed assets register as is required under the reporting template issued by the Public Sector Accounting Standards Board.

No explanation has been given for the failure to maintain a fixed asset register.

4. Low Absorption of Project Funds

The financing agreement Credit No.5181 between the Republic of Kenya and International Development Association(IDA) was signed on 5 December, 2012 and revised on 16 May 2016. The objective of the project was to improve the performance of the Judiciary to provide services in the project areas in a more effective and accountable manner. The project consists of three parts namely, court administrative and case management, Judicial training and staff development and court infrastructure. The total project funding was USD 120,000,000 (approximately Kshs.10,500,000,000).

The closing date for withdrawal of the project funds as per the financing agreement was 31 December 2018 but was later extended to 30 October 2020. However, as at the time of the audit only Kshs.5,160,969,500 or 49% out of the total available funds under the project of Kshs.10.5 billion had been withdrawn to finance project activities. In spite of this

poor absorption of the projects funds, there were contractors' certificates totalling to Kshs.113,679,607.35 which had been approved for payments but were yet to be settled.

It has not been clarified why the management has not utilized the available project funds to implement the project activities and settle the pending claims which may attract interest and other claims. Further, considering that it has taken about six years to utilize approximately half of the funds available under the project, it is unlikely that the remaining balance will be utilized within the remainder of the extended credit period which is less than two years.

In addition, a review of the project's payments records showed that cumulatively a total of Kshs.5,109,197,658 had been paid under the project comprising of Kshs.2,584,951,229 for purchase of goods and services and Kshs.2,524,246,429 for construction costs. This shows that the ratio of purchase of goods and services to construction costs is about 1:1. If this trend continues, the remaining fund balance of Kshs.5,390,802,342 may not be adequate to finance the remainder of the project activities.

As a result, the project objectives and goals may not be achieved as planned.

5.0 Construction and Refurbishment of 28 Law Courts

During the year ended 30 June 2018, the Judiciary had entered into contracts for construction and renovation of 28 Law Courts across the country at a total contract sum of Kshs.6,948,681,943. As at the time of the audit, a total of Kshs.2,258,293,896.35 had been paid to the contractors. A review of the project files and physical verification of selected law courts construction projects revealed the following unsatisfactory matters:

5.1.0 Invalid Performance Security Bonds

5.1.1 Expired Performance Security Bonds

In accordance with the terms and conditions of the contract, each contractor was supposed to submit a performance bond to secure the employer in case of failure to implement the project as provided in the signed contract agreements. However, a review of the project records revealed that a total of thirteen (13) performance bonds submitted by the contractors had expired and were yet to be renewed.

5.1.2 Performance Security Bonds Issued by a Bank under Receivership

In addition, ten (10) performance bonds valued at Kshs.216,491,929 as tabulated below that were availed for audit review were issued by Chase Bank (under receivership) and its subsidiary, Rafiki Micro Finance Bank and their validity is therefore doubtful.

Law Court	Construction Company	Contract period	Contract Amount Kshs.	Issuing Bank	Date of Performance Bond	Security Bond Amount Kshs.	Expiry Date
Chuka	M/s Philmark System Services	12 months	98,10,6,543	Chase Bank	21-May-15	9,810,654	30-Jun-18
Muhoroni	M/s Philmark System Services	11 months	74,902,949	Chase Bank	28-Aug-17	7,490,295	30-Jun-18
Oyugis	M/s Sasah Contractors	12 months	109,731,080	Chase Bank	3-Jun-15	10,973,109	3-Jun-16
Nyamira	M/s JN Investment Ltd	12 months	118,305,748	Chase Bank	18-Mar-15	11,830,575	18-Mar-16
Makindu	M/s Gracan Construction	12 months	96,855,447	Chase Bank	22-Dec-15	9,685,545	31-Dec-16
Makueni	M/s Admo Construction ltd	2 years	410,099,717	Chase Bank	10-Jul-17	41,009,972	10-Jul-19
Mombasa	M/s Bashash Construction co.	2 years 7 months	445,173,323	Chase Bank	31-Jan-17	44,517,332	19-Jul-19
Maralal	M/s Debroso Construction co	24 months	378,745,873	Rafiki Microfinance Bank	17-Oct-16	37,874,587	19-Oct-18
Kwale	M/s Inforserve Networks ltd	24 months	389,998,592	Rafiki Microfinance Bank	14-Oct-16	38,999,859	19-Oct-18
Kangema (Phase II)	M/s High Octane Eng.Ltd	12 months	42,992,272	Rafiki Microfinance Bank	15-Feb-17	4,300,000	15-Feb-18
		Total	2,066,805,000			216,491,929	

In the circumstances, the contractors did not comply with Section 50.1 of the signed contract agreements and Section 142(1) and (2) of the Public Procurement and Assets Disposal Act, 2015 on performance bonds and the employer was also at fault for accepting invalid bond and may not be able to recover the Kshs.216,491,929 guaranteed in case of default.

5.2 Delayed Implementation of the Projects

A physical verification of sampled projects carried out in October 2018 and a review of the project's files showed that there has been delay in project implementation affecting almost all the projects as detailed in the Appendix.

Construction of the first batch of nine (9) law court projects commenced in 2015 and were expected to be completed by September 2016 but at the time of the audit, only two projects i.e. Kigumo and Makindu Law Courts had been completed.

Construction of the second batch of six (6) projects started in 2016 and were to be completed by September 2017 but none had been completed by the time of the audit. Similarly, construction of the rest of the projects except Kajiado Law Courts, which was awarded in 2018, commenced in 2017 and should all have been completed by October

2018 but by the time of the audit none had gone beyond 50% overall progress. In addition, physical verification of selected projects in October 2018 showed that most contractors were not on site.

The management has explained that the delay is attributed to failure to pay certified works on time owing to delays in release of exchequer funds from the National Treasury. It was noted that the contract period for most of the projects has been extended following the extension of Project end date to October, 2020. However, delayed project implementation has denied the Judiciary the benefits envisaged under the Project and could also lead to cost overruns due to time driven costs.

6. Irregular Engagement of a Legal Counsel

The statement of receipts and payments for the year reflects a figure of Kshs.63,181,280 for consultancy services. Included in this payments is a fee of Kshs.5,400,000 paid to a Mr Masha Namusi Barasa as legal counsel to Deputy Chief Justice (DCJ). It was however noted that the engagement was not subjected to a competitive process to determine the suitability of the candidate for the job. In addition, there was no identified knowledge gaps within the Judiciary to necessitate the hiring of a legal counsel.

In the circumstances, it has not been possible to confirm that the payment of Kshs.5,400,000 was a proper charge to the Project's Funds.

7. Irregular Award of Contract for Supply of Motor Vehicle

On 8 August 2014, the CMC Motors Ltd were awarded a contract for the supply and delivery of a motor vehicle vide contract no. JPIP /NCB /02 /2013-2014 at a cost of Kshs.10,500,000 after emerging as the lowest evaluated bidder out of the four (4) firms which submitted bids namely; Transafric Motors Kshs.3,400,000, CMC Motors Kshs.10,500,000, Stantech Motors Kshs.9,520,000 and General Motors Kshs.11,276,000. It was further noted that Stantech Motors and Transafric Motors were not subjected to financial evaluation as they were considered non-responsive.

After the contract award and notification to CMC Motors, an addendum was given to the supplier to include parcel rack with covers and reading lights; reclining seats with foot rest; Mechanical Ram for wheel chair access; Individual charging sockets and WIFI systems and curtains on the vehicle which revised the contract amount from Kshs.10,500,000 to Kshs.11,671,600 an increase of Kshs.1,171,600.

This contravened Section 53(1) of the Public Procurement and Asset Disposal Act that requires addendum to be issued before expiry of submitting of tenders. In addition, management wrote a letter to CMC Motors group on 30 March 2015 and explained that the contract award of Kshs.10,500,000 was tax exclusive, and so the contract sum was adjusted upwards again to include the 16% VAT amount of Kshs.1,680,000. This was

also done in violation of Section 50(2)(a) of the public procurement and disposal regulations, 2006 that requires the bid price be as read out at the bid opening.

In the circumstances, the resultant increase of Kshs.2,625,000 arising from the addendum and VAT adjustment was therefore irregular.

8. Irregular Reimbursement of Out of Pocket Expenses

An amount of Kshs.10,697,505 was paid to Judiciary staff members as out of pocket reimbursement of expenses incurred in respect of domestic travel and subsistence allowances. It is not clear why imprests were not issued to the officers before travel to ensure proper accountability. In the circumstances the validity of the reimbursements totalling to Kshs.10,697,505 could not be confirmed.

9. Un-accounted Court Users Committee (CUC) Grants

Included in the imprests and advances figure of Kshs.91,497,870 as at the close of the year is Kshs.27,054,648.50 representing A.I.E.'s issued to Court stations which had been outstanding for more than twelve months. It was not clear why the Court stations had not submitted expenditure returns as required.

In the circumstances, it has not been possible to confirm that the grants were used for the intended purposes.

10. Unremitted VAT and Withholding Taxes

A review of schedules availed in support of construction projects payments for the year revealed that a total of Kshs.50,222,813.60 deducted from the construction payments as 6% VAT and 3% income tax were not remitted to Kenya Revenue Authority as required. Further, included in the pending bills as at 30 June 2018 is an amount of Kshs.6,839,806.95 in respect of unremitted P.A.Y.E. taxes that remained unpaid for five months.

In the circumstances, the project is likely to incur interest and penalties which should not remain a charge to project funds.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Judicial Performance Improvement Project - IDA Credit No.5181- KE in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Matters

Budget and Budgetary Performance

1. Receipts

The project had budgeted to receive proceeds from borrowing of Kshs.2,997,446,289 in 2017/2018 but actual receipts amounted to Kshs.1,405,020,784 resulting into a shortfall of Kshs.1,592,425,505 or 53% as shown below:

Item	Budget Kshs.	Actual Kshs.	Excess/(Shortfall) Kshs.	Variance %
Proceeds from borrowings	2,997,446,289	1,405,020,784	(1,592,425,505)	(53)
Total	2,997,446,289	1,405,020,784	(1,592,425,505)	(53)

The shortfall was attributed to budget cut by the National Treasury hence most of the project activities were not implemented as planned.

2. Payments

The Judicial Performance Improvement Project had budgeted to spend an amount of Kshs.2,997,446,289 in the year under review but actual expenditure totalled Kshs.1,353,653,889 resulting to an under expenditure of Kshs.1,643,792,400 or 55% as shown below:

Item	Budget Kshs.	Actual Kshs.	(Excess) /Shortfall Kshs.	Variance %
Utilities, Supplies and Services	464,683,000	357,945,531	106,737,469	23
Domestic Travel and Subsistence	21,000,000	18,183,810	2,816,190	13
Foreign Travel and Subsistence	5,000,000	3,305,367	1,694,633	34
Printing, Advertising & Information	66,946,000	15,163,310	51,782,690	77
Rentals of Produced Assets	26,400,000	19,157,021	7,242,979	27
Training Expenses	205,486,000	149,834,542	55,651,458	27
Other Operating Expenses	158,100,000	70,831,782	87,268,218	55
Consultancy	158,515,000	82,993,727	75,521,273	48
Construction of Civil Works	1,770,991,289	619,571,455	1,151,419,834	65
Purchase of Vehicles & Other Transport Equipment	13,125,000	13,125,000.00	0	0
Purchase of Office Furniture & General Equipment	107,200,000	3,542,344	103,657,656	97
Total	2,997,446,289	1,353,653,889	1,643,792,400	55

The shortfall was again attributed to budget cut by the National Treasury thereby affecting implementation of planned activities for the year.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, nothing 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

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 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, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by financing agreement for credit No.5181-KE dated 5 December, 2012 I report based on my audit, that:

- i. 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;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and,

- iii. The Project's financial statements are in agreement with the accounting records and returns.

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 ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Project or to cease operations, or have no realistic alternative but to do so

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

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

Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern and that public resources are applied in an effective way, them 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue as a going concern or 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 Project to cease to continue as a going concern or 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 Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

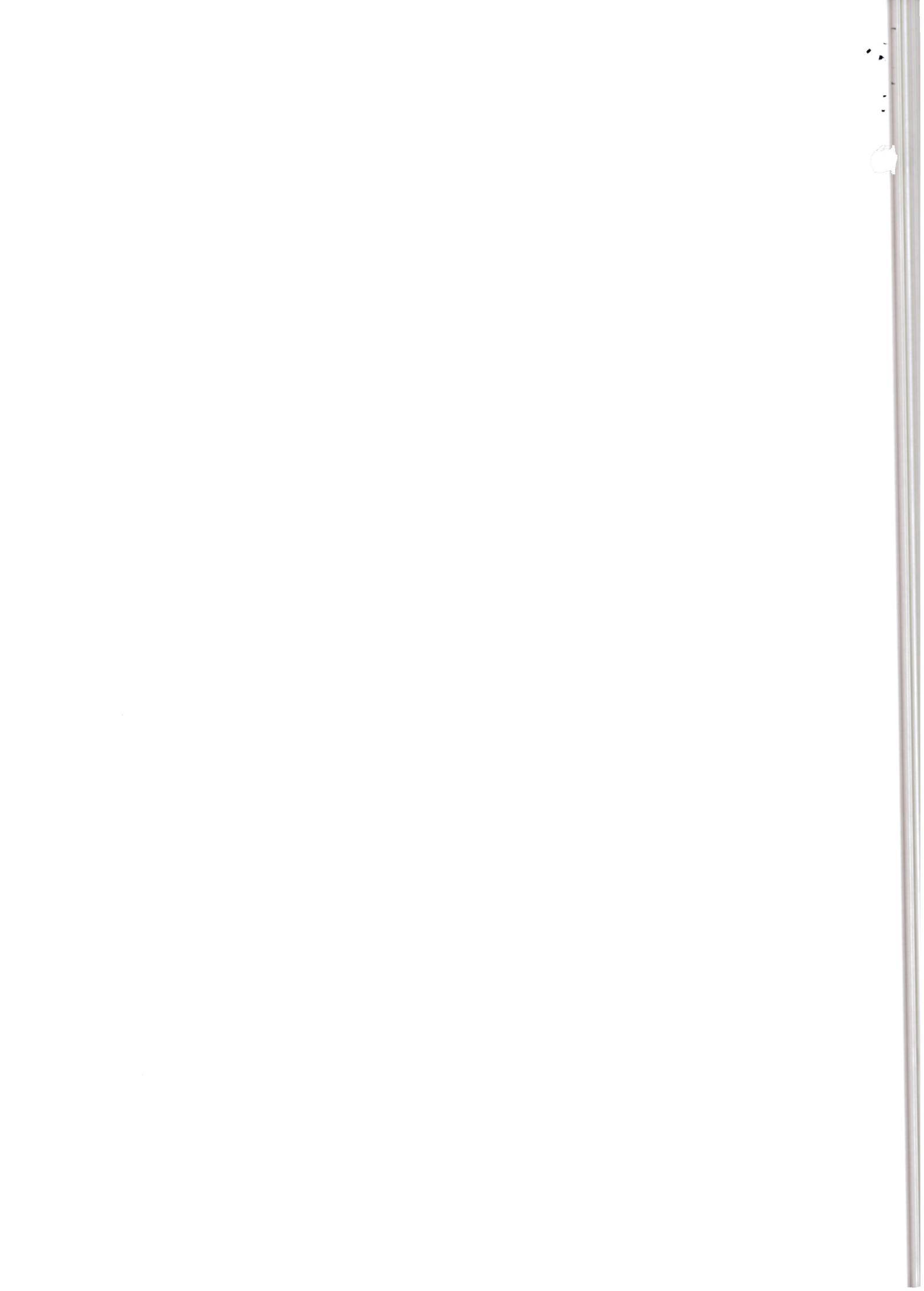
I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi.

27 December 2018



Appendix 1

Law Courts Renovation and Construction Project Status

	Project	Contract Sum	Start Date	Original Completion Date	Revised Completion Date	Contract Period (Wks)	% Complete	Gross Amount Certified	% Paid
1	Kigumo Law Courts	94,160,933	29/06/2015	29/06/2016	30/12/2019	52	100	92,890,293	98.7
2	Chuka Law Courts	98,106,543	05/06/2015	13/06/2016	30/12/2019	52	90	89,966,214	91.7
3	Engineer Law Courts	96,881,316	08/06/2015	08/08/2016	13/3/2019	52	98	73,864,625	76.2
4	Vihiga Law Courts	78,476,529	16/09/2015	14/09/2016	30/12/2019	52	96	75,177,917	95.8
5	Nyando Law Courts	74,827,121	04/09/2015	02/09/2016	30/12/2019	52	99	74,011,853	98.9
6	Molo Law Courts	99,910,995	19/06/2015	17/06/2016	30/12/2019	52	99	97,418,240	97.5
7	Oyugis Law Courts	109,731,080	29/06/2015	28/06/2016	30/12/2019	52	95	108,935,446	99.3
8	Nyamira Law Courts	118,305,748	18/06/2015	17/06/2016	30/12/2019	52	90	106,752,638	90.2
9	Muhoroni Law Courts (Tamu)	74,879,919	06/09/2015	08/06/2016	30/12/2019	52	97	72,164,117	96.4
10	Nakuru Law Courts	347,765,950	18/02/2016	18/08/2017	30/12/2019	110	87	298,968,836	85.6
11	Siaya Law Courts	342,751,951	21/03/2016	21/09/2017	30/12/2019	110	73	235,685,006	68.8
12	Garissa Law Courts	351,323,457	22/01/2016	22/07/2017	30/12/2019	110	80	274,402,054	78.1
13	Makindu Law Courts	96,855,446	08/03/2016	07/03/2017	30/12/2019	52	100	90,242,005	93.2
14	Nanyuki Law Courts	318,559,759	10/03/2016	10/09/2017	30/12/2019	110	70	213,937,120	67.2
15	Kibera Law Courts	137,649,133	13/04/2016	13/04/2017	30/12/2019	52	65	90,999,599	66.1
16	Voi Law Courts	347,582,674	29/03/2017	29/09/2018		78	40	99,219,496	28.6
17	Kapenguria Law Courts	400,880,621	21/03/2017	22/09/2018	21/02/2020	78	37	75,631,967	18.9
18	Maralal Law Courts	378,745,872	23/03/2017	23/09/2018		78	32	61,755,414	16.3
19	Isiolo Law Court	379,082,161	04/10/2017	10/10/2018	07/08/2019	78	42	140,626,227	37.1
20	Kwale Law Courts	389,998,592	19/5/2017	19/09/2018		78	25	55,321,760	14.2
21	Wajir Law Courts	369,567,057	27/9/2017	27/3/2019		78	10	35,355,400	9.6
22	Oi-Kalou Law Courts	399,323,129	18/9/2017	17/3/2019		78	16	48,439,434	12.1
23	Kakamega Law Courts	387,664,343	21/9/2017	21/3/2019		78	35	86,911,747	22.4

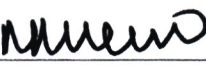
24	Mukurweini Law Courts	158,978,307	19/9/2017	18/9/2018		52	30	27,037,371	17
25	Mombasa Law Courts	445,173,323	28/9/2017	28/3/2019		78	32	99,555,660	22.4
26	Makueni Law Courts	410,099,717	25/9/2017	25/3/2019		78	20	59,986,955	14.6
27	Kangema Law Courts (Phase II)	42,992,272	20/9/2017	18/9/2018		52	50	19,284,282	44.9
28	Kajiado Law Courts	398,407,995	15/3/2018	15/9/2019		78	10	30,303,960	15.0
	TOTAL	6,948,681,943						2,834,845,632	

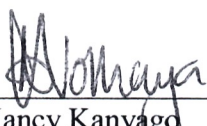
**Judicial Performance Improvement Project
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For the financial year ended June 30, 2018**


**STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH
JUNE 2018**

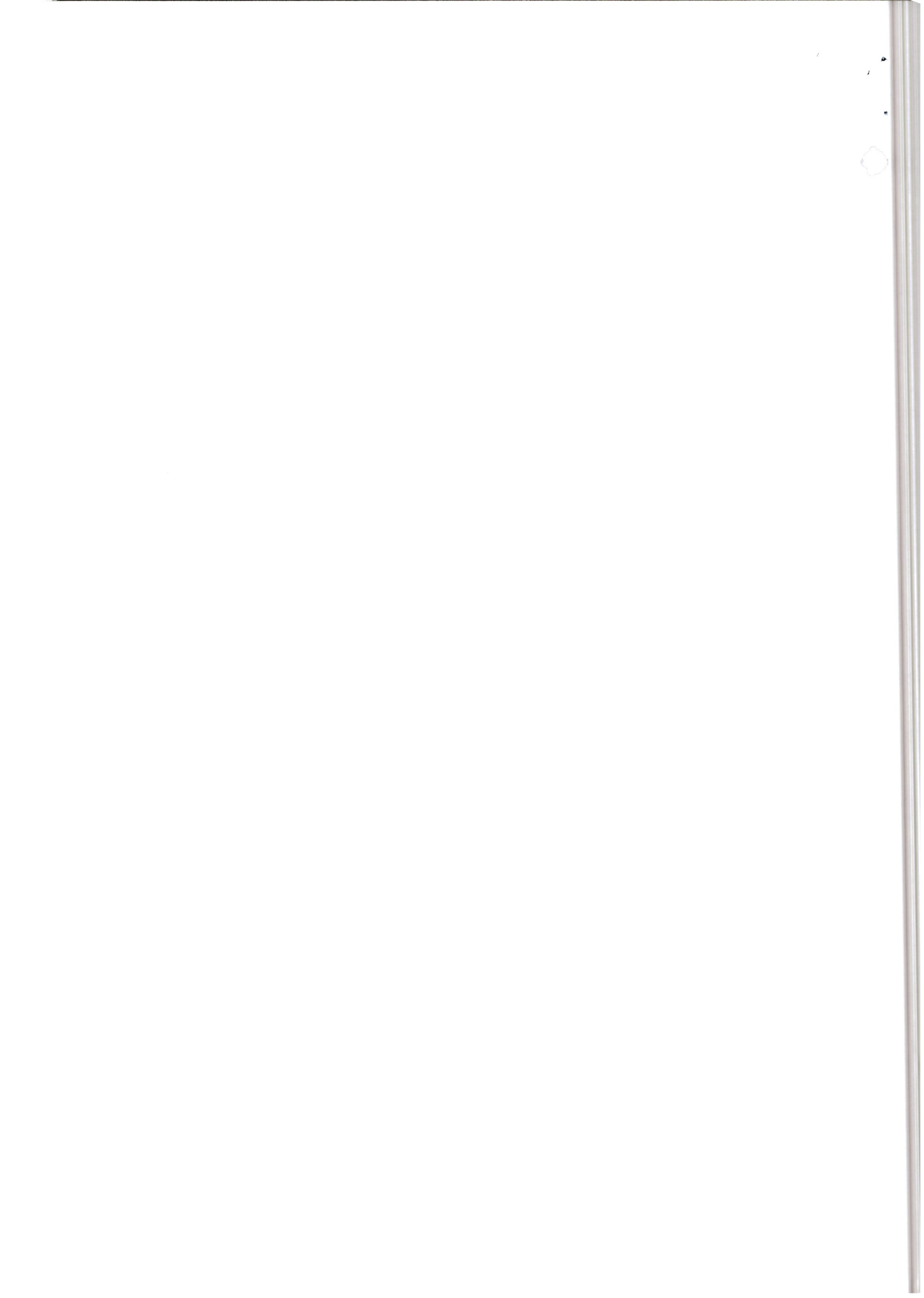
	Note	2017/18		2016/17		Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Loan from external development partners	8.3	1,227,551,278	177,469,506	1,688,646,238	-	5,160,969,500
Miscellaneous RECEIPT		-	-	-	-	3,914,870
TOTAL RECEIPTS		1,227,551,278	177,469,506	1,688,646,238	-	5,164,884,370
PAYMENTS						
Purchase of goods and services	8.4	599,591,355	117,823,735	711,559,314	-	2,584,951,229
Acquisition of non- financial assets	8.5	576,593,028	59,645,771	1,133,527,581	-	1,769,766,381
TOTAL PAYMENTS		1,176,184,384	177,469,506	1,845,086,896	-	4,354,717,619
SURPLUS/(DEFICIT)		51,366,894	-	(156,440,658)	-	810,166,760

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


Ann Amadi
Chief Registrar


Nancy Kanyago
Project Coordinator


Mary Muchoki
Project Accountant
ICPAK Member 6621

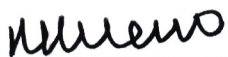


*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018*


4. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2018

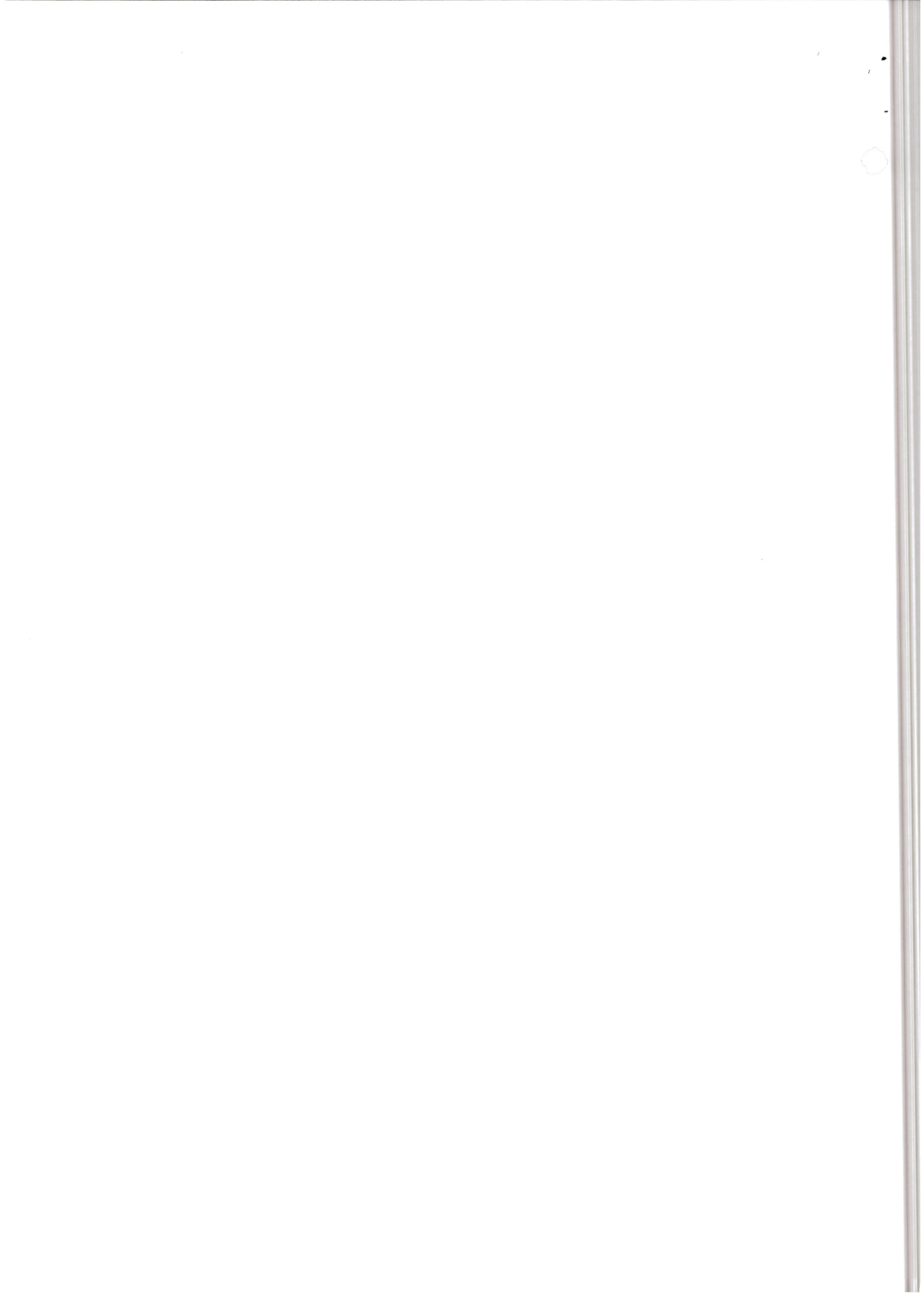
	Note	2017/18	2016/17
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8.6. A	188,849	4,771,341
Total Cash and Cash Equivalents		188,849	4,771,341
Accounts receivables – Imprest and Advances	8.6	91,497,869	35,548,475
TOTAL FINANCIAL ASSETS		91,686,710	40,319,817
REPRESENTED BY			
Fund balance b/fwd	8.8	40,319,816	196,760,475
Prior year adjustments		-	-
Surplus/(Deficit) for the year		51,366,894	(156,440,658)
NET FINANCIAL POSITION		91,686,710	40,319,817

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


Ann Amadi
Chief Registrar

Nancy Kanyago
Project Coordinator


Mary Muchoki
Project Accountant
ICPAK Member 6621

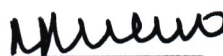


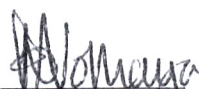
**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**


5. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2018

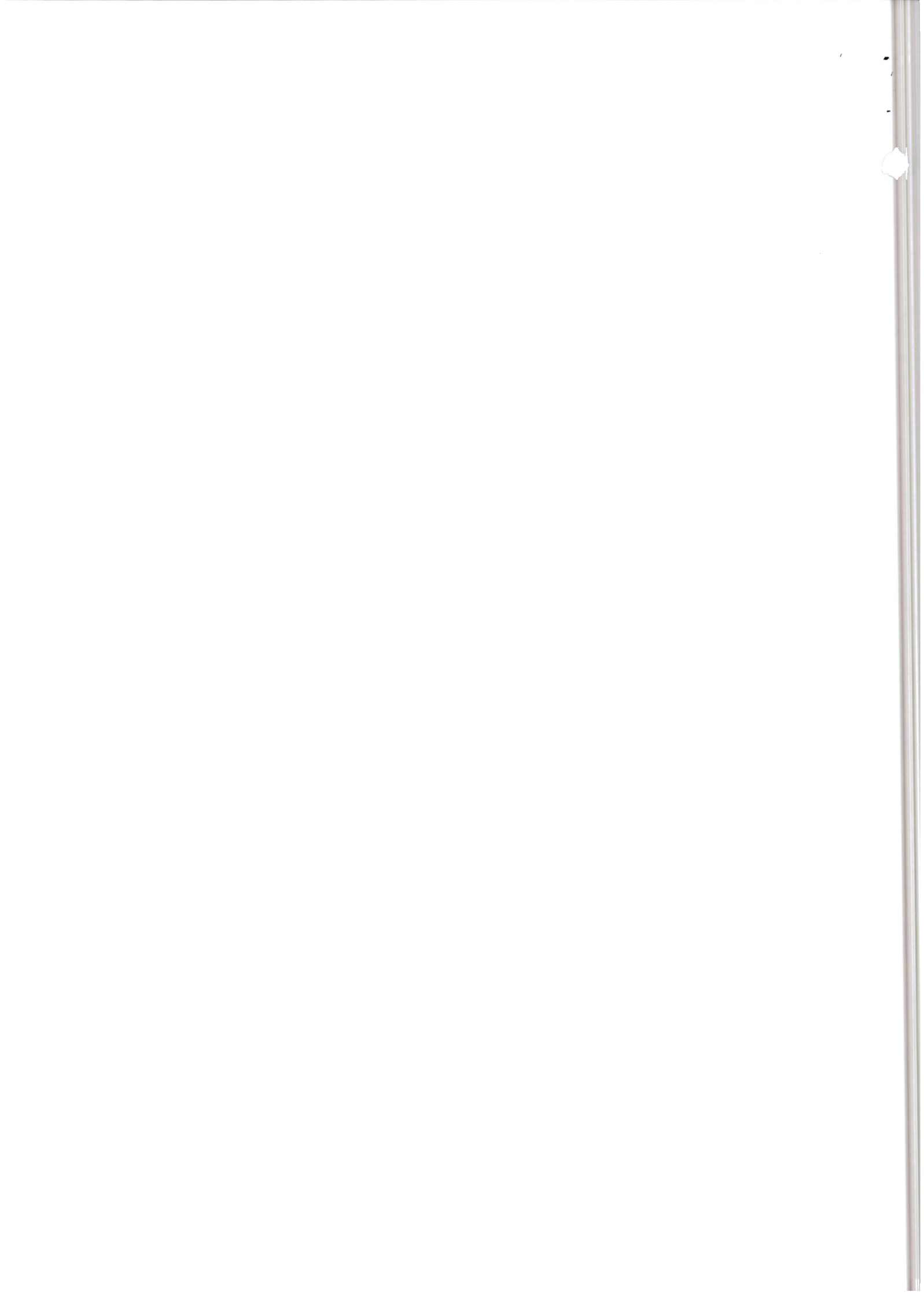
		2017/18	2016/17
	Note	KShs	KShs
Receipts for operating activities			
Payments for operating activities			
Purchase of goods and services	8.4	(599,591,355)	(711,559,314)
Change in receivables		(91,497,870)	
Net cash flow from operating activities		(691,089,225)	(711,559,314)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8.5	(576,593,028)	(1,133,527,581)
Net cash flows from Investing Activities		(576,593,028)	(1,133,527,581)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	8.3	1,227,551,278	1,688,646,238
Net cash flow from financing activities		1,227,551,278	1,688,646,238
NET INCREASE IN CASH AND CASH EQUIVALENT		51,366,894	(156,440,658)
Cash and cash equivalent at BEGINNING of the year		40,319,817	196,760,475
Cash and cash equivalent at END of the year		188,841	40,319,817

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


Ann Amadi
Chief Registrar


Nancy Kanyago
Project Coordinator


Mary Muchoki
Project Accountant
ICPAK Member 6621

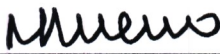


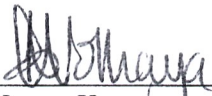
**Judicial Performance Improvement Project
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For the financial year ended June 30, 2018**


6. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from borrowings	2,997,446	1,574,525	1,422,921	1,227,551,278	- 1,226,128,357	-100%
Miscellaneous receipts						
Total Receipts	2,997,446	1,574,525	1,422,921	1,227,551,278	- 1,226,128,357	
Payments						
Purchase of goods and services	594,124	-337,596	931,720	599,591,355	-598,659,635	100%
Acquisition of non-financial assets	2,403,323	1,912,122	491,201	576,593,028	-576,101,827	100%
Total Payments	2,997,446	1,574,525	1,422,921	1,227,551,278	- 1,174,761,463	

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.


Ann Amadi
Chief Registrar


Nancy Kanyago
Project Coordinator


Mary Muchoki
Project Accountant
ICPAK Member 6621



*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018*

7. NOTES TO THE FINANCIAL STATEMENTS

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

8.1. Basis of Preparation

8.1.1. Statement of compliance and basis of preparation

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

8.1.2. Reporting entity

The financial statements are for the Project xxx under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

8.1.3. Reporting currency

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

8.2. Significant Accounting Policies

a) Recognition of receipts

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

• Transfers from the Exchequer

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



***Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018***

• External Assistance

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

Donations and grants

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

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the year they were received.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary

• 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 Project recognises all payments when the event occurs and the related cash has actually been paid out by the Project.

• Compensation of employees

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

• Use of goods and services

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



***Judicial Performance Improvement Project
Reports and Financial Statements
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- **Interest on borrowing**

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

- **Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

- **Acquisition of fixed assets**

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

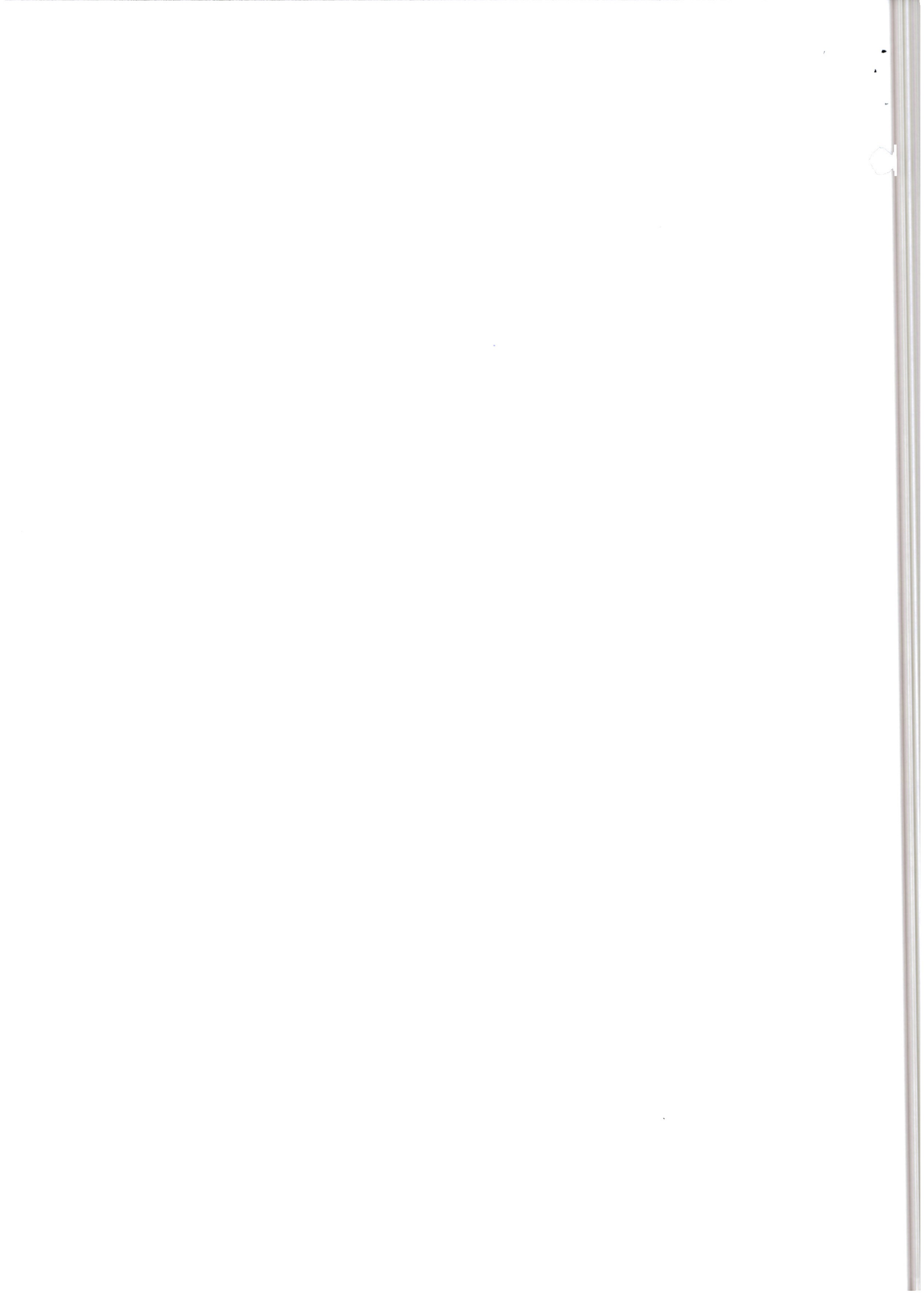
A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

c) In-kind donations

In-kind contributions are donations that are made to the Project 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 Project 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.

d) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



***Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018***

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 part deposits

e) Accounts receivable

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

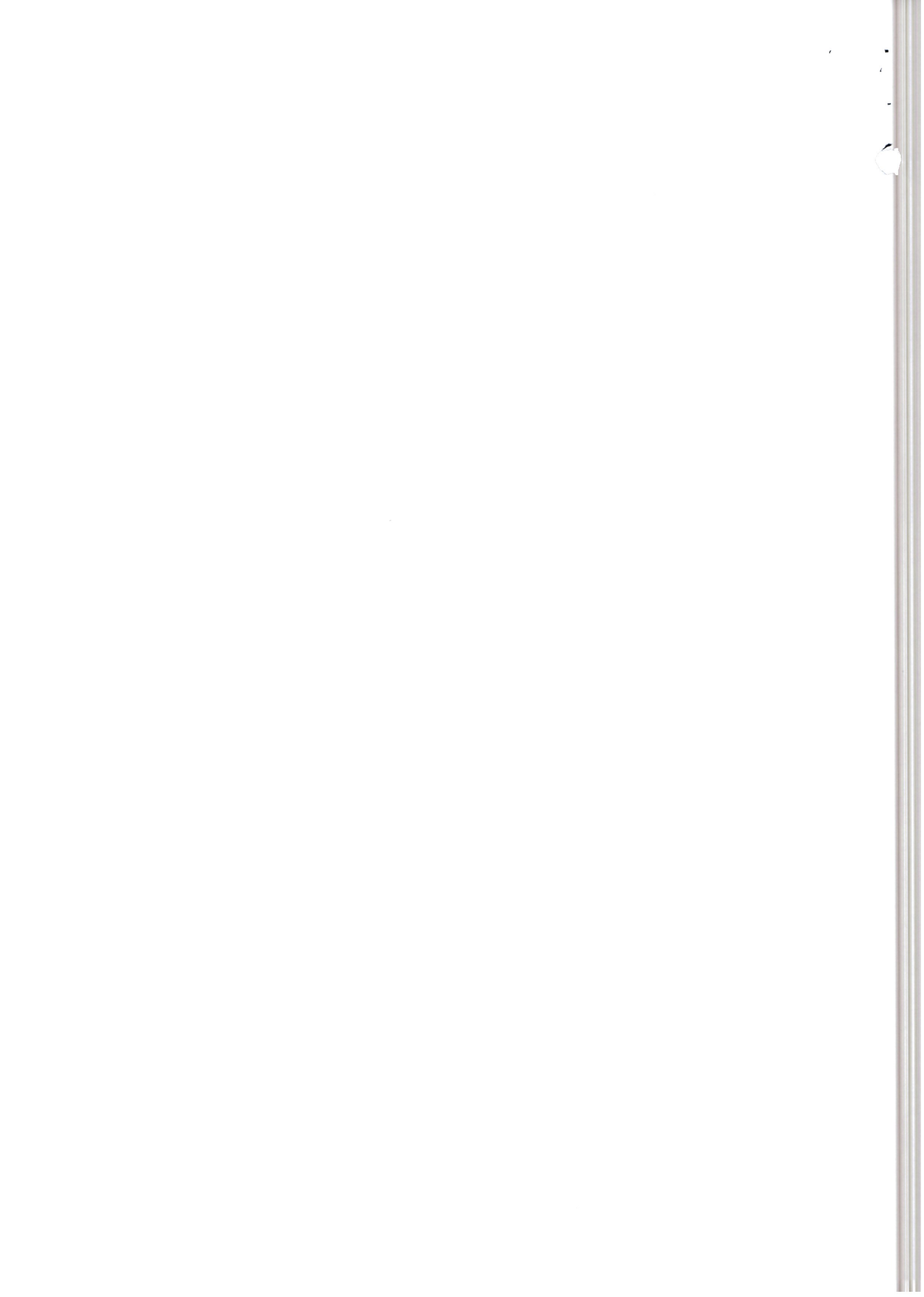
f) Pending bills

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 to provide a sense of the overall net cash position of the Project at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

g) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The 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 and are eliminated upon consolidation.

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.



***Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018***

h) Third party payments

Included in the receipts and payments, are payments made on its behalf by 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 column in the statement of receipts and payments.

During the year Kshs 177 million being loan disbursements were received in form of direct payments from third parties.

i) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

j) Comparative figures

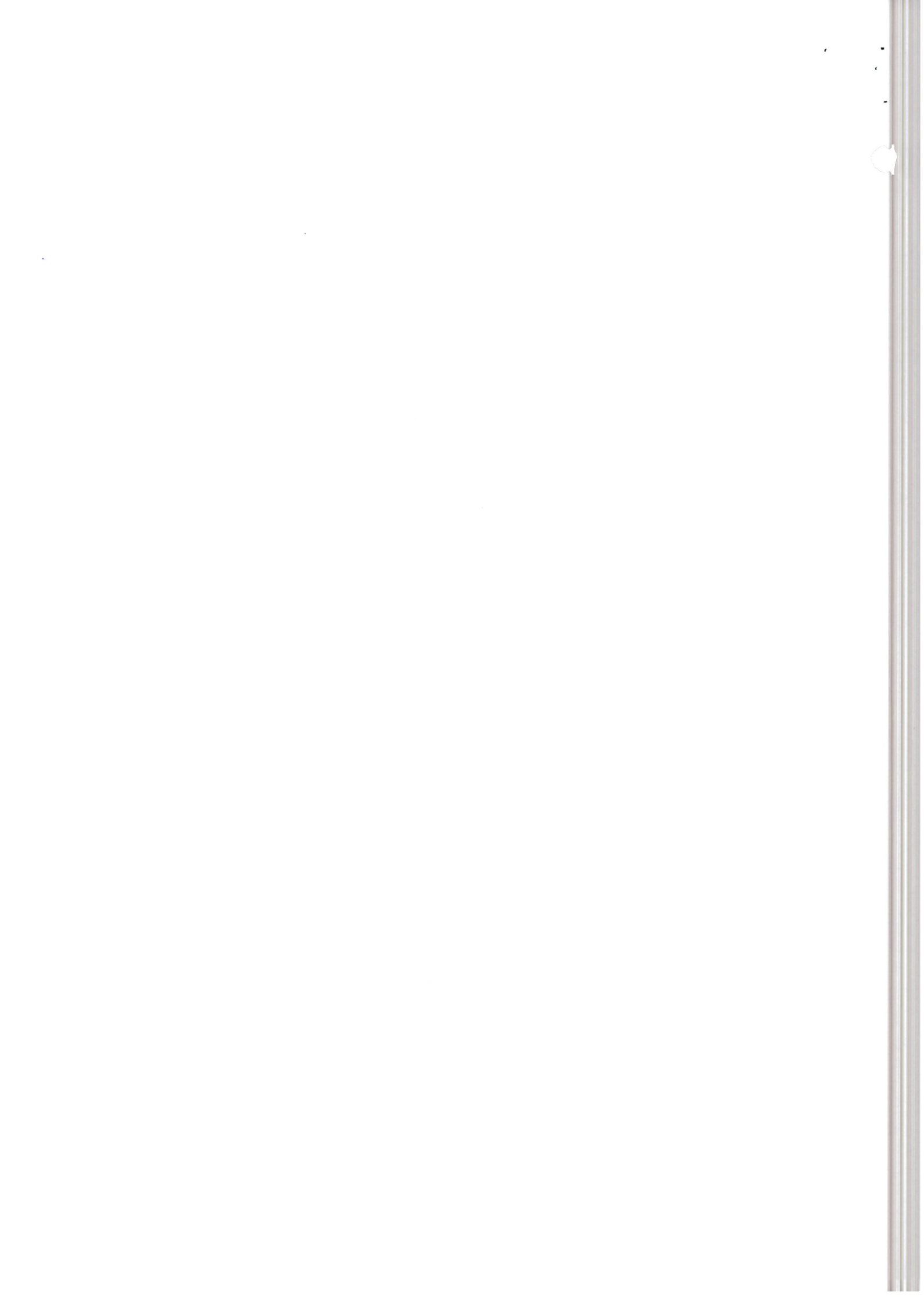
Where necessary comparative figures for the previous financial year/period have been amended or reconfigured to conform to the required changes in financial statement presentation.

k) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 20.

l) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.



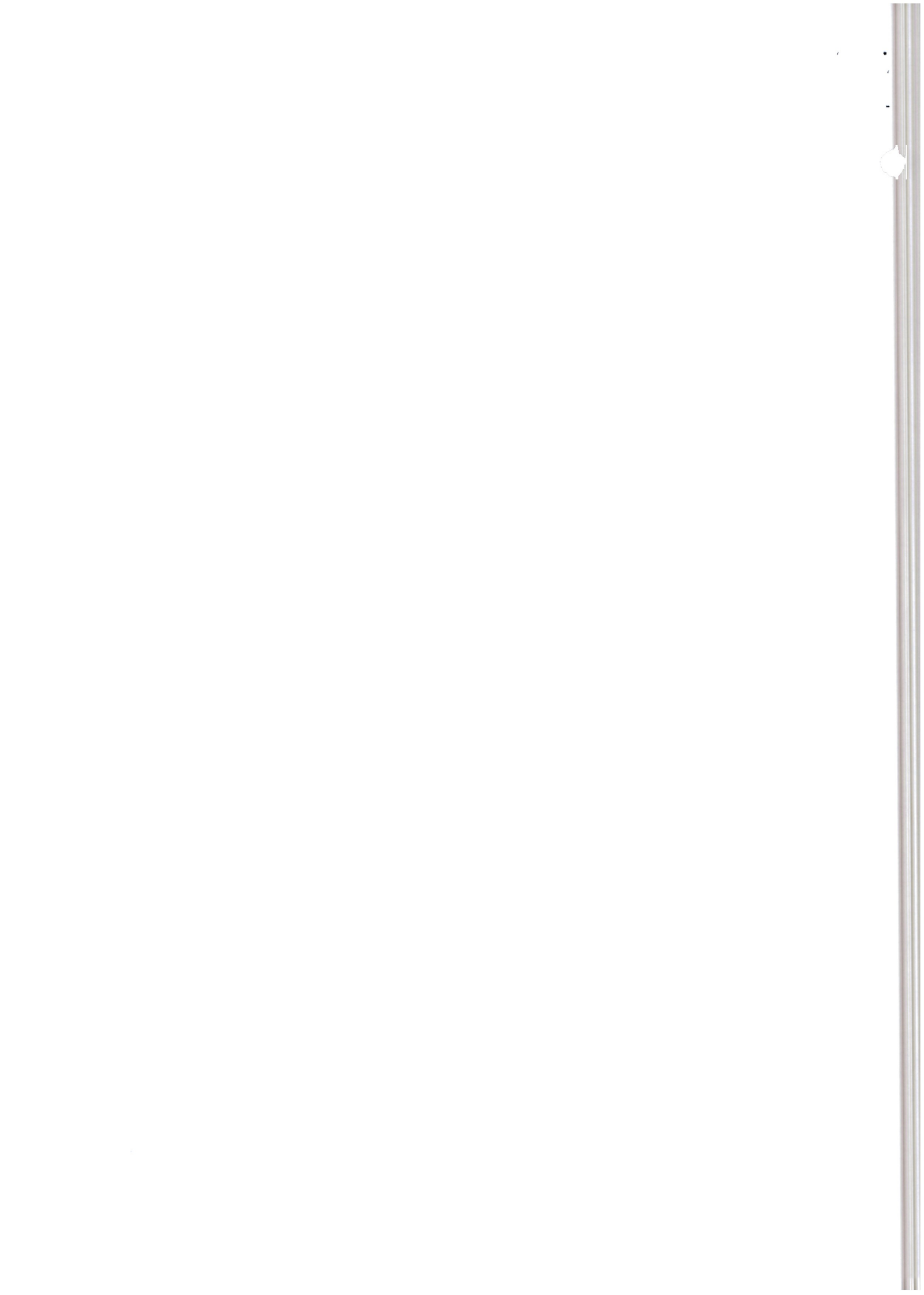
*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018*

8.3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2018 we received grants from donors as detailed in the table below:

Grants Received from Multilateral Donors (International Organisations)						
International development agency	01/08/2017	763,262	79,081,576		79,081,576	-
	25/09/2017	4,046,391	417,374,350		417,374,350	
	20/12/2017	3,210,910	330,726,305		330,726,305	
	19/01/2018	2,206,628	227,438,725		227,438,725	
	22/03/2018	1,708,460	172,930,322		350,399,828	
	16/05/2018			168,557,735	168,557,735	
	21/06/2018			4,582,154	4,582,154	
	23/06/2018			4,329,617	4,329,617	
Total		11,935,651	1,227,551,278	177,469,506	1,582,490,290	1,688,646,238

* The direct payment grants represent payments for goods and services done directly by the donor on behalf of the project. Projects should ensure that the adequate documents and support document is requested from the donors to support this grant.

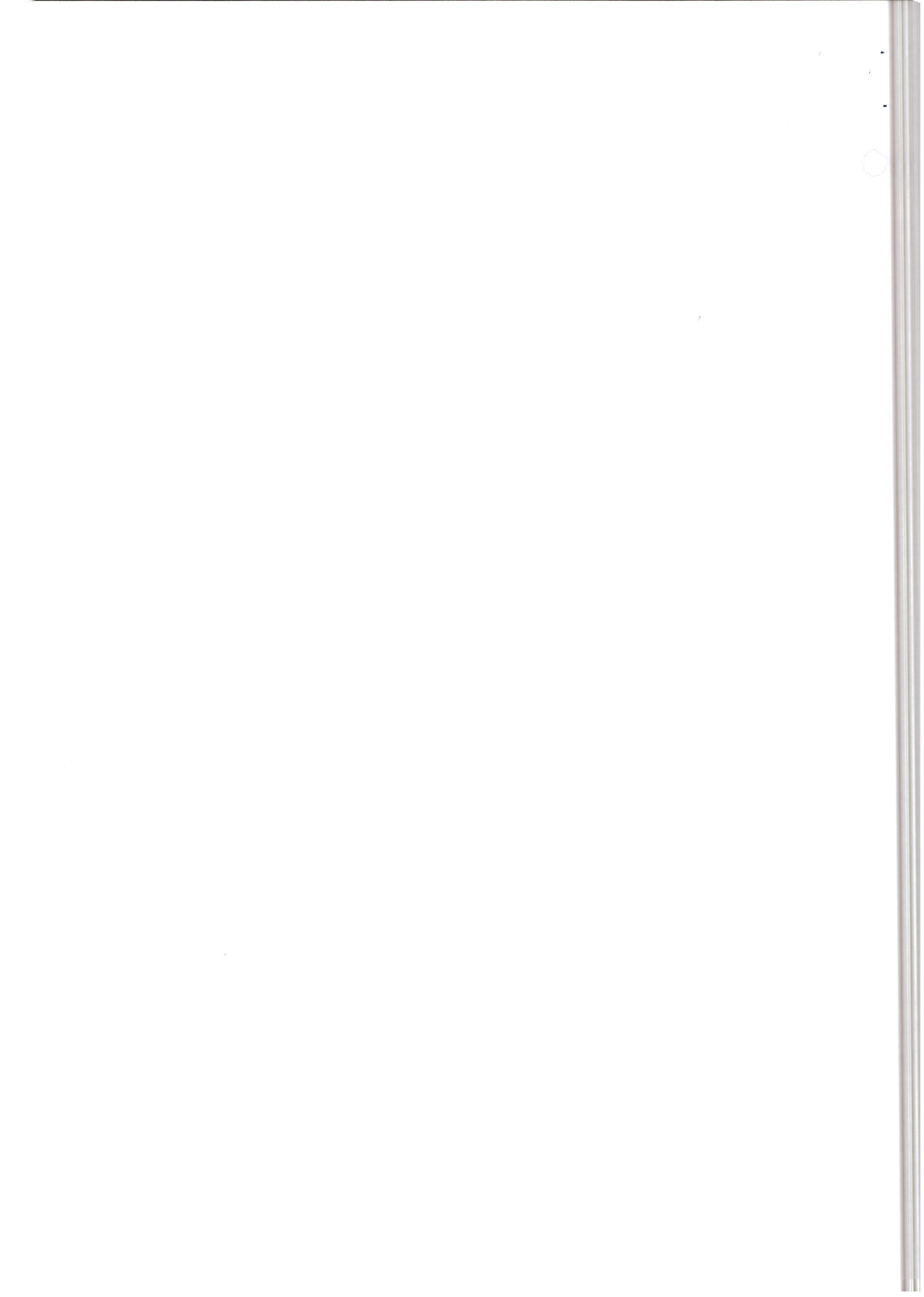


*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.4. PURCHASE OF GOODS AND SERVICES

	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	257,040,299	100,905,233	357,945,531	4,294,150	372,943,609
Domestic travel and subsistence	13,776,750	4,407,060	18,183,810	356,163,710	387,299,921
Foreign travel and subsistence	3,305,367		3,305,367	-	3,305,367
Printing, advertising and – information supplies & services	15,163,310		15,163,310	15,982,443	72,274,548
Rentals of produced assets	30,545,070	3,599,671	19,157,021	43,704,492	158,340,659
Training payments	134,848,822		149,834,542	212,097,246	1,150,018,450
Other operating payments	70,831,782		70,831,782	31,478,655	357,744,948
Consultancy	74,081,955	8,911,771	82,993,727	47,838,619	82,993,727
Total	599,591,355	117,823,735	717,415,090	711,559,314	2,584,951,229



*Judicial Performance Improvement Project
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For the financial year ended June 30, 2018*

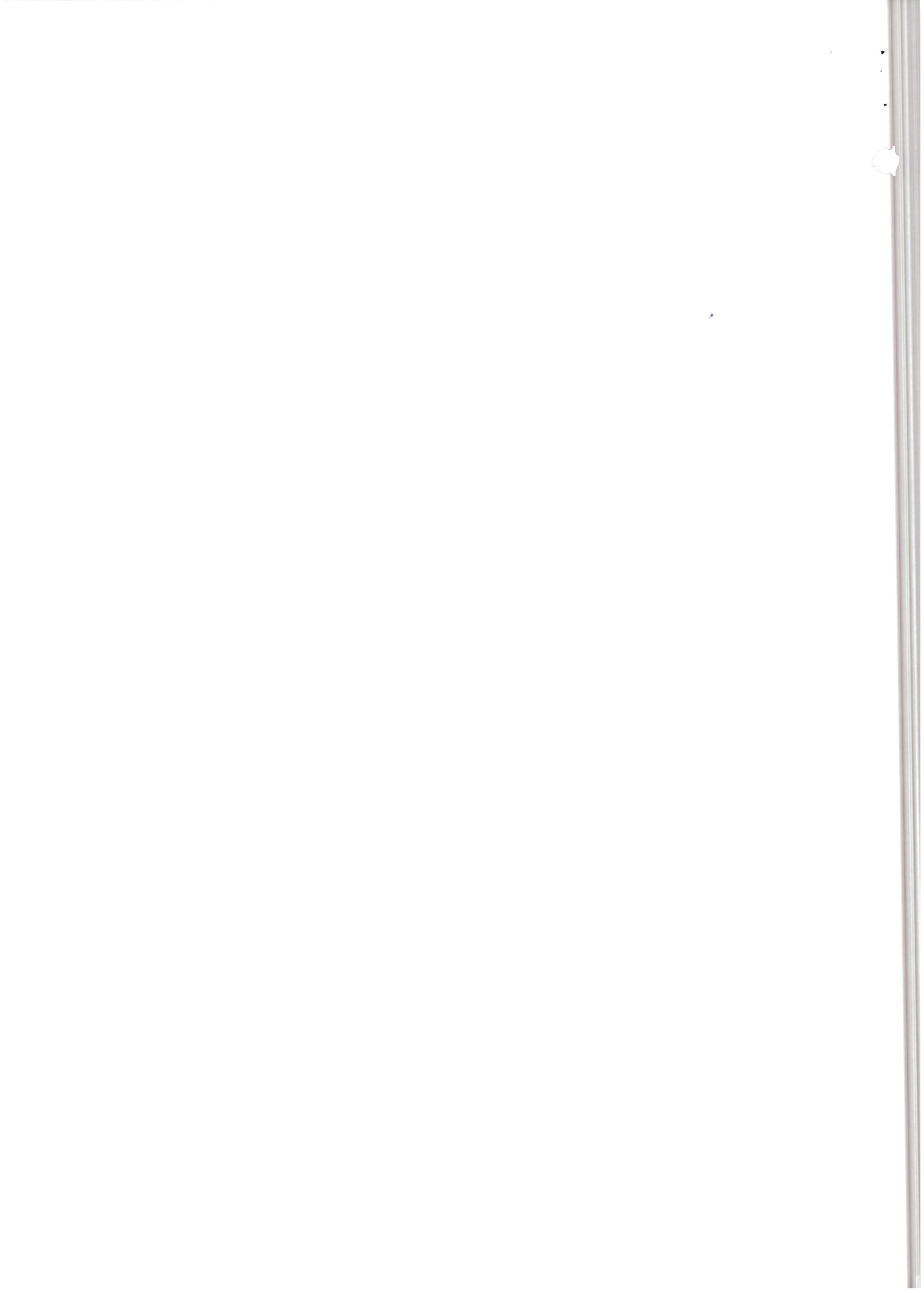
8.5. ACQUISITION OF NON-FINANCIAL ASSETS

	KShs	KShs	KShs	KShs	KShs
Construction of civil works	559,925,684	59,645,771	619,571,455	1,099,672,167	2,319,526,984
Purchase of vehicles & other transport equipment	13,125,000		13,125,000	-	110,083,039
Purchase of office furniture & general equipment	3,542,344		3,542,344	33,855,414	94,636,406
Total	576,593,028	59,645,771	636,238,800	1,133,527,581	2,524,246,429

8.6. CASH AND CASH EQUIVALENTS CARRIED FORWARD

Bank accounts (Note 8.6A)	188,841	4,771,341
Outstanding imprests and advances	91,497,870	35,458,475
Total	91,686,710	40,319,817

The project has one project accounts spread within the project implementation area and one foreign currency designated accounts managed by the National Treasury as listed below:



**Judicial Performance Improvement Project
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8.6 A Bank Accounts

Project Bank Accounts

Project Bank Accounts		
<u>Foreign Currency Accounts</u>		
Equity bank [A/c No. 0810260885749]	4,327,622	792,371
Total Foreign Currency balances	4,327,622	<u>792,371</u>
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 10000187441]	188,840.95	5,736,728
Total local currency balances	<u>188,840.95</u>	<u>5,736,728</u>
Total bank account balances	<u>188,840.95</u>	<u>5,736,728</u>

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2018 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

Special Deposit Accounts Movement Schedule		
(i) A/C Name [A/c NO: 081026088749]		
Opening balance	3,207,771	
Total amount deposited in the account	15,470,977	
Total amount withdrawn (as per Statement of Receipts & Payments)	14,351,126	
Closing balance (as per SDA bank account reconciliation attached)	<u>4,327,622</u>	

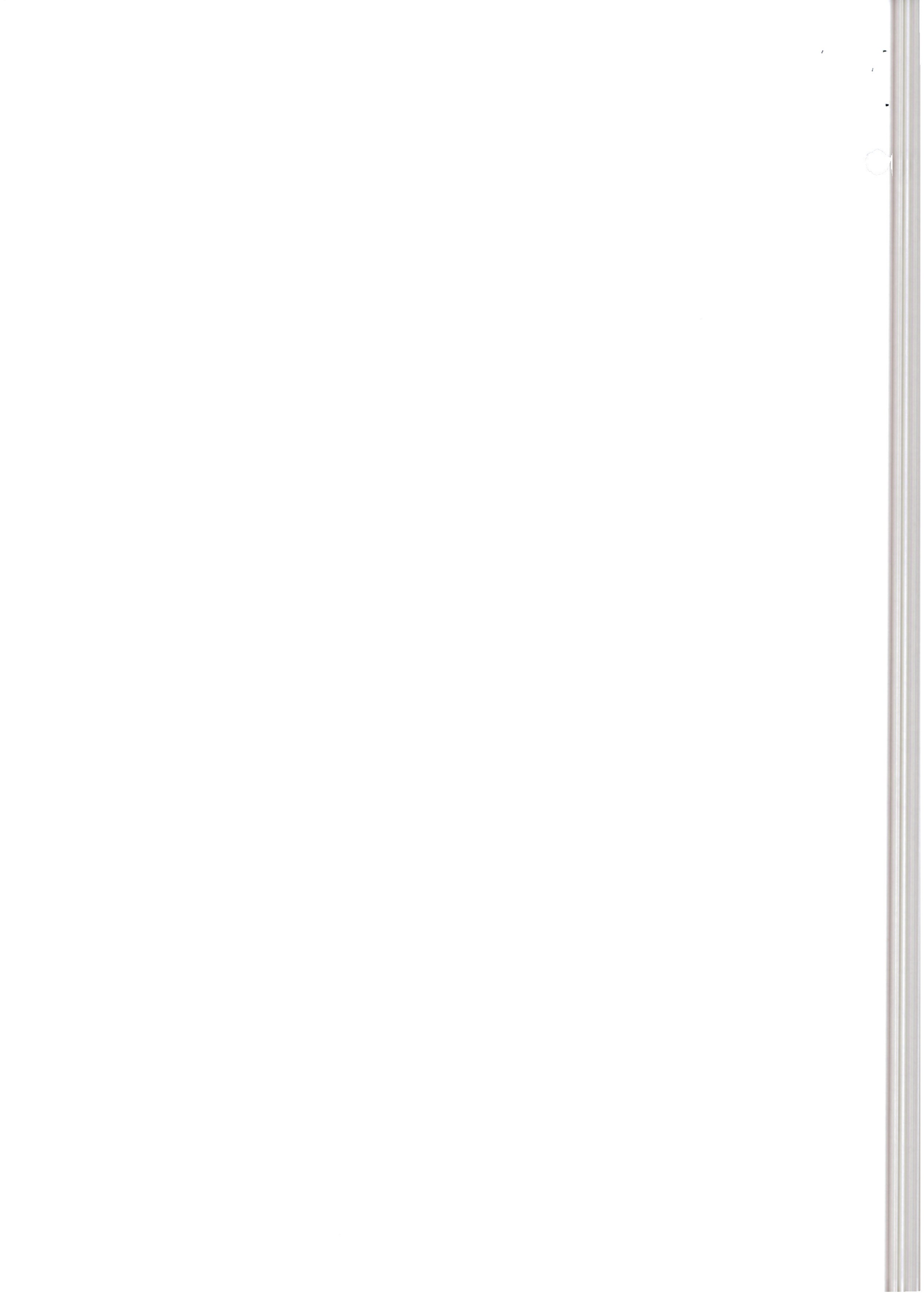


***Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018***

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix iv* support these closing balances.

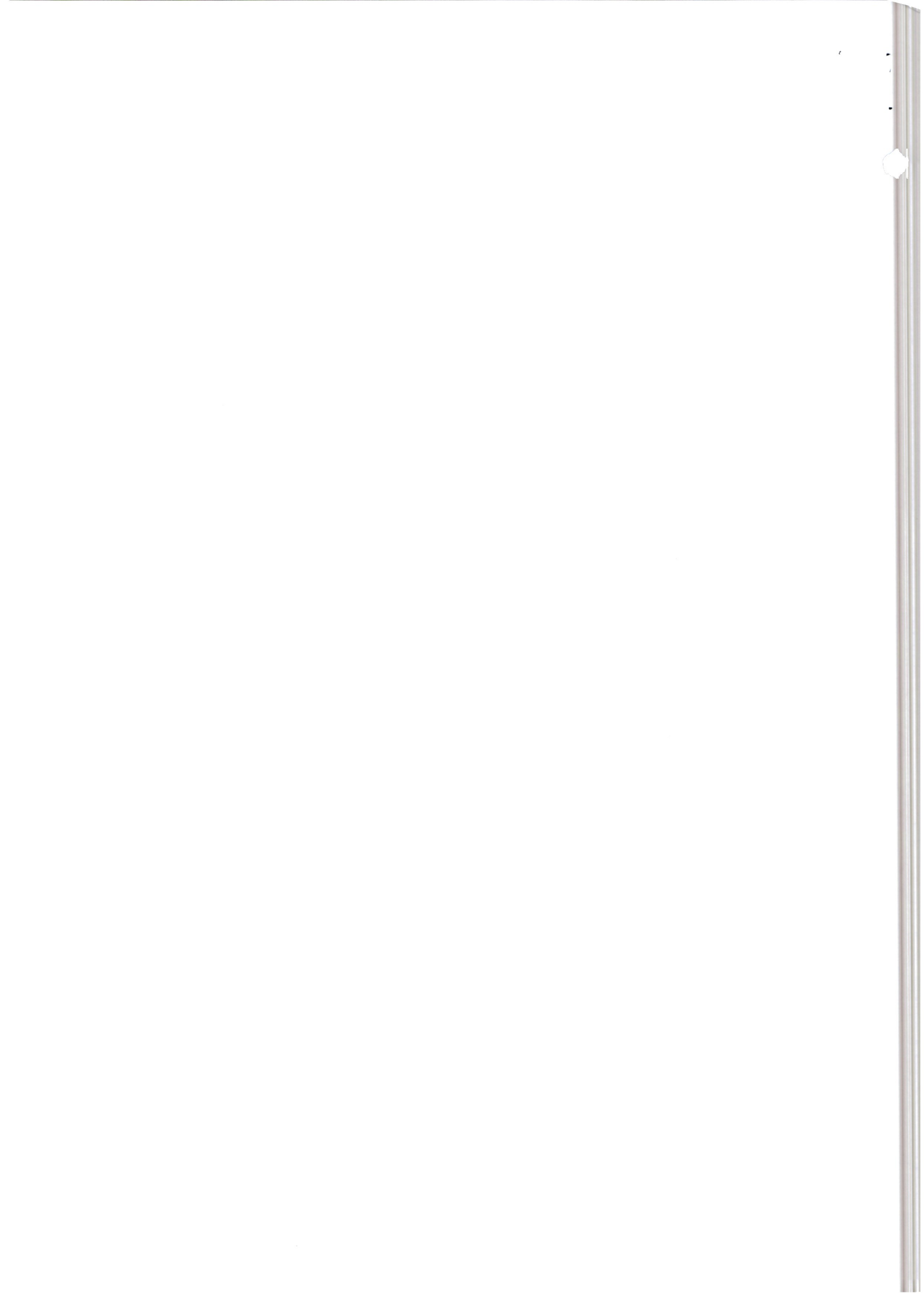
8.7. OUTSTANDING IMPRESTS AND ADVANCES

Elizabeth Osumba c/o Judiciary	30,000.00	30,000.00	
Beth Gitau c/o Judiciary	150,000.00	150,000.00	
Anthony Ndung'u c/o Judiciary	486,000.00	486,000.00	
Joseph Were c/o Judiciary	425,000.00	425,000.00	
Yussuf Jarso c/o Judiciary	488,000.00	488,000.00	
Lilian Mutende c/o Judiciary	468,000.00	468,000.00	
Longet Terer c/o Judiciary	442,000.00	442,000.00	
Gilbert Kirui c/o Judiciary	423,000.00	423,000.00	
Ezan Mwiluki c/o Judiciary	353,000.00	353,000.00	
Carolyn Barasa c/o judiciary	158,600.00	158,600.00	
Stephen Mbithuka c/o Judiciary	502,400.00	502,400.00	
Everlyne Simiyu c/o judiciary	636,000.00	636,000.00	
Leonard Audi c/o judiciary	366,000.00	366,000.00	
Alex Njeru c/o judiciary	734,000.00	734,000.00	
Martin Lukorito Masika c/o Judiciary	260,000.00	260,000.00	
Elizabeth Wanjiku Mwangi C/o Judiciary	175,700.00	175,700.00	
Mark Kiprop c/o Judiciary	243,000.00	243,000.00	
Margaret Ochieng c/o Judiciary	142,000.00	142,000.00	
Leonard Munene c/o Judiciary	78,000.00	78,000.00	
Erastus Githinji c/o Judiciary	114,000.00	114,000.00	
Hannah Okwengu c/o Judiciary			



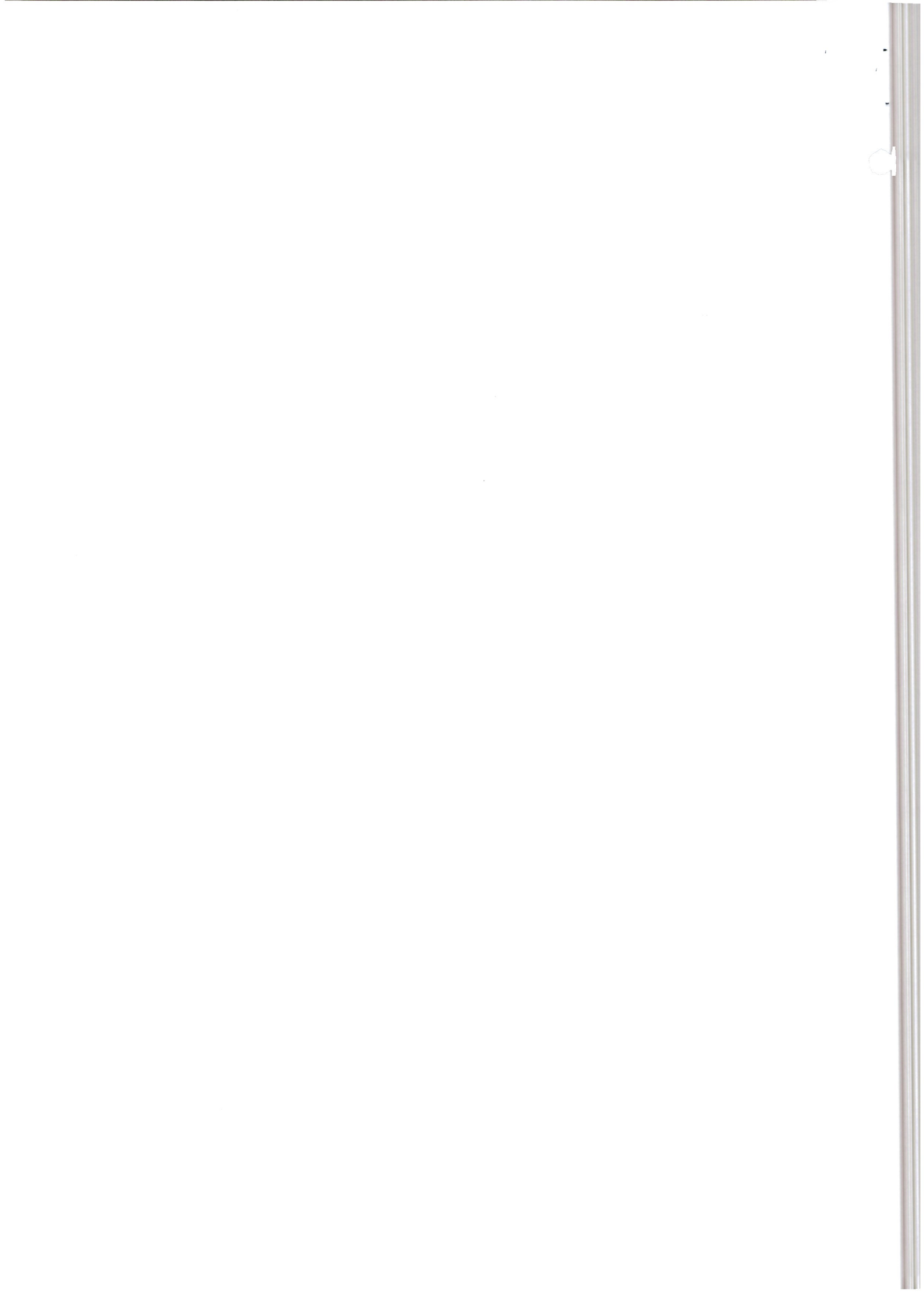
***Judicial Performance Improvement Project
Reports and Financial Statements
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	114,000.00	114,000.00	
Jamila Mohammed c/o Judiciary	114,000.00	114,000.00	
Gordon Ngutu Omondi c/o Judiciary	78,000.00	78,000.00	
Stephen Wanyoike c/o Judiciary	78,000.00	78,000.00	
John Kinyua c/o Judiciary	60,000.00	60,000.00	
Oliver Indusa c/o judiciary	60,000.00	60,000.00	
Joseph Kimilu c/o Judiciary	60,000.00	60,000.00	
Justice Alnashir Visram c/o judiciary	114,000.00	114,000.00	
Wanjiru Karanja c/o Judiciary	114,000.00	114,000.00	
Martha Koome c/o Judiciary	114,000.00	114,000.00	
Patrick Ndungu c/o judiciary	78,000.00	78,000.00	
Stephen Muli c/o judiciary	78,000.00	78,000.00	
Andrew Njeru Kamanku c/o Judiciary	60,000.00	60,000.00	
Shadrack Mbae Mutegi c/o judiciary	60,000.00	60,000.00	
Francis Muhoro Mwangi c/o Judiciary	60,000.00	60,000.00	
Peter Kariuki Kiarahu c/o Judiciary	60,000.00	60,000.00	
Joseph Osewe c/o Judiciary	715,600.00	715,600.00	
Judicaster Nthambi Nthuku c/o judiciary	441,000.00	441,000.00	
Phillip Kae c/o Judiciary	243,000.00	243,000.00	
Vincent Ogutu c/o Judiciary	60,000.00	60,000.00	
Fredrick O Oyugi c/o judiciary	60,000.00	60,000.00	
Nixon Lenkinampisa c/o judiciary	60,000.00	60,000.00	
AbdulQadir Lorot c/o judiciary	438,400.00	438,400.00	
Eric Kocheli c/o judiciary	124,000.00	124,000.00	
Stephen Radido c/o judiciary	108,000.00	108,000.00	



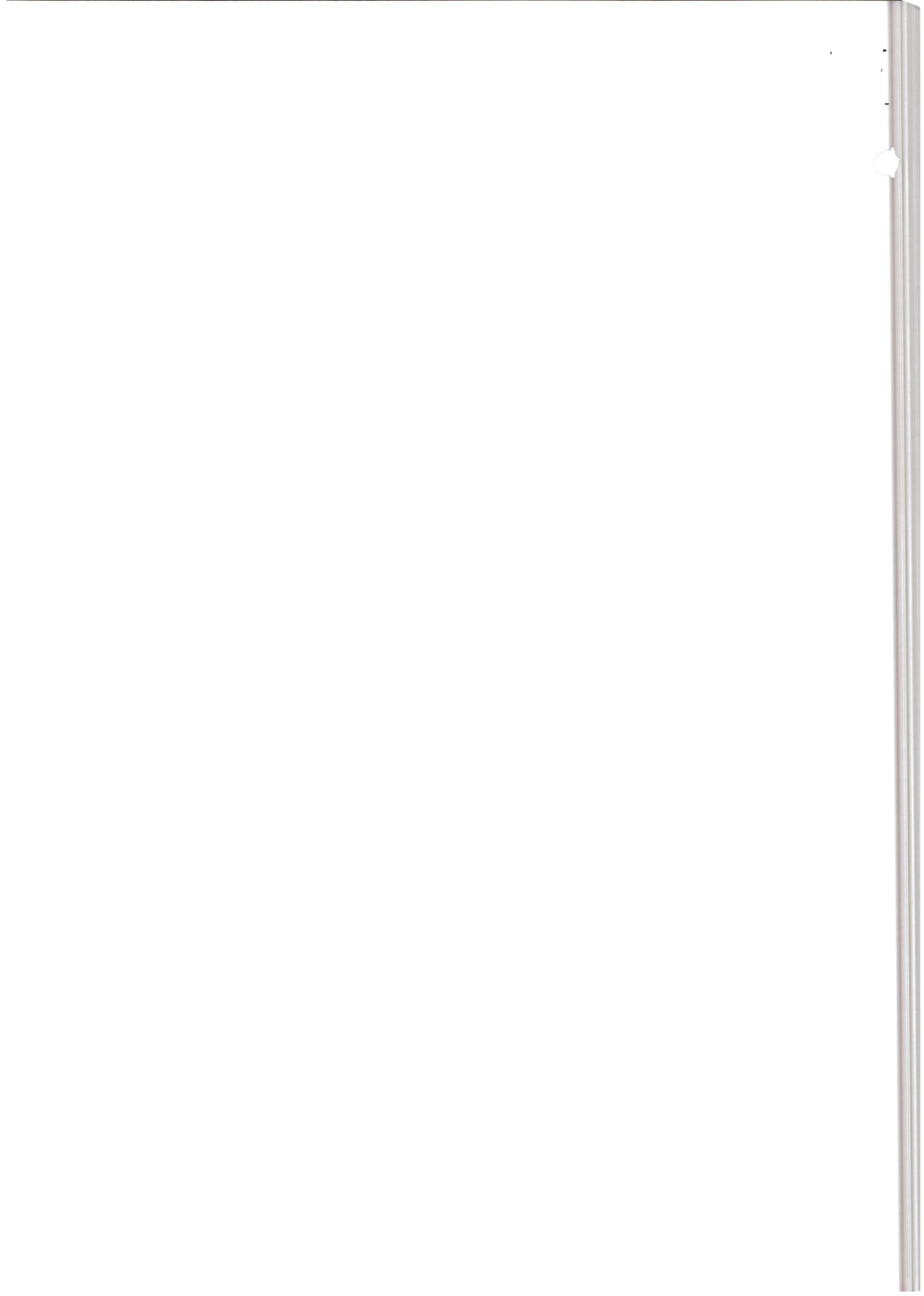
***Judicial Performance Improvement Project
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Kennedy Edeyo Mugonyi c/o judiciary	85,000.00	85,000.00	
Samuel Warui Kang'ethe c/o judiciary	150,000.00	150,000.00	
Ivy Minaywa c/o judiciary	130,000.00	130,000.00	
Ernest Omollo c/o judiciary	150,000.00	150,000.00	
Hellen Kabira c/o judiciary	150,000.00	150,000.00	
Moses Maranga c/o judiciary	440,000.00	440,000.00	
Justice Luka Kimaru c/o judiciary	437,400.00	437,400.00	
Mustafa Guyo Shunu c/o judiciary	34,000.00	34,000.00	
Moses K. Serem c/o judiciary	180,000.00	180,000.00	
Peter Kamau Wachira c/o judiciary	130,000.00	130,000.00	
Lucy Waweru Nyambura c/o judiciary	150,000.00	150,000.00	
Carolyn Makana Nyakiambori c/o judiciary	150,000.00	150,000.00	
Mary Muthoni Njung'e c/o judiciary	150,000.00	150,000.00	
Barnabas Kosgei c/o judiciary	130,000.00	130,000.00	
Raymond Okumu c/o judiciary	65,000.00	65,000.00	
Vincent Chemitei c/o judiciary	130,000.00	130,000.00	
Peter Nderitu c/o judiciary	150,000.00	150,000.00	
Joseph Karenju c/o judiciary	70,000.00	70,000.00	
Kenneth Yego c/o judiciary	100,000.00	100,000.00	
John Mwalo Otieno c/o judiciary	150,000.00	150,000.00	
Robert Ochieng Ojwang c/o judiciary	70,000.00	70,000.00	
Beth Gitau c/o judiciary	78,000.00	78,000.00	
John Oundo c/o judiciary	187,000.00	187,000.00	
Adano Boru c/o judiciary	187,000.00	187,000.00	
Lewis Chelimo Butaki c/o judiciary	165,000.00	165,000.00	



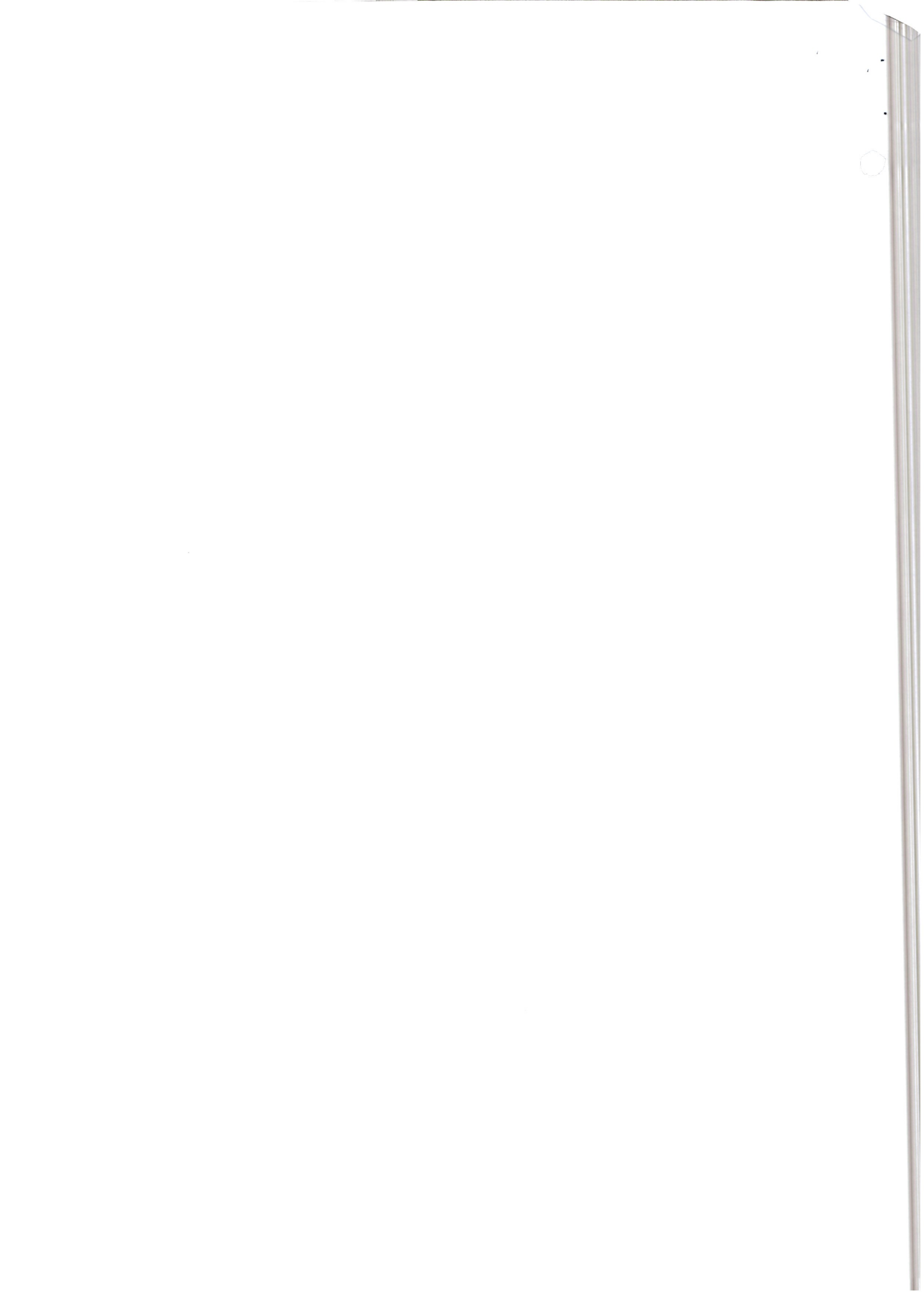
***Judicial Performance Improvement Project
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Teresia Kathina Muinde c/o judiciary	110,000.00	110,000.00	
Caroline Bura c/o Judiciary	826,000.00	826,000.00	
Mildred Natecho Munyekenye c/o Judiciary	490,000.00	490,000.00	
Angeline Odawo c/o Judiciary	445,200.00	445,200.00	
Christine Kanyangi c/o Judiciary	731,500.00	731,500.00	
Carolyn Kenda Obara c/o Judiciary	993,125.00	993,125.00	
Stephen Mutisya c/o Judiciary	766,500.00	766,500.00	
Everline Jane Mbetera c/o Judiciary	812,000.00	812,000.00	
Moses K. Serem c/o judiciary	252,000.00	252,000.00	
Peter Kamau c/o judiciary	182,000.00	182,000.00	
Lucy Waweru c/o judiciary	210,000.00	210,000.00	
Carolyn Makana c/o judiciary	210,000.00	210,000.00	
Muthoni Njung'e c/o judiciary	210,000.00	210,000.00	
Barnabas Kosgei c/o judiciary	182,000.00	182,000.00	
Catherine Majale c/o judiciary	182,000.00	182,000.00	
Samuel Kamunya c/o judiciary	140,000.00	140,000.00	
Peter Muturi c/o judiciary	140,000.00	140,000.00	
Kenneth Yego c/o judiciary	140,000.00	140,000.00	
Diane Otieno c/o judiciary	21,639.20	21,639.20	
Byram Ongaya c/o judiciary	54,000.00	54,000.00	
Joseph Murembo c/o judiciary	30,000.00	30,000.00	
Hezekiah Oporu c/o judiciary	30,000.00	30,000.00	
Elizabeth Auma Osumba c/o judiciary	60,000.00	60,000.00	
Wahinya Kugwa c/o judiciary	497,000.00	497,000.00	
Boru Wako c/o judiciary	165,000.00	165,000.00	



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Justice Lilian Mutende c/o judiciary	36,000.00	36,000.00	
Justice Kiarie W.Kiarie c/o judiciary	36,000.00	36,000.00	
Dominica Nyambu Wakesho c/o judiciary	34,000.00	34,000.00	
Hon Judicaster Nthuku c/o judiciary	30,000.00	30,000.00	
Martin Lukorito Masika c/o judiciary	20,000.00	20,000.00	
John Kiplangat Misik c/o judiciary	20,000.00	20,000.00	
Gilbert Molok c/o judiciary	20,000.00	20,000.00	
Kennedy Oduor Okoth c/o judiciary	20,000.00	20,000.00	
Reuben Rutto c/o judiciary	85,000.00	85,000.00	
Duncan Okello c/o judiciary	54,000.00	54,000.00	
Alex Nyawina c/o judiciary	60,000.00	60,000.00	
Bela Wairimu Gitonga c/o judiciary	60,000.00	60,000.00	
Mary Mumira Muchoki c/o judiciary	102,000.00	102,000.00	
Robert Ojwang c/o judiciary	21,000.00	21,000.00	
Hon.Anne Amadi c/o judiciary	80,000.00	80,000.00	
Hon.Peter Mulwa c/o judiciary	72,000.00	72,000.00	
Mundia Muchiri Cliff c/o judiciary	72,000.00	72,000.00	
Fredrick Momanyi c/o judiciary	68,000.00	68,000.00	
Sharon Mwayuli c/o judiciary	60,000.00	60,000.00	
Nicanor Oketch c/o judiciary	40,000.00	40,000.00	
Hon.David Maraga c/o judiciary	100,000.00	100,000.00	
Mundia Muchiri Cliff c/o judiciary	54,000.00	54,000.00	
Hon.Sharon Mwayuli c/o judiciary	45,000.00	45,000.00	
Nicanor Oketch c/o judiciary	30,000.00	30,000.00	
Loise Muriithi c/o judiciary	85,000.00	85,000.00	



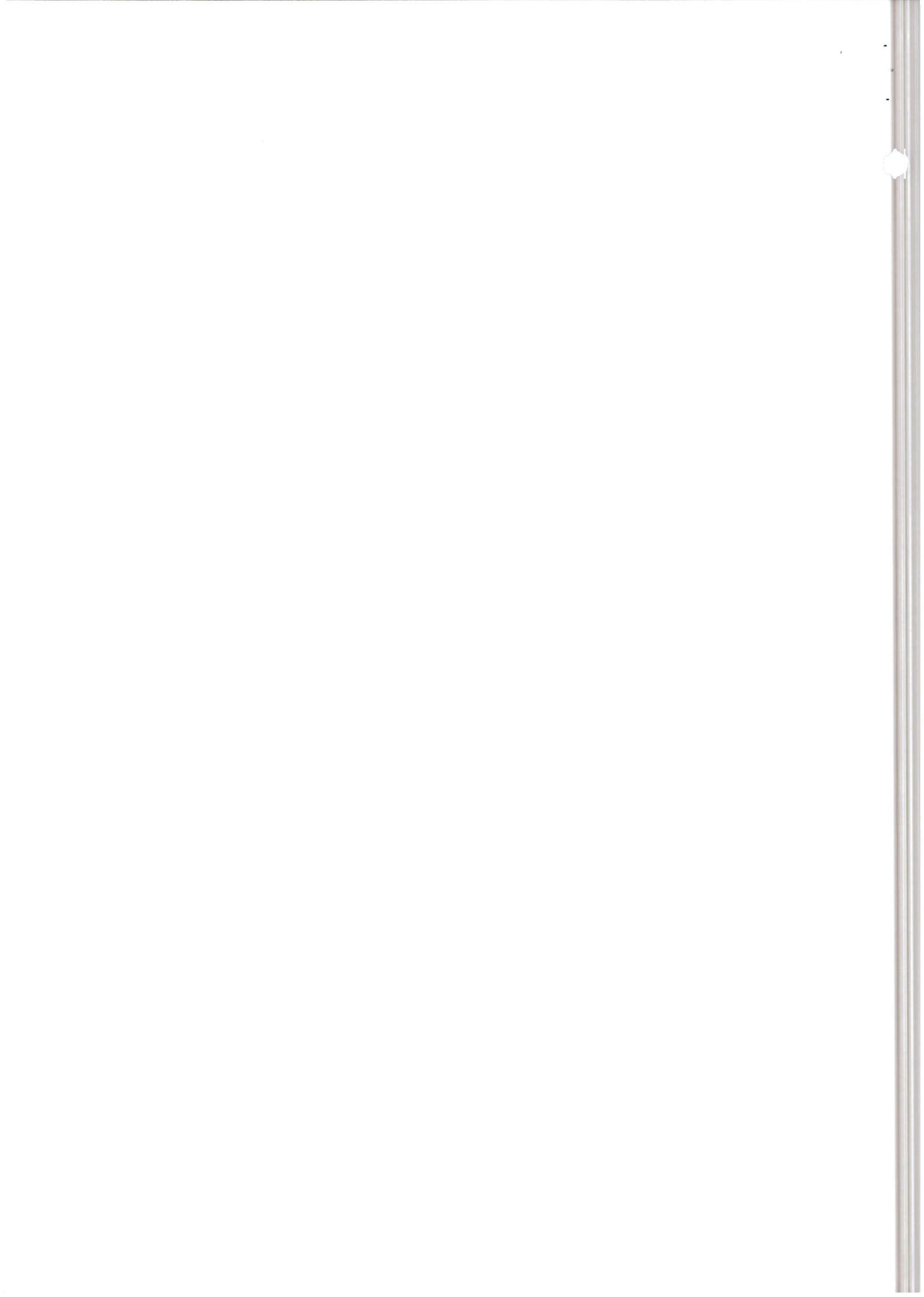
**Judicial Performance Improvement Project
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Salome Balози c/o judiciary	75,000.00	75,000.00	
Elijah Owino Ngonga c/o judiciary	255,000.00	255,000.00	
Muthengi Muthami c/o judiciary	50,000.00	50,000.00	
Martin Nyikilu Atiti c/o judiciary	75,000.00	75,000.00	
Hellen Kabira c/o judiciary	150,000.00	150,000.00	
Jared Yegon Kiprono c/o judiciary	225,000.00	225,000.00	
Benter Achieng Okwatta c/o judiciary	75,000.00	75,000.00	
Ivy Minaywa Mwiruki c/o judiciary	65,000.00	65,000.00	
Veronica Nduta Wanjohi c/o judiciary	75,000.00	75,000.00	
Elizabeth Wanjiku Mwangi c/o judiciary	50,000.00	50,000.00	
Fredrick Kevin Abungu c/o judiciary	35,000.00	35,000.00	
Hon.David Maraga c/o judiciary	75,000.00	75,000.00	
John Fredrick Okello c/o Judiciary	108,000.00	108,000.00	
Samuel Kipkorir c/o Judiciary	75,000.00	75,000.00	
Pauline Nyamweya c/o judiciary	126,000.00	126,000.00	
Foziabdullahi Ali c/o judiciary	70,000.00	70,000.00	
Eric Muthui Mulevi c/o judiciary	70,000.00	70,000.00	
Joel Ngugi c/o judiciary	126,000.00	126,000.00	
Jonah Lechapai Parington c/o judiciary	70,000.00	70,000.00	
Joseph Mbugua Muchiri c/o judiciary	70,000.00	70,000.00	
Jaden Beatrice Thurania c/o judiciary	126,000.00	126,000.00	
Noah Kiptoo Meli c/o judiciary	70,000.00	70,000.00	
Justice Joseph Onguto c/o judiciary	126,000.00	126,000.00	
Christopher Kipngetich Birgen c/o judiciary	70,000.00	70,000.00	
Charles Tallam Kipkoech c/o judiciary	70,000.00	70,000.00	



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Justice John Mativo c/o judiciary	126,000.00	126,000.00	
Stephen Muendo Muindi c/o judiciary	70,000.00	70,000.00	
Linnet Oyugi Akinyi c/o judiciary	105,000.00	105,000.00	
Ruth Abir Risper c/o judiciary	105,000.00	105,000.00	
Joy Kaaria c/o judiciary	105,000.00	105,000.00	
Beatrice Gichuhi Waithira c/o judiciary	105,000.00	105,000.00	
Sarah Njeru Wandiri c/o judiciary	91,000.00	91,000.00	
Anne Amadi c/o judiciary	60,000.00	60,000.00	
Maalim Rashid Mohamed c/o judiciary	70,000.00	70,000.00	
Isaac Paul Gakoi Ndambiri c/o judiciary	20,000.00	20,000.00	
Karimi Cletus Mugwanja c/o judiciary	60,000.00	60,000.00	
Lucy Asiachi Habwe c/o judiciary	60,000.00	60,000.00	
Alnashir Visram c/o judiciary	228,000.00	228,000.00	
Wanjiru Karanja c/o judiciary	228,000.00	228,000.00	
Martha Koome c/o judiciary	228,000.00	228,000.00	
Paul Kipkosgei Rotich c/o judiciary	216,000.00	216,000.00	
Francis Muhoro Mwangi c/o judiciary	120,000.00	120,000.00	
Peter Kariuki Kiarahu c/o judiciary	120,000.00	120,000.00	
James Wanyembi Namiti c/o Judiciary	14,000.00	14,000.00	
Albert Lesootia c/o judiciary	6,000.00	6,000.00	
Peter Mulwa c/o judiciary	54,000.00	54,000.00	
Lee Kungu Maina c/o judiciary	35,000.00	35,000.00	
Rodgers kailu Katheka c/o Judiciary	70,000.00	70,000.00	
Wendy Wanjiru Wairimu c/o Judiciary	91,000.00	91,000.00	
Teresia Longole Akiru c/o Judiciary	52,000.00	52,000.00	



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Peter Kiruka Mwaura c/o Judiciary	15,000.00	15,000.00	
Grace Opondo Asasia c/o Judiciary	15,000.00	15,000.00	
Judy Muthiani Munyiva c/o Judiciary	15,000.00	15,000.00	
Susan Mwai Wanjiru c/o Judiciary	15,000.00	15,000.00	
Joseph Muriithi Kamau c/o Judiciary	15,000.00	15,000.00	
Ruth Andiva M'mbogo c/o Judiciary	68,000.00	68,000.00	
Emily Lugasi Asalika c/o Judiciary	15,000.00	15,000.00	
Caroline Mutsami c/o Judiciary	15,000.00	15,000.00	
Stephen Muli c/o Judiciary	156,000.00	156,000.00	
Ann Amadi c/o Judiciary	521,887.00	521,887.00	
David Maraga c/o Judiciary	521,887.00	521,887.00	
Gatembu Kairu c/o Judiciary	521,887.00	521,887.00	
Vincent Omweri c/o Judiciary	521,887.00	521,887.00	
Agnes Murgor c/o Judiciary	521,887.00	521,887.00	
John Oundo c/o Judiciary	85,000.00	85,000.00	
Teresia Muinde Kathina c/o Judiciary	50,000.00	50,000.00	
Fredrick Momanyi c/o judiciary	721,887.00	721,887.00	
Alex Nyawina c/o judiciary	60,000.00	60,000.00	
Moses Masinde Fwamba c/o Judiciary	130,600.00	130,600.00	
Kennedy Edeyo Mugonyi c/o judiciary	238,000.00	238,000.00	
Stephen Njehia c/o Judiciary	91,000.00	91,000.00	
John Fredrick Okello c/o Judiciary	108,000.00	108,000.00	
Robert Ojwang c/o judiciary	42,000.00	42,000.00	
Nicholas Munyi Simani c/o judiciary	102,000.00	102,000.00	
Caroline Too c/o Judiciary	60,000.00	60,000.00	



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Joyce Luvuga Lirunjiro c/o Judiciary	52,000.00	52,000.00	
Emmanuel Njeru c/o judiciary	85,000.00	85,000.00	
Sammy Ndungu Moses c/o judiciary	85,000.00	85,000.00	
Zacchaeus Kivindu c/o judiciary	85,000.00	85,000.00	
Lily Chepkirui c/o judiciary	75,000.00	75,000.00	
Mary Muchoki c/o judiciary	255,000.00	255,000.00	
Newton Kiplagat Kipkoskei c/o judiciary	105,000.00	105,000.00	
Geoffrey Imbali Ayekha c/o judiciary	35,000.00	35,000.00	
Diana Gatai Wanjiru c/o judiciary	60,000.00	60,000.00	
Kizito Muyonga Chrisantus c/o judiciary	60,000.00	60,000.00	
Sophy Nzuki Waeni c/o judiciary	60,000.00	60,000.00	
Jeremy Sindigi Amagoye c/o judiciary	40,000.00	40,000.00	
Edith Gitonga Wanjiku c/o judiciary	60,000.00	60,000.00	
Pauline Muriithi Wangui c/o judiciary	60,000.00	60,000.00	
Martha Akinyi Bolo c/o judiciary	40,000.00	40,000.00	
Patricia Elimlim Arot c/o judiciary	70,000.00	70,000.00	
Caroline Too Chepkemoi c/o Judiciary	140,000.00	140,000.00	
Abdulqadir Lorot c/o judiciary	34,000.00	34,000.00	
Liver Indusa c/o judiciary	120,000.00	120,000.00	
Joseph Kimilu c/o judiciary	120,000.00	120,000.00	
Justice Hannah Okwengu c/o judiciary	228,000.00	228,000.00	
Justice Jamila Mohammed c/o judiciary	228,000.00	228,000.00	
Joane Wambilyanga c/o judiciary	204,000.00	204,000.00	
Gordon Ngutu Omondi c/o judiciary	156,000.00	156,000.00	
Stephen Wanyoike c/o judiciary	156,000.00	156,000.00	



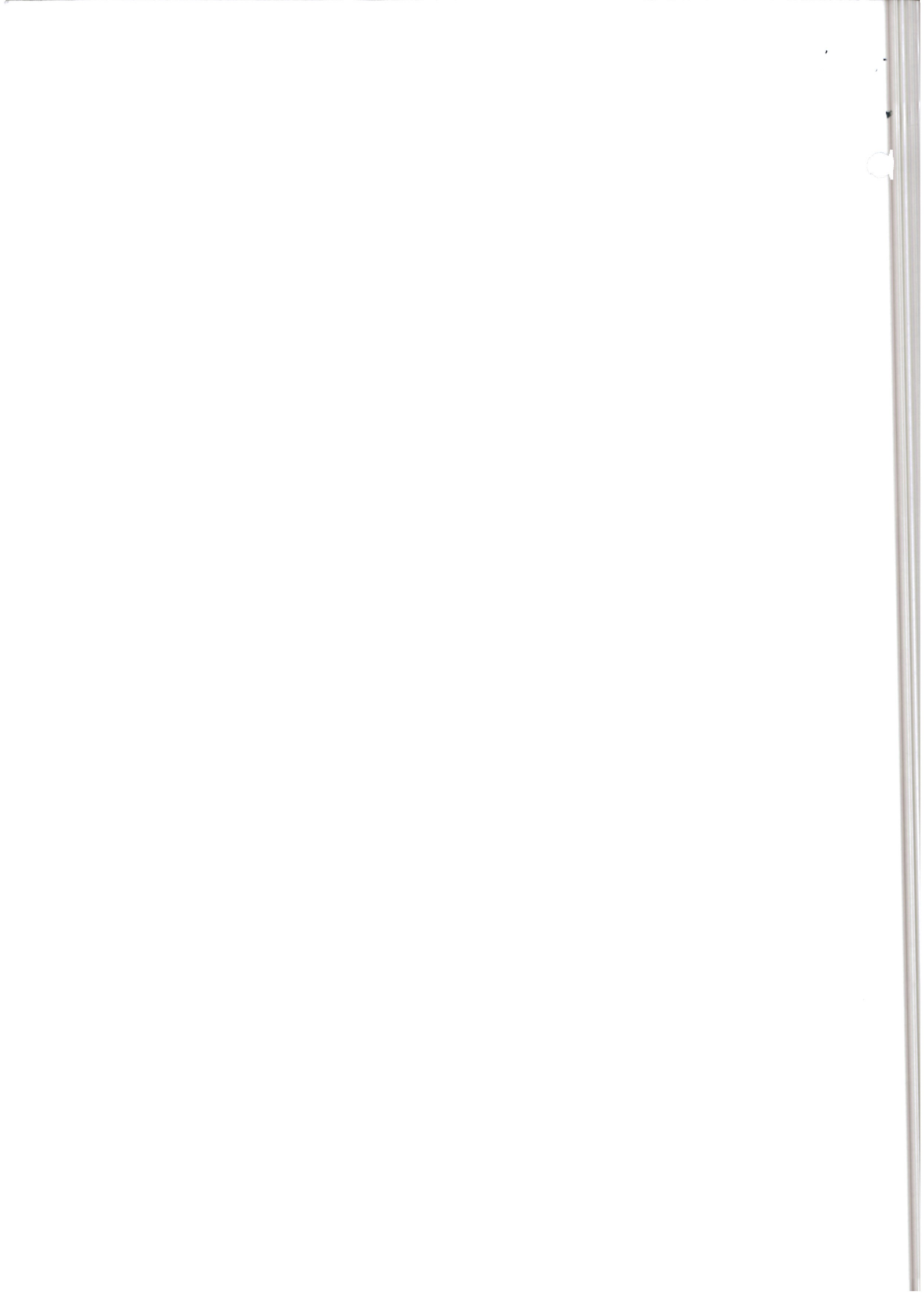
**Judicial Performance Improvement Project
Reports and Financial Statements
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Leonard Munene Aganya c/o judiciary	156,000.00	156,000.00	
John Kinyua c/o judiciary	120,000.00	120,000.00	
Beth Miriti Nkatha c/o judiciary	40,000.00	40,000.00	
Sophie Kaibiria c/o judiciary	120,000.00	120,000.00	
Patrick Ndungu c/o judiciary	156,000.00	156,000.00	
Andrew Njeru Kamanku c/o judiciary	120,000.00	120,000.00	
Shadrack Mbae c/o judiciary	120,000.00	120,000.00	
Lesootia Albert Saitabu c/o judiciary	6,000.00	6,000.00	
James Rika c/o judiciary	108,000.00	108,000.00	
Benjamin Kombe c/o judiciary	60,000.00	60,000.00	
Martin Wang'ombe c/o judiciary	60,000.00	60,000.00	
Joseph Mrombo c/o judiciary	60,000.00	60,000.00	
Alvan Muruambura Ileri c/o judiciary	60,000.00	60,000.00	
Alice Ndungu Wanjiku c/o judiciary	195,000.00	195,000.00	
Bela Wairimu Gitonga c/o judiciary	40,000.00	40,000.00	
John Ndungu Mbuthia c/o judiciary	52,000.00	52,000.00	
Samuel Maina Karua c/o judiciary	40,000.00	40,000.00	
Daniel Musinga c/o judiciary	114,000.00	114,000.00	
Fatuma Sichale c/o judiciary	114,000.00	114,000.00	
Harrison Adika Sajide c/o judiciary	90,000.00	90,000.00	
Ambrose Towett c/o judiciary	78,000.00	78,000.00	
Moses Kasaine c/o judiciary	60,000.00	60,000.00	
Silas Kiptoo Samoei c/o judiciary	60,000.00	60,000.00	
David Mibei c/o judiciary	60,000.00	60,000.00	
Muthoni Njung'e Mary c/o judiciary	150,000.00	150,000.00	



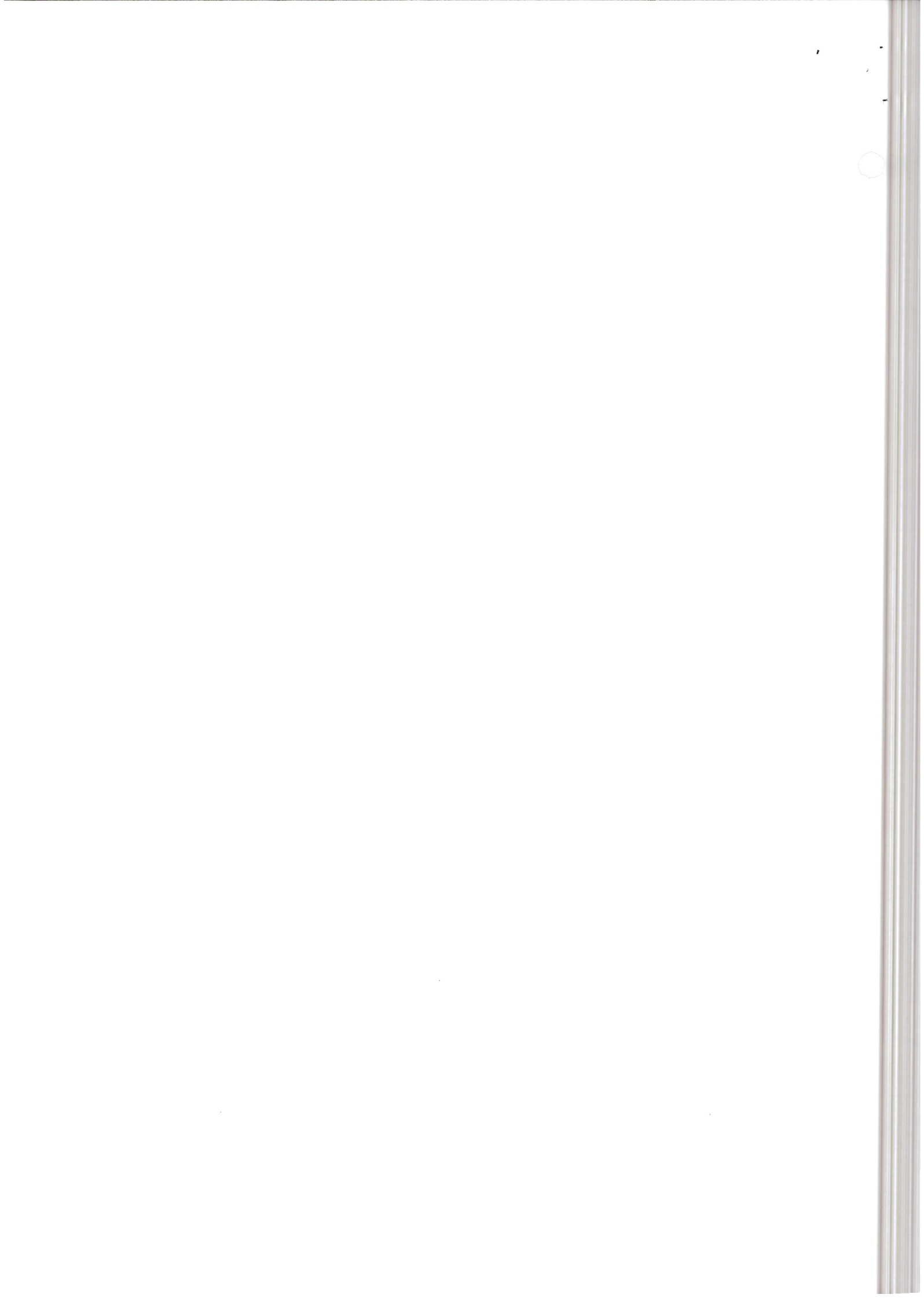
**Judicial Performance Improvement Project
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Peter Kamau Wachira c/o judiciary	130,000.00	130,000.00	
Lucy Waweru Nyambura c/o judiciary	150,000.00	150,000.00	
Catherine Majale c/o judiciary	130,000.00	130,000.00	
Kenneth Yego c/o judiciary	100,000.00	100,000.00	
Sankale Ole Kantai c/o judiciary	114,000.00	114,000.00	
Wanjiru Karanja c/o judiciary	228,000.00	228,000.00	
Martha Koome c/o judiciary	228,000.00	228,000.00	
Stephen Muli c/o judiciary	156,000.00	156,000.00	
Andrew Njeru Kamanku c/o judiciary	120,000.00	120,000.00	
Francis Muhuro Mwangi c/o judiciary	120,000.00	120,000.00	
Peter Kariuki Kiarahu c/o judiciary	120,000.00	120,000.00	
Carolyn Makana c/o judiciary	150,000.00	150,000.00	
Noel Otieno Ongoe c/o judiciary	315,000.00	315,000.00	
Margaret N. Mogute c/o judiciary	202,000.00	202,000.00	
Irene Ndanu Mutungwa c/o judiciary	17,500.00	17,500.00	
Lewis Butaki Chelimo c/o judiciary	75,000.00	75,000.00	
Margaret Njoki Mwangi c/o judiciary	234,000.00	234,000.00	
Harold Ngari Kahindi c/o judiciary	130,000.00	130,000.00	
Paul Rotich Kipkosgei c/o judiciary	216,000.00	216,000.00	
Alex Kipkoech Sang c/o judiciary	60,000.00	60,000.00	
Fredrick Omondi Omollo c/o judiciary	60,000.00	60,000.00	
George Kimondo c/o judiciary	36,000.00	36,000.00	
Lillian Mutende c/o judiciary	36,000.00	36,000.00	
Kiarie W.Kiarie c/o judiciary	36,000.00	36,000.00	
Anthony Ndung'u c/o judiciary	36,000.00	36,000.00	



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Dominica Nyambu c/o judiciary	34,000.00	34,000.00	
Judicaster Nthuku c/o judiciary	30,000.00	30,000.00	
Martin Lukorito Masika c/o judiciary	20,000.00	20,000.00	
John Kiplangat Misik c/o judiciary	20,000.00	20,000.00	
Lee Harrison Thuku Maina c/o judiciary	20,000.00	20,000.00	
Hedwig Ong'udi c/o judiciary	252,000.00	252,000.00	
Pancras Onyango c/o judiciary	140,000.00	140,000.00	
Teresia Muinde Kathina c/o judiciary	50,000.00	50,000.00	
Gloria Siakalo Kulundu c/o judiciary	364,000.00	364,000.00	
Gladys Muturi Njeri c/o judiciary	305,000.00	305,000.00	
Hesbon Limisi c/o judiciary	204,000.00	204,000.00	
Charles Kagwi Gitau c/o judiciary	190,500.00	190,500.00	
Ruth Kimathi Kirigo c/o judiciary	388,800.00	388,800.00	
Isaac Kamau c/o judiciary	374,800.00	374,800.00	
Faith Kosgei Jerop c/o judiciary	344,000.00	344,000.00	
Kennedy Oduor Okoth c/o judiciary	20,000.00	20,000.00	
Joan Gathungu Wanjiru c/o judiciary	169,000.00	169,000.00	
Oliver Musundi c/o judiciary	130,000.00	130,000.00	
Sylvia Wangeci Njoki c/o judiciary	524,738.00	524,738.00	
Justice Linnet Ndolo c/o judiciary	108,000.00	108,000.00	
Andrew Motari Omwenga c/o judiciary	60,000.00	60,000.00	
Rashid Hamad Mwarama c/o judiciary	60,000.00	60,000.00	
Justice James Rika c/o judiciary	108,000.00	108,000.00	
Martin Wang'ombe c/o judiciary	60,000.00	60,000.00	
Justice Mathews Nderi Nduma c/o judiciary	108,000.00	108,000.00	



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Chrispo Oneni Aura c/o judiciary	60,000.00	60,000.00	
Stella Nangila c/o judiciary	60,000.00	60,000.00	
Michael Nyaga c/o judiciary	60,000.00	60,000.00	
Justice Nzioki Wa Makau c/o judiciary	108,000.00	108,000.00	
Antony Mugambi Gichunge c/o judiciary	60,000.00	60,000.00	
Joseph Mrombo Kinyongo c/o judiciary	60,000.00	60,000.00	
Alvan Muruambura Ireri c/o judiciary	60,000.00	60,000.00	
Justice Monica Mbaru c/o judiciary	108,000.00	108,000.00	
Fredrick Otieno Oyugi c/o judiciary	60,000.00	60,000.00	
Justice Marete Njagi c/o judiciary	108,000.00	108,000.00	
Upton Jirenge Luyai c/o judiciary	60,000.00	60,000.00	
Peter Mwangi Mworira c/o judiciary	42,000.00	42,000.00	
Timothy Murugu Weru c/o judiciary	20,000.00	20,000.00	
Justice Jacqueline Kamau c/o judiciary	108,000.00	108,000.00	
Geoffrey Onuonga c/o judiciary	20,000.00	20,000.00	
John Mwalo Otieno c/o judiciary	90,000.00	90,000.00	
Immaculate Nakova c/o judiciary	91,000.00	91,000.00	
Lilian Amoh Okodoi c/o judiciary	91,000.00	91,000.00	
David Njeru Muriuki c/o judiciary	91,000.00	91,000.00	
Fedelis Simiyu Wafula c/o judiciary	132,000.00	132,000.00	
Nancy Bor Chebichii c/o judiciary	60,000.00	60,000.00	
Chrisantus Mayiah c/o judiciary	362,250.00	362,250.00	
Nancy Makau Mwendu c/o judiciary	30,100.00	30,100.00	
Solomon Kipkirui Ngetich c/o judiciary	28,000.00	28,000.00	
Carolyn Busena c/o judiciary	50,000.00	50,000.00	



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Lewis Chelimo Butaki c/o judiciary	75,000.00	75,000.00	
Teresia Muinde Kathina c/o judiciary	50,000.00	50,000.00	
Peter Bunde Miser c/o judiciary	119,000.00	119,000.00	
Stephen Nzioka Mwanza c/o judiciary	68,000.00	68,000.00	
Benjamin Kombe Bejah c/o judiciary	60,000.00	60,000.00	
Lillian Mutende c/o judiciary	36,000.00	36,000.00	
Kiarie W.Kiarie c/o judiciary	36,000.00	36,000.00	
Anthony Ndungu c/o judiciary	36,000.00	36,000.00	
Martin Lukorito Masika c/o judiciary	20,000.00	20,000.00	
John Kiplangat Misik c/o judiciary	20,000.00	20,000.00	
Kennedy Oduor Okoth c/o judiciary	20,000.00	20,000.00	
Lee Thuku Maina c/o judiciary	20,000.00	20,000.00	
Geoffrey Onuonga c/o judiciary	20,000.00	20,000.00	
James Nyaga Kamunya c/o judiciary	54,000.00	54,000.00	
Gilbert Kiprotich Molok c/o judiciary	20,000.00	20,000.00	
Richard Mutai Kiprono c/o judiciary	30,000.00	30,000.00	
Kennedy Mugonyi c/o judiciary	68,000.00	68,000.00	
Nicholas Munyi Simani c/o judiciary	68,000.00	68,000.00	
Mary Muchoki Wambui c/o judiciary	68,000.00	68,000.00	
Stephen Makori Nyakundi c/o judiciary	160,000.00	160,000.00	
Nelly Wangechi Kariuki c/o judiciary	33,600.00	33,600.00	
Justice Anthony Mrima c/o judiciary	234,000.00	234,000.00	
Joseph Kipkoech Yego c/o judiciary	130,000.00	130,000.00	
David K.Toos c/o judiciary	130,000.00	130,000.00	
Justice Beatrice Thurinira c/o judiciary	108,000.00	108,000.00	



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Justus Wandera Raudo c/o judiciary	60,000.00	60,000.00	
Pauline Nyamweya c/o judiciary	90,000.00	90,000.00	
Foziabdullahi Ali c/o judiciary	50,000.00	50,000.00	
Erick Muthui Mulevi c/o judiciary	50,000.00	50,000.00	
Justice Joel Ngugi c/o judiciary	90,000.00	90,000.00	
Jonah Lechapai Paringon c/o judiciary	50,000.00	50,000.00	
Rodgers Kailu Katheka c/o judiciary	50,000.00	50,000.00	
Esther Wangare Mburu c/o judiciary	75,000.00	75,000.00	
Maalim Rashid Mohammed c/o judiciary	50,000.00	50,000.00	
Patricia Elimlim c/o judiciary	50,000.00	50,000.00	
David Ouko Odhiambo c/o judiciary	50,000.00	50,000.00	
Charles Nyaikondo c/o judiciary	52,000.00	52,000.00	
Nickson Kibet Kirui c/o judiciary	60,000.00	60,000.00	
Victor Lumumba c/o Judiciary	40,000.00	40,000.00	
Stephen Kennedy Muturi Njehia c/o judiciary	95,000.00	95,000.00	
Hellen Ombonyo Kerubo c/o judiciary	70,000.00	70,000.00	
Naivasha Law Courts c/o judiciary	325,000.00	325,000.00	
Mwingi law Courts c/o Judiciary	500,000.00	500,000.00	
Mutomo Law Courts c/o Judiciary	135,000.00	135,000.00	
Mumias Law Courts c/o Judiciary	500,000.00	500,000.00	
Mukurweini Law Courts c/o Judiciary	289,200.00	289,200.00	
Mpeketoni Law Courts c/o Judiciary	500,000.00	500,000.00	
Moyale Law Courts c/o Judiciary	460,000.00	460,000.00	
Mombasa Law Courts c/o Judiciary	500,000.00	500,000.00	
Molo Law Courts c/o Judiciary	217,050.00	217,050.00	

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Milimani Law Courts c/o Judiciary	1,286,000.00	1,286,000.00	
Milimani Commercial Courts c/o Judiciary	210,000.00	210,000.00	
Mbita Law Courts c/o Judiciary	313,500.00	313,500.00	
Maseno Law Courts c/o Judiciary	379,350.00	379,350.00	
Maralal Law Courts c/o Judiciary	380,000.00	380,000.00	
Mandera Law Courts c/o Judiciary	205,000.00	205,000.00	
Makueni Law Courts c/o Judiciary	500,000.00	500,000.00	
Makadara Law Courts c/o Judiciary	500,000.00	500,000.00	
Lamu Law Courts c/o Judiciary	498,000.00	498,000.00	
Kiambu Law Courts c/o Judiciary	500,000.00	500,000.00	
Kapsabet law Courts c/o Judiciary	500,000.00	500,000.00	
Kapenguria Law Courts c/o Judiciary	475,000.00	475,000.00	
Kangundo Law Courts c/o Judiciary	319,649.00	319,649.00	
Kangema Law Courts c/o Judiciary	420,000.00	420,000.00	
Kandara Law Courts c/o Judiciary	450,000.00	450,000.00	
Iten Law Courts c/o Judiciary	279,000.00	279,000.00	
Isiolo Law Courts c/o Judiciary	500,000.00	500,000.00	
Homa Bay Law Courts c/o Judiciary	210,000.00	210,000.00	
Githongo Law Courts c/o Judiciary	402,392.00	402,392.00	
Garsen Law Courts c/o Judiciary	500,000.00	500,000.00	
Garissa Law Courts c/o Judiciary	450,000.00	450,000.00	
Engineer Law Courts c/o Judiciary	391,200.00	391,200.00	
Embu Law Courts c/o Judiciary	365,000.00	365,000.00	
Butere Law Courts c/o Judiciary	492,500.00	492,500.00	
Butali Law Courts c/o Judiciary	134,750.00	134,750.00	



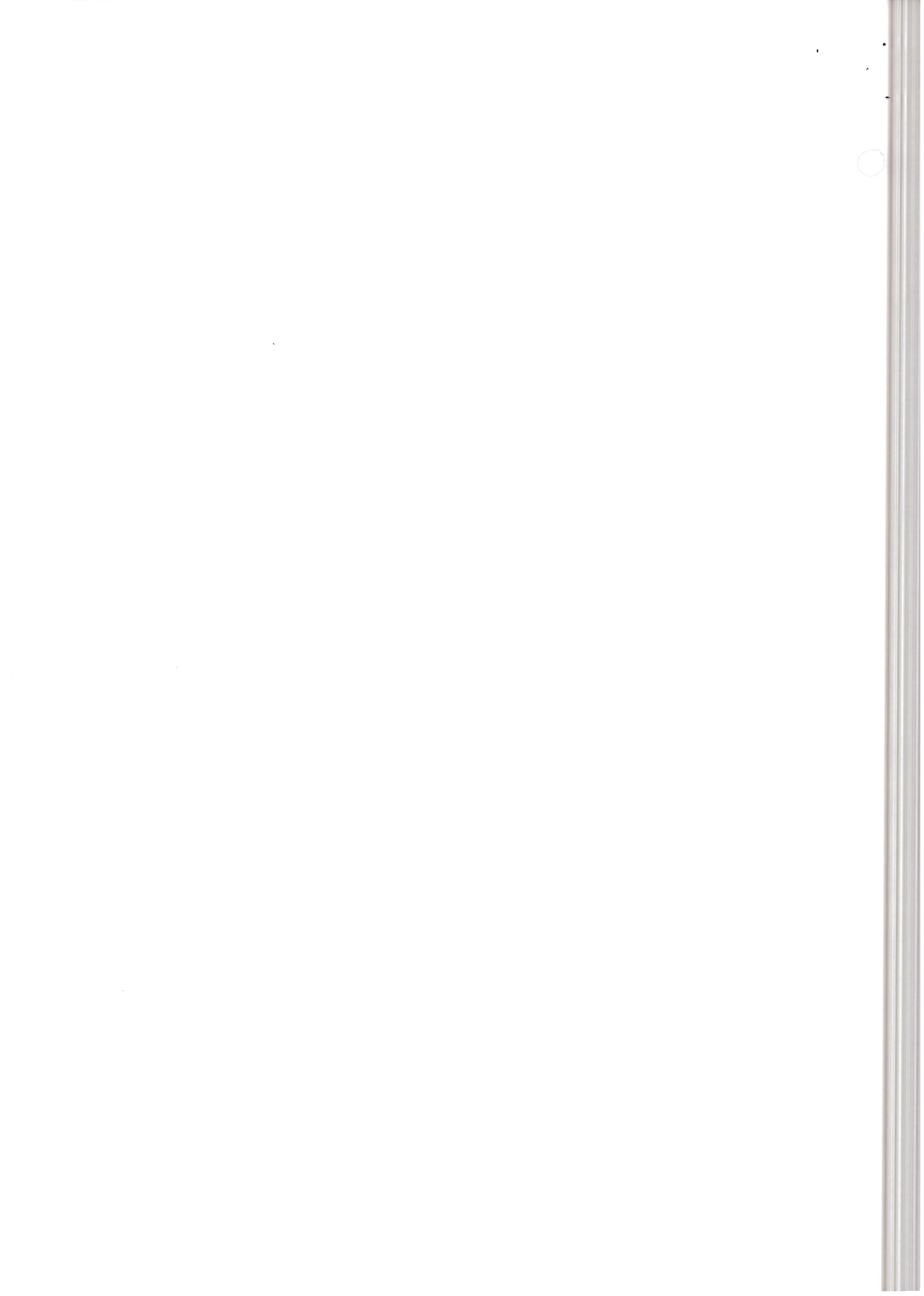
**Judicial Performance Improvement Project
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Bungoma Law Courts c/o Judiciary	484,936.00	484,936.00	
Bondo Law Courts c/o Judiciary	310,000.00	310,000.00	
Bomet Law Courts c/o Judiciary	480,000.00	480,000.00	
Baricho Law Courts c/o Judiciary	440,000.00	440,000.00	
Shanzu Law Courts c/o Judiciary	500,000.00	500,000.00	
Wundanyi Law Courts c/o Judiciary	397,992.50	397,992.50	
Webuye Law Courts Judiciary	497,712.50	497,712.50	
Taveta Law Courts c/o Judiciary	470,000.00	470,000.00	
Sotik Law Courts c/o Judiciary	439,150.00	439,150.00	
Siakago Law Courts c/o Judiciary	420,000.00	420,000.00	
Runyenjes Law Courts c/o Judiciary	495,000.00	495,000.00	
Rongo Law Courts c/o Judiciary	500,000.00	500,000.00	
Ogembo Law Courts c/o Judiciary	280,000.00	280,000.00	
Meru Law Courts c/o judiciary	920,000.00	920,000.00	
Marimanti Law Courts c/o judiciary	500,000.00	500,000.00	
Machakos Law Courts c/o judiciary	455,000.00	455,000.00	
Kitui Law Courts c/o judiciary	378,670.00	378,670.00	
Kitale Law Courts c/o judiciary	500,000.00	500,000.00	
Kisumu Law Courts c/o judiciary	718,500.00	718,500.00	
Kikuyu Law Courts c/o judiciary	429,000.00	429,000.00	
Keroka Law Courts c/o judiciary	260,000.00	260,000.00	
Kaloleni Law Courts c/o judiciary	470,000.00	470,000.00	
Kakamega Law Courts c/o judiciary	250,000.00	250,000.00	
Kajiado Law Courts c/o judiciary	460,000.00	460,000.00	
Nyamira Law Courts c/o judiciary	343,500.00	343,500.00	



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Kericho Law Courts c/o judiciary	190,000.00	190,000.00	
Wajir Law Courts c/o judiciary	500,000.00	500,000.00	
Voi Law Courts c/o judiciary	440,000.00	440,000.00	
Tigania Law Courts c/o judiciary	490,000.00	490,000.00	
Tawa Law Courts c/o judiciary	440,000.00	440,000.00	
Ndhiwa Law Courts c/o judiciary	470,000.00	470,000.00	
Nanyuki Law Courts c/o judiciary	399,000.00	399,000.00	
Nakuru Law Courts c/o judiciary	470,000.00	470,000.00	
Vihiga Law Courts c/o judiciary	424,600.00	424,600.00	
Kithimani Law courts c/o judiciary	500,000.00	500,000.00	
Kimilili Law courts c/o judiciary	401,494.00	401,494.00	
Kilifi Law courts c/o judiciary	316,400.00	316,400.00	
Kilgoris Law courts c/o judiciary	437,000.00	437,000.00	
Kigumo Law courts c/o judiciary	205,000.00	205,000.00	
Kibera Law courts c/o judiciary	500,000.00	500,000.00	
Kehancha Law courts c/o judiciary	450,400.00	450,400.00	
Karatina Law courts c/o judiciary	420,000.00	420,000.00	
Kabarnet Law courts c/o judiciary	500,000.00	500,000.00	
Hamisi Law courts c/o judiciary	417,000.00	417,000.00	
Githunguri Law courts c/o judiciary	400,000.00	400,000.00	
Gichugu Law courts c/o judiciary	380,000.00	380,000.00	
Eldoret Law courts c/o judiciary	499,200.00	499,200.00	
Eldama Ravine Law courts c/o judiciary	335,000.00	335,000.00	
Busia Law courts c/o judiciary	468,139.50	468,139.50	
Siaya Law courts c/o judiciary	432,300.00	432,300.00	



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Winam Law courts c/o judiciary	380,000.00	380,000.00	
Wanguru Law courts c/o judiciary-Kirinyaga	484,950.00	484,950.00	
Ukwala Law courts c/o judiciary	410,000.00	410,000.00	
Tamu Law courts c/o judiciary	370,000.00	370,000.00	
Mavoko Law courts c/o judiciary	500,000.00	500,000.00	
Makindu Law courts c/o judiciary	300,200.00	300,200.00	
Kwale Law courts c/o judiciary	380,000.00	380,000.00	
Kisii Law courts c/o judiciary	386,000.00	386,000.00	
Kilungu Law courts c/o judiciary	320,000.00	320,000.00	
Hola Law courts c/o judiciary	500,000.00	500,000.00	
Thika Law courts c/o judiciary	380,000.00	380,000.00	
Sirisia Law courts c/o judiciary	469,860.00	469,860.00	
Othaya Law courts c/o judiciary	476,000.00	476,000.00	
Nyeri Law courts c/o judiciary	420,000.00	420,000.00	
Nkubu Law courts c/o judiciary	250,000.00	250,000.00	
TOTAL	91,497,869.70	91,497,869.70	35,548,475

8.8. FUND BALANCE BROUGHT FORWARD

Bank accounts	4,771,341	193,449,134
Cash in hand		
Cash equivalents (short-term deposits)		
Outstanding imprests and advances	35,548,475	3,311,341
Total	40,319,816	196,760,475



**Judicial Performance Improvement Project
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8.9. PRIOR YEAR ADJUSTMENT

Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Receivables - Outstanding Imprests	-	-
		-
Total	=	=

[Provide short appropriate explanations as necessary]

OTHER IMPORTANT DISCLOSURES

9.1 PENDING ACCOUNTS PAYABLE (See Annex 2A)

Construction of civil works	113,679,607.68	-
Supply of goods	3,361,683.35	-
Supply of services	151,352,907.55	34,243,531.30
	268,394,198.58	34,234,531.30

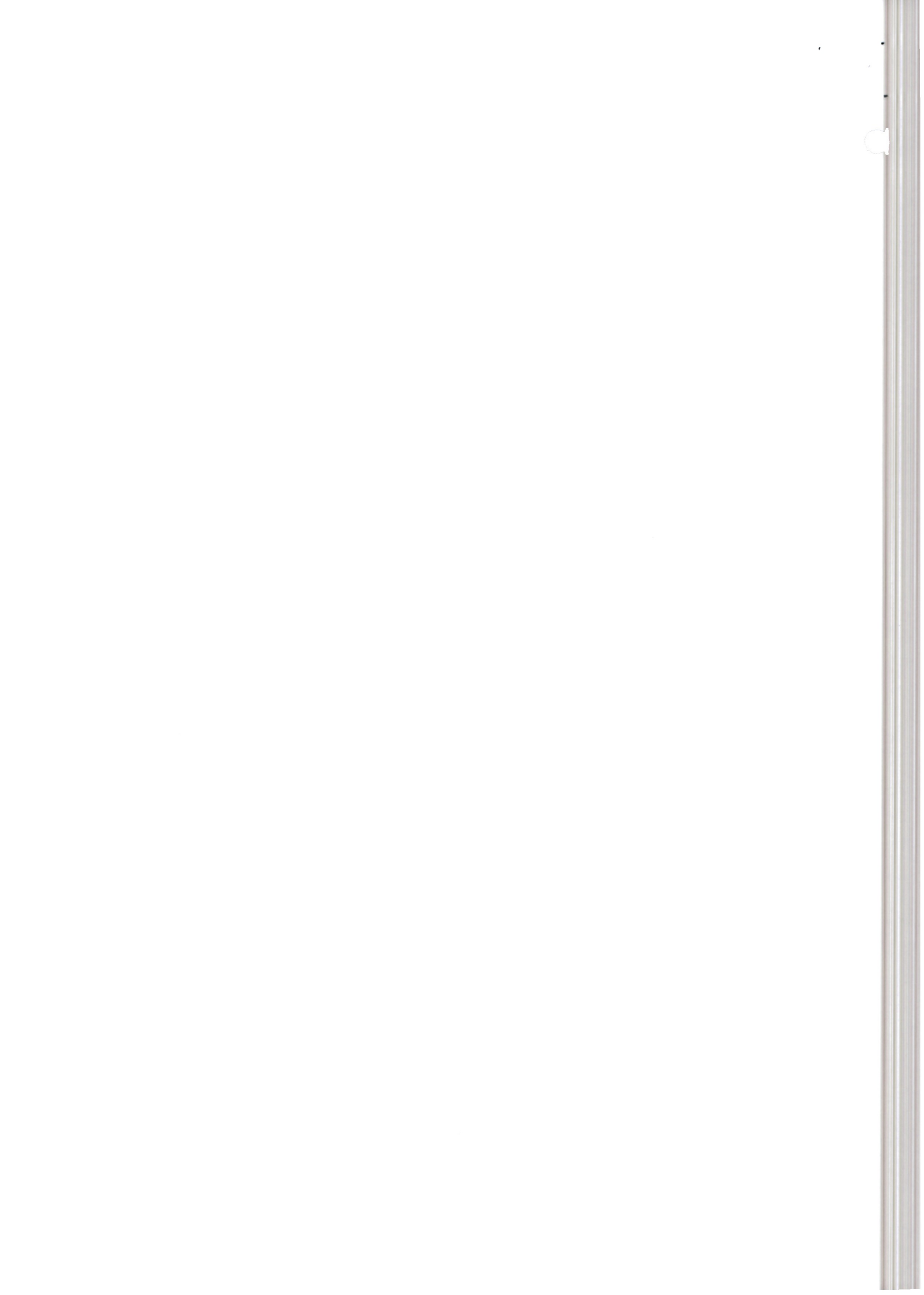
9.2 PENDING STAFF PAYABLES (See Annex 2B)

Employees	29,223,287.30	-
	29,223,287.30	-

9.3 RETENTIONS PAYABLE (See Annex 2C)

The Project has deducted and withheld 10% for all certificates on construction contacts from F/Y 2014/2015

Cumulative contract sum to date	10% Retention payable
6,220,245,246.36	275,127,978.74



**Judicial Performance Improvement Project
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8. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

JUD/JPIP/ 2016/2017	Underutilization of budget allocations	of	Explanation was provided	-	Resolved	-
	Delayed projects		Explanation was provided	-	Resolved	-
	Awarding of consultants' contracts	of	Explanation was provided		Resolved	
	Reimbursements of imprest	of	Explanation was provided	-	Resolved	

Ann Amadi

**Ann Amadi
Chief Registrar**

10/12/2018

Date

Nancy Kanyago

**Nancy Kanyago
Project Coordinator**

7/12/2018

Date



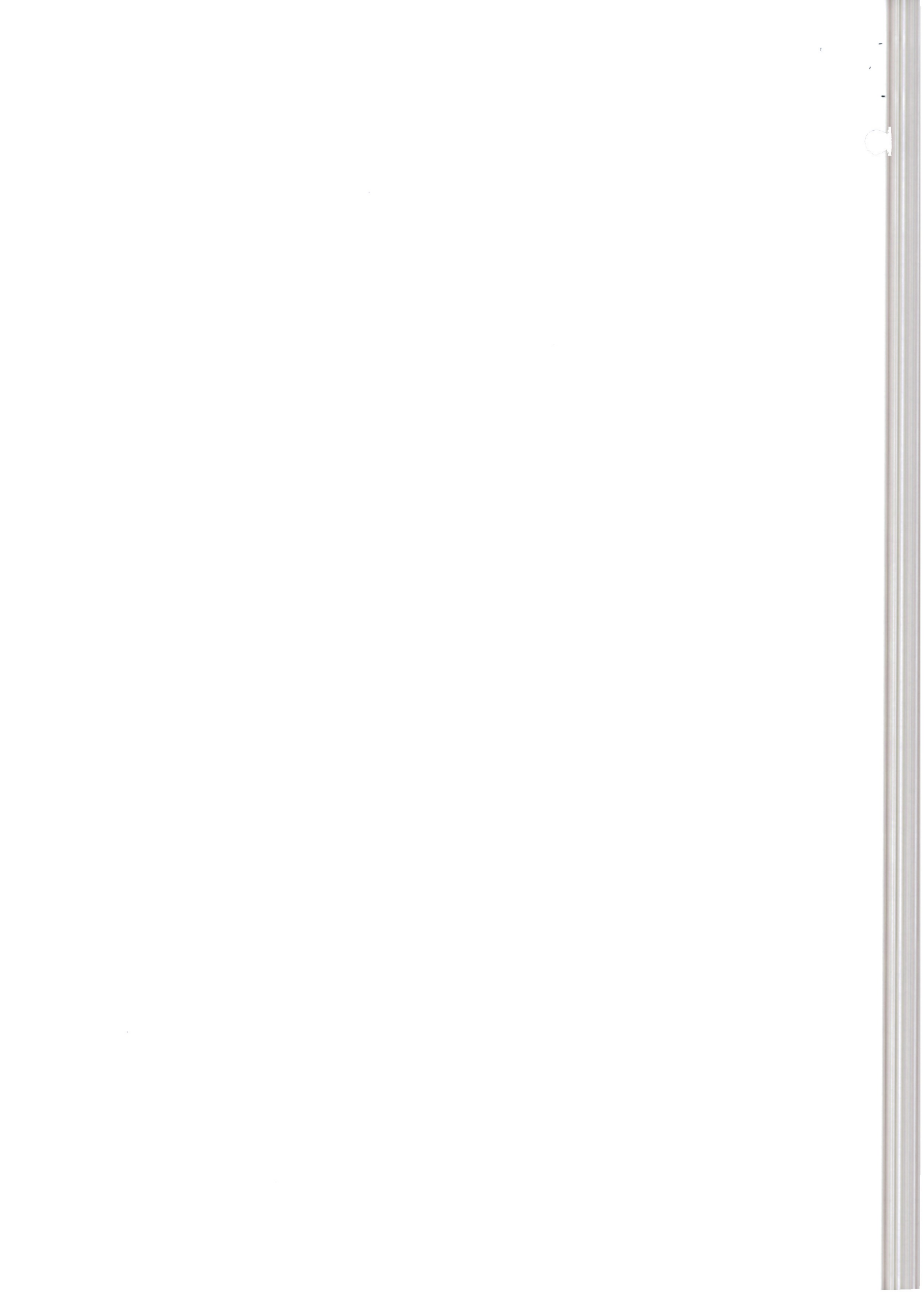
**Judicial Performance Improvement Project
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ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	a	b	c=a-b	d=b/a %
Receipts				
Proceeds from borrowings	1,422,921	1,227,551,278	-1,226,128,357	-100%
Miscellaneous receipts				
Total Receipts	1,422,921	1,227,551,278	-1,226,128,357	
Payments				
Purchase of goods and services	931,720	599,591,355	-598,659,635	-100%
Acquisition of non-financial assets	491,201	576,593,028	-576,101,827	-100%
Total payments	1,422,921	1,176,184,384	-1,174,761,463	

Explain all variance below 90% and above 100%

- (i) Xxx
- (ii) Xxx
- (iii) Xxx



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ANNEX 2A - ANALYSIS OF PENDING BILLS

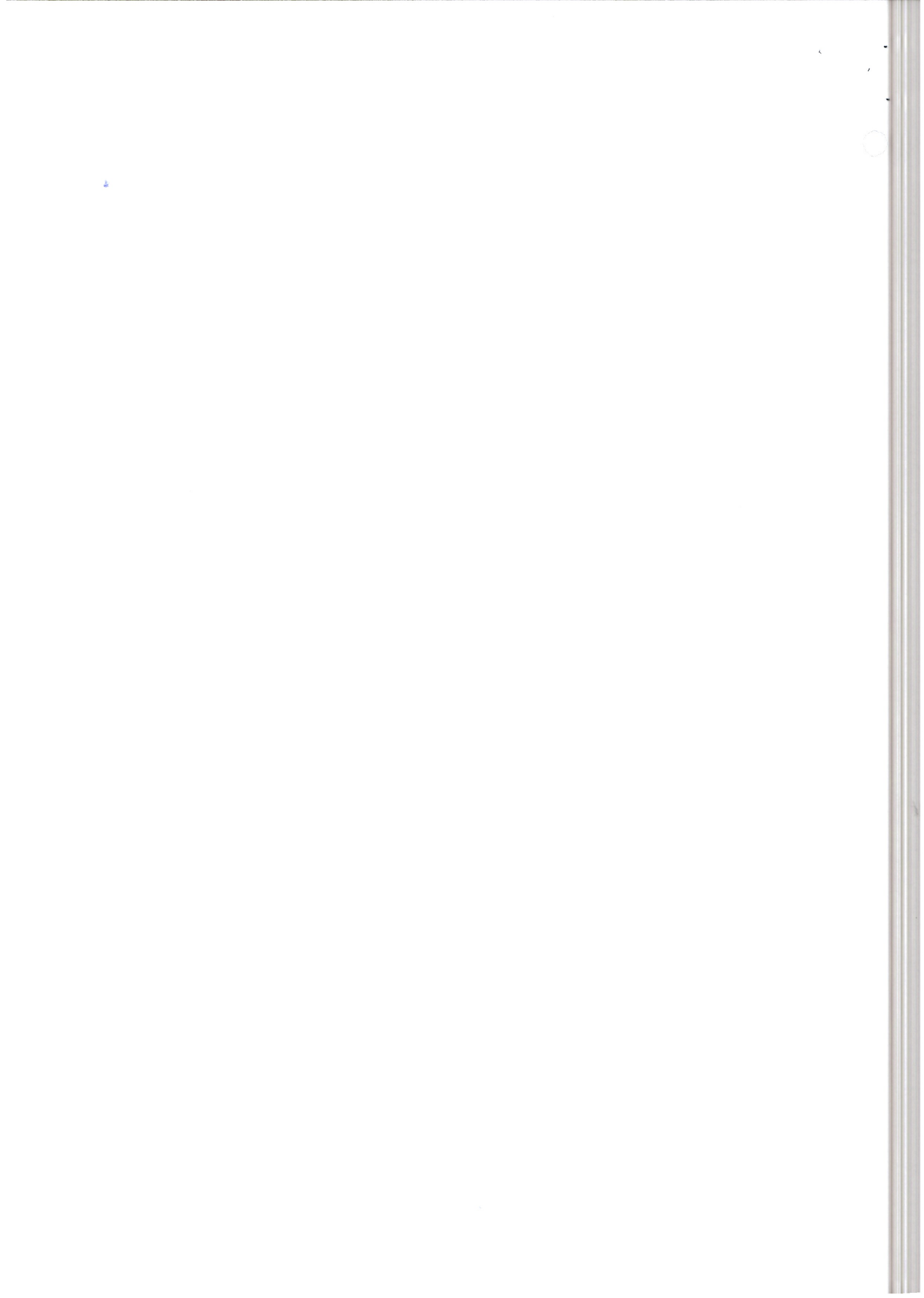
Supplier of Goods or Services	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	
CONSTRUCTION CIVIL WORKS				
Tom Omenda	06-Apr-18	0	229,680.00	229,680.00
Linus Nato Simiyu	25-Sep-17	0	320,000.00	320,000.00
Phillip Manyi Omwenga	18-Sep-18	0	320,000.00	320,000.00
Phillip Manyi Omwenga	14-Aug-17	0	240,000.00	240,000.00
Godwin Lindahuli Sakwa	19-Oct-17	0	240,000.00	240,000.00
Philmark System Services		0	1,806,509.15	1,806,509.15
Dallo Holdings Ltd		0	35,753,704.50	35,753,704.50
Lunao Enterprises Ltd		0	7,111,122.50	7,111,122.50
Havi Construction Ltd		0	7,007,611.60	7,007,611.60
Infoserve Networks Ltd		0	18,087,300.00	18,087,300.00
Hashit Construction & Supplies	28-Feb-18	0	2,933,379.00	2,933,379.00
Glensteam Engineering	09-Jan-18	0	899,459.00	899,459.00
JN Investment	28-Feb-18	0	366,804.78	366,804.78
JN Investment	28-Feb-18	0	748,726.29	748,726.29
Print Fast Ltd	19-Apr-18	0	3,361,683.35	3,361,683.35
Law Africa	13-Feb-18	0	543,444.85	543,444.85
Law Africa	21-Mar-18	0	1,598,793.60	1,598,793.60



**Judicial Performance Improvement Project
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For the financial year ended June 30, 2018**

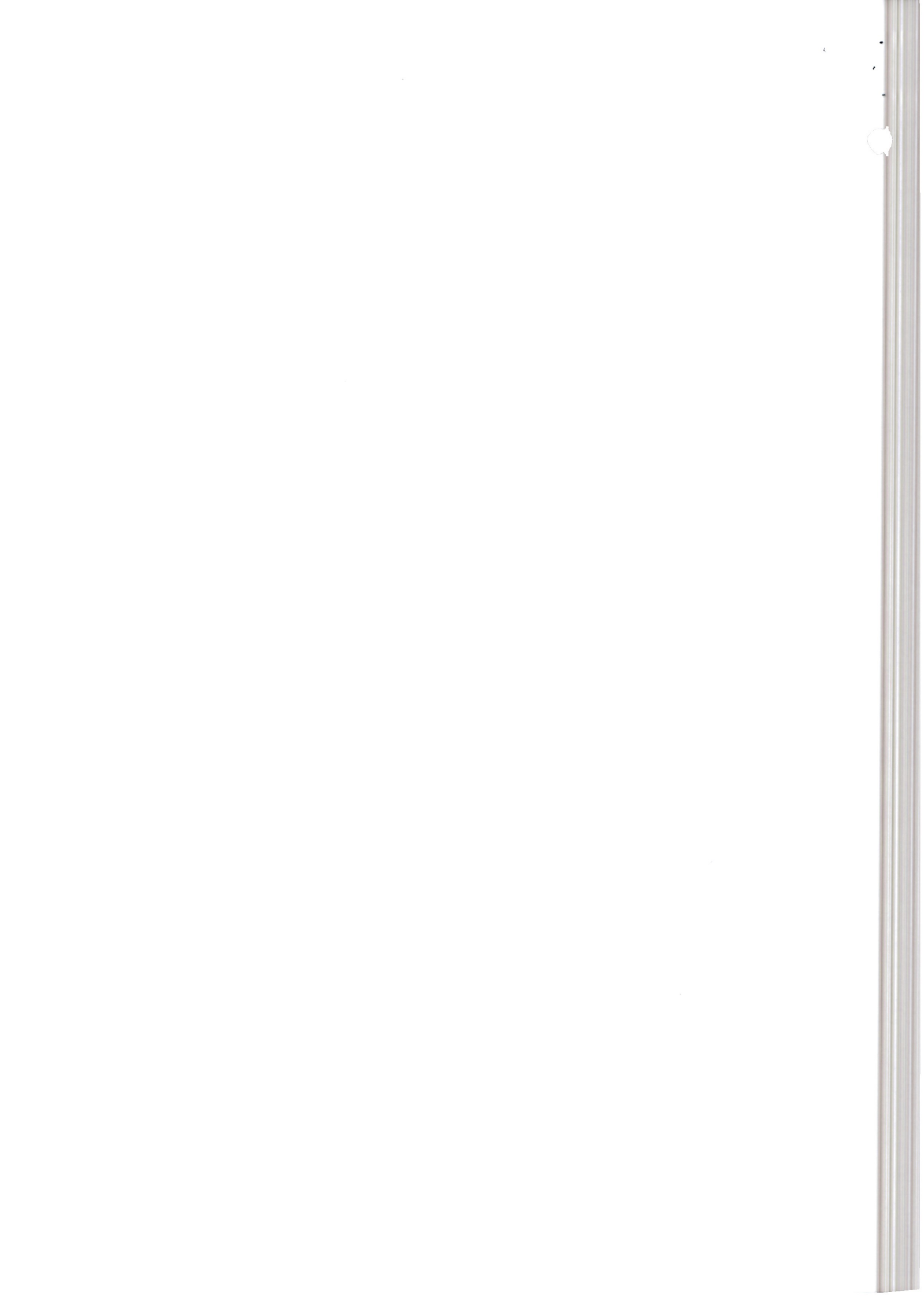
One Source Ltd	19-Mar-18	0	678,588.78	678,588.78
Kenya Post Office Savings Bank	16-Mar-18	0	196,345.70	196,345.70
Lloyd Masika Limited		0	244,272.05	244,272.05
Multiline Motors Kenya Ltd	04-Apr-18	0	3,129,310.35	3,129,310.35
Inshaallah Ltd	27-Feb-18	0	4,656,283.10	4,656,283.10
Bashash Contraction Co.Ltd	21-May-18	0	3,776,515.83	3,776,515.83
Prestige Management Solutions	23-Nov-17	0	10,274,700.00	10,274,700.00
Admo Construction Ltd	20-Apr-18	0	2,857,401.75	2,857,401.75
Linus Nato Simiyu	08-Feb-18	0	240,000.00	240,000.00
Phillip Manyi Omwenga Trioscape Planning Services	02-Oct-17 08-Mar-18	0 0	240,000.00 5,817,971.50	240,000.00 5,817,971.50
			113,679,607.68	113,679,607.68

PURCHASE OF GOODS				
Printfast	19-Apr-18	0	3,361,683.35	3,361,683.35
TOTAL			3,361,683.35	3,361,683.35
PENDING BILLS SERVICES				
Jolemac fire protection Limited	27-Mar-18	0	21,200.00	21,200.00
Ramco Printing Works	19-Apr-18	0	750,000.00	750,000.00
Netco Limited/kenya Law	16-Mar-18	0	1,964,587.60	1,964,587.60
Sarova Shaba Game Lodge	09-Feb-18	0	4,536,219.60	4,536,219.60
Utalii Hotel	03-May-18	0	333,500.00	333,500.00
Raia Investments	16-Apr-18	0	447,727.00	447,727.00
Ronisha Enterprises	10-May-18	0	68,550.00	68,550.00
African Touch Safaris	27-Apr-18	0	501,776.00	501,776.00
Hilton Hotel	16-Apr-17	0	117,000.00	117,000.00



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Colthan Enterprises	02-May-18	0	40,500.00	40,500.00
Paradise Pride Inn	02-May-18	0	1,758,970.00	1,758,970.00
Sopa Lodges	04-Apr-18	0	7,760,000.00	7,760,000.00
Pridelnn Hotel	09-May-18	0	2,916,000.00	2,916,000.00
Cupstone Travel Limited	04-May-18	0	49,880.00	49,880.00
Nation Media Group	06-Apr-17	0	279,560.00	279,560.00
Safari Park Hotel	18-Apr-18	0	700,000.00	700,000.00
Intercontinental Nairobi	18-Apr-18	0	60,500.00	60,500.00
Utalii Hotel	27-Mar-18	0	353,000.00	353,000.00
Standard Group Limited P.O Box 30080 Nairobi	23-Mar-18	0	498,800.00	498,800.00
Sentrim Hotel and Lodges	12-Apr-18	0	720,000.00	720,000.00
African Touch Safaris	27-Apr-18	0	49,740.00	49,740.00
African Touch Safaris	25-Jan-18	0	8,580.00	8,580.00
Utalii Hotel	13-Mar-18	0	353,000.00	353,000.00
Serena Beach Hotel	05-Apr-18	0	7,355,300.00	7,355,300.00
Nation Media Group	02-May-18	0	1,492,920.00	1,492,920.00
Toyota kenya Ltd	04-Jan-18	0	18,788,520.00	18,788,520.00
Timsales	08-Jan-18	0	3,154,272.00	3,154,272.00
Sportsmans arms hotel	21-Jun-18	0	2,229,500.00	2,229,500.00
Green Park Golf & Country Complex	28-Jun-18	0	40,363,160.00	40,363,160.00
Imperial Dale (K) ltd	06-Feb-18	0	1,238,931.00	1,238,931.00
African Touch Safaris	18-Apr-18	0	25,950.00	25,950.00
Faunatrek	04-May-18	0	520,000.00	520,000.00
African Touch Safaris P.O Box 931 Nairobi c/o Judiciary		0	200,610.00	200,610.00
Pressed Enterprises P.O Box 1286 Nairobi	19-Mar-18	0	1,480,000.00	1,480,000.00
Hilton Hotel Nairobi P.O Box 30624 Nairobi		0	117,000.00	117,000.00
Standard Group Limited P.O Box 30080 Nairobi	25-Apr-18	0	168,200.00	168,200.00
Mac and More Solutions Limited P.O Box 14676 Nairobi	10-Apr-18	0	83,520.00	83,520.00
Standard Group Limited P.O Box 30080 Nairobi	20-Mar-18	0	249,400.00	249,400.00



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Cupstone Travel Limited P.O Box 46322 Nairobi		0	78,880.00	78,880.00
Nation Media Group Limited P.O Box 30041 Nairobi	02-May-18	0	172,840.00	172,840.00
Colthan Enterprises P.O Box 4878 Nairobi	27-Mar-18	0	26,325.00	26,325.00
Gelian Investment Limited c/o Judiciary	04-Apr-18	0	517,500.00	517,500.00
Pillar Audio Visual Services P.O Box Meru South Tom Mboya Street	25-Apr-18	0	450,000.00	450,000.00
Silver Springs Hotel P.O Box 61362 Argwings Kodhek/Valley road Nairobi		0	656,000.00	656,000.00
Utalii Hotel P.O Box 31067 Nairobi	12-Jan-18	0	353,000.00	353,000.00
Kenya School of Government P.O Box 23030 Lower kabete	10-Oct-17	0	9,845,790.00	9,845,790.00
BCD Travel P.O Box 10141 Nairobi		0	2,664,730.00	2,664,730.00
Commissioner of Income Tax P.O Box 48240 Nairobi		0	1,194,393.45	1,194,393.45
Ukerewe Enterprises P.O Box 6758 Nairobi		0	853,400.00	853,400.00
Almonds Agencies Limited P.O Box 69596 Nairobi	20-Apr-18	0	402,000.00	402,000.00
Pride Inn Hotel and Investment Limited P.O Box 66969 Nairobi	01-Mar-18	0	8,659,260.00	8,659,260.00
Francline Masters Limited P.o Box 66844 Nairobi		0	240,000.00	240,000.00
Naivasha Country Hotel P.O Box 51391 Naivasha County		0	855,600.00	855,600.00
Commissioner of Income Tax P.O Box 48240 Nairobi	Feb-18	0	1,392,676.80	1,392,676.80
Commissioner of Income Tax P.O Box 48240 Nairobi		0	1,392,676.80	1,392,676.80



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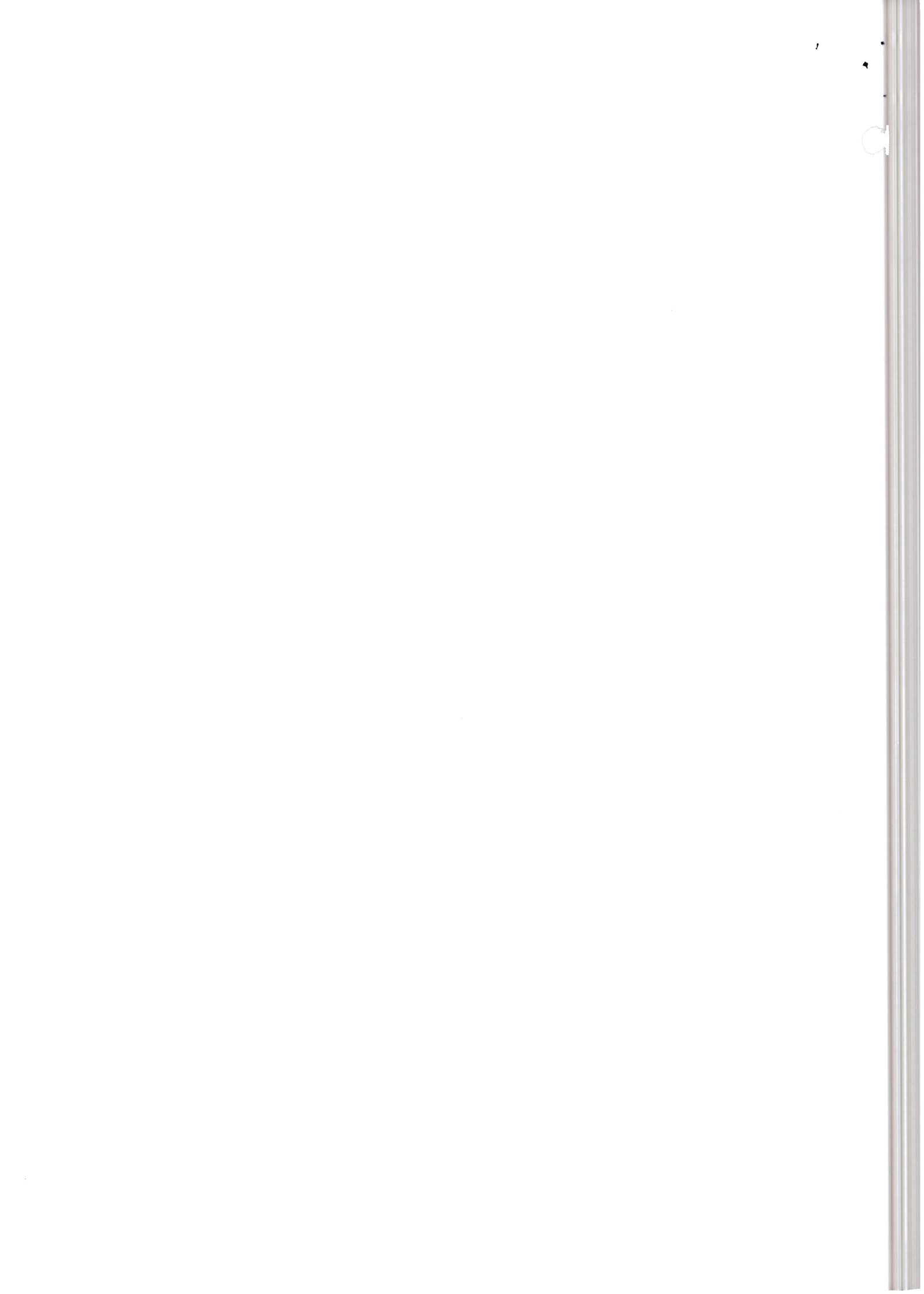
Commissioner of Income Tax P.O Box 48240 Nairobi		0	1,392,676.80	1,392,676.80
Commissioner of Income Tax P.O Box 48240 Nairobi		0	1,467,383.10	1,467,383.10
Nation Media Group Limited P.O Box 30041 Nairobi		0	348,000.00	348,000.00
Nation Media Group Limited P.O Box 30041 Nairobi		0	559,120.00	559,120.00
NYS Mechanical and Transport Fund P.O Box 59492 Nairobi		0	20,800.00	20,800.00
NYS Mechanical and Transport Fund P.O Box 59492 Nairobi		0	31,200.00	31,200.00
Silas Mwenda c/o Judiciary		0	10,780.00	10,780.00
Catherine Muthoni Kinoti c/o Judiciary		0	15,000.00	15,000.00
African Touch Safaris Limited		0	114,165.00	114,165.00
African Touch Safaris Limited c/o Judiciary	09-Apr-18	0	38,000.00	38,000.00
Royal City Hotel P.O Box 897 Kisumu	20-Jan-18	0	895,400.00	895,400.00
Africa Touch Safaris Limited P.O Box 931 Harambee Avenue		0	18,435.00	18,435.00
Paradise Safari Park Limited P.O Box 45038 Nairobi Kasarani		0	206,250.00	206,250.00
Africa Touch Safaris Limited P.O Box 931 Harambee Avenue		0	210,120.00	210,120.00
Standard Group Limited P.O Box 30080 Nairobi		0	226,600.00	226,600.00
Sentrim Kenya Limited P.O Box 43436 Nairobi	12-Feb-18	0	250,344.85	250,344.85
Utalii Hotel P.O Box 31067 Nairobi		0	269,547.40	269,547.40
Standard Group Limited P.O Box 30080 Nairobi		0	453,200.00	453,200.00



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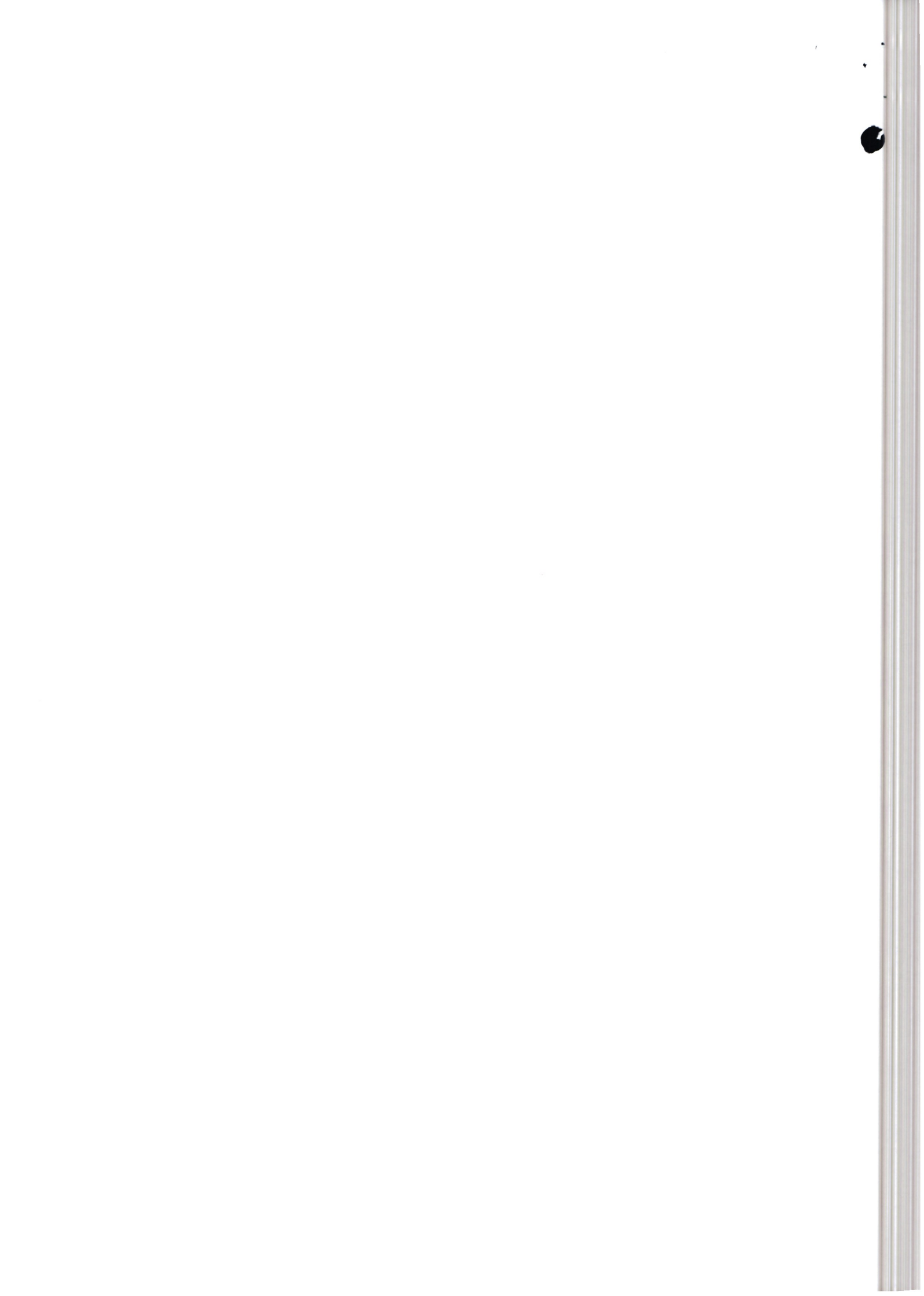
Maanzoni Lodge Ltd P.O Box 611-00204 Machakos		0	1,593,103.45	1,593,103.45
Pride Inn Hotels and Investment Limited P.O Box 66969 Nairobi		0	3,268,327.60	3,268,327.60
Paradise Safari Park Limited P.O Box 45038 Nairobi Kasarani	08-Dec-17	0	3,551,600.00	3,551,600.00
Sarova Shaba Game Lodge P.O Box 72493 Nairobi		0	4,301,853.45	4,301,853.45
Recavo Ventures Ltd P.O Box 2202 Nairobi	23-Mar-18	0	3,500.70	3,500.70
Hilton Hotel Nairobi P.O Box 30624-00100 Nairobi	16-Apr-17	0	6,051.70	6,051.70
Utalii Hotel P.O Box 31067 Nairobi		0	6,517.25	6,517.25
Merica Hotel Nakuru P.O Box 560 Nakuru	19-Dec-17	0	6,982.75	6,982.75
Paradise Safari Park Limited P.O Box 45038 Nairobi Kasarani		0	11,250.00	11,250.00
Standard Group Limited P.O Box 30080 Nairobi		0	12,360.00	12,360.00
Sentrim Kenya Limited P.O Box 43436 Nairobi	12-Feb-18	0	13,655.15	13,655.15
Utalii Hotel P.O Box 31067 Nairobi		0	14,702.60	14,702.60
Standard Group Limited P.O Box 30080 Nairobi		0	24,720.00	24,720.00
Maanzoni Lodge Ltd P.O Box 611-00204 machakos		0	86,896.55	86,896.55
Pride Inn Hotels and Investment Limited P.O Box 66969 Nairobi		0	178,272.40	178,272.40
Sarova Shaba Game Lodge P.O Box 72493 Nairobi		0	234,646.55	234,646.55
			151,352,907.55	151,352,907.55

PENDING BILLS STAFF CLAIMS				
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Nick Kiminza Kitonyo c/o Judiciary		0	65,000.00	65,000.00
Margaret Njeri Wotto c/o Judiciary		0	90,000.00	90,000.00
Addah Maureen Wanyonyi c/o Judiciary		0	78,000.00	78,000.00
Isaac Kibuchi Muthii c/o judiciary		0	15,000.00	15,000.00
Beatrice Nthiori Thuraniira c/o Judiciary		0	90,000.00	90,000.00
Majanja David Amiclar Shikomera c/o Judiciary		0	90,000.00	90,000.00
Justice Raudo Wandera c/o Judiciary		0	50,000.00	50,000.00
Noah Kiptoo Meli c/o Judiciary		0	50,000.00	50,000.00
Lorna Agnes Onyango c/o Judiciary		0	126,000.00	126,000.00
Noah Kiptoo Meli c/o Judiciary		0	15,000.00	15,000.00
Beatrice Nthiori Thuraniira c/o Judiciary		0	27,000.00	27,000.00
Justice Raudo Wandera c/o Judiciary		0	15,000.00	15,000.00
Ngure Annam Silas c/o Judiciary		0	39,000.00	39,000.00
John Sarah Oundo c/o Judiciary		0	17,000.00	17,000.00
Rita Nungari Mbuthia c/o Judiciary		0	13,000.00	13,000.00
Lewis Chelimo Butaki c/o Judiciary		0	15,000.00	15,000.00
Joseph kamau Karenju c/o Judiciary		0	28,000.00	28,000.00
Wilson Achieng Omondi c/o Judiciary		0	40,000.00	40,000.00
Stephen Kennedy Muturi Njehia c/o Judiciary		0	13,000.00	13,000.00
Erick Ochieng Achilla c/o Judiciary		0	42,000.00	42,000.00
Justice Erastus Githinji c/o judiciary	13-Mar-18	0	114,000.00	114,000.00
Justice Hannah Okwengu c/o judiciary	13-Mar-18	0	114,000.00	114,000.00



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Justice Jamila Mohammed c/o judiciary	13-Mar-18	0	114,000.00	114,000.00
Joan Wambilyanga c/o judiciary	13-Mar-18	0	102,000.00	102,000.00
Gordon Ngutu Omondi c/o judiciary	13-Mar-18	0	78,000.00	78,000.00
Stephen Wanyoike c/o judiciary	13-Mar-18	0	78,000.00	78,000.00
Leonard Munene c/o judiciary	13-Mar-18	0	78,000.00	78,000.00
John Kinyua c/o judiciary	13-Mar-18	0	60,000.00	60,000.00
Oliver Indusa c/o judiciary	13-Mar-18	0	60,000.00	60,000.00
Joseph Kimilu c/o judiciary	13-Mar-18	0	60,000.00	60,000.00
Justice David Majanja c/o judiciary	03-May-18	0	90,000.00	90,000.00
Francis Ntango Magige c/o judiciary	03-May-18	0	50,000.00	50,000.00
Nicholas Simani c/o judiciary	03-May-18	0	17,000.00	17,000.00
Carol Too c/o judiciary	02-May-18	0	10,000.00	10,000.00
Nicholas Simani c/o judiciary	02-May-18	0	17,000.00	17,000.00
Lewis Butaki c/ judiciary	18-May-18	0	30,000.00	30,000.00
Sam Owelle c/o judiciary	18-May-18	0	30,000.00	30,000.00
Teresia Muinde c/o judiciary	18-May-18	0	20,000.00	20,000.00
Lucy Kamande c/o judiciary	31-May-18	0	78,000.00	78,000.00
Justice Beatrice Thuranira c/o judiciary	03-Apr-18	0	108,000.00	108,000.00
Noah Kiptoo Meli c/o judiciary	03-Apr-18	0	60,000.00	60,000.00
Justus Wandera Raudo c/o judiciary	03-Apr-18	0	60,000.00	60,000.00
Justice Reuben Nyakundi c/o judiciary	09-May-18	0	36,000.00	36,000.00
Peterson Mateli c/o judiciary	09-May-18	0	26,000.00	26,000.00
Newton Nganga c/o judiciary	09-May-18	0	20,000.00	20,000.00
Elijah Ongeru c/o judiciary	09-May-18	0	20,000.00	20,000.00



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Fatuma Rashid, Mukabi Kimani, Sammy Opande c/o judiciary	12-Jun-18	0	1,032,000.00	1,032,000.00
Esther Mburu, Caroline Kendagor, Elizabeth Tanui c/o judiciary	09-May-18	0	1,346,000.00	1,346,000.00
Kosgei Kiprono c/o judiciary	28-Mar-18	0	140,000.00	140,000.00
Justice Enock Cherono c/o judiciary	28-Mar-18	0	252,000.00	252,000.00
Julius Kiprotich c/o judiciary	28-Mar-18	0	140,000.00	140,000.00
Daniel Majiwa c/o judiciary	05-Jun-18	0	78,000.00	78,000.00
Addah Wanyonyi c/o judiciary	05-Jun-18	0	78,000.00	78,000.00
Alex Nyawina c/o judiciary	05-Jun-18	0	60,000.00	60,000.00
Wilson Achieng c/o judiciary		0	30,000.00	30,000.00
Fredrick Oyugi c/o judiciary	19-Jun-18	0	60,000.00	60,000.00
Simon Mosonik c/o judiciary	19-Jun-18	0	60,000.00	60,000.00
Martin Oletiyana c/o judiciary	19-Jun-18	0	60,000.00	60,000.00
Justice Monica Mbaru c/o judiciary	16-May-18	0	108,000.00	108,000.00
John Oundo c/o judiciary	09-May-18	0	85,000.00	85,000.00
Sam Owelle c/o judiciary	09-May-18	0	75,000.00	75,000.00
Lydia Kerubo c/o judiciary	09-May-18	0	75,000.00	75,000.00
Judith Mutai c/o judiciary	09-May-18	0	65,000.00	65,000.00
Teresia Muinde c/o judiciary	09-May-18	0	50,000.00	50,000.00
Nicholas Simani c/o judiciary		0	51,000.00	51,000.00
Bela Gitonga c/o judiciary	04-Apr-18	0	30,000.00	30,000.00
Kennedy Mugonyi c/o judiciary	04-Apr-18	0	51,000.00	51,000.00
Pauline Nafula c/o judiciary	04-Apr-18	0	45,000.00	45,000.00



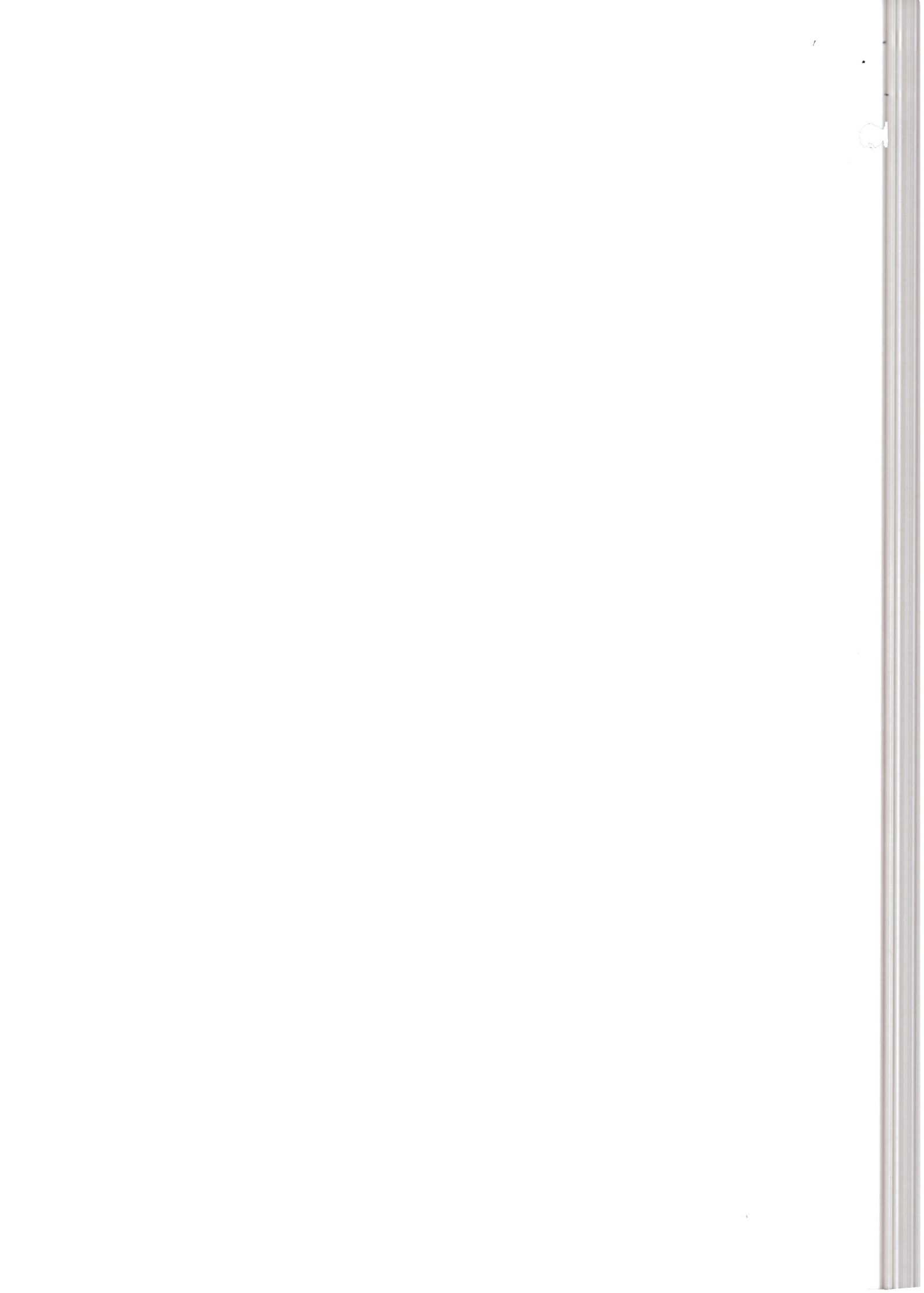
**Judicial Performance Improvement Project
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Lucy Kamande c/o judiciary	04-Apr-18	0	39,000.00	39,000.00
Rita Nungari c/o judiciary		0	39,000.00	39,000.00
John Adoda c/o judiciary	27-Apr-18	0	39,000.00	39,000.00
Douglas Mogire c/o judiciary	27-Apr-18	0	45,000.00	45,000.00
Michael Obuya c/o judiciary	27-Apr-18	0	51,000.00	51,000.00
Benjamin Onuonga c/o judiciary	27-Apr-18	0	13,000.00	13,000.00
Robert Ojwang c/o judiciary	27-Apr-18	0	21,000.00	21,000.00
Bela Gitonga c/o judiciary	27-Apr-18	0	30,000.00	30,000.00
Maureen Muthule c/o judiciary	27-Apr-18	0	21,000.00	21,000.00
James Maisiba c/o judiciary	27-Apr-18	0	45,000.00	45,000.00
Benard Lerionka c/o judiciary	27-Apr-18	0	21,000.00	21,000.00
Doti Gumato Guyo c/o judiciary	07-May-18	0	150,000.00	150,000.00
BORAQS	18-Apr-18	0	95,000.00	95,000.00
Justice Martin Muya c/o judiciary	09-May-18	0	108,000.00	108,000.00
Joel Mutua Mulili c/o judiciary	09-May-18	0	60,000.00	60,000.00
Denis Kinyua c/o judiciary	03-Apr-18	0	21,000.00	21,000.00
David Chumba c/o judiciary	05-Apr-18	0	195,000.00	195,000.00
Nancy Bor c/o judiciary	27-Apr-18	0	60,000.00	60,000.00
Simon Mosonik c/o judiciary	27-Apr-18	0	60,000.00	60,000.00
Fredrick Oyugi c/o judiciary	27-Apr-18	0	60,000.00	60,000.00
Justice Monica Mbaru c/o judiciary		0	108,000.00	108,000.00
Justice Nzioki Wa Makau c/o judiciary	28-Mar-18	0	108,000.00	108,000.00
Alvan Muruambura Ireri c/o judiciary	28-Mar-18	0	60,000.00	60,000.00



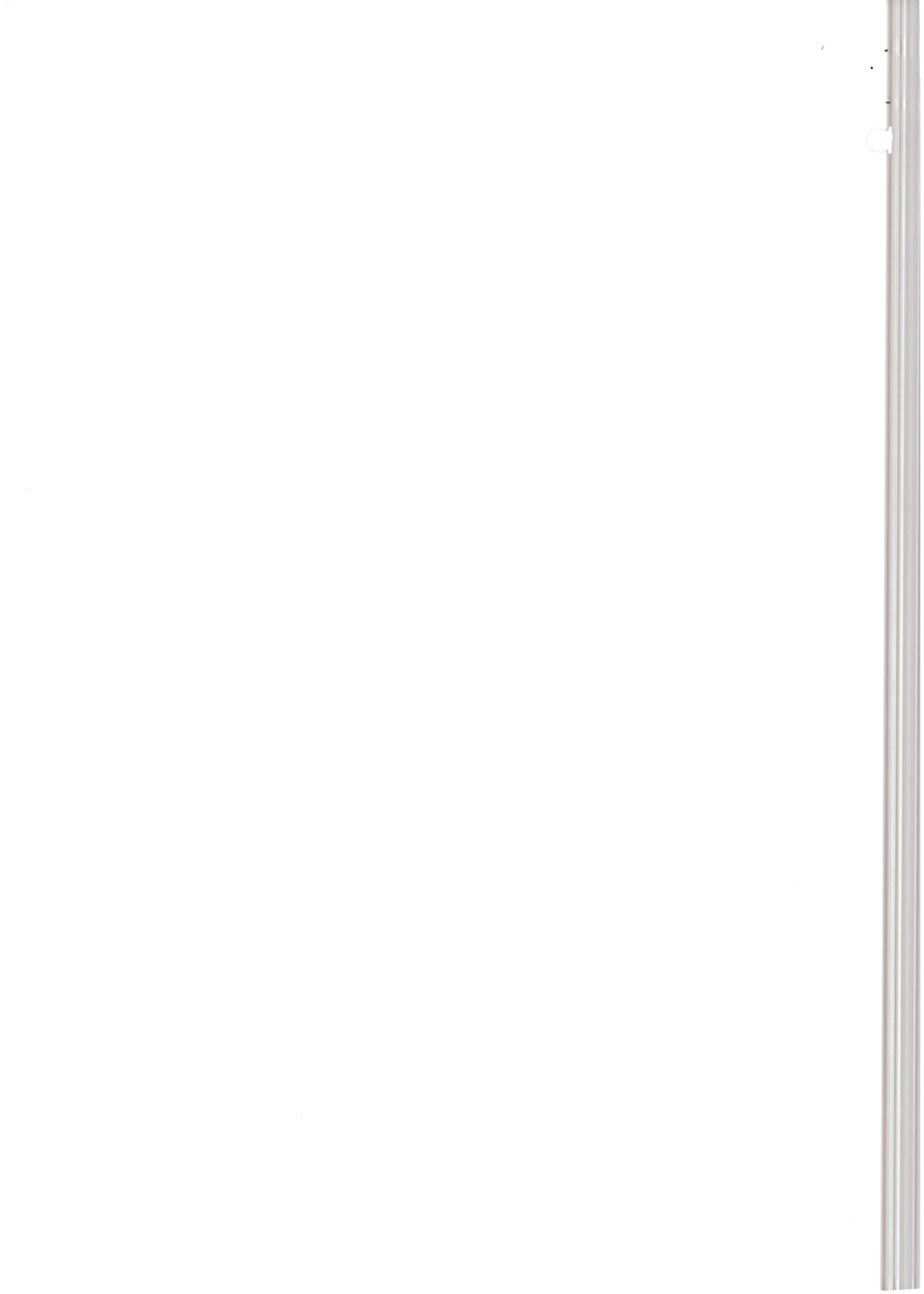
**Judicial Performance Improvement Project
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Joseph Mrombo c/o judiciary	28-Mar-18	0	60,000.00	60,000.00
John Adoda c/o judiciary	24-May-18	0	52,000.00	52,000.00
Daniel Majiwa c/o judiciary	24-May-18	0	52,000.00	52,000.00
Robert Ojwang c/o judiciary	24-May-18	0	28,000.00	28,000.00
Teresia Muinde c/o judiciary	06-Jun-18	0	50,000.00	50,000.00
Swadri Mohammed c/o judiciary	06-Jun-18	0	65,000.00	65,000.00
Lydia Kerubo c/o judiciary	06-Jun-18	0	75,000.00	75,000.00
Addah Wanyonyi c/o judiciary	06-Jun-18	0	65,000.00	65,000.00
Lewis Butaki c/ judiciary	06-Jun-18	0	75,000.00	75,000.00
John Mwalo c/o judiciary	06-Jun-18	0	90,000.00	90,000.00
Robert Ojwang c/o judiciary	06-Jun-18	0	42,000.00	42,000.00
Antipa Chepkwony c/o judiciary	06-Jun-18	0	78,000.00	78,000.00
David Chumba c/o judiciary		0	78,000.00	78,000.00
Njeri Wottoh c/o judiciary	05-Jun-18	0	90,000.00	90,000.00
Antipa Chepkwony c/o judiciary	05-Jun-18	0	78,000.00	78,000.00
Virginia Mwangi c/o judiciary	05-Jun-18	0	78,000.00	78,000.00
Alex Nyawina c/o judiciary	05-Jun-18	0	60,000.00	60,000.00
Justice Njoroge Mwangi c/o judiciary	28-Mar-18	0	54,000.00	54,000.00
Charles Muriithi c/o judiciary	28-Mar-18	0	30,000.00	30,000.00
Jacob Ruto Cheserek c/o judiciary	28-Mar-18	0	30,000.00	30,000.00
Justice Mathews Nduma Nderi c/o judiciary	08-May-18	0	90,000.00	90,000.00
Oneni Aura Chrispo c/o judiciary	08-May-18	0	50,000.00	50,000.00
Michael Nyaga c/o judiciary	08-May-18	0	50,000.00	50,000.00



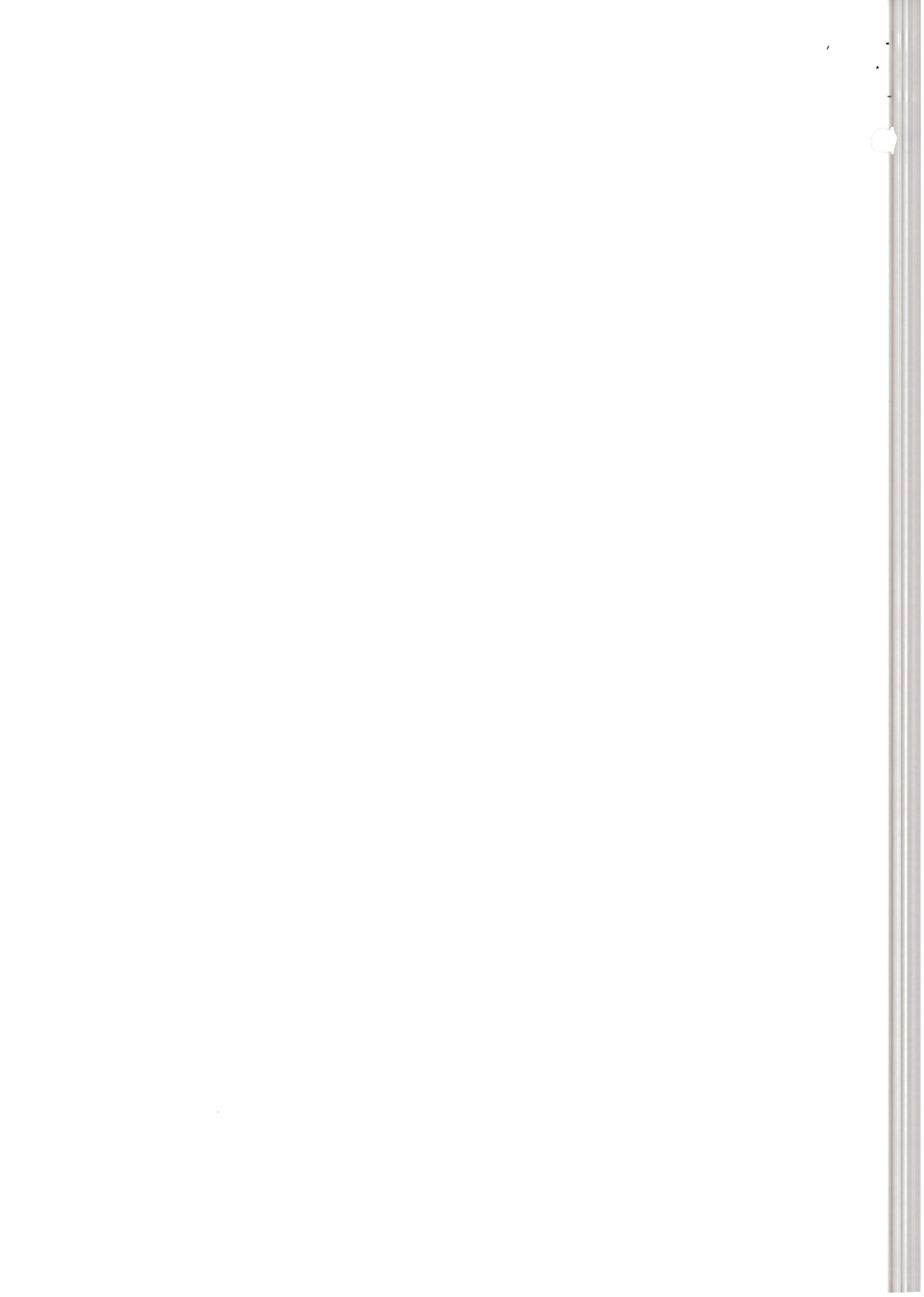
**Judicial Performance Improvement Project
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Stella Nangila Mukoya c/o judiciary	08-May-18	0	50,000.00	50,000.00
Justice Linnet Mumo Ndolo c/o judiciary	08-May-18	0	108,000.00	108,000.00
Andrew Omwenga Motari c/o judiciary	08-May-18	0	60,000.00	60,000.00
Rashid Hamad Mwarama c/o judiciary	08-May-18	0	60,000.00	60,000.00
Anthony Njiru Muthoni c/o judiciary	08-May-18	0	14,000.00	14,000.00
Lewis Butaki c/ judiciary	06-Jun-18	0	75,000.00	75,000.00
Rita Nungari c/o judiciary	06-Jun-18	0	65,000.00	65,000.00
Lydia Kerubo c/o judiciary	06-Jun-18	0	75,000.00	75,000.00
Teresia Muinde c/o judiciary	06-Jun-18	0	50,000.00	50,000.00
Kenneth Nicholas Yego c/o judiciary	02-May-18	0	60,000.00	60,000.00
Harriet Gaceri c/o judiciary	02-May-18	0	90,000.00	90,000.00
Maxwel Mutonyi c/o judiciary	02-May-18	0	60,000.00	60,000.00
Alex Kipelian c/o judiciary	02-May-18	0	78,000.00	78,000.00
Edwin Onyono Orina c/o judiciary	02-May-18	0	90,000.00	90,000.00
Hon. Anne Nyoike c/o judiciary	02-May-18	0	114,000.00	114,000.00
Justice Kathurima Minoti c/o judiciary	02-May-18	0	114,000.00	114,000.00
Sharon Laibuch c/o judiciary	02-May-18	0	60,000.00	60,000.00
Justice Milton Makhandia c/o judiciary	02-May-18	0	114,000.00	114,000.00
Brian Nyaga Njeru c/o judiciary	02-May-18	0	60,000.00	60,000.00
Boniface Mung'asia c/o judiciary	02-May-18	0	60,000.00	60,000.00
Justice Philip Waki c/o judiciary	02-May-18	0	114,000.00	114,000.00
Emmanuel Kasaine c/o judiciary	02-May-18	0	78,000.00	78,000.00
Moses Wambua Muteti c/o judiciary	02-May-18	0	60,000.00	60,000.00



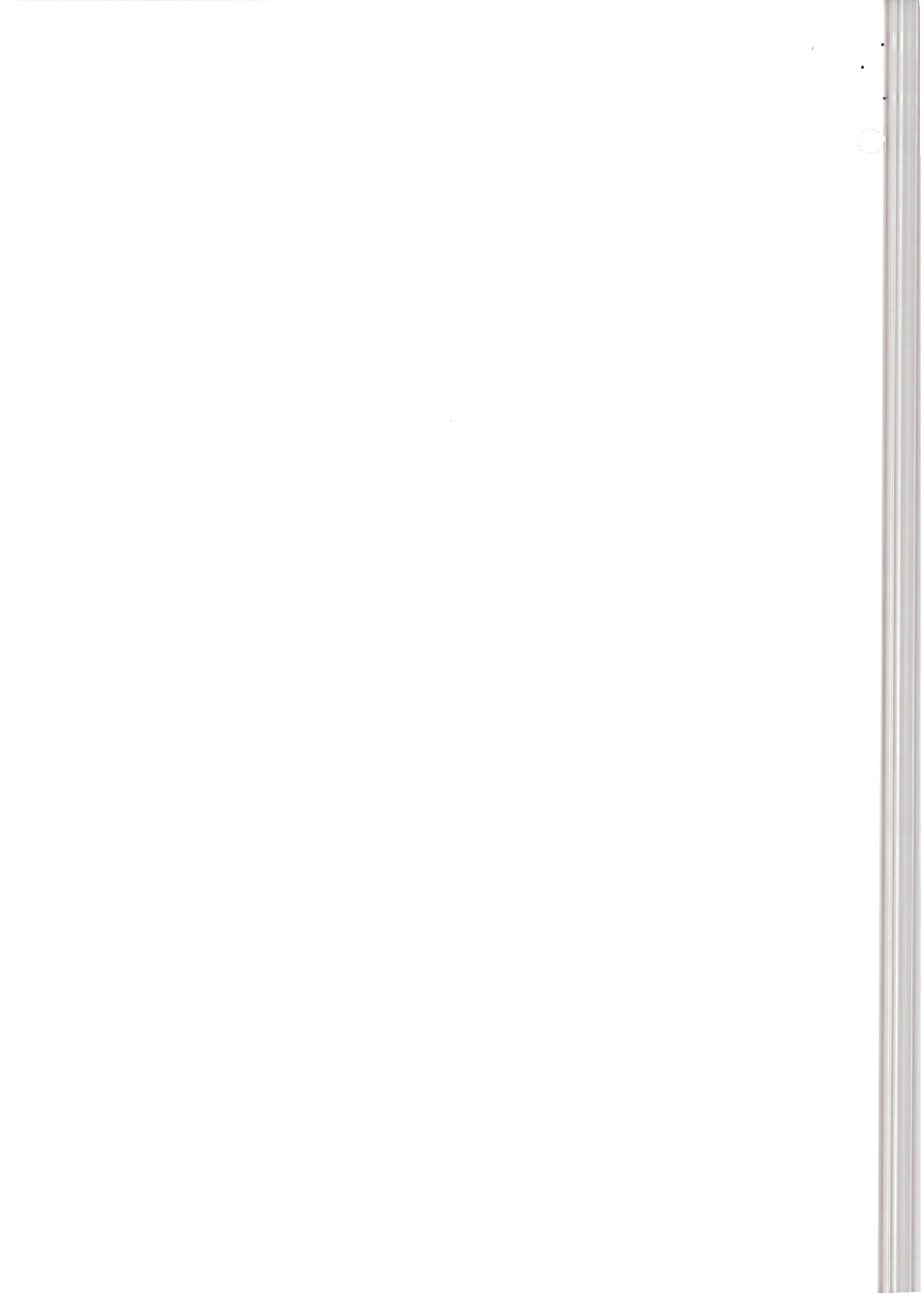
**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**

Robert Ndambuki Ngomo c/o judiciary	02-May-18	0	60,000.00	60,000.00
Frankline Oduyo c/o judiciary	02-May-18	0	60,000.00	60,000.00
Justice James Odek c/o judiciary	02-May-18	0	114,000.00	114,000.00
Wendy Othim c/o judiciary	02-May-18	0	90,000.00	90,000.00
Ambrose Towett c/o judiciary	02-May-18	0	78,000.00	78,000.00
Joseph Kamau Karenju c/o judiciary	02-May-18	0	42,000.00	42,000.00
Damaris Manjari c/o judiciary	02-May-18	0	102,000.00	102,000.00
Kenneth Otieno Onyando c/o judiciary	02-May-18	0	78,000.00	78,000.00
Silas Kiptoo Samoei c/o judiciary	02-May-18	0	60,000.00	60,000.00
Justice Fatuma Sichale c/o judiciary	02-May-18	0	114,000.00	114,000.00
Paul Rotich c/o judiciary	03-May-18	0	216,000.00	216,000.00
Evelyne Kinyua c/o judiciary	03-May-18	0	180,000.00	180,000.00
Annred Johnson c/o judiciary	03-May-18	0	120,000.00	120,000.00
Peter Kariuki Kiarahu c/o judiciary	03-May-18	0	120,000.00	120,000.00
Andrew Njeru Kamanku c/o judiciary	03-May-18	0	120,000.00	120,000.00
Justice Martha Koome c/o judiciary	04-Apr-18	0	228,000.00	228,000.00
Shadrack Mbae Mutegi c/o judiciary	04-Apr-18	0	120,000.00	120,000.00
Patrick Ndungu c/o judiciary	04-Apr-18	0	156,000.00	156,000.00
Justice Alnashir Visram c/o judiciary	04-Apr-18	0	228,000.00	228,000.00
Justice Wanjiru Karanja c/o judiciary	04-Apr-18	0	228,000.00	228,000.00
Francis Muhoro c/o judiciary	04-Apr-18	0	120,000.00	120,000.00
Stephen Muli c/o judiciary	04-Apr-18	0	156,000.00	156,000.00
Nancy Kanyago	27-Jun-18	0	24,600.00	24,600.00



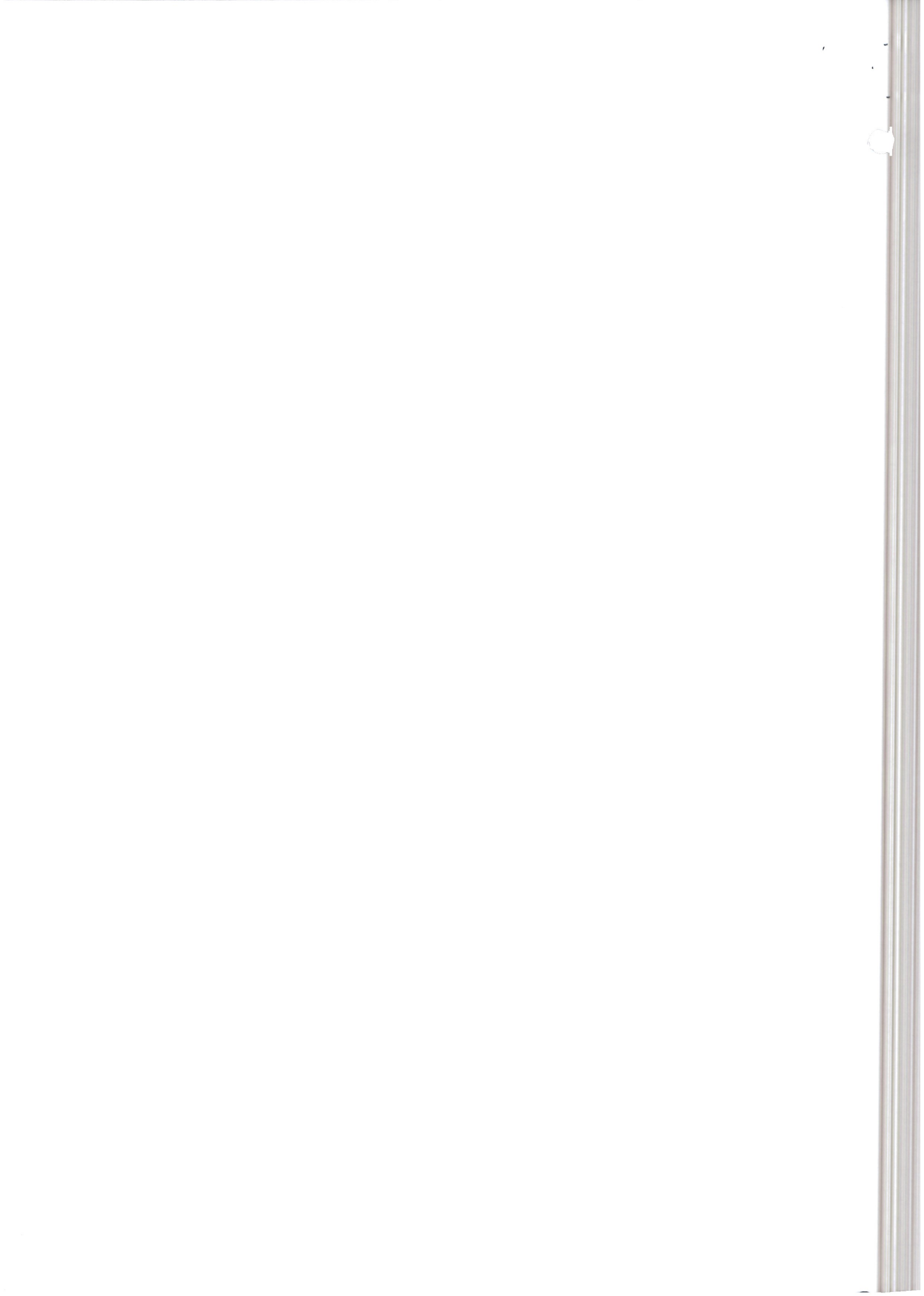
**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**

Simon Ireri Muchiri	21-Jun-18	0	20,000.00	20,000.00
Kyuso Courts		0	150,000.00	150,000.00
Salim Mwenda c/o Judiciary	04-Oct-17	0	10,780.00	10,780.00
Commissioner of Income tax c/o Judiciary	04-Oct-17	0	4,620.00	4,620.00
Vincent Okinda	17-Apr-18	0	39,000.00	39,000.00
Njeri Wottoh c/o judiciary	09-May-18	0	65,000.00	65,000.00
Antipa Chepkwony c/o judiciary	09-May-18	0	65,000.00	65,000.00
Mohammed Gunda Swadri c/o Judiciary	09-May-18	0	65,000.00	65,000.00
Christopher Ngeno c/o Judiciary	09-May-18	0	50,000.00	50,000.00
Martin Oletiyana c/o judiciary	16-Apr-18	0	60,000.00	60,000.00
Simon Mosonik c/o Judiciary	16-Apr-18	0	60,000.00	60,000.00
Fredrick Oyugi c/o judiciary	16-Apr-18	0	60,000.00	60,000.00
Monica Mbaru Wanjiru c/o Judiciary	16-Apr-18	0	216,000.00	216,000.00
Dominica Nyambu c/o Judiciary	16-Apr-18	0	34,000.00	34,000.00
John Oundo c/o judiciary	09-May-18	0	50,000.00	50,000.00
Geoffrey Njenga c/o Judiciary	09-May-18	0	65,000.00	65,000.00
Lydia Kerubo c/o judiciary	09-May-18	0	75,000.00	75,000.00
Douglas Mogire c/o judiciary	09-May-18	0	75,000.00	75,000.00
Lewis Butaki c/ judiciary	09-May-18	0	75,000.00	75,000.00
Mohammed Gunda Swadri c/o Judiciary	09-May-18	0	78,000.00	78,000.00
John Mwalo c/o judiciary	07-May-18	0	90,000.00	90,000.00
Robert Ojwang c/o judiciary	07-May-18	0	60,000.00	60,000.00
Nancy Kanyago c/o Judiciary	29-May-18	0	6,000.00	6,000.00
Silas Mwenda c/o Judiciary		0	10,780.00	10,780.00



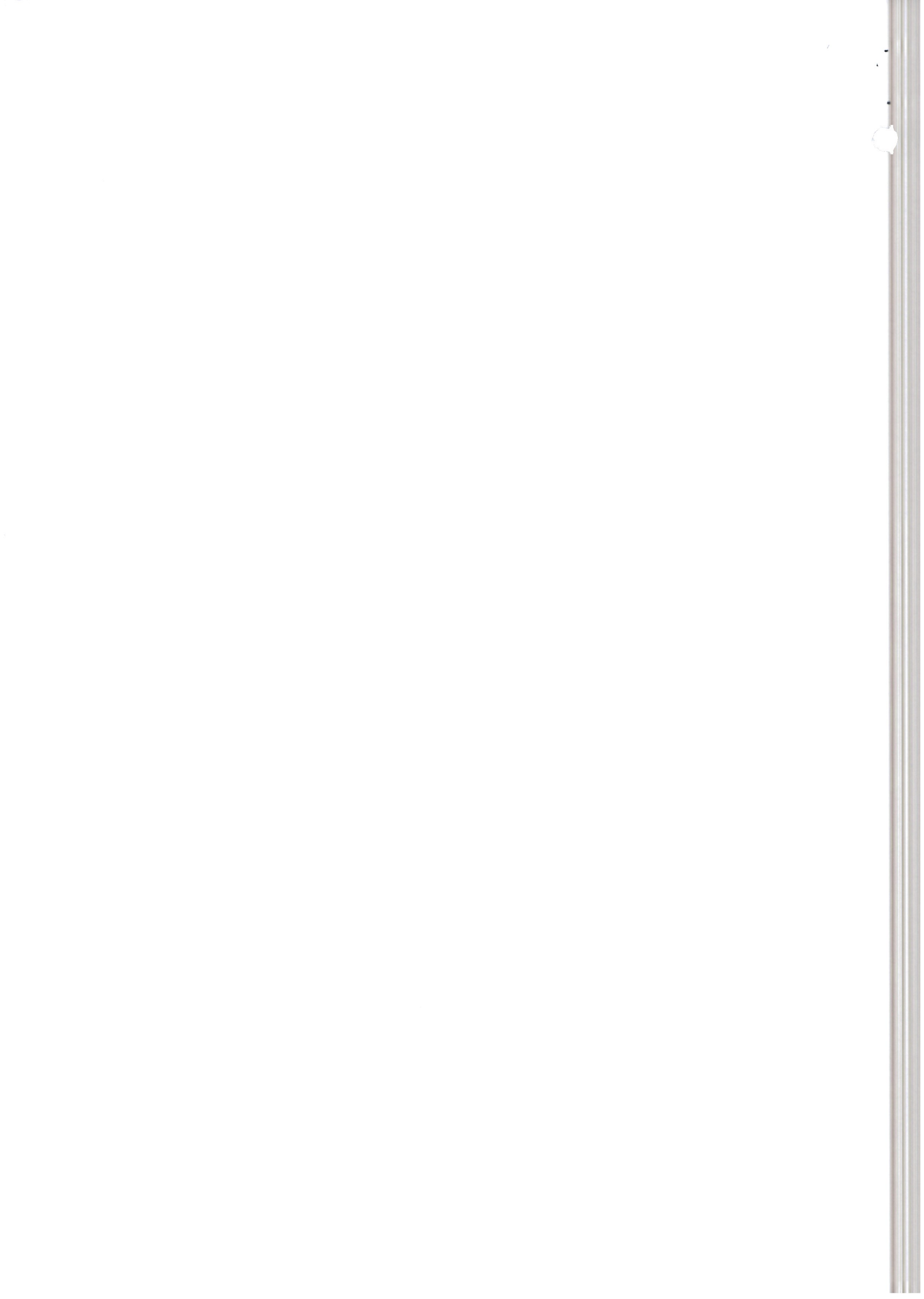
**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**

Catherine Muthoni Kinoti c/o Judiciary		0	15,000.00	15,000.00
Julie Ouma Oseko C/o Judiciary	15-Mar-18	0	17,000.00	17,000.00
Simon Musyoki Wambua c/o Judiciary	08-Nov-17	0	20,000.00	20,000.00
Alfred Ileli Mengo c/o Judiciary	08-Nov-17	0	20,000.00	20,000.00
Isaac cheuiyot Ngetiny c/o Judiciary	15-Mar-18	0	26,000.00	26,000.00
Elizabeth Mwangi c/o Judiciary	08-Mar-18	0	28,000.00	28,000.00
Peter Oloo Adongo c/o Judiciary	15-Mar-18	0	30,000.00	30,000.00
John Erupe Akuta c/o Judiciary	15-Mar-18	0	30,000.00	30,000.00
Margaret Wambui Githure c/o Judiciary	03-Apr-18	0	30,000.00	30,000.00
Judicaster Nthambi Nthuku c/o Judiciary	09-Mar-18	0	30,000.00	30,000.00
Selina Mwita Nyambane c/o Judiciary		0	32,200.00	32,200.00
Robert Ochieng Ojwang c/o Judiciary	06-Apr-18	0	35,000.00	35,000.00
Swafiya Sagaaf Alawi c/o Judiciary		0	35,700.00	35,700.00
Caroline Too c/o Judiciary	4-pril-2018	0	40,000.00	40,000.00
Akivambo Indusa Liver c/o Judiciary	16-Apr-18	0	40,000.00	40,000.00
Stanley Gichuki Kariuki c/o Judiciary	12-Apr-18	s	40,000.00	40,000.00
Patrick M Ngare c/o Judiciary	12-Apr-18	0	40,000.00	40,000.00
Joseph Mbugua Muchiri c/o Judiciary	29-Mar-18	0	50,000.00	50,000.00
Stephen Muendo Muinde c/o Judiciary	29-Mar-18	0	50,000.00	50,000.00
Pancras Onyango c/o Judiciary	18-Apr-18	0	50,000.00	50,000.00
Thomas Nyamete Nyangwono c/o Judiciary	03-Apr-18	0	50,000.00	50,000.00
Gordon Ngutu Omondi c/o Judiciary		0	52,000.00	52,000.00



***Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018***

Simon Mosonik c/o Judiciary	29-Mar-18	0	60,000.00	60,000.00
Noah Kiptoo Meli c/o Judiciary		0	60,000.00	60,000.00
Joane Waruguru Gakuya c/o Judiciary	16-Apr-18	0	60,000.00	60,000.00
Recho Awuor Ouko c/o Judiciary	16-Apr-18	0	60,000.00	60,000.00
Jackton Lutomia Masitsa c/o Judiciary	04-Mar-18	0	60,000.00	60,000.00
Silas Samoei Kiptoo c/o Judiciary	04-Mar-18	0	60,000.00	60,000.00
Alex Ouma Nyawina c/o Judiciary	04-Mar-18	0	60,000.00	60,000.00
Total Kenya Limited P.O Box 30736-00100 Nairobi	31-Mar-18	0	62,761.00	62,761.00
Recavo Ventures LTd P.O Box 2202 Nairobi	23-Mar-18	0	67,680.00	67,680.00
Mohammed Gunda Swadri c/o Judiciary	16-Mar-18	0	65,000.00	65,000.00
Virginia Waitherero Mwangi c/o Judiciary	16-Mar-18	0	65,000.00	65,000.00
Joane Namrome Wambilyanga c/o Judiciary	16-Apr-18	0	68,000.00	68,000.00
Stephen Murugu Githinji c/o Judiciary	12-Apr-18	0	72,000.00	72,000.00
Lydia Kerubo Mayieka c/o Judiciary		0	75,000.00	75,000.00
Hannah Magondi Okwengu c/o Judiciary	05-Apr-18	0	76,000.00	76,000.00
Mary Nyaguthii Ngigi c/o Judiciary	04-Mar-18	0	78,000.00	78,000.00
Peter Thathita Gachomo c/o Judiciary	04-Mar-18	0	78,000.00	78,000.00
Ambrose Kipngetich Towett c/o Judiciary	04-Mar-18	0	78,000.00	78,000.00
John Mativo c/o Judiciary	29-Mar-18	0	90,000.00	90,000.00
Hedwig Ongudi c/o Judiciary	18-Apr-18	0	90,000.00	90,000.00
Everyne Wairimu Kinyua c/o Judiciary	26-Mar-18	0	90,000.00	90,000.00
Ruth Nekoye Sitati c/o Judiciary	03-Apr-18	0	90,000.00	90,000.00



***Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018***

Harrison Musa Sajike Adika c/o Judiciary	04-Mar-18	0	90,000.00	90,000.00
Omongo Mr. Leonard Otieno c/o Judiciary	04-Mar-18	0	90,000.00	90,000.00
Hilton Hotel Nairobi P.O Box 30624-00100 Nairobi		0	110,948.30	110,948.30
Roselyn Naliaka Nambuye c/o Judiciary	04-Mar-18	0	114,000.00	114,000.00
Sankale Ole Kantai c/o Judiciary	04-Mar-18	0	114,000.00	114,000.00
Fatuma Sichale c/o Judiciary	04-Mar-18	0	114,000.00	114,000.00
Utalii Hotel P.O Box 31067 Nairobi		0	119,482.75	119,482.75
Andrew Njeru Kamanku c/o Judiciary	04-Mar-18	0	120,000.00	120,000.00
Shadrack Mbae Mutegi c/o Judiciary	03-May-18	0	120,000.00	120,000.00
Francis Muhoro c/o Judiciary	03-May-18	0	120,000.00	120,000.00
Peter Kariuki Kiarahu c/o Judiciary	04-Apr-18	0	120,000.00	120,000.00
Merica Hotel Nakuru P.O Box 560 Nakuru	19-Dec-17	0	128,017.25	128,017.25
Jacot Ruto Cheserek c/o Judiciary		0	130,000.00	130,000.00
Charles M Muriithi c/o Judiciary		0	130,000.00	130,000.00
Julias Kiprotich c/o Judiciary		0	140,000.00	140,000.00
Kosgei Kiprono c/o Judiciary		0	140,000.00	140,000.00
Stephen Muli c/o Judiciary	03-May-18	0	156,000.00	156,000.00
Patrick Ndungu c/o Judiciary	03-May-18	0	156,000.00	156,000.00
Gilbert Nyingi Nginya c/o Judiciary		0	156,000.00	156,000.00
Edwin Olekishop Lawi c/o Judiciary		0	156,000.00	156,000.00
Everlyne W Kinyua c/o Judiciary	04-Apr-18	0	180,000.00	180,000.00
Margaret W Ngugi c/o Judiciary	04-Apr-18	0	180,000.00	180,000.00



**Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018**

Bela Wairimu Gitonga c/o judiciary		0	120,000.00	120,000.00
Newton Kiplagat c/o Judiciary		0	180,000.00	180,000.00
Isaac Kibuchi Muthii c/o Judiciary		0	180,000.00	180,000.00
Paul K Rotich c/o Judiciary	04-Apr-18	0	216,000.00	216,000.00
Alnashir Visram c/o Judiciary	03-May-18	0	228,000.00	228,000.00
Wanjiru Karanja c/o Judiciary	03-May-18	0	228,000.00	228,000.00
Marth Koome c/o Judiciary	03-May-18	0	228,000.00	228,000.00
Enock Cheronu c/o Judiciary		0	252,000.00	252,000.00
Angella Manyalla Auma c/o Judiciary		0	370,000.00	370,000.00
Standard Group Limited P.O Box 30080 Nairobi		0	453,200.00	453,200.00
Maua Law Court c/o Judiciary		0	500,000.00	500,000.00
Alex Njeru Karuoya c/o Judiciary		0	1,360,000.00	1,360,000.00
Everlyne Simiyu c/o Judiciary		0	4,356,000.00	4,356,000.00
Commissioner of Income tax c/o Judiciary		0	13,800.00	13,800.00
Commissioner of Income tax c/o Judiciary		0	14,400.00	14,400.00
Commissioner of Income tax c/o Judiciary		0	15,300.00	15,300.00

29,223,287.30

29,223,286.30

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2018*

APPENDICES

- i. Bank Reconciliations
- ii. Board of Survey Certificate
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. Retentions



F Copy

REPUBLIC OF KENYA

BANK RECONCILIATION

JPIP BANK ACCOUNT NO 1000187441

as at30th JUNE.....2018.....Station.....NAIROBI.....

	Sh.	Cts.	Shs.	Cts.	Shs.	
Balance as per Bank Certificate					188,840.95	
Less:-						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					-	
2. Receipts in Bank Statements not yet recorded in Cash Book					-	
Add:-						
3. Payments 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					188,840.95	

Mercy Muga # 5/7/18

~~Muga~~ 5/7/18

Just 2/7/18
01 02/07/18
02 02/07/18

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA



STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/05/2018 TO 04/07/2018

Rundate : 04/07/2018

Runtime : 15:21:04

Customer Number : 120349

Account Number : 1000187441

Account Name : JUDICIAL PERF. IMPR. PRO.NO.5181 KE(KE\$)

Opening Balance : 4360283.45

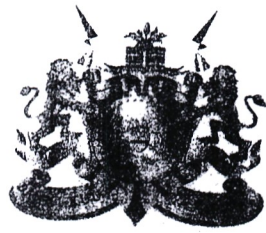
No.	In Date	Value Date	Reference No.	In Details	Dr Amt	Cr Amt	Balance
1	07/05/2018	07/05/2018	FT18127SPCBN	Outward RTGS Payment MT 102 0030009285 THE JUDICIARY:CBK MARTIN RUKENYA MAINA /REC/0030009285	42,343.70	0.00	4,317,939.75



40	30/05/2018	30/05/2018	FT18150SVPPZ	Outward Cheque		0.00	4,561.60	115,096.95	
				395503					
41	18/06/2018	18/06/2018	FT18169HS338	Outward Cheque		0.00	8,930.00	124,026.95	
				395504					
42	29/06/2018	29/06/2018	FT181806WCT8	Local Cash Deposit Bulk		0.00	536.00	124,562.95	
				225063090019810000000000					
43	29/06/2018	29/06/2018	FT18180HJD96	Outward Cheque		0.00	64,278.00	188,840.95	
				395505					
Totals							4,501,948.10	330,505.60	188,840.95
Closing Balance									188,840.95



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

July 27, 2018

CERTIFICATE OF BALANCES

Customer: 120349

THE JUDICIARY

Balance Date: June 30, 2018

Account No.	Description	Currency	Balance
1000181915	REC-THE JUDICIARY	KES	1,310,064,221.65
1000182048	DEV-THE JUDICIARY	KES	50,992,655.50
1000182342	DEP-THE JUDICIARY	KES	515,381,375.20
1000187441	JUDICIAL PERF. IMPR. PRO.NO.5181 KE	KES	188,840.95
1000352043	THE JUDICIARY REVENUE COLLECTION	KES	0.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES



SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2018
Account No.	0810260885749
Depository Bank	EQUITY BANK
Address	
Related Loan	EQUITY-JUD. PERFORM. IMPROV. PRJ
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2017 as per C.B.K. Ledger Account	3,207,770.53
Add:	
Total Amount deposited by World Bank	15,470,977.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	14,351,126.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2018	4,327,621.53

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: 17.7.18

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE: 06.08.2018

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2018 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



**JUDICIAL PERFORMANCE IMPROVEMENT PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2018**

Credit No.: IDA LOAN NO. CREDIT NO.5181-KE

Bank Account No.: 0810260885749 Held with EQUITY BANK NAIROBI

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		6,500,000.00
	Less:		
2	Total amount documented		-
3	Outstanding amount to be documented		6,500,000.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2017		3,207,770.53
5	Amounts claimed but not credited as at 30th June 2017		-
6	Amounts withdrawn and not claimed		3,292,229.47
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2018		6,500,000.00

Discrepancy between total appearing on line 3 and 9

-

Notes:

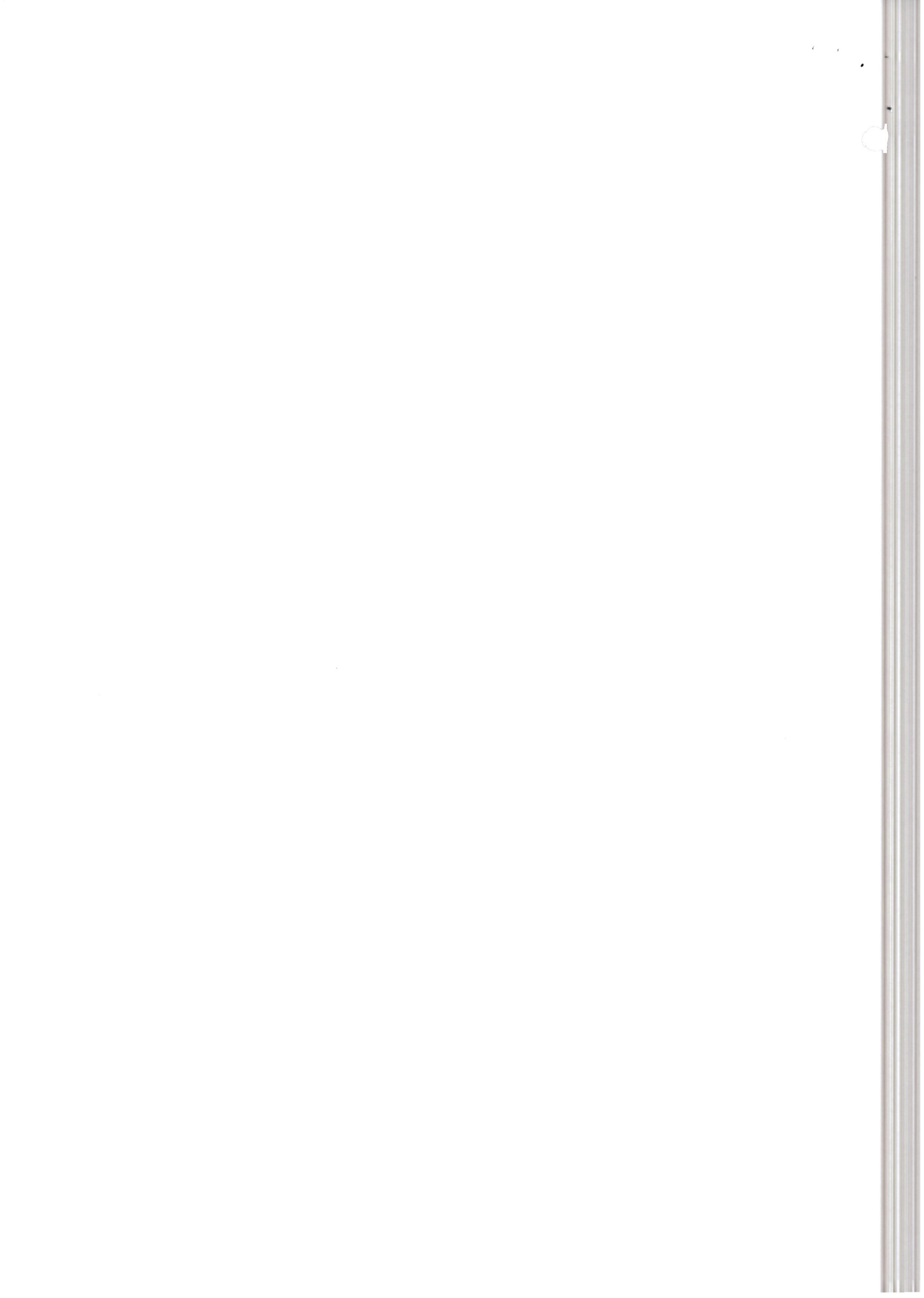
- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

[Signature]

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: 06.08.2018



Reconcile Hold More Actions ...

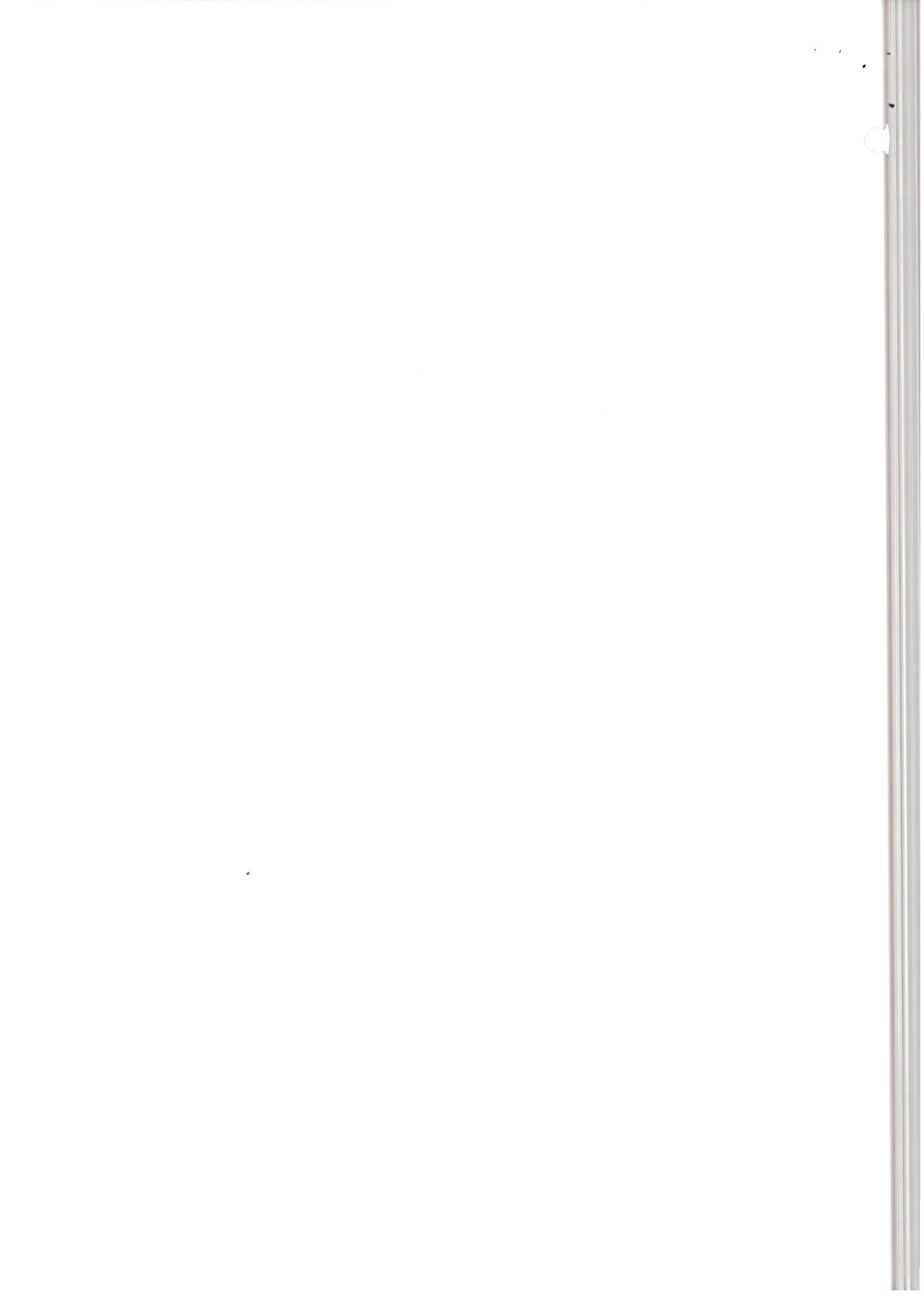
Manual Input of NR Statement: 1000175621.20180702.S.138.1

Transaction Ref Number (Tag20) :72480
Account Identification (Tag25) :1000175621 EQUITY-JUD. PERFORM IMPROV. PRJ
Account Currency :USD US Dollar
Opening Bal Indicator (Tag60a) :C
Opening Bal Date (Tag60a) :29 JUN 2018 29 JUN 2018
Opening Bal Amount (Tag60a) :4,327,621.53
Closing Bal Indicator (Tag62a) :C
Closing Bal Date (Tag62a) :29 JUN 2018 29 JUN 2018
Closing Bal Amount (Tag62a) :4,327,621.53
Statement Complete, :Y

Entry Details Audit

SWIFT Tag 1 :64
SWIFT Tag content 1.1 :C180629USD4327621,53

Statement Complete, :Y



CENTRAL BANK OF KENYA - RECONCILIATION

STATEMENT AS AT : 29.06.2018

G.L A/C NO : 1000175621

OFF-SHORE A/C NO: 810260885749

EQUITY-JUD. PERFORM. IMPROV. PRJ

DETAILS

CURRENCY

AMOUNTS

REMARKS

ACTION TAKEN

1. BALANCE AS PER OFFSHORE STATEMENT:

USD

4,327,621.53

2. ADD DEBITS NOT IN NRB

3. LESS CREDITS NOT IN NRB

4. ADD DEBITS NOT IN OFFSHORE

5. LESS CREDITS NOT IN OFFSHORE

6. BALANCE AS PER CBK LEDGER

(4,327,621.53)

4,327,621.53

Prepared By: Muthuri K.E

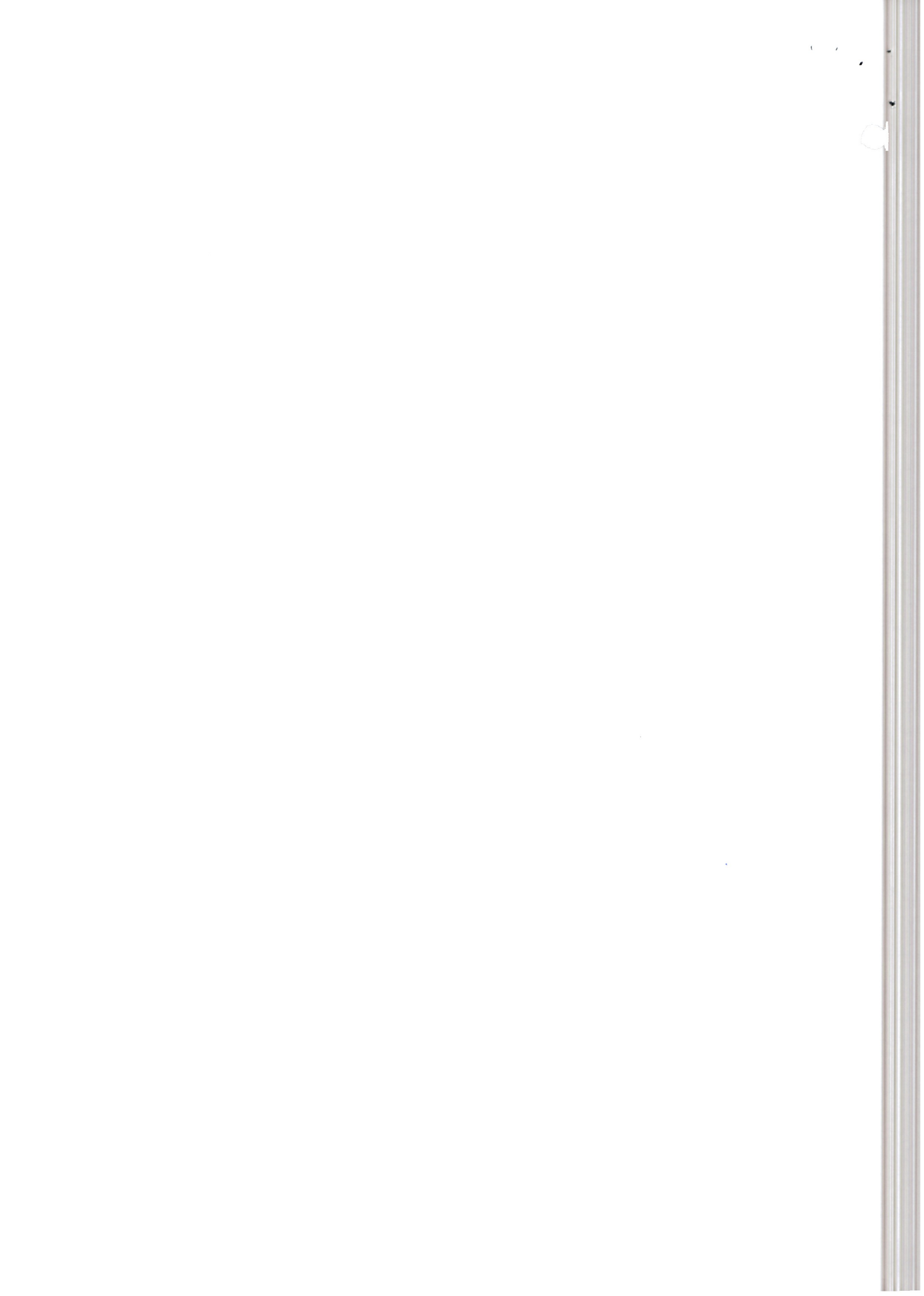
Checked by: 

Approved By: 

Date: 02.07.2018

Date: 27/2018

Date: 27-18



STATEMENT OF ACCOUNT

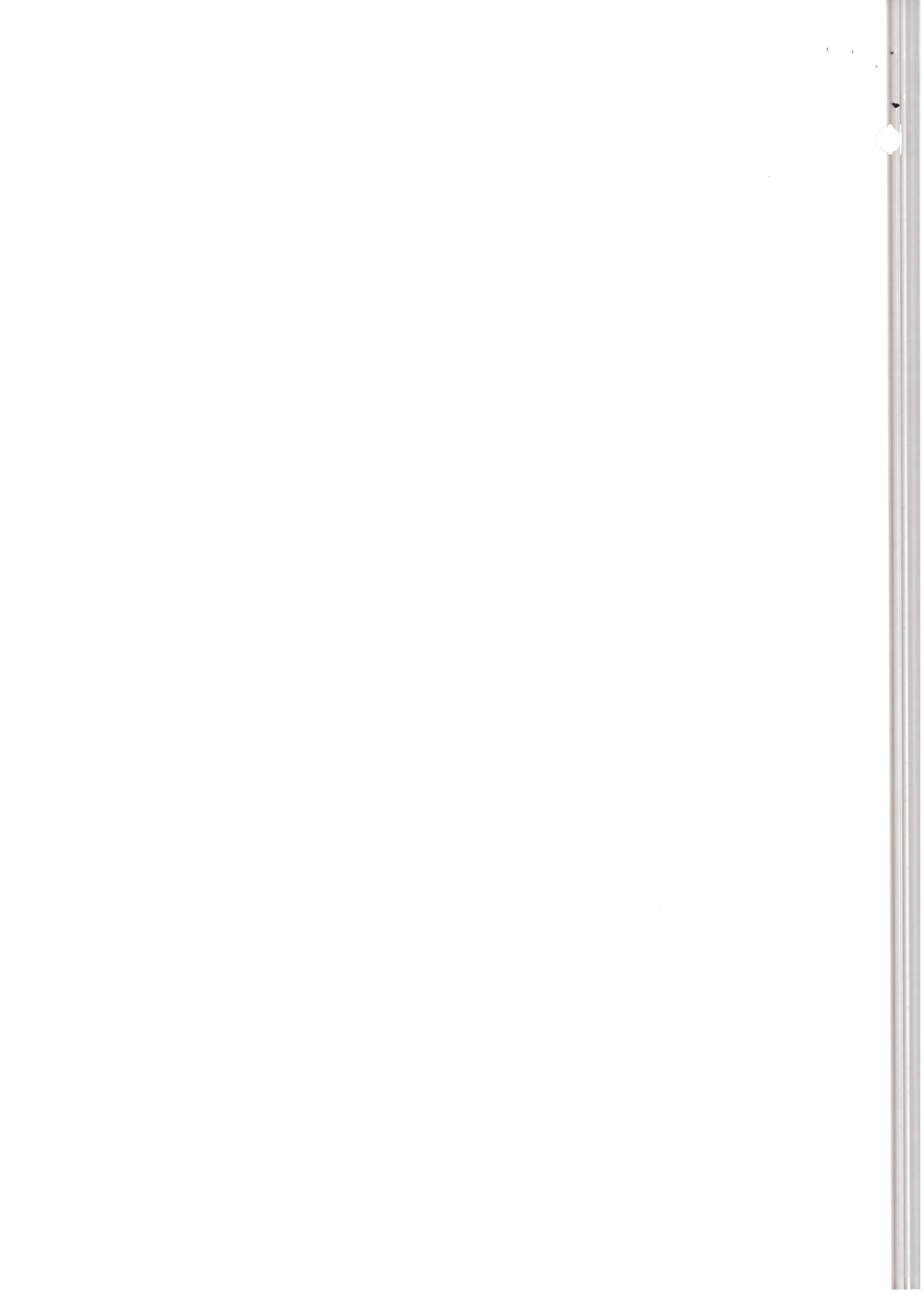


MUTHUIMM@CENTRALBANK.GO.KE
 JUDICIAL PERFORMANCE IMPROVEMENT PROJECT-CREDIT NO. 5181-KE (DEPOSIT ACCOUNT)
 P.O.BOX 60000-00200
 NAIROBI

A/C No. 0810260895749 - BUSINESS CURRENT - USD
 From 01-01-2017 To 22-08-2017

Date	Value	Particulars	Money Out	Money In	Balance
31-12-2016		B/F.			29,199.50
05-01-2017		FRGN/RMT INTL DEVELOPMENT ASSO		997,589.00	1,026,788.50
31-01-2017		/REC/CLAIM IDA CR 51810 KE	997,600.00		29,188.50
16-02-2017		FRGN/RMT INTL DEVELOPMENT ASSO		2,416,420.00	2,444,609.50
31-04-2017		FRGN/RMT INTL DEVELOPMENT ASSO		2,189,068.00	4,633,676.50
10-05-2017		/REC/CLAIM IDA CR 5181 KE	2,189,093.00		2,444,583.50
19-05-2017		FRGN/RMT INTL DEVELOPMENT ASSO		826,408.00	3,270,991.50
09-06-2017		FRGN/RMT INTL DEVELOPMENT ASSO		2,058,148.00	5,329,139.50
23-06-2017		FRGN/RMT INTL DEVELOPMENT ASSO		763,237.00	6,092,376.50
03-07-2017		8502FT171742WBFW	2,050,173.00		4,042,203.50
07-07-2017		8502FT17164EXC4V	826,433.00		3,215,770.50
08-07-2017		Dormant Activation Fee	2.18		3,207,768.32
15-08-2017		8502FT17184T6POC	763,262.00		2,444,506.32
Page Total:			6,834,563.18	9,249,870.00	2,444,506.32
Grand Total:			6,834,563.18	9,249,870.00	2,444,506.32
Uncleared Cheques:					0.00

EQUITY BANK (KENYA) LTD
 EQUITY BANK (KENYA) LTD
 CREDITED AMOUNT
 ON THE ORIGINAL
 [Signature]
 [Stamp]



STATEMENT OF ACCOUNT

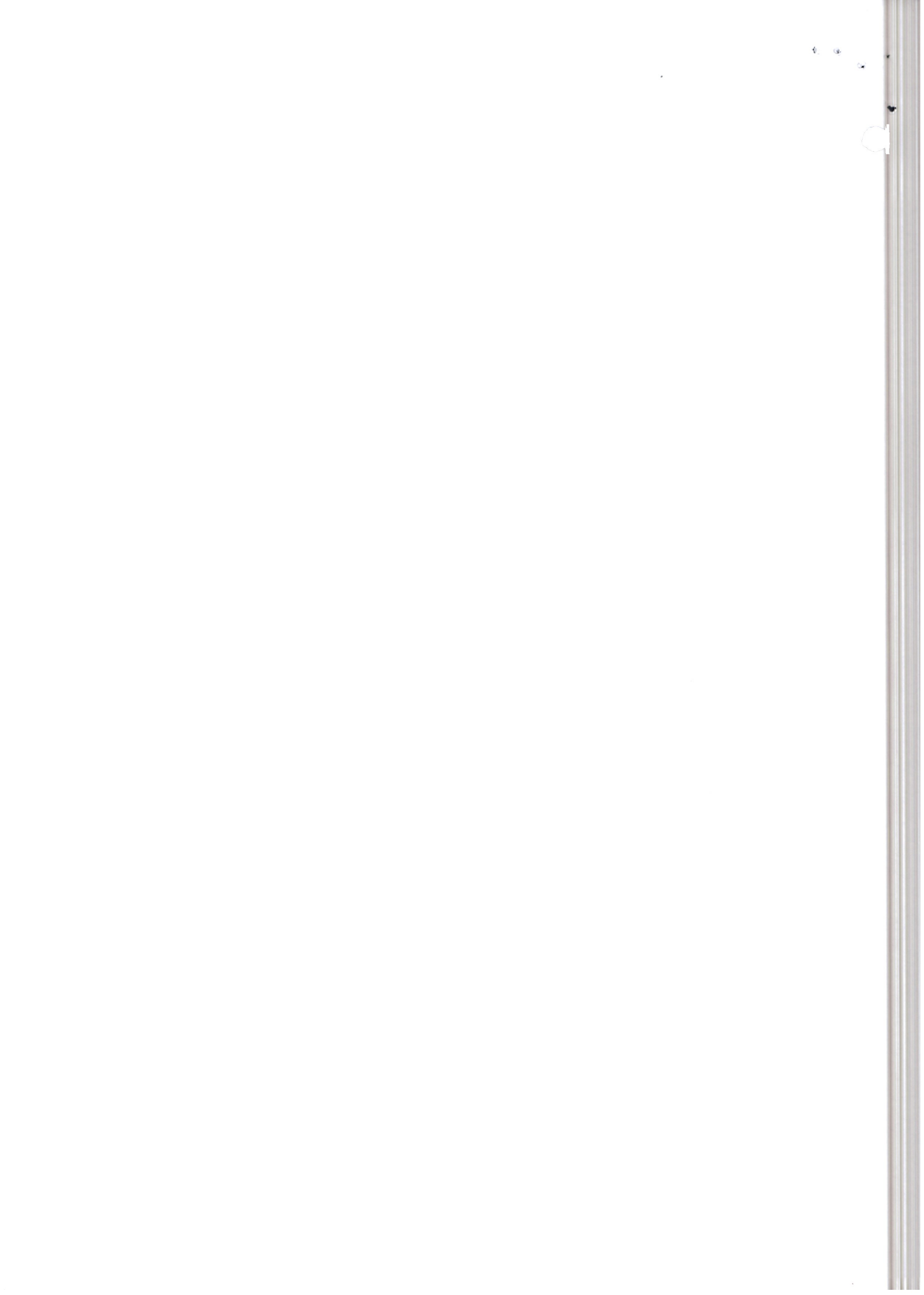


MUTHUIMM@CENTRALBANK.GO.KE
 JUDICIAL PERFORMANCE IMPROVEMENT PROJECT-CREDIT NO. 518 - KE (DEPOSIT ACCOUNT)
 P.O.BOX 60000-00200
 NAIROBI

A/C No. 0010260885749 - BUSINESS CURRENT - USD
 From 01-06-2018 To 30-06-2018

Date	Value	Particulars	Money Out	Money In	Balance
31-05-2018		B/F.			4,327,621.53 C
Page Total:			0	0	4,327,621.53 C
Grand Total:			0.00	0.00	4,327,621.53 C
Uncleared Cheques:					0.00

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.





Loan: IDA 51810 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P105269 - Judicial Performance Improvement

Loan Overview | **Disbursements** | History | Repayments | Amortization Schedule
 Applications | eSignatorie(s) | Beneficiaries | Contracts | **Designated/UN Accounts** | Category Schedule |

Designated Account Detail- DA-A

Account Details

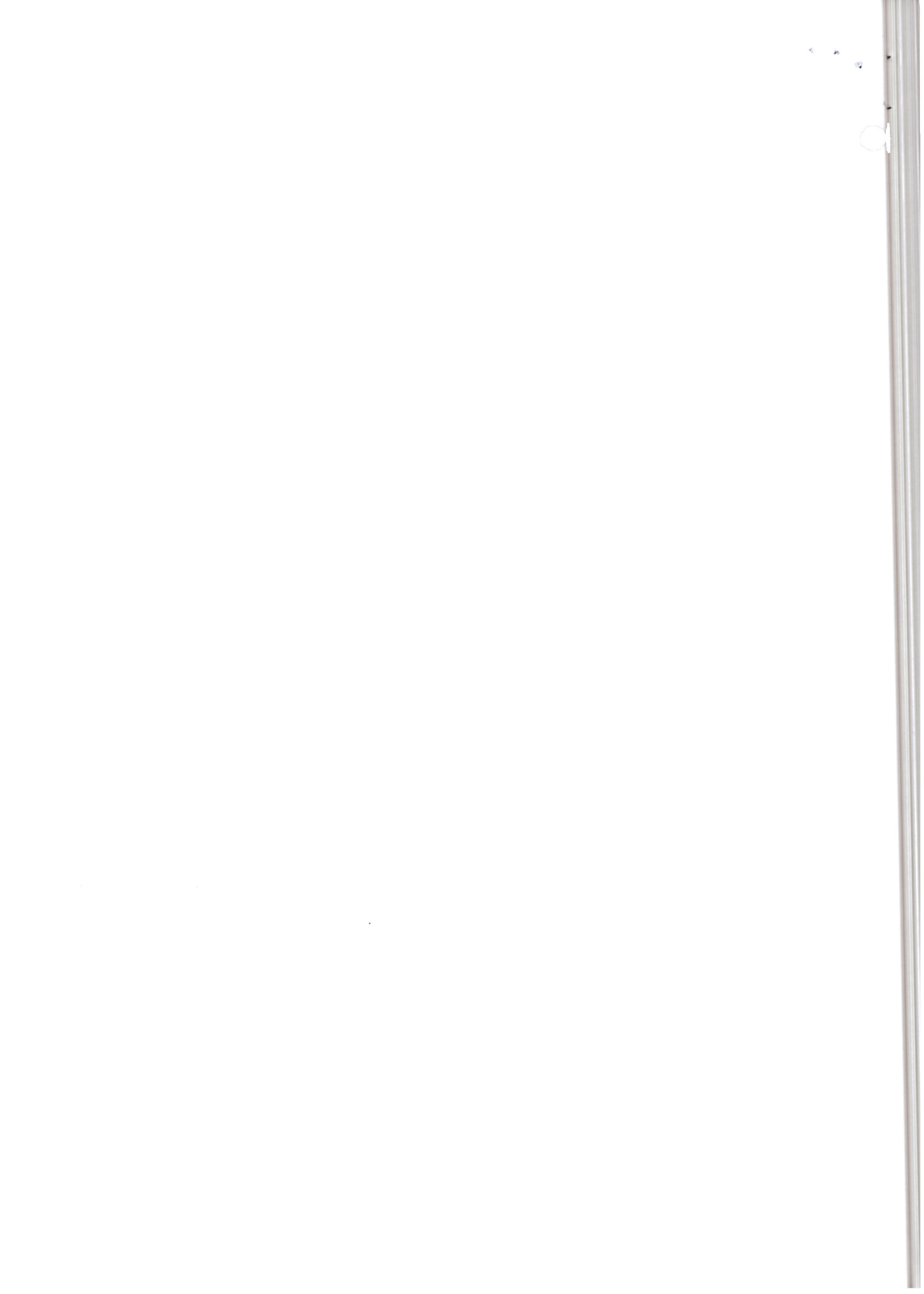
Account Holder	JUDICIAL PERFORMANCE IMPROVEMENT	DA Currency	USD
Account Holder's Bank	EQUITY BANK (KENYA) LIMITED EQUITY CENTRE FLOOR 9 NAIROBI Swift: EQBLKENXXX	Current Authorized Allocation	6,500,000.00
Account Number	0810260885749	Associated Categories	1 - (GDS, WKS, NCS, CS, TR & OPCS-Part 1) 2 - (GDS, NCS, CS, TR & OPCS-Part 2) 3 - (GDS, WKS,NCS, CS, TR & OPCS-Part 3) 4 - (GDS, NCS, CS, TR & OPCS-Part 4) 7 - (GDS,WKS,NCS,CS,TRG,OCExcl Pt 1Ba(i)) 8 - (SUB PROJ PT BA(a)(i))
Intermediary Bank	CITIBANK N.A. 399 PARK AVENUE NEW YORK Swift: CITIUS33XXX	Other Financing Sources	

Transaction Details

Currency (USD) View Transaction List

Total Deposits Less Refunds	54,222,107.57
Documented	48,170,451.02
Outstanding Balance	6,051,656.55
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Closing Date in less than 6 months





Loan: IDA 51810 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P105269 - Judicial Performance Improvement

Loan Overview | **Disbursements** | History | Repayments | Amortization Schedule

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 15-Nov-2012	Loan Signing Date 05-Dec-2012	Loan Made Effective 30-Apr-2013	Authorized Signatories Submitted to WB 07-Jun-2018	Authorized Signatories Approved 07-Jun-2018	Loan is Ready for Disbursing Online 07-Aug-2018
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 223 entries

Filter by DA-A Documented Value Date Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
JUD WA29	DA-A	Completed	USD	1,181,185.00	7	USD	1,181,185.00	17-Apr-2018	25-Apr-2018	Borrower	25-Apr-2018
JUD WA 30	DA-A	Completed	USD	3,117,498.00	7	USD	3,117,498.00	20-Apr-2018	24-Apr-2018	Borrower	24-Apr-2018
JUD WA 28	DA-A	Completed	USD	1,662,529.00	7	USD	1,662,529.00	07-Feb-2018	09-Feb-2018	Borrower	09-Feb-2018
JUD WA 27	DA-A	Completed	USD	45,931.00	7	USD	45,931.00	29-Jan-2018	31-Jan-2018	Borrower	31-Jan-2018
JUD WA 26	DA-A	Completed	USD	2,206,653.00	7	USD	2,206,653.00	29-Nov-2017	01-Dec-2017	Borrower	01-Dec-2017
JUD WA 25	DA-A	Completed	USD	3,210,935.00	8	USD	68,937.08	13-Nov-2017	17-Nov-2017	Borrower	17-Nov-2017
JUD WA 25	DA-A	Completed	USD	3,210,935.00	7	USD	3,141,997.92	13-Nov-2017	17-Nov-2017	Borrower	17-Nov-2017
JUD WA 24	DA-A	Completed	USD	4,046,416.00	7	USD	4,046,416.00	17-Aug-2017	24-Aug-2017	Borrower	24-Aug-2017
JUD WA 23	DA-A	Completed	USD	763,262.00	4	USD	48,495.00	22-Jun-2017	23-Jun-2017	Borrower	23-Jun-2017
JUD WA 23	DA-A	Completed	USD	763,262.00	3	USD	47,773.00	22-Jun-2017	23-Jun-2017	Borrower	23-Jun-2017

Loans with Closing Date in less than 6 months





Loan: IDA 51810 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P105269 - Judicial Performance Improvement

Loan Overview | **Disbursements** | History | Repayments | Amortization Schedule

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date
15-Nov-2012

Loan Signing Date
05-Dec-2012

Loan Made
Effective
30-Apr-2013

Authorized
Signatories
Submitted to WB
07-Jun-2018

Authorized
Signatories
Approved
07-Jun-2018

Loan is Ready for
Disbursing Online
07-Aug-2018

Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 137 entries

Filter by DA-A ▼

Paid Summary ▼ Value Date

Search

Borrower Reference	Application					Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated	
JUD WA29	DA-A	Completed	USD	1,181,185.00	7	USD	1,181,185.00	17-Apr-2018	25-Apr-2018	Borrower	25-Apr-2018	
JUD WA 30	DA-A	Completed	USD	3,117,498.00	7	USD	3,117,498.00	20-Apr-2018	24-Apr-2018	Borrower	24-Apr-2018	
JUD WA 28	DA-A	Completed	USD	1,662,529.00	7	USD	1,662,529.00	07-Feb-2018	09-Feb-2018	Borrower	09-Feb-2018	
JUD WA 27	DA-A	Completed	USD	45,931.00	7	USD	45,931.00	29-Jan-2018	31-Jan-2018	Borrower	31-Jan-2018	
JUD WA 26	DA-A	Completed	USD	2,206,653.00	7	USD	2,206,653.00	29-Nov-2017	01-Dec-2017	Borrower	01-Dec-2017	
JUD WA 25	DA-A	Completed	USD	3,210,935.00	Multiple	USD	3,210,935.00	13-Nov-2017	17-Nov-2017	Borrower	17-Nov-2017	
JUD WA 24	DA-A	Completed	USD	4,046,416.00	7	USD	4,046,416.00	17-Aug-2017	24-Aug-2017	Borrower	24-Aug-2017	
JUD WA 23	DA-A	Completed	USD	763,262.00	Multiple	USD	763,262.00	22-Jun-2017	23-Jun-2017	Borrower	23-Jun-2017	
JUD WA 22	DA-A	Completed	USD	2,058,173.00	Multiple	USD	2,058,173.00	04-Jun-2017	08-Jun-2017	Borrower	08-Jun-2017	
JUD WA 21	DA-A	Completed	USD	826,433.00	Multiple	USD	826,433.00	12-May-2017	19-May-2017	Borrower	19-May-2017	

Loans with Closing Date in less than 6 months



	Contractor's Name	Court Station	Contract Value	Certificate No.	Retention at 10%
1	G.I. Williams & Nanchang Foreign Eng	Siaya	342,751,951	Certificate No. 1	4,059,672.46
2				Certificate No. 2	1,558,617.16
3				Certificate No. 3	4,083,472.06
4				Certificate No. 4	2,855,123.87
5				Certificate No.5	3,366,861.04
6				Certificate no.6	2,557,335.50
7				Certificate no.7	2,357,724.64
8	Yomason Contractors Limited	Engineer	78,615,579	Certificate No. 1	739,094.90
9				Certificate No. 2	982,531.00
10				Certificate No. 3	944,345.80
11				Certificate No. 4	595,746.75
12				Certificate No. 5	678,132.00
13				Certificate No. 6	713,388.13
14				Certificate No. 7	769,485.35
15				Certificate No. 8	495,952.05
16				Certificate No. 9	258,225.53
17				Certificate No. 10	420,852.40
18				Certificate no.11	788,707.70
19	Debroso Construction Limited	Maralal	378,745,872	Certificate no.1	2,190,428.40
20				Certificate no.2	908,213.00
21				Certificate no.3	601,360.60
22				Certificate no.4	2,012,913.52
23	Havi Construction Limited	Kibera	137,649,134	Certificate No. 1	974,538.74
24				Certificate No. 2	591,153.52
25				Certificate No.3	1,849,921.75
26				Certificate No.4	1,430,154.00
27				Certificate No.5	866,902.32
28				Certificate No.6	1,266,660.63
29	Gracan Construction Limited	Makindu	96,855,446.60	Certificate No. 1	960,525.00
30				Certificate No. 2	563,617.00
31				Certificate No. 3	1,429,732.01
32				Certificate no.4	2,862,340.30
33				Certificate no.5	2,522,371.69
34				Certificate no.6	2,424,013.40
35				Certificate no.7	255,841.40
36	Philmark System Services Limited	Muhoroni	74,902,949	Certificate No.1	1,222,400.00
37				Certificate No.2	643,727.00
38				Certificate No.3	327,529.80
39				Certificate No.4	12,860.00
40				Certificate No.5	243,483.00
41				Certificate No.6	272,914.40
42				Certificate No.7	964,868.00
43				Certificate No.8	1,008,501.30
44				Certificate no.9	1,170,675.60
45				Certificate no.10	437,510.10
46				Certificate no.11	854,291.43
47	Philmark System Services Limited	Chuka	98,106,542.96	Certificate No.1	2,289,956.22
48				Certificate No.2	797,368.40
49				Certificate No.3	514,983.30
50				Certificate No.4	890,037.88
51				Certificate No.5	502,316.77
52				Certificate No.6	243,256.40
53				Certificate No.7	1,061,462.00
54				Certificate no.8	1,242,292.70
55				Certificate no.9	899,020.50
56				Certificate no.10	248,931.50
57				Certificate no.11	695,681.40
58	Philmark System Services Limited	Nyando	74,827,121.00	Certificate No.1	1,698,275.20
59				Certificate No.2	753,427.80
60				Certificate No.3	336,635.20
61				Certificate No.4	1,111,788.50
62				Certificate No.5	1,226,653.70
63				Certificate No.6	1,155,440.40
64				Certificate No.7	493,302.70
65				Certificate No.8	422,161.80
66				Certificate No.9	202,600.00
67	Atlas Plumbers and Builders	Molo	99,910,995	Certificate No. 1	900,375.00
68				Certificate No. 2	268,171.90
69				Certificate No. 3	131,695.00
70				Certificate No. 4	568,882.00
71				Certificate No. 5	676,011.00
72				Certificate No. 6	568,062.60
73				Certificate No. 7	428,630.30
74				Certificate No. 8	596,753.90
75				Certificate No. 9	423,150.80

1. 12



156	Admo Construction Ltd P.o Box NBI	Makueni	410,099,717.10	Certificate No.1	2,315,822.10
157	Diwafa Investments Limited	Nakuru	347,765,950	Certificate No. 1	4,279,522.52
158				Certificate No. 2	3,801,582.92
159				Certificate No. 3	2,892,214.52
160				Certificate No. 4	2,701,974.72
161				Certificate No. 5	1,124,684.07
162				Certificate No. 6	3,208,606.06
163				Certificate No.7	2,224,122.63
164				Certificate No.8	3,039,097.00
165				Certificate No.9	4,168,400.39
166	Pinnie Agencies Limited	Nanyuki	318,559,759	Certificate No.1	3,504,788.26
167				Certificate No.2	2,010,755.85
168				Certificate No.3	2,739,456.79
169				Certificate no.4	3,384,300.50
170				Certificate no.5	3,874,113.10
171				Certificate no.6	2,760,879.10
172	Hashit Construction & Supplies Ltd	Kakamega	387,664,343	Certificate No.1	3,780,800.79
173	Glen Steam Engineering Works Ltd	Milimani	50,348,410.00	Certificate No.1	1,159,303.80
			6,220,245,246.36		275,127,978.74

