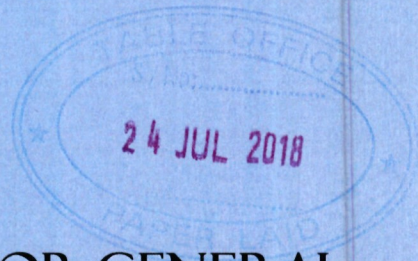


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper Laid on the
Table of the House
by the Leader of
the Majority Party
on Tuesday
24th July 2018
(Afternoon)*

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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
JUDICIARY**

**FOR THE YEAR
ENDED 30 JUNE 2017**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

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NATIONAL GOVERNMENT ENTITY

THE JUDICIARY

REPORTS AND FINANCIAL STATEMENTS

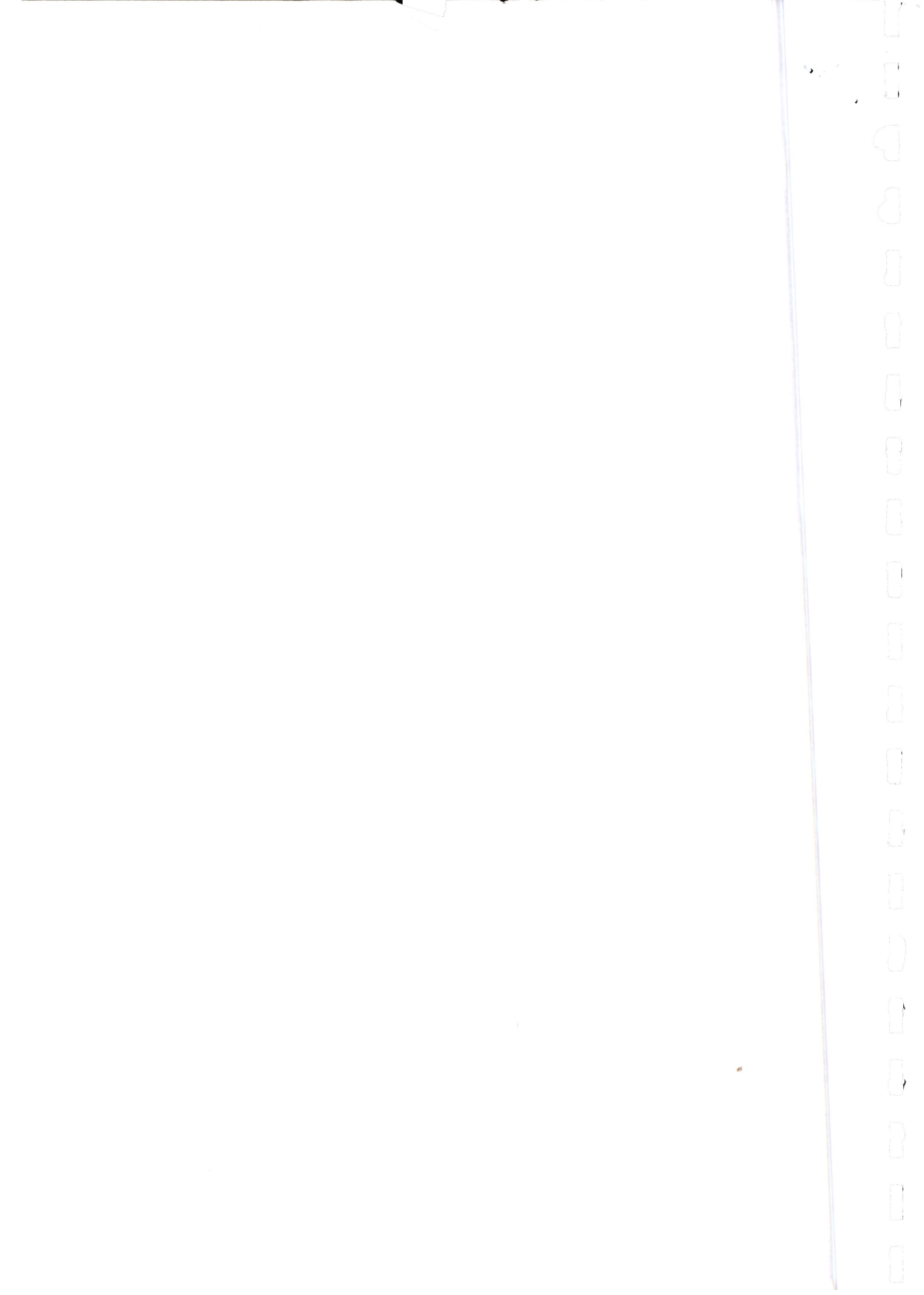
FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2017

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



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THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The Judiciary is one the three arms of Government. Its chief mission is to resolve disputes in a just manner with a view to protecting the rights and liberties of all. The principal activity/mission of the Judiciary is to deliver justice fairly, impartially and expeditiously, promotes equal access to justice, and advance local jurisprudence by upholding the rule of law.

(b) Key Management

The Judiciary's day-to-day management is under the following key organs:

- Judicial Service Commission;
- Office of Chief Justice and President of Supreme Court and
- Office of Chief Registrar of Judiciary

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:



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	Designation	Name
1.	Hon. Chief Justice and President of the Supreme Court. The Head of Judiciary Chair of: Judicial Service Commission, National Council of Law Reporting Auctioneer Licensing Board National Council on Administration of Justice	Hon. Justice David Kenani Maraga
2.	Chief Registrar	Mrs Anne Amadi
3.	Ag. Director ,Finance	Mrs. Susan Oyatsi
4.	Ag. Deputy Director Accounts	Mr. Dominic Ogeto
5.	Director Public Communication	Mr. Naim Bilal
6.	Ag. Director Performance	Dr. Paul Kimalu
7.	Ag. Director ICT	Mr. Stephen Ikileng
8.	Director Supply chain	Mr. Jeremiah Nthusi
9	Ag. Director Human Resource & Administration	Ms. Lorna Onyango
10.	Registrar Supreme Court	Mrs Esther Nyaiyaki
11.	Registrar Court of appeal	Mr. Moses Serem
12.	Registrar High Court	Mrs Judith Omange
13.	Registrar Employment & Labour Relations Court	Mr. Kennedy Kandet
14.	Registrar Magistrate Court	Mr Peter Mulwa

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(d) Fiduciary Oversight Arrangements

The key fiduciary arrangements in Judiciary include:

Judicial Service Commission
Judicial Service Committees (Finance, Budget, Human Resource and Audit)
Parliamentary Committees (Budget, Accounts, Legal Affairs)
National Council on Administration of Justice

(e) Judiciary Headquarters

P.O. Box 30041-00100
Supreme Court Building
City Hall Way
Nairobi,
KENYA

(f) The Judiciary of Kenya Contacts

Telephone: (254) 20-2221221
E-mail: info@judiciary.go.ke
Website: www.judiciary.go.ke

(g) Principal Legal Adviser

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

(h) Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank Ltd
Kencom House
Nairobi, Kenya.

I. FORWARD BY THE CHIEF REGISTRAR OF THE JUDICIARY.

Budget Highlights

Absorption of the budget was above 86% in the period under review. Over the period, absorption of recurrent budget has been above 95%. The decline in absorption rate for development vote was due to challenges in technical capacity within public works officers who are supposed to oversee implementation of Judiciary projects, disputes on some contracts leading to delays in making payments for works done and slow approvals of building plans by other government agencies. However, the establishment of the Directorate of Building Services to oversee construction projects has seen improvement in absorption of development funds, which is expected to be an upward trend.

Summary of key achievements

Delivery of Justice to all is the core programme of the Judiciary. Towards delivering objectives of this program by the institution and its units, the following are the salient achievements accomplished in the FY 2016/2017:-

- a) In the period under review, the Judiciary established new courts, undertook refurbishment of existing courts and set up mobile courts improving access to justice. Stations in Chuka, Garsen, Kabarnet, Kajiado, Kapenguria, Kiambu, Kitui, Lodwar, Marsabit, Migori, Naivasha, Nanyuki, Nyamira, Siaya, Makueni, Narok, Nyahururu, Bomet and Voi. The Anti-corruption and economic crimes division of the High Court was also established at Milimani Law Courts. In addition, a High Court sub-registry was established at the Thika Law Courts.
- b) The Judiciary also established 8 new Environment and Land Courts (ELC) in Narok, Makueni, Nyahururu, Thika, Garissa, Chuka, Kajiado, and Migori bringing a total to 26 ELC courts across the country. Sub-registries were established in Naivasha, Kilgoris and Engineer Courts. Further. Tononoka children's' court was elevated into a magistrate court.
- c) The former Industrial Court was renamed to Employment and Labour Relations Court in conformity with the Constitution and was then officially launched together with its Service Delivery Charter. The rules of the court were developed and gazetted. During the period under review, six (6) sub-registries of the court were established in Malindi, Machakos, Meru, Bungoma, Garissa and Eldoret. Circuit courts were held in Malindi, Eldoret and Meru towards reducing distance travelled by litigants to access court services.
- d) The following High Court stations were refurbished during the review period; Kisii, Homa Bay, Milimani, Eldoret, Garissa, Kapenguria, Kitale, Nyeri, Nakuru, Kajiado, Busia, Meru, Marsabit, Mombasa, Malindi, Bungoma, Migori and Kerugoya.

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For the year ended 30th June 2017 (Kes)

- e) The Court Annexed Mediation Program was initiated in Family and Commercial divisions of the Milimani High Court in Nairobi. This was a pilot project where 453 cases with a value of Ksh. 10 billion were referred to mediation out of which 151 cases valued at Ksh. 566 million were resolved within an average of 66 days.
- f) To improve delivery of judicial services, 34 High Court judges and 19 ELC judges were recruited and sworn-in. A total of 1,476 staff (i.e. 1221 court clerks, 131 secretaries, 70 archivists, 18 Internal Auditors and 36 ICT officers) were recruited to address staff shortage.
- g) There was improvement in Case Clearance Rate (CCR) from 75.8% in FY 2015/16 to 87.4% in the FY 2016/17. In the FY 2016/17, 350,882 matters were filed in courts across the country and 306,603 cases were resolved.
- h) The Supreme Court published the Supreme Court (Amendment) Rules 2016 and Supreme Court Registry Manual (2016) to guide the Court's operations provide simplified guidelines on the Court's registry operations, respectively.
- i) Pursuant to Articles 164 and 165 of the Constitution, the Court of Appeal and the High Court Organization and Administration Acts were enacted in 2015, respectively. These Acts provide for the effective and efficient management of the Courts, development of jurisprudence and improvement of access to justice. The High Court Registry Operations Manual and Magistrates'/Kadhis' Courts Registry Manual were developed to standardize the registry procedures. This guarantees clients similar quality services across the country. Other policies and guidelines developed included; Bail and Bond Policies Guidelines, Sentencing Policy Guidelines, Directions on Traffic Cases, Illicit Trade Manual, Court Users Committee Guidelines and Court Users Committee IEC materials.
- j) To enhance general administration of the institution, the Judiciary developed a number of key policy documents. These included Sustaining Judiciary Transformation (SJT), Strategic Plan, and Transfer Policy for Magistrates and High Court Judges, Transfer Policy for Court of Appeal, Communication Policy, Disability Mainstreaming Policy, Finance Policy, ICT Policy and Human Resource Manual.
- k) The Judiciary launched Performance Management and Measurement Framework in April 2015. The Framework guides the measurement of performance in the Judiciary based on internationally accepted Judicial performance indicators, aimed at focusing efforts towards improving administration, enhancing access to and expeditious delivery of justice. This heralded the rollout of performance management process in the Judiciary including the National

THE JUDICIARY
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For the year ended 30th June 2017 (Kes)

Council for Law Reporting and was accompanied by signing of "Performance Commitments" by all the units for implementation since the FY 2015/16.

- l) In the Financial Year 2016/17, the Judiciary through the National Council for Law Reporting published 4 volumes of Kenya Law Reports (KLR); 2014 Volume 2,3 and 4, KLR 1997, The Devolution Case Digest Volume 1, Bench Bulletins (Issues 34,35,36 & 37). A total of 29 weekly newsletters were compiled and four (4) quarterly reports on emerging law reform issues and jurisprudence were prepared. These reports were submitted to the Attorney General and the Kenya Law Reform Commission.
- m) The online publication of the Laws of Kenya was 85% updated while 100% of judicial decisions collected from the court stations were uploaded on the Case law database. Kenya Law website maintained its universal accessibility guidelines status with an average of 8,100 hits recorded on the website per day including access by the visually impaired.
- n) During the period under review, 15 tribunals namely: Sports Disputes Tribunal, Transport Licensing Appeals Tribunal, State Corporations Appeals Tribunal, HIV & AIDS Tribunal, Rent Restriction Tribunal, Business Premises Rent Tribunal, Environment Tribunal, Cooperative Tribunal, Standards Tribunal, Education Appeals Tribunal, Industrial Property Tribunal, Energy Tribunal, Competition Tribunal, Political Parties Disputes Tribunal and the Public-Private Partnership Petitions Tribunal transited to the Judiciary.
- o) All Tribunals under the Judiciary sustained their efforts to reduce case backlog and achieve expeditious delivery of Justice. In the period under review, 16,330 cases were filed and 11,633 matters were disposed thus a case clearance rate of 71%. The tribunals undertook various sensitization campaigns to enhance public awareness. The Sports, HIV/AIDS, Standards, Energy and Competition Tribunals have validated their rules stipulating procedures and fees. HIV/AIDS Tribunal established liaison offices and county committees in 6 high HIV prevalence counties of Kisumu, Nyamira, Homa Bay, Siaya, Migori and Kisii. The Rent Restriction Tribunal revived 6 satellite stations in Mpeketoni, Kericho, Kitale, Meru, Muranga and Machakos.
- p) The Judiciary Committee on Elections was launched in 2015 as a standing committee to spearhead preparations by the Judiciary to discharge its constitutional mandate with regard to election disputes resolution. The Political Parties Act (Amendment) 2016 increased the number of the PPDT members from five to seven to increase the number of sittings at a time so as to speed up hearing of disputes especially during the election period.

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- q) Access to information was enhanced through timely updating of the Judiciary website and social media pages. Various IEC material including *FAQs on Bail/Bond, Sustaining Judiciary Transformation Report and Brochures*; “How Court Works”, “All about Us” were developed, printed, published and disseminated. Court dairies were printed and distributed to all court stations.
 - r) The Judiciary also participated in public engagement activities all geared at educating the public on the operations of the Judiciary. Service initiatives were publicized through documentaries and targeted media interventions to enhance public confidence in the Judiciary. Court reporters from various media houses were trained on mediation, election petition and general court reporting.
 - s) The Judiciary enhanced jurisprudence through equipping 28 existing court libraries with legal reference materials and access to online resources.
1. The Judiciary connected 102 court stations to the Internet and ICT infrastructure was enhanced in 120 court stations. This was in an effort to automate audio visual recording and transcription, e-Diary, e-filing, sexual offenders register, and case registration.

Emerging Issues

The main emerging issue during the year under review is creation of Judiciary Fund which is awaiting approval of regulations governing the fund.

Implementing Challenges

The challenges of technical capacity within county public works officers who are supposed to oversee implementation of Judiciary projects, disputes on some contracts leading to delays in making payments for work done and slow approvals of building plans by other government agencies.


Anne A Amadi
Chief Registrar of the Judiciary

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013⁵ requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the Judiciary is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year 2016/2017 ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Judiciary accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Judiciary's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the Judiciary further confirms the completeness of the accounting records maintained for the Judiciary, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The Judiciary's financial statements were approved and signed by the Accounting Officer on 30th September 2017.



The Chief Registrar of the Judiciary
Anne A Amadi



Acting Deputy Director Accounts
Dominic M Ogeto
ICPAK Member Number: 3487

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON JUDICIARY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Judiciary set out on pages 10 to 73, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of changes in equity, 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 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, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of Judiciary as at 30 June 2017, 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 do not comply with the Public Financial Management Act 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has not been applied lawfully and in an effective way

Basis for Adverse Opinion

1. Accuracy and Completeness of the Financial Statements

Expenditure schedules provided in support of several financial statement balances differed with the respective accounts' ledger records as follows:

Expenditure	Financial Statement Balances (Kshs)	Ledger balances (Kshs)	Differences (Kshs)
Transfer to Other Government Units	743,357,339	544,884,783	198,472,556
Use of Goods and Services	2,763,619,488	2,820,255,899	(56,636,411)

Report of the Auditor-General on the Financial Statements of Judiciary for the year ended 30 June 2017

Purchase of office Furniture and General Equipment	25,466,830	25,520,430	(53,600)
Purchase of Specialized Plant Equipment and	69,023,410	70,501,250	(1,477,840)
Social Security Benefits	649,422,790	709,151,879	(59,729,089)
Total	4,250,889,857	4,170,314,241	80,575,616

The aggregate variance of Kshs.80,575,616 between the two sets of records that are otherwise expected to tally has not been explained.

In addition, casting of the ledger account balance for refurbishment and buildings reflected a balance of Kshs.69,019,435 that differed with the ledger balance of Kshs.59,319,463 shown in the financial statements. No explanation has been given for the difference of Kshs.9,699,972 between the cast account totals and the ledger balance figure.

In view of the foregoing, the accuracy and completeness of the financial statements cannot be confirmed.

2. Accuracy and Completeness of Cash and Cash Equivalents

2.1 Use of Bank Balance in the Financial Statements

The statement of assets reflects a bank balance of Kshs.5,064,703,729 in respect of accounts held by the Judiciary in various banks. However the respective cashbook reflects an aggregate difference of Kshs.356,437,590.53 between the cash book and the bank balances as shown below:

Bank	A/C No.	Bank Balance Kshs.	Cashbook Balance Kshs.	Difference between Cashbook and Bank Balance Kshs.
Central Bank of Kenya	1000181915	471,977,794	312,228,819	159,748,975
Central Bank of Kenya	1000182048	343,680,031	88,116,727.45	255,563,303.55
Central Bank of Kenya	1000187441	5,736,728	4,771,341.45	965,387
Central Bank of Kenya	1000182342	560,345,879	620,185,953.57	(59,840,074.57)
Various Commercial Banks		3,682,963,297	Not Provided	-
	Total	5,064,703,729	1,020,531,500	356,437,590.53

No explanation has been provided by management for the overstatement of the statement of assets by Kshs.356,437,590.53 through the bank balance instead of the cashbook balance.

2.2 Non-maintenance of Cashbooks

The aggregate bank balance of Kshs.3,682,963,297 relating to various commercial banks is not supported by cashbook entries and bank statements and certificates.

As a result, the accuracy and validity of the balance cannot be confirmed.

2.3 Long Outstanding Bank Reconciliation Items

Further, the bank reconciliation statements as at 30 June 2017 presented for audit reflect outstanding reconciling items in respect of payments totaling Kshs.70,806,300 and receipts totaling Kshs.1,665,255 which however have not been cleared for a long period of time.

Bank	A/C No.	Receipts in the Bank Statement not in Cashbook	Payment in the Bank Statement not in Cashbook
		Kshs.	Kshs.
Central Bank of Kenya	1000181915	118,781.85	7,973,213.50
Central Bank of Kenya	1000182048	1,279,431.20	
Central Bank of Kenya	1000182342	267,041.95	62, 833,086
	Total	1,665,255	70,806,299.50

Management have not provided a plausible explanation for the failure to clear the long standing balances.

2.4 Unsigned IFMIS Bank Reconciliation Statement

Also, the manual bank reconciliation statement as at 30 June 2017 differs with the unsigned electronic (IFMIS) reconciliation statement attached to the financial statements. No explanation has been provided for the variance and why an unsigned IFMIS bank reconciliation statement was attached to the financial statements.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.5,064,703,729 as at 30 June 2017 cannot be confirmed.

3. Accounts Payables (Deposits)

The statement of assets and liabilities as at 30 June 2017 reflects accounts payables - deposits of Kshs.4,367,834,191 in respect of deposits held by the Judiciary in various bank accounts. However, Note 8A to the financial statements provided to support the

deposit account balances reflects a total of Kshs.4,243,309,176. No explanation has been provided for the difference of Kshs.124,525,015 between the deposit account and the accounts payable balances otherwise expected to tally under normal circumstances. Further, the Judiciary has indicated that the balances relate to unreconciled third party deposits and retentions as at 30 June 2017. However, details of the deposits and retentions have not been provided for audit review and as a result it has not been possible to confirm the nature of the balances. In view of these anomalies, the accuracy and validity of the accounts payable balance of Kshs.4,367,834,191 as at 30 June 2017 cannot be confirmed.

4. Budgetary Control and Performance

4.1 Receipts

As shown in the following table, the actual exchequer release aggregate balance for the year under review totalled to Kshs.2,238,159,131 being 13% less than the budgeted amount of Kshs.17,109,160,378:

Description	Budget Kshs.	Actual Kshs.	Excess/(Short fall) Kshs.	Excess/(Shortfall) %
Transfers from National Treasury	17,109,160,378	14,871,001,247	2,238,159,131	13.08%
Total	17,109,160,378	14,871,001,247	2,238,159,131	13.08%

No plausible explanation has been provided by management for the shortfall in the balance.

4.2 Expenditure

An analysis of various actual expenditures against the respective budgeted amounts revealed the following variances:

Description	Budget Kshs.	Actual Kshs.	(Excess)/Shortfall Kshs.	(Excess)/Shortfall %
Compensation of Employees	7,409,187,900	7,266,140,916	143,046,984	1.93%
Use of Goods and Services	3,368,302,604	2,763,619,487	604,683,117	17.95%
Transfers to Other Government Units	819,144,890	743,357,339	75,787,551	9.25%
Other Grants and Transfers	167,000,000	-	167,000,000	100%

Social Security Benefits	708,248,253	649,422,790	58,825,463	8.31%
Acquisition of Assets	4,689,850,548	461,459,838	4,228,390,710	90.16%
Other Expenses		2,518,017,027	(2,518,017,027)	
Total	17,161,734,195	14,402,017,397	2,759,716,798	16.08%

The budgeted expenditure of Kshs.17,161,734,195 was Kshs.52,573,817 higher than the budgeted exchequer releases of Kshs.17,109,160,378 received during the year under review. Management has not explained how the excess expenditure of Kshs.52,573,817 was funded.

In addition, the summary statement of Appropriation for both recurrent and development account, as presented in the financial statements, does not include a budget for Other Expenses, yet actual Other Expenses expenditure incurred during the year was Kshs.2,518,017,027.

Overall, the total expenditure incurred was Kshs.2,759,716,798 or 16.08% less than the budgeted expenditure of Kshs.17,161,734,195. The shortfall was mainly attributed to the closure of the Integrated Financial Management System (IFMIS) system and delayed exchequer releases.

Further, no explanation has been provided by management for the low absorption rate of 10% recorded against acquisition of assets and nil expenditure on other grants and transfers against a budget of Kshs.167,000,000. Also, other expenses expenditure of Kshs.2,518,017,027 reported in the financial statements had not been budgeted for. Included in the Judiciary budget for compensation of employees was Kshs.121,844,683 relating to the Judicial Service Commission staff contrary to Section 171 of the Constitution that designates the Judicial Service Commission as an independent body.

In addition, Judicial Services budgeted Kshs.962,432,234 for construction projects but only managed to spend Kshs.231,570,494 of the budget and as a result, the Judiciary was not able to achieve its objectives on expansion of infrastructure for better service delivery.

Further, the financial statements do not comply with International Public Sector Reporting Standards (IPSAS) reporting template because they do not include a footnote showing variances between actual and the budgeted expenditures.

5. Pending Bills

Pending Bills amounting to Kshs.655,263,852 chargeable to both the recurrent and development Vote were not settled during the year under review but were instead carried forward to 2017/2018 financial year. However, Annex 1 to the financial statements provides a list of the bills without supporting details such as contracts, certificates of works done and certified, invoices and delivery notes as appropriate. Further, had these bills been cleared and charged to the vote, the statement of receipts and payments for the year 2016/2017 would have reflected a net deficit of Kshs.186,280,002 instead of the

net surplus of Kshs.468,983,850 now shown. No explanation was provided for failure to pay the pending bills as they fell due.

In addition, a claim of Kshs.6,056,511 for payment of work certified as having been completed in Narok County was issued in June 2016.

Although the payment was not included in the pending bills balance as at 30 June 2016 and 30 June 2017 reportedly because the respective contract had expired, management have not provided any explanation for the payment.

As a result of these discrepancies, the accuracy, completeness and validity of the pending bills balance of Kshs.655,263,852 cannot be confirmed.

6. Transfer to other Government Units

The Statement of Receipts and Payments reflects a balance of Kshs.698, 357,339 being transfers to other Government Units. However, the amount differs with the ledger balance figure of Kshs.545, 406,634 by Kshs.152,950,705 that represents un-surrendered Authority to Incur Expenditure (AIE's) issued to the Political Parties Tribunal, NCLR, ALB and SCAT. The balance further differs with the sum of Kshs.423,357,338 shown in the analyses provided for audit review.

No explanation or reconciliation has been provided by management for the difference in the amounts reflected in the two sets of records otherwise expected to tally.

7. Unvouched Expenditure

During the year under review, supporting documents for various expenditures totaling Kshs.961,369,702 charged against the Judiciary vote were not provided for audit review. The expenditures related to the following items:

Item	Amount Kshs.
Purchase of Furniture and Equipment	8,861,110
Purchase of Vehicles & Transport Equipment	8,514,880
Group Personal Insurance	943,698,070
Nakuru AIE (Kshs.11,451,432-11,155,790)	<u>295,642</u>
	<u>961,369,702</u>

Management explained that documents relating to Group Personal Insurance were taken by the Ethics and Anti-corruption Commission (EACC) for investigation. As a result, only photocopies of the documents were presented for audit but these could not be reviewed and confirmed in absence of the originals.

Consequently, the propriety of the expenditure totaling Kshs.961,369,702.80 cannot be confirmed.

8. Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.159,213,919 as at 30 June 2017. Included in the balance is Kshs.150,531,206 that relates to a clearance account. No explanation or analysis has been provided for audit review to validate the clearance account balance of Kshs.150,531,206.

As a result, the completeness and accuracy of the accounts receivable balance of Kshs.159,213,919 as at 30 June 2017 cannot be confirmed.

9. Unremitted Tax

The Kenya Revenue Authority (KRA) carried out a compliance audit at the judiciary covering the period July 2013 to June 2016 and issued its conclusions on 13 October 2016. The report concluded that the Judiciary failed to recover withholding tax and tax on employer pension contributions in excess of Kshs.20,000 per month per employee contrary to Section 5(4) (C) of the Income Tax Act, Cap.470. The omission resulted in a tax assessment bill (including penalties and interest) of Kshs.306,575,269.

During the year under review, the Judiciary paid Kshs.181,400,212 of principal tax due on excess pension, and charged the cost to compensation of employees and hence overstated the compensation of employees expenditure balance by Kshs.181,400,212. No explanation has been provided why an expenditure that was not budgeted for under compensation of employees was charged to the item. Further, the tax due had not been included among pending bills in the year ending 30 June 2016.

In addition, the Judiciary failed to remit the outstanding tax of Kshs.125,175,057 which included withholding tax of Kshs.28,930,496 and accrued penalties and interest of Kshs.96,244,561. Further, the outstanding tax was not included among pending bills in the year ending 30 June 2017.

Management have not explained failure to remit the withheld taxes recovered from suppliers, or account for the taxes withheld.

Again, outstanding tax for the period ending 30 June 2017 calculated as tax due from the employer contributions was not recovered and remitted to the Kenya Revenue Authority as required.

Consequently, the Judiciary risks paying further interest and penalties on the unpaid tax of Kshs.125,175,057 recovered from suppliers, and the unrecovered tax on employee contributions even as it recorded an excess vote of Kshs.181,400,212 incurred on compensation of employees during the year under review.

10. Fixed Asset Register

The statement of receipts and payments for the judiciary for the year ended 30 June 2017 reflects Kshs.461,459,838 under acquisition of assets. However, the Judiciary did not provide its fixed asset register for audit review to confirm that the acquired assets were taken on-charge and recorded in the register. Also, the financial statements do not include a summary of the fixed assets register as stipulated in the International Public

Sector Accounting Standards (IPSAS) reporting template prescribed by the National Treasury.

Also, vehicles used by the Judicial Service Commission, were not included in the fixed asset register maintained by the Commission but were instead controlled and managed by the Judiciary. This contravened the Judicial Service Act 13 (1) (a) that requires the Commission, to account for all vehicles purchased or acquired. However, it was not possible to confirm the inclusion of the vehicles in the Judiciary records as no fixed asset register was provided for audit review.

In addition, the Judiciary incurred a total of Kshs.76,079,641 for purchase of vehicles and other transport equipment for the year ending 30 June 2017 but no ownership documents for the purchase of two Toyota Prados and one Subaru Outback worth Kshs.27,535,000 in aggregate were provided for audit verification. As a result, the ownership and valuation of the vehicles cannot be confirmed.

Further, as reported previously, construction of Embu High Court at a cost of Kshs.320,153,007 is ongoing on a plot that the Judiciary has no ownership documents. In view of the foregoing, the ownership, existence, completeness and accuracy of the acquired fixed assets of Kshs.461,459,838 as at 30 June 2017 cannot be confirmed.

11. Stalled Projects

The Judiciary had on its roll a total of fifty five (55) construction projects valued at Kshs.6,661,092,518.90 across the country as at 30 June 2017. These comprised twenty eight (28) projects with total estimated cost of Kshs.5,307,191,144 funded by the World Bank and twenty seven (27) projects estimated to cost Kshs.1,353,901,374.90 funded by the Government of Kenya.

During the year under review, the department of Judicial Services budgeted Kshs.962,432,234 for construction projects but only managed to spend Kshs.231,570,494 of the budget.

An audit of a sample of six of the construction projects revealed that all of the sampled projects had stalled despite payments made to the respective contractors as detailed below:

11.1 Hamisi Law Courts

The contract was awarded on 4 December 2014 for a sum of Kshs.44,241,130 and construction work was to end on 13 October 2015. After the end of the contract period, the contractor was given four extensions, two of which were not approved by the tender committee as required under Section 139 (2) of the Public Procurement and Asset Disposal Act, 2015.

Physical verification of the project during the audit revealed that the project was 85% complete but had stalled even though total payments made to the contractor amounted to Kshs.52,500,000 being 95% of its budgeted cost.

No plausible explanation was provided by the management or the contractor on why the payments made were more than the works done. Also, no explanation was provided on why the project had stalled.

Management did not explain why it contravened Section 139 (2) of the Public Procurement and Asset Disposal Act, 2015 by extending the contract without approval of the tender committee.

Further, the performance security bond for the contract expired on 23 July 2015, but no evidence has been presented to show that the bond was renewed as required under Section 142(1) (2) of the Public Procurement and Asset Disposal Act, 2015.

No plausible explanation has been provided by management for failure to prioritize completion of the project. Further, in view of the anomalies highlighted, value for money on the expenditure totaling Kshs.52,500,000 incurred on the project as at 30 June 2017 cannot be confirmed.

11.2 Siaya Law courts

The contract was awarded on 22 January 2016 for a sum of Kshs.342,751,951 with a project completion date of 21 September 2017. However, physical verification of the project revealed that the project was 55% complete but had stalled, although payments totaling Kshs.184,810,821 had been made to the contractor being 54% of the cost of the project.

No justification has been provided by management for failure to complete the project despite the project's completion period having expired on 21 September 2017.

11.3 Nakuru Law Courts

Management awarded the contract for construction of Nakuru Law Courts on 3 February 2016 for a sum of Kshs.347,765,950. Construction was expected to end on 18 August 2017. However, physical verification of the project indicated that it was 65% complete although Kshs.274,402,054 had been paid being 79% of the cost of the project. It was not clear why payments made exceeded the value of work done. Also, no explanation was provided as to why the project had stalled, the contract completion period having expired on 18 August 2017.

Management has not provided for audit review, evidence of the project period having been extended. Therefore, the management may have contravened Section 139 (2) of the Public Procurement and Asset Disposal Act, 2015 by allowing the contractor to remain on site without an approved contract extension period. Further, delay in completion of the project is costly to tax payers.

11.4 Eldama Ravine Law Courts

The contract for construction of Eldama Ravine Law Courts was awarded on 4 February 2015 for a sum of Kshs.65,505,815 and project completion date of 4 April 2016. The cost of the project was later on varied by 25% to Kshs.81,882,270. However, physical

verification of the project revealed that it was 65% complete but had stalled with no workers were on site. Total payments for the project as at 30 June 2017 were Kshs.68,123,124 equivalent to 83.2% of the cost of the project. No plausible explanation has been provided by management why payments to the contractor exceeded the value of work done by 18.3%.

After the end of the contract period, the contractor was granted two extensions that were approved by the evaluation committee and which are due to expire on the 30 June 2018.

Further, examination of the payment vouchers revealed that the district accountant at Eldama Ravine overpaid the contractor by Kshs.4,370,819 which amount should have been withheld as tax as required under government procedures for processing such payments. Further, the district accountant did not present for audit review Authority to Incur Expenditure (AIE), documents used in support of the payment vouchers.

Management has not explained the overpayment of Kshs.4,370,819 or failure to avail the (Authority to Incur Expenditure (AIE) documents for audit review.

In the circumstances, the propriety and value-for-money for the payments totaling Kshs.72,493,943 made to the contractor cannot be confirmed.

11.5 Eldoret Law Courts

The construction contract for Eldoret Law Courts was awarded on 15 January 2015 for a sum of Kshs.38,095,640 and the works were to end on 10 December 2015. However, after the end of the contract period, the contractor was granted two extensions, the second to expire on 30 June 2017. No further extensions have been approved for the project to date. Hence, management have contravened the Public Procurement and Disposal Act, 2015 by keeping the contractor on site without an approved extension.

Physical verification confirmed the project stalled at 80% level of completion and total payments at Kshs.30,678,895 equivalent to 80% of the cost of the project.

Further, review of the project documents revealed that the performance security for the contract expired on 10 December 2015. No evidence showing its renewal as required under Section 142(1) (2) of the Public Procurement and Asset Disposal Act, 2015 was provided for audit review. Hence, the Judiciary violated the law.

Under the circumstances, delay in project completion indicates the Judiciary may not obtain value for money from the project.

11.6 Narok Law Courts

The construction contract for Narok Law Courts was awarded on 7 September 2015 for a sum of Kshs.65,194,539.39. The project cost was later varied by 13.5% to Kshs.74,022,709 with the completion date set for 26 July 2016. Total payments made for the project as at the time of the audit totaled Kshs.15,111,599 being 20.4% of the cost of the project.

After the end of the contract period, the contractor was given two extensions which had however not been approved by the evaluation committee as required under Section 139 (2) of the Public Procurement and Asset Disposal Act, 2015. Physical verification of the works revealed that the project was 70% complete but stalled after management failed to approve sub-contracting works for mechanical and electrical works. Examination of site meeting minutes revealed that the request for the works was done on 17 December 2015 which was two years before the audit. Management have not explained why approval for the sub-contract was not granted.

In addition, a claim of Kshs.6,056, 511 was issued by the contractor for works certified in June 2016. However, the payment voucher for the works was not made available for audit review and further, the payment was not included among pending bills as at 30 June 2016.

In view of the foregoing, the projects may not be completed in time even after extension of the respective contract periods. This could cause project costs to escalate and impede attainment of value-for-money on the investments made.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Judiciary 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 adverse 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. Except for the matters discussed in the Basis for Adverse Opinion section, I have determined that there are no key audit matters to communicate in my report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such 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.

In preparing the financial statements, management is responsible for assessing the Judiciary's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the going-concern accounting assumption.

Those charged with governance are responsible for overseeing the Judiciary financial reporting process.

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.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 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.

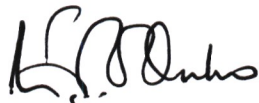
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of giving an assurance on the effectiveness of Judiciary's 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, report whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Judiciary's ability to continue as a going concern. 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 consolidated 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.
- 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 of the entities or business activities to express an opinion on the financial statements.
- Perform such other procedures as I may 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 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 June 2018

THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Ksh	2015-2016 Ksh
RECEIPTS			
Transfers from National Treasury	1	14,871,001,247	12,775,329,365
TOTAL REVENUES		14,871,001,247	12,775,329,365
PAYMENTS			
Compensation of Employees	2	7,266,140,916	6,216,721,270
Use of goods and services	3	2,763,619,487	2,541,612,303
Transfers to other government units	4	743,357,339	659,122,429
Social Security Benefits	5	649,422,790	630,820,603
Acquisition of Assets	6	461,459,838	699,182,229
Other Expenses	7	2,518,017,027	1,869,001,208
TOTAL PAYMENTS		14,402,017,397	12,616,460,043
SURPLUS/DEFICIT		468,983,850	158,869,322

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 30th September 2017 and signed by:



The Chief Registrar of the Judiciary
Anne A Amadi




Acting Deputy Director Accounts
Dominic M Ogeto
ICPAK Member Number: 3487

THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)


IV. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Ksh	2015-2016 Ksh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	5,064,703,729	291,602,638
Total Cash And Cash Equivalents		5,064,703,729	291,602,638
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	67,040,461	3,323,511
TOTAL FINANCIAL ASSETS		5,131,744,190	294,926,149
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	10	4,367,834,191	-
NET FINANCIAL ASSETS		763,909,999	294,926,149
REPRESENTED BY			
Fund balance b/fwd.	11	294,926,149	129,343,159
Prior year adjustments		-	6,713,668
Surplus/Deficit for the year		468,983,850	158,869,322
NET FINANCIAL POSITION		763,909,999	294,926,149

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 30th September 2017 and signed by:



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THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)


V. STATEMENT OF CASH FLOWS

	Note	2016-2017 Ksh	2015-2016 Ksh
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	14,871,001,247	12,775,329,361
		14,871,001,247	12,775,329,361
Payments for operating expenses			
Compensation of Employees	2	7,266,140,916	6,216,721,270
Use of goods and services	3	2,763,619,487	2,541,612,301
Other grants and transfers	4	743,357,339	659,122,421
Social Security Benefits	5	649,422,790	630,820,601
Other Expenses	7	2,518,017,027	1,869,001,201
		13,940,557,559	11,917,277,811
Adjusted for:			
Changes in receivables		(63,716,950)	8,479,751
Changes in payables		4,367,834,191	
Adjustments during the year	12	-	6,713,661
Net cash flow from operating activities		5,234,560,929	873,244,971
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(461,459,838)	(699,182,229)
Net cash flows from Investing Activities		(461,459,838)	(699,182,229)
NET INCREASE IN CASH AND CASH EQUIVALENT		4,773,101,091	174,062,741
Cash and cash equivalent at BEGINNING of the year		291,602,638	117,539,891
Cash and cash equivalent at END of the year		5,064,703,729	291,602,638

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 30th September 2017 and signed by:



 The Chief Registrar of the Judiciary
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 Dominic M Ogeto
 ICPAK Member Number: 3487

THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
THE JUDICIARY

Budget execution - Recurrent & Development Combined - FY 2016/17

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
	Exchequer releases	17,308,460,378	(199,300,000)	17,109,160,378	14,871,001,247	2,238,159,131	87%
	Total Receipts	17,308,460,378	(199,300,000)	17,109,160,378	14,871,001,247	2,238,159,131	87%
	Payments						
21	Compensation of Employees	7,459,187,900	(50,000,000)	7,409,187,900	7,266,140,916	143,046,984	98%
22	Use of goods and services	3,248,109,788	141,632,810	3,389,742,598	2,520,314,682	869,427,916	74%
263	Transfers to Other Government Units	792,000,000	27,144,890	819,144,890	252,264,811	566,880,079	31%
261/2/4	Other grants and transfers	167,000,000	-	167,000,000	-	167,000,000	0%
27	Social Security Benefits	743,248,253	(35,000,000)	708,248,253	649,422,790	58,825,463	92%
31	Acquisition of Assets	5,065,914,437	(376,063,889)	4,689,850,548	3,098,368,132	1,591,482,416	66%
	Grand Total	17,475,460,378	(292,286,189)	17,183,174,189	13,786,511,331	3,396,662,858	80%
	Surplus/Deficit	(167,000,000)	92,986,189	(74,013,811)	1,084,489,916	(1,158,503,727)	

The entity financial statements were approved on 30th September 2017 and signed by

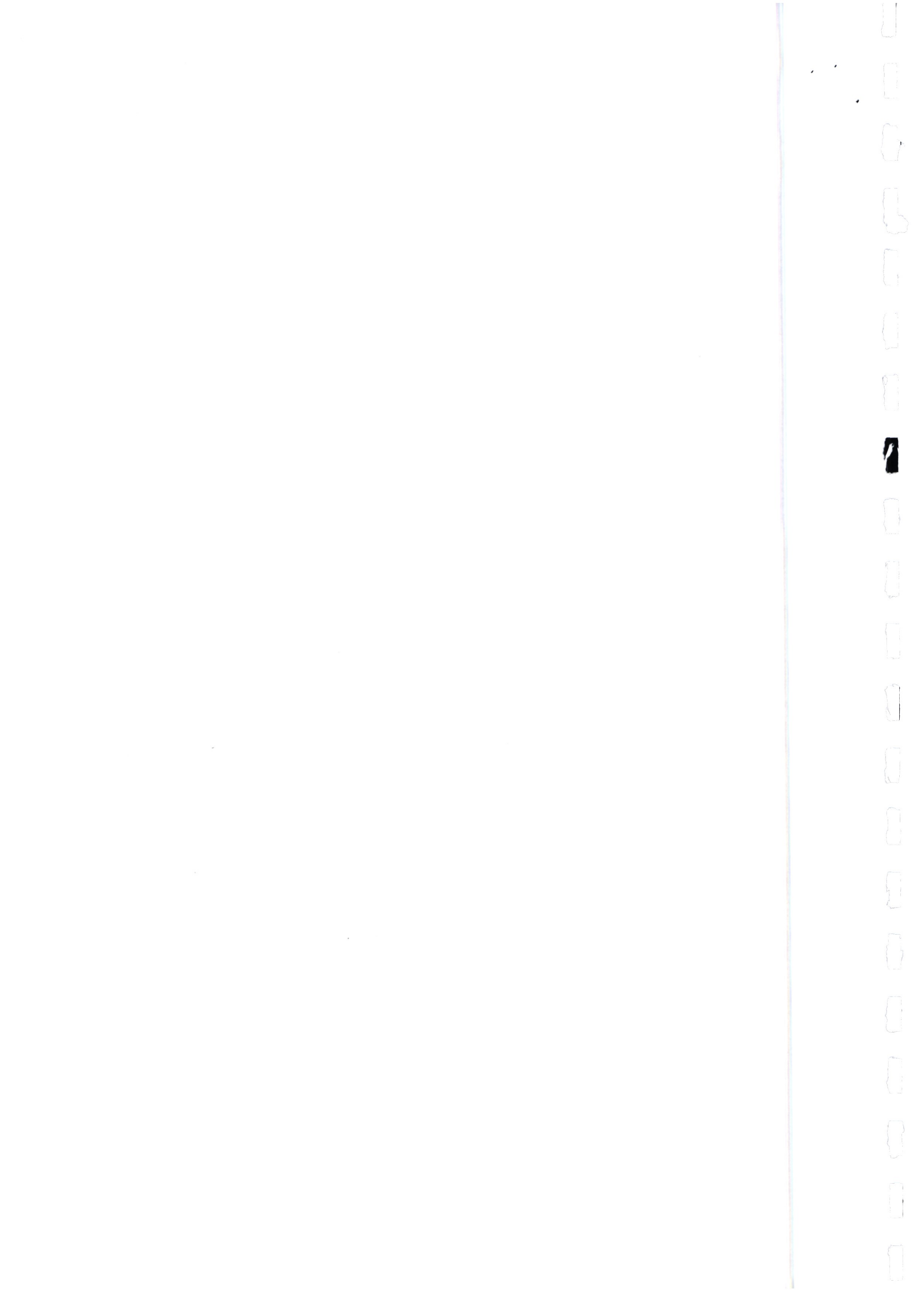


The Chief Registrar of the Judiciary
 Anne A. Amadi



Acting Deputy Director Accounts
 Dominic M Ogeto

ICPAK Member Number: 3487



I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT
THE JUDICIARY


Budget execution - Recurrent - FY 2016/17

Code	Revenue/Expense Item	Note	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
			a	b	c=a+b	d	e=d-c	f=d/c %
	RECEIPTS				0			
	Exchequer releases	4	12,859,460,378	96,700,000	12,956,160,378.00	12,656,955,000	299,205,378	98%
	Total Receipts		12,859,460,378		12,956,160,378	12,656,955,000	299,205,378	98%
	PAYMENTS							
21	Compensation of Employees	12	7,459,187,900	(50,000,000)	7,409,187,900	7,266,140,916	143,046,984	98%
22	Use of goods and services	13	3,248,109,788	141,632,810	3,427,173,677	2,687,854,474	739,319,203	78%
263	Transfers to Other Government Units	15	625,000,000	91,144,890	771,700,000	247,592,256	524,107,744	32%
27	Social Security Benefits	17	743,248,253	(35,000,000)	708,248,253	649,422,790	58,825,463	92%
31	Acquisition of Assets	18	783,914,437	(144,063,889)	639,850,548	554,194,692	85,655,856	87%
	Grand Total		12,859,460,378	3,713,811	12,956,160,378	11,405,205,128	1,550,955,250	88%
	Surplus/Deficit		0	(3,713,811)	0	1,251,749,872	(1,251,749,872)	

Notes

The entity financial statements were approved on 30th September 2017 and signed by:


 The Chief Registrar of the Judiciary
 Anne A. Amadi


 Acting Deputy Director Accounts
 Dominic M. Ogeto
 ICPAK Member Number: 3487



T. J. JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)

I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


THE JUDICIARY

Budget execution - Development - FY 2016/17

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	RECEIPTS						
	Exchequer releases	4,449,000,000	(296,000,000)	4,153,000,000.00	2,214,046,247	1,938,953,753	53%
	Total Receipts	4,449,000,000	(296,000,000)	4,153,000,000.00	2,214,046,247	1,938,953,753	53%
	Payments						
	Transfers to Other Government Units	167,000,000	(64,000,000)	103,000,000.00	4,672,555	0	5%
31	Acquisition of Assets	4,282,000,000	(232,000,000)	4,050,000,000.00	2,544,173,440	1,505,826,560	63%
	Grand Total	4,449,000,000	(296,000,000)	4,153,000,000.00	2,548,845,995	1,604,154,005	61%
	Surplus/Deficit	0	0	-	(334,799,748)	334,799,748	

The entity financial statements were approved on 30th September 2017 and signed by


The Chief Registrar of the Judiciary
Anne A Amadi


Acting Deputy Director Accounts
Dominic M Ogeto
ICPAK Member Number: 3487

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Judiciary. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer

Transfer from Exchequer is 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.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

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

THE JUDICIARY

Reports and Financial Statements For the year ended 30th June 2017 (Kes)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recognition of receipts and payments (Continued)

Use of goods and services

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

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 disclosure. This summary is disclosed as an annexure to the entity's financial statements.

4. In-kind contributions

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

5. 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.

6. Accounts Receivable

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

THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

Description	2016-2017	2015-2016
	Ksh	Ksh
Total Exchequer Releases for quarter 1	3,091,173,120	2,186,965,390
Total Exchequer Releases for quarter 2	3,315,143,480	2,917,746,835
Total Exchequer Releases for quarter 3	3,823,489,840	3,536,422,060
Total Exchequer Releases for quarter 4	4,641,194,807	4,134,195,080
TOTAL	14,871,001,247	12,775,329,365

2 COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Ksh	Ksh
Basic salaries of permanent employees	3,346,203,341	2,841,937,655
Basic wages of temporary employees	139,582,523	141,282,970
Personal allowances paid as part of salary	3,780,355,051	3,233,500,646
TOTAL	7,266,140,916	6,216,721,270

3 USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Ksh	Ksh
Utilities, supplies and services	93,599,177	102,182,947
Communication, supplies and services	204,333,291	133,990,923
Domestic travel and subsistence	338,506,703	433,981,111
Foreign travel and subsistence	41,365,936	41,729,176
Printing, advertising and information supplies & services	49,691,259	56,761,550
Rentals of produced assets	18,468,275	12,842,921
Training expenses	16,080,700	14,237,407
Hospitality supplies and services	131,007,371	115,908,939
Insurance costs	1,150,922,678	688,140,330
Specialized materials and services	39,050,656	45,002,012
Office and general supplies and services	111,615,739	151,215,408
Other operating expenses	267,304,290	304,182,416
Routine maintenance – vehicles and other transport equipment	128,948,394	134,570,027
Routine maintenance – other assets	47,248,474	196,874,461
Fuel Oil and Lubricants	125,476,545	109,992,677
TOTAL	2,763,619,487	2,541,612,303



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4 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Ksh	Ksh
Transfers to Semi-Autonomous Institutions	743,357,339	659,122,429

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

Description	2016-2017	2015-2016
	Ksh	Ksh
Transfers to SAGAs and SCs		
Tribunals	-	116,749,357
National Council for Administration Of Justice	45,000,000	28,073,594
Auctioneer Licensing Board	20,000,000	18,000,000
National Council for Law Reporting	255,000,000	255,961,000
Education Tribunals	6,433,252	2,625,000
Standard Tribunals	17,434,221	14,400,000
Business Premises Tribunal	36,322,164	35,593,823
Co-operative Tribunal	54,691,705	46,913,783
Industrial Property Tribunal	15,024,207	13,212,231
HIV and AIDS Tribunal	46,656,345	46,959,482
National Environment Tribunal	22,239,122	22,500,000
Rent Restriction Tribunal	29,948,341	9,070,871
Sports Dispute Tribunal	18,900,063	6,020,000
Energy Tribunal	9,628,705	3,043,288
Private Public Partnership Dispute Tribunal	33,919,509	20,000,000
Competition Dispute Tribunal	28,000,000	20,000,000
Transport Licensing Board	27,919,508	-
Political Parties Tribunal	56,000,197	-
SCAT	20,240,000	-
TOTAL	743,357,339	659,122,429

5 SOCIAL SECURITY BENEFITS

	2016-2017	2015-2016
	Ksh	Ksh
Government pension and retirement benefits	649,422,790	630,820,603
TOTAL	649,422,790	630,820,603

6 ACQUISITION OF ASSETS

	2016-2017	2015-2016
	Ksh	Ksh
Non-Financial Assets		
Construction of Buildings	231,570,494	453,811,935
Refurbishment of Buildings	59,319,463	125,012,354

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Purchase of Vehicles and Other Transport Equipment	76,079,641	20,645,562
Purchase of Office Furniture and General Equipment	25,466,830	83,062,742
Purchase of Specialized Plant, Equipment and Machinery	69,023,410	16,649,636
TOTAL	461,459,838	699,182,229

7 OTHER EXPENSES

OTHER EXPENSES	2016-2017	2015-2016
	Ksh	Ksh
Transfer to JPIP	2,086,839,172	1,015,102,800
Mortgage and Car Loan	431,177,855	853,898,408
TOTAL	2,518,017,027	1,869,001,208

The Project started on 30th April 2013 and is expected to run until December 2018. The main project sponsor is the World Bank. The key objective of the Project is to improve the performance of the Judiciary so as to provide in the project area in a more effective and accountable manner.

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	2016-2017	2015-2016
			Ksh	Ksh
<i>Central Bank of Kenya, 1000181915</i>	471,977,794	Recurrent	471,977,794	74,594,597
<i>Central Bank of Kenya, 1000182048</i>	343,680,031	Development	343,680,031	23,558,907
<i>Central Bank of Kenya, 1000187441</i>	5,736,728	Development	5,736,728	193,449,134
<i>Central Bank of Kenya, 1000182342</i>	560,345,879	Deposit	560,345,879	-
<i>Various Commercial Banks</i>	3,682,963,297	Deposit	3,682,963,297	-
Total	5,064,703,729		1,381,740,432	291,602,638

5,064,703,729

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016-2017	2015-2016
	Ksh	Ksh
Government Imprests	11,540,326	3,100,430

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Salary advances	172,860	223,081
Clearance Account	55,327,275	-
TOTAL	67,040,461	3,323,511

10. ACCOUNTS PAYABLE

Description	2016-2017	2015-2016
	Ksh	Ks
Deposits	4,367,834,191	
Total	4,367,834,191	

25. FUND BALANCE BROUGHT FORWARD

	2016-2017	2015-2016
	Ksh	Ksh
Bank accounts	291,602,638	117,539,897
Receivables - Outstanding Imprests	3,323,511	11,803,262
TOTAL	294,926,149	129,343,159

26. PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Ksh	Ksh
Others (<i>specify</i>)	-	6,713,668
	-	6,713,668

27 RELATED PARTY DISCLOSURES

	2016-2017	2015-2016
	Ksh	Ksh
Transfers to other State Corporations and Semi-Autonomous Government Agencies	743,357,339	659,122,429

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28. OTHER IMPORTANT DISCLOSURES

28.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016-2017	2015-2016
	Ksh	Ksh
Supply of goods and services	655,263,852	202,938,501

28.2

29. 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Accuracy and completeness of the Financial Statements.		Accounts		Awaiting PAC Resolution
2.	Cash and Cash Equivalents	The payments were paid at the close of the Financial Year 30 th June 2016 and cleared at the bank on 5 th & 6 th July 2016.	Accounts		Awaiting PAC Resolution
3.	Pending Bills - Accuracy, authenticity and value-for-money of the pending bills totalling Kshs.202,938,501 could not be ascertained	The payment vouchers for the pending bills are available for review and also an analysis list showing each pending bill.	DSCM	Not resolved	A month
4.	Irregular and unsupported payments.	The payment was not made before closure of the Financial year due to non-provision of all the	DCSM	Not resolved	A month

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		required supporting documents.			
5.	Unexplained variations on Security Contracts	The Human Resource and Administration Directorate as users had requested for additional guards in various stations depending on the need. The requests were submitted to the Judiciary Tender Committee which approved the variation of the contract.	HR		Awaiting PAC resolution
6.	Irregular Procurement of 30 Laptops and 40 Computers	The Judiciary had a binding contract with M/S Express automation Ltd to supply 30 Laptops and 40 computers and therefore there was no need for an LPO.	DSCM		Awaiting PAC resolution
7.	Social Security Benefits – Judicial Pension Scheme	The Judiciary made remittance totalling Ksh. 122 Million to the Judicial Pension Scheme to cater for the loss caused by the freezing of the past service as advised by the actuary.	FINANCE		Awaiting PAC resolution
8.1	Refurbishment of Mombasa Court of Appeal Building - The propriety and value for money of the expenditure totalling Ksh. 54,690,580 on refurbishment of Mombasa Court of Appeal building could not be	The delay in completion of the project was caused by delay in paying the contractor which in turn affected the cash flow of the contractor	DBS		Awaiting PAC resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	confirmed.				
8.2	Narok Law Courts. – The propriety and value for money of the expenditure of Ksh. 90,168,992 incurred on the refurbishment of Narok Law Courts could not be confirmed.	The contractor was granted extension of the time until 30 th June 2017. He has undertaken to complete the works within the revised extension period.	DBS		Awaiting PAC resolution
8.3	Lodwar Law Courts Construction- The propriety and value for money of the expenditure of Ksh. 124,462,230.00 incurred on the refurbishment of Lodwar Law Courts could not be confirmed.	A dispute arose between the Judiciary and the contractor regarding the value of the contract and the work done to date which is yet to be addressed.	DBS		Awaiting PAC resolution
8.4	Embu Law Courts – The accuracy and propriety of provisional expenditure of Ksh. 9,980,000.00 incurred on construction of Embu Law Courts building as 30 th June 2016.		DBS		Awaiting PAC resolution
8.5	Proposed supply and installation of 200 KVA stand – by – generator. It was not possible to confirm and value for money in		DBS		Awaiting PAC resolution


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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	respect of the Kshs.8, 058,350.00 expenditure incurred on purchase of the generator.				
8.6	Proposed installation of 2 passenger lifts Embu Law Courts – However, as at the conclusion of the audit on 4 th August 2016, the lifts had not been delivered and no evidence was submitted to explain reasons for the eleven month delay in supply of the lifts.		DBS		Awaiting PAC resolution
8.7	Title deed for the High Court – the propriety of the expenditure of Ksh. 320,153,007.00 due to be incurred on construction of the building could not be confirmed	The plot where the court stands has A Part Development Plans (P.D.P.). A lot of effort has been done to acquire title deed. There has never been dispute over the ownership of the ownership of the land since the court was established in 1973.	DBS		Awaiting PAC resolution
9.1	Travel costs, Accommodation and Daily subsistence allowance - No Imprest register was maintained as	A total of Ksh. 198,000.00 was issued as Imprest as required by the Government financial management regulations. The balance of Kshs.191, 300.00 was paid as a	Accounts		Awaiting PAC resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	required by the Government financial management regulations and as a result, the propriety of expenditure totalling Kshs.389,300.00 could not be confirmed.	claim as the officer proceeded on safari without being issued with Imprest due to lack of funds.			
9.2	Incomplete Asset Register and lack of title deed	This is work in progress	DSCM/ICT/ACCOUNTS		Awaiting PAC resolution
10	Transfer to Semi-Autonomous institutions - Ksh. 659,122,431.00 indicated as transfers to semi-autonomous institutions but has neither analysed nor supported with relevant documents.	The Judiciary has two semi-autonomous agencies i.e. NCLR and ALB. However, in the Judiciary's budget under transfers to semi-autonomous agencies, tribunals and NCAJ which are not semi-autonomous are also included.	Accounts		Awaiting PAC resolution


 The Chief Registrar of the Judiciary
 Anne A Amadi


 Acting Deputy Director Accounts
 Dominic M Ogeto
 ICPAK Member Number: 3487



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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

No.	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A	B	C	d=a-c		
1	M/s Sow Construction Limited	9,796,739	-	-	9,796,739	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
2	M/s Pendea Building Contractors	3,748,400	-	-	3,748,400	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
3	Aroma Developers Ltd	954,777	-	-	954,777	-	Late submission of request for processing IFMIS requisition closed
4	Web Commercial Systems Ltd	2,574,876	-	-	2,574,876	-	Late submission of request for processing IFMIS requisition closed
5	Outlet Branding	3,710,000	-	-	3,710,000	-	Late submission of request for processing IFMIS requisition closed

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6	Badole Construction Ltd	12,963,470	-	-	12,963,470	-	Late submission of request for processing IFMIS requisition closed
7	Dido and Sons Ltd	26,972,127	-	-	26,972,127	-	Late submission of request for processing IFMIS requisition closed
8	Nash Investment K Ltd	15,884,527	-	-	15,884,527	-	Late submission of request for processing IFMIS requisition closed
9	Derow Construction Co Ltd	28,451,307	-	-	28,451,307	-	Late submission of request for processing IFMIS requisition closed
10	M/s Naran Furniture Agencies	5,256,819	-	-	5,256,819	-	The contract had been signed by Chief Magistrate - Malindi Law Courts instead of The Chief Registrar
11	Nolads Engineering Ltd	3,138,713	-	-	3,138,713	-	Insufficient funds
12	Planet Distributors	1,999,900	-	-	1,999,900	-	Late completion of works
13	M/s Muga Electricals Contractors LTD	5,971,601	-	-	5,971,601	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures



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14	M/s Dalpalk Construction Limited	7,135,760	-	-	7,135,760	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
15	Komberel Contractors Ltd	781,079	-	-	781,079	-	Late submission of request for processing IFMIS requisition closed
16	Picme Enterprises	17,000	-	-	17,000	-	Late invoice delivery
17	Faxjab distributors	157,000	-	-	157,000	-	Goods delivered but No inspection certificate
18	Viable Deco	113,000	-	-	113,000	-	Late delivery
19	Fast Choice	75,000	-	-	75,000	-	Late delivery
20	Tassel Investments	120,000	-	-	120,000	-	Late delivery of invoice
21	Starlex General Merchants	290,000	-	-	290,000	-	Late delivery
22	Jo Agencies Limited	1,205,900	-	-	1,205,900	-	Late delivery
23	J.R Stephens and company Limited	500,000	-	-	500,000	-	Late delivery
24	Viable Deco	32,500	-	-	32,500	-	Late delivery

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25	Viable Deco	148,215	-	-	148,215	-	Late delivery
26	Partu Enterprises	343,900	-	-	343,900	-	Late delivery
27	J.R Stephens and company Limited	716,700	-	-	716,700	-	Late delivery
28	Globus Technologies Ltd	21,000	-	-	21,000	-	Supplier to deliver the goods
29	M/s Colthan Enterprises	251,500	-	-	251,500	-	Goods delivered but Supplier was yet to submit a delivery note for A3, 20 reams by the time payments were closed
30	M/s Bevaj Furniture Limited	2,640,000	-	-	2,640,000	-	Awaiting full delivery and subsequent Inspection & Acceptance certificate
31	M/s Fast Choice Limited	2,553,750	-	-	2,553,750	-	Awaiting full delivery and subsequent Inspection & Acceptance certificate
32	M/s Actsure Office Limited	839,790	-	-	839,790	-	Awaiting full delivery and subsequent Inspection & Acceptance certificate
33	M/s Toyota Kenya	10,986,000	-	-	10,986,000	-	Awaiting full delivery and subsequent Inspection & Acceptance certificate
34	Javalink International	421,500	-	-	421,500	-	Late delivery
35	MIBM Limited	42,120	-	-	42,120	-	Late delivery

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36	National Council for Law Reporting	88,500	-	-	-	88,500	-	Late goods delivered
37	Colthian Enterprises	121,500	-	-	-	121,500	-	Late invoice delivery
38	Tassel Investments	618,000	-	-	-	618,000	-	Late delivery
39	Mima Books Limited	13,603,796	-	-	-	13,603,796	-	Late delivery
40	Kite Elegant Suppliers	774,879	-	-	-	774,879	-	Late delivery
41	Forward Technologies Limited	7,482,000	-	-	-	7,482,000	-	Late delivery
42	Joworld Agencies Limited	2,262,000	-	-	-	2,262,000	-	Late delivery
43	Senewa Enterprises	1,368,000	-	-	-	1,368,000	-	Late delivery
44	Acture Solutions	150,000	-	-	-	150,000	-	Late submission of bank details
45	M/s Soloh- Worldwide Inter- Enterprises	648,000	-	-	-	648,000	-	Lack of Supporting documentation
46	M/s Columbus Printing Industries	1,490,000	-	-	-	1,490,000	-	Lack of Supporting documentation

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47	M/s Leah Creation	15,400	-	-	15,400	-	Late delivery. The award (brief) was approved late and the IFMIS requisitioning/ P.O rights are inactive
48	Viencam Communications	720,000	-	-	720,000	-	Late delivery
49	Kurumamichi Limited	256,360	-	-	256,360	-	Lack of bank details
50	J.R Stephens & Co. Ltd	5,607,000	-	-	5,607,000	-	Late delivery
51	J.R Stephens & Co. Ltd	1,334,500	-	-	1,334,500	-	Late delivery
52	J.R Stephens & Co. Ltd	791,910	-	-	791,910	-	Late delivery
53	Deckmart General Supplies	1,454,000	-	-	1,454,000	-	Late delivery
54	M/s International Partnership Services (EA) Ltd	19,992,526	-	-	19,992,526	-	Payment Voucher not properly Supported
55	Physical Therapy Services Limited	270,000	-	-	270,000	-	Late submission of the tax compliance certificate
56	Toyota Kenya	19,600,000	-	-	19,600,000	-	Insufficient Funds
57	Globus Technologies Ltd	2,250	-	-	2,250	-	Supplier did not deliver

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58	Educate Yourself	125,965	-	-	-	125,965	-	Partial delivery
59	Mina Books Ltd	1,278,718	-	-	-	1,278,718	-	Partial delivery
60	Corporate Campus EA Ltd	5,313,614	-	-	-	5,313,614	-	Partial delivery
61	Toyota Kenya Ltd	10,986,000	-	-	-	10,986,000	-	Insufficient Funds
62	CMC Motors	204,435,000	-	-	-	204,435,000	-	Insufficient Funds
63	Pearltek Kenya Ltd	13,524,000	-	-	-	13,524,000	-	Insufficient Funds
64	Pearltek Kenya Ltd	5,078,794	-	-	-	5,078,794	-	Insufficient Funds
65	Pearltek Kenya Ltd	9,954,000	-	-	-	9,954,000	-	Insufficient Funds
66	Green Hills Hotel	572,500	-	-	-	572,500	-	Services delivered but Receiving option was disabled by the National Treasury
67	Mighty Tours	37,300	-	-	-	37,300	-	Services offered but Insufficient Funds
68	White sands Hotel Mombasa	565,500	-	-	-	565,500	-	Services offered but No invoice delivered

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69	Windsor Golf Hotel	634,000	-	-	634,000	-	Services delivered but No invoice delivered for payment
70	M/s Dechrip East Africa LTD	1,204,412	-	-	1,204,412	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
71	Jomo Kenyatta Foundation	155,060	-	-	155,060	-	Late delivery
72	Raydoll tours and Travel	280,530	-	-	280,530	-	Services offered but Erroneously paid Ksh.968,585/-instead of Ksh.1,249,115/-thus the balance of Ksh.280,530/-
73	Standard Group Limited	187,920	-	-	187,920	-	Services offered but No invoice delivered for payment
74	Acture Office Solutions Ltd	1,394,220	-	-	1,394,220	-	Late delivery
75	Jenitech Investment	138,250	-	-	138,250	-	Services offered but Inspection by DBS required
76	African Touch Safaris	55,610	-	-	55,610	-	Services offered but No invoice submitted despite various follow up
77	African Touch Safaris Limited	3,895	-	-	3,895	-	Services offered but the system failed to generate PO

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78	M/s Aberdare Safari Hotels Limited	132,000	-	-	132,000	-	Services offered but Supplier was yet to submit Original Invoice by the time payments were closed
79	M/s Jepco Cleaning Services	7,793,361	-	-	7,793,361	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
80	M/s Jepco Cleaning Services	8,318,551	-	-	8,318,551	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
81	M/s Lavington Security Services	59,438,400	-	-	59,438,400	-	Awaiting approval of the requisition by AIE/Finance
82	M/s Jamii Telecommunication	5,782,251	-	-	5,782,251	-	The claim forwarding letter from user dept. quoted the wrong contract number
83	M/s Office Technologies Limited	332,614	-	-	332,614	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
84	M/s Express Automation	3,130,572	-	-	3,130,572	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures

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85	M/s Safaricom	88,276	-	-	88,276	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
86	Safaricom Kenya Limited	192,000	-	-	192,000	-	Supplier to deliver the invoice
87	M/s African Touch Safaris Limited	20,000	-	-	20,000	-	Services offered but the supplier is yet to provide an invoice
88	M/s Access Kenya	93,960	-	-	93,960	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
89	M/s African Touch Limited	15,400	-	-	15,400	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures
90	M/s Swift max services	369,400	-	-	369,400	-	The documentation was incomplete to enable payment (Lacked S13 for deliveries)
91	Utalii Hotel	84,200	-	-	84,200	-	Services offered but Receiving PO in system was a problem
92	Kenya Library and Information Services Consortium	540,000	-	-	540,000	-	Invoice received after financial year closure guidelines on commitment control and expenditure measures

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93	African Touch Safaris Limited	100,265	-	-	-	100,265	-	Services offered but Receiving PO in system was a problem
94	African Touch Safaris Limited	21,360	-	-	-	21,360	-	Services offered but Receiving PO in system was a problem
95	The Star Publications Limited	287,100	-	-	-	287,100	-	Services offered but Incorrect invoice delivered
96	Standard Group Limited	224,166	-	-	-	224,166	-	Services offered but No invoice submitted
97	African Touch Safaris Limited	42,075	-	-	-	42,075	-	Services offered but No invoice submitted
98	African Touch Safaris Limited	69,135	-	-	-	69,135	-	Services offered but No invoice submitted
99	African Touch Safaris Limited	17,000	-	-	-	17,000	-	Services offered but No invoice submitted
100	Nation media group	135,720	-	-	-	135,720	-	Services offered but committed the amount to Standard Group rather than Nation Media Group
101	NYS Mechanical and Transport Fund	17,440	-	-	-	17,440	-	Services offered but No invoice submitted
102	NYS Mechanical and Transport Fund	165,900	-	-	-	165,900	-	Services offered but No invoice submitted
103	NYS Mechanical and Transport Fund	37,920	-	-	-	37,920	-	Services offered but No invoice submitted

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104	Safaricom	65,480	-	-	-	65,480	-	Services offered but Unavailability of funds
	African Touch Safaris Limited	74,665	-	-	-	74,665	-	Services Offered but no invoice submitted
108	African Touch Safaris Limited	237,400	-	-	-	237,400	-	Services offered but No invoice submitted
109	African Touch Safaris Limited	7,488	-	-	-	7,488	-	Services offered but No invoice submitted
110	African Touch Safaris Limited	155,420	-	-	-	155,420	-	Services offered but No invoice submitted
111	African Touch Safaris Limited	308,940	-	-	-	308,940	-	Services offered but No invoice submitted
112	African Touch Safaris Limited	52,560	-	-	-	52,560	-	Services offered but wrong invoice submission
113	Jo World Agencies Ltd	226,200	-	-	-	226,200	-	Late delivery
114	M/s Ronisha Enterprises	37,500	-	-	-	37,500	-	Services offered but No invoice submitted
115	M/s Goldlane Traders	32,000	-	-	-	32,000	-	Services offered but No invoice submitted
116	Kelly Moving and Relocation Services	244,950	-	-	-	244,950	-	Services offered but wrong invoice submission
117	Kelly Moving and Relocation Services	237,440	-	-	-	237,440	-	Services offered but wrong shipment of LSO to State Department of Interior

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118	M/s Whitesands Hotel Ltd	248,500	-	-	-	248,500	-	Services offered but Late invoice submission
119	M/s Utalii Hotel	59,000	-	-	-	59,000	-	Services offered but error in receiving in the IFMIS system
120	Electro Serve	18,151,909	-	-	-	18,151,909	-	Services offered but Unable to generate PO on IFMIS
121	African Touch Safaris Limited	175,685	-	-	-	175,685	-	Services offered but wrong shipment of LSO to State Department of Interior
122	Telkom Kenya	49,345	-	-	-	49,345	-	Late submission of request for processing dated 28 June , 2017/ IFMIS requisition closed
123	Clank Trading Investment Limited	1,050,000	-	-	-	1,050,000	-	Late completion of the installation of the services
124	Tarllykea Ventures	12,500	-	-	-	12,500	-	Late delivery
125	African Touch Safaris	72,790	-	-	-	72,790	-	Invoice delivered late and Purchase order declined to receive in the IFMIS system
126	Streamlian Solutions (EA) Limited	1,047,104	-	-	-	1,047,104	-	Late completion of the works

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127	Paradise Safari Park Limited	4,995,000	-	-	-	4,995,000	-	The Supplier brought erroneously and therefore was paid 15,256,240 instead of 20,251,240 and by the time the Supplier raised the issue with procurement and the follow up through the Accounts department the wrong invoice had been paid
128	Telkom Kenya Ltd	736,414	-	-	-	736,414	-	Late completion of works
129	M/s Soloh- Worldwide Inter-Enterprises	795,000	-	-	-	795,000	-	Lack of Funds
130	M/s Jomo Kenyatta Foundation	28,420	-	-	-	28,420	-	Lack of Supporting documentation
131	M/s Jomo Kenyatta Foundation	179,289	-	-	-	179,289	-	Lack of Supporting documentation
132	M/s Jomo Kenyatta Foundation	610,000	-	-	-	610,000	-	Lack of Supporting documentation
133	M/s Jomo Kenyatta Foundation	1,122,479	-	-	-	1,122,479	-	Lack of Supporting documentation
134	M/s Raydoll Tours and Travel	530,660	-	-	-	530,660	-	Lack of funds /SCAT unable to process
135	M/s Jomo Kenyatta Foundation	872,880	-	-	-	872,880	-	Lack of Supporting documentation

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136	M/s Map Supplies	1,368,000	-	-	-	1,368,000	-	Lack of funds to process pending bill
137	M/s Jack Dere	448,408	-	-	-	448,408	-	Unable to commit funds for PO Generation
138	M/s Liason Group	10,625	-	-	-	10,625	-	The expense was incurred when the requisitioning and P.O rights in the IFMIS had been de-activated (on 28/06/2017)
139	M/s Hotel Waterbuck Limited	440,000	-	-	-	440,000	-	Services to be offered at the said dates. The event has not yet taken place
140	African Touch Safaris Ltd	48,790	-	-	-	48,790	-	Late Invoice delivery
141	Nation Media Group	54,000	-	-	-	54,000	-	Services offered but there was a problem in receiving right in the IFMIS system
142	M/s Adenisa Limited	1,728,000	-	-	-	1,728,000	-	IFMIS shut while undergoing clearance in the system
143	M/S Africa Touch Safaris Limited	3,350	-	-	-	3,350	-	Insufficient Funds from the Accounts Section
144	M/S Africa Touch Safaris Limited	35,335	-	-	-	35,335	-	Insufficient Funds from the Accounts Section
145	Safaricom Kenya Limited	192,000	-	-	-	192,000	-	Supplier to deliver the invoice

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146	African Touch Safaris Limited	3,895	-	-	3,895	-	The System failed to generate PO
147	Kelly Movers	635,320	-	-	635,320	-	Pooled from IFMIS successfully but not in Internet Banking
148	Kelly Movers	631,590	-	-	631,590	-	Pooled from IFMIS successfully but not in Internet Banking
149	Nation media group	284,710	-	-	284,710	-	Pooled from IFMIS successfully but not in Internet Banking
150	Nation media group	163,560	-	-	163,560	-	Pooled from IFMIS successfully but not in Internet Banking
151	Nation media group	135,720	-	-	135,720	-	Pooled from IFMIS successfully but not in Internet Banking
152	Nation media group	135,720	-	-	135,720	-	Pooled from IFMIS successfully but not in Internet Banking
153	Nation media group	135,720	-	-	135,720	-	Pooled from IFMIS successfully but not in Internet Banking
154	Nation media group	367,488	-	-	367,488	-	Pooled from IFMIS successfully but not in Internet Banking

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155	Nation media group	1,354,880	-	-	-	1,354,880	-	Pooled from IFMIS successfully but not in Internet Banking
156	Nation media group	816,640	-	-	-	816,640	-	Pooled from IFMIS successfully but not in Internet Banking
157	Raydoll tours and Travel	95,550	-	-	-	95,550	-	Insufficient Funds
158	Postal Corporation	2,512,533	-	-	-	2,512,533	-	Late delivery of Invoices
159	Postal Corporation	2,007,829	-	-	-	2,007,829	-	Late delivery of Invoices
160	Nation Media Group	135,720	-	-	-	135,720	-	Insufficient Funds
161	M/s CMC Motors Group	240,120	-	-	-	240,120	-	Awaiting installation and inspection
162	M/s Juanlink Enterprises	130,000	-	-	-	130,000	-	Awaiting inspection report
163	Africa Touch Safaris Limited	3,350	-	-	-	3,350	-	Insufficient Funds
164	Kenya Institute of Supplies Management	436,740	-	-	-	436,740	-	Insufficient Funds
165	Africa Touch Safaris Limited	35,335	-	-	-	35,335	-	Insufficient Funds
166	Nation Media Group	367,488	-	-	-	367,488	-	Pooling Failed

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167	Utalii Hotel	39,500	-	-	-	39,500	-	Pooling Failed
168	Whitesands Hotel BLTD	337,500	-	-	-	337,500	-	Pooling Failed
169	Utalii Hotel	150,000	-	-	-	150,000	-	Pooling Failed
170	Utalii Hotel	202,000	-	-	-	202,000	-	Pooling Failed
171	Utalii Hotel	49,000	-	-	-	49,000	-	Pooling Failed
172	The Jomo Kenyatta Foundation	179,289	-	-	-	179,289	-	Pooling Failed
173	Standard Group Limited	1,482,944	-	-	-	1,482,944	-	Pooling Failed
174	Capital Communications Solutions	287,500	-	-	-	287,500	-	Pooling Failed
175	Utalii Hotel	68,750	-	-	-	68,750	-	Pooled from IFMIS successfully but not in Internet Banking
176	Airtel Networks Kenya Ltd	319,000	-	-	-	319,000	-	Pooled from IFMIS successfully but not in Internet Banking
177	Naivasha Country Club	385,500	-	-	-	385,500	-	Pooled from IFMIS successfully but not in Internet Banking

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178	Utalii Hotel	45,000	-	-	-	45,000	-	Pooled from IFMIS successfully but not in Internet Banking
179	Sarova Stanley	159,999	-	-	-	159,999	-	Pooled from IFMIS successfully but not in Internet Banking
180	Utalii Hotel	454,250	-	-	-	454,250	-	Pooled from IFMIS successfully but not in Internet Banking
181	Pioneer Assurance Company	215,623	-	-	-	215,623	-	Pooled from IFMIS successfully but not in Internet Banking
182	Automobile Association Of Kenya	6,045	-	-	-	6,045	-	Pooling Failed
183	Dt Dobie And Company	63,374	-	-	-	63,374	-	Pooling Failed
184	Dt Dobie And Company	42,845	-	-	-	42,845	-	Pooling Failed
185	Dt Dobie And Company	85,900	-	-	-	85,900	-	Pooling Failed
186	Dt Dobie And Company	89,257	-	-	-	89,257	-	Pooling Failed
187	Dt Dobie And Company	50,964	-	-	-	50,964	-	Pooling Failed
188	Stantech Motors Ltd	85,816	-	-	-	85,816	-	Pooling Failed

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189	Stantech Motors Ltd	12,180	-	-	-	12,180	-	Pooling Failed
190	Stantech Motors Ltd	34,800	-	-	-	34,800	-	Pooling Failed
191	Stantech Motors Ltd	32,886	-	-	-	32,886	-	Pooling Failed
192	Stantech Motors Ltd	34,568	-	-	-	34,568	-	Pooling Failed
193	Stantech Motors Ltd	58,696	-	-	-	58,696	-	Pooling Failed
194	Stantech Motors Ltd	31,900	-	-	-	31,900	-	Pooling Failed
195	Ryanitec Suppliers	1,400,000	-	-	-	1,400,000	-	Pooling Failed
196	Cube Movers Ltd	825,690	-	-	-	825,690	-	Pooling Failed
197	Dt Dobie And Company	138,314	-	-	-	138,314	-	Pooling Failed
198	Stantech Motors Ltd	124,468	-	-	-	124,468	-	Pooling Failed
199	Automobile Association Of Kenya	6,850	-	-	-	6,850	-	Pooling Failed
200	Dt Dobie And Company	56,763	-	-	-	56,763	-	Pooling Failed
201	Dt Dobie And Company	163,303	-	-	-	163,303	-	Pooling Failed

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202	Dt Dobie And Company	44,256	-	-	-	44,256	-	-	Pooling Failed
203	Dt Dobie And Company	14,680	-	-	-	14,680	-	-	Pooling Failed
204	Dt Dobie And Company	51,408	-	-	-	51,408	-	-	Pooling Failed
205	Dt Dobie And Company	59,273	-	-	-	59,273	-	-	Pooling Failed
206	Dt Dobie And Company	81,949	-	-	-	81,949	-	-	Pooling Failed
207	Dt Dobie And Company	40,282	-	-	-	40,282	-	-	Pooling Failed
208	Dt Dobie And Company	56,410	-	-	-	56,410	-	-	Pooling Failed
209	Dt Dobie And Company	33,068	-	-	-	33,068	-	-	Pooling Failed
210	Dt Dobie And Company	395,648	-	-	-	395,648	-	-	Pooling Failed
211	Dt Dobie And Company	35,500	-	-	-	35,500	-	-	Pooling Failed
212	Dt Dobie And Company	45,509	-	-	-	45,509	-	-	Pooling Failed
213	Dt Dobie And Company	483,400	-	-	-	483,400	-	-	Pooling Failed
214	Dt Dobie And Company	62,615	-	-	-	62,615	-	-	Pooling Failed

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215	Dt Dobie And Company	92,489	-	-	92,489	-	Pooling Failed
216	Dt Dobie And Company	106,815	-	-	106,815	-	Pooling Failed
217	Dt Dobie And Company	9,595	-	-	9,595	-	Pooling Failed
218	Dt Dobie And Company	60,723	-	-	60,723	-	Pooling Failed
219	Dt Dobie And Company	60,000	-	-	60,000	-	Pooling Failed
220	Dt Dobie And Company	270,861	-	-	270,861	-	Pooling Failed
221	Dt Dobie And Company	13,000	-	-	13,000	-	Pooling Failed
222	Stantech Motors Ltd	20,745	-	-	20,745	-	Pooling Failed
223	Dt Dobie And Company	66,212	-	-	66,212	-	Pooling Failed
224	CMC Motors Group Ltd	14,700	-	-	14,700	-	Pooling Failed
225	Toyota Kenya Ltd	133,006	-	-	133,006	-	Pooling Failed
226	Automobile Association Of Kenya	6,850	-	-	6,850	-	Pooling Failed
227	CMC Motors Group Ltd	89,368	-	-	89,368	-	Pooling Failed

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228	CMC Motors Group Ltd	22,414	-	-	22,414	-	-	Pooling Failed
229	CMC Motors Group Ltd	84,927	-	-	84,927	-	-	Pooling Failed
230	CMC Motors Group Ltd	72,032	-	-	72,032	-	-	Pooling Failed
231	CMC Motors Group Ltd	190,124	-	-	190,124	-	-	Pooling Failed
232	CMC Motors Group Ltd	44,979	-	-	44,979	-	-	Pooling Failed
233	CMC Motors Group Ltd	46,948	-	-	46,948	-	-	Pooling Failed
234	CMC Motors Group Ltd	41,532	-	-	41,532	-	-	Pooling Failed
235	CMC Motors Group Ltd	18,717	-	-	18,717	-	-	Pooling Failed
236	CMC Motors Group Ltd	485,240	-	-	485,240	-	-	Pooling Failed
237	CMC Motors Group Ltd	142,039	-	-	142,039	-	-	Pooling Failed
238	CMC Motors Group Ltd	123,957	-	-	123,957	-	-	Pooling Failed
239	CMC Motors Group Ltd	134,800	-	-	134,800	-	-	Pooling Failed
240	CMC Motors Group Ltd	123,777	-	-	123,777	-	-	Pooling Failed

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241	CMC Motors Group Ltd	413,546	-	-	413,546	-	-	Pooling Failed
242	CMC Motors Group Ltd	88,912	-	-	88,912	-	-	Pooling Failed
243	CMC Motors Group Ltd	108,806	-	-	108,806	-	-	Pooling Failed
244	CMC Motors Group Ltd	39,462	-	-	39,462	-	-	Pooling Failed
245	CMC Motors Group Ltd	191,931	-	-	191,931	-	-	Pooling Failed
246	CMC Motors Group Ltd	272,069	-	-	272,069	-	-	Pooling Failed
247	CMC Motors Group Ltd	91,469	-	-	91,469	-	-	Pooling Failed
248	CMC Motors Group Ltd	42,219	-	-	42,219	-	-	Pooling Failed
249	CMC Motors Group Ltd	12,006	-	-	12,006	-	-	Pooling Failed
250	Stantech Motors Ltd	17,168	-	-	17,168	-	-	Pooling Failed
251	CMC Motors Group Ltd	123,808	-	-	123,808	-	-	Pooling Failed
252	CMC Motors Group Ltd	102,109	-	-	102,109	-	-	Pooling Failed
253	CMC Motors Group Ltd	146,525	-	-	146,525	-	-	Pooling Failed

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254	CMC Motors Group Ltd	106,389	-	-	-	106,389	-	Pooling Failed
255	CMC Motors Group Ltd	116,216	-	-	-	116,216	-	Pooling Failed
256	CMC Motors Group Ltd	80,662	-	-	-	80,662	-	Pooling Failed
257	CMC Motors Group Ltd	27,395	-	-	-	27,395	-	Pooling Failed
258	CMC Motors Group Ltd	118,188	-	-	-	118,188	-	Pooling Failed
259	CMC Motors Group Ltd	44,228	-	-	-	44,228	-	Pooling Failed
260	CMC Motors Group Ltd	291,569	-	-	-	291,569	-	Pooling Failed
261	CMC Motors Group Ltd	121,160	-	-	-	121,160	-	Pooling Failed
262	CMC Motors Group Ltd	44,693	-	-	-	44,693	-	Pooling Failed
263	CMC Motors Group Ltd	22,166	-	-	-	22,166	-	Pooling Failed
264	CMC Motors Group Ltd	66,645	-	-	-	66,645	-	Pooling Failed
265	CMC Motors Group Ltd	110,593	-	-	-	110,593	-	Pooling Failed
266	CMC Motors Group Ltd	79,629	-	-	-	79,629	-	Pooling Failed

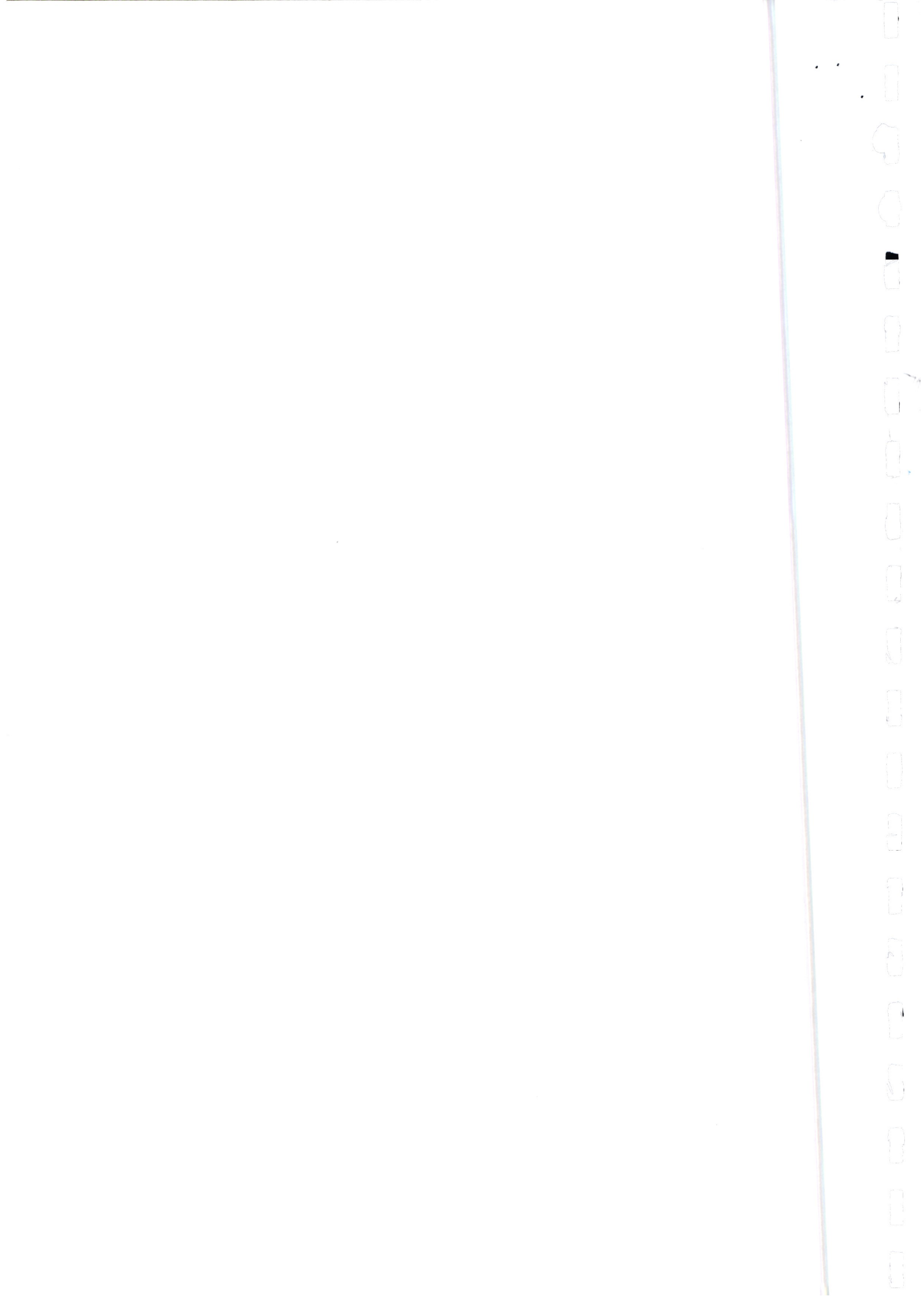
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267	CMC Motors Group Ltd	236,562	-	-	-	236,562	-	Pooling Failed
268	CMC Motors Group Ltd	356,467	-	-	-	356,467	-	Pooling Failed
269	CMC Motors Group Ltd	383,687	-	-	-	383,687	-	Pooling Failed
270	CMC Motors Group Ltd	182,097	-	-	-	182,097	-	Pooling Failed
271	CMC Motors Group Ltd	185,062	-	-	-	185,062	-	Pooling Failed
272	CMC Motors Group Ltd	55,243	-	-	-	55,243	-	Pooling Failed
273	CMC Motors Group Ltd	124,181	-	-	-	124,181	-	Pooling Failed
274	CMC Motors Group Ltd	122,691	-	-	-	122,691	-	Pooling Failed
275	CMC Motors Group Ltd	236,732	-	-	-	236,732	-	Pooling Failed
276	CMC Motors Group Ltd	316,518	-	-	-	316,518	-	Pooling Failed
277	CMC Motors Group Ltd	242,564	-	-	-	242,564	-	Pooling Failed
278	CMC Motors Group Ltd	74,330	-	-	-	74,330	-	Pooling Failed
279	CMC Motors Group Ltd	425,555	-	-	-	425,555	-	Pooling Failed



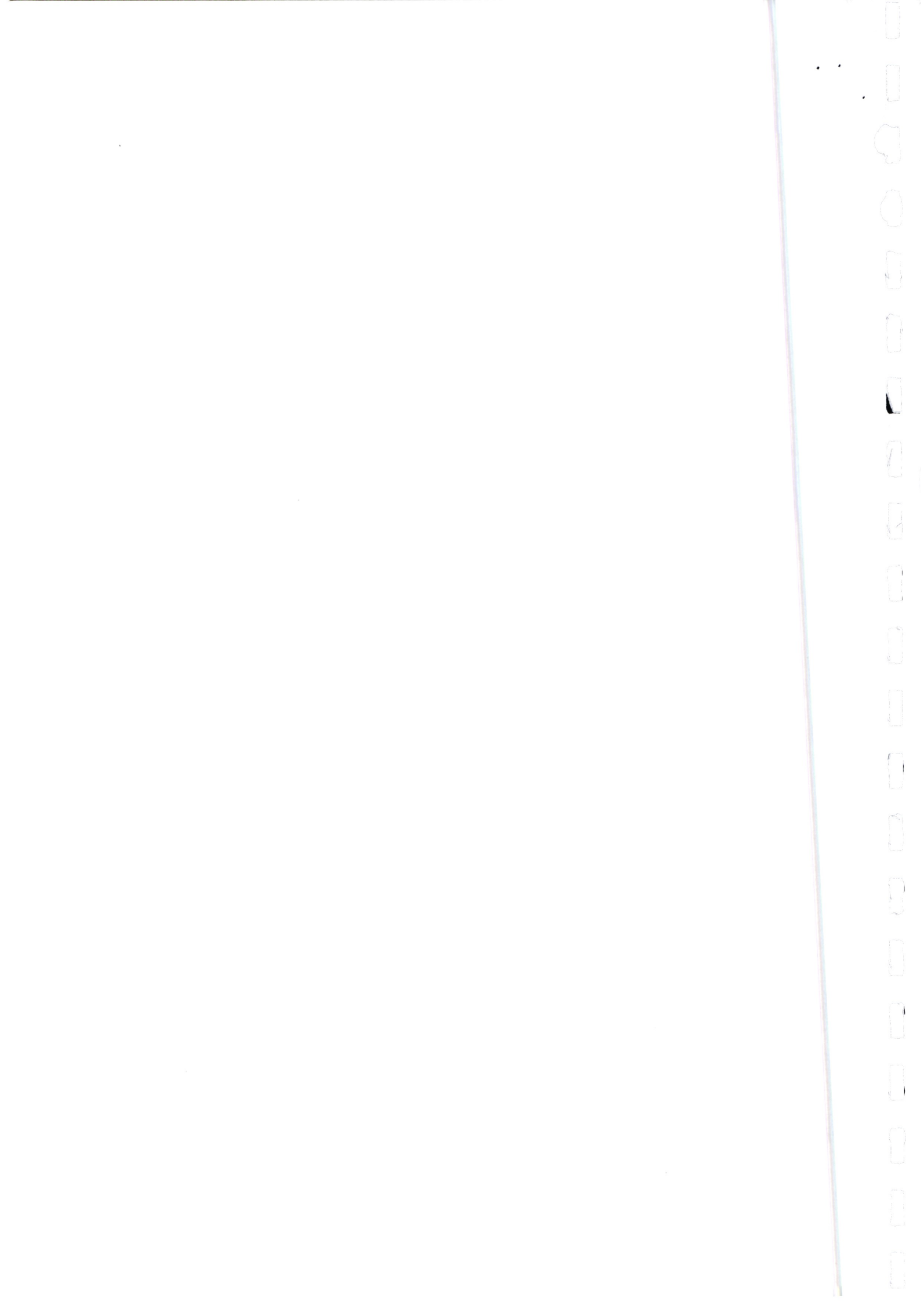
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280	CMC Motors Group Ltd	117,398	-	-	-	117,398	-	Pooling Failed
281	CMC Motors Group Ltd	86,785	-	-	-	86,785	-	Pooling Failed
282	CMC Motors Group Ltd	242,631	-	-	-	242,631	-	Pooling Failed
283	CMC Motors Group Ltd	106,612	-	-	-	106,612	-	Pooling Failed
284	CMC Motors Group Ltd	47,278	-	-	-	47,278	-	Pooling Failed
285	CMC Motors Group Ltd	71,132	-	-	-	71,132	-	Pooling Failed
286	CMC Motors Group Ltd	81,957	-	-	-	81,957	-	Pooling Failed
287	CMC Motors Group Ltd	164,778	-	-	-	164,778	-	Pooling Failed
288	CMC Motors Group Ltd	185,866	-	-	-	185,866	-	Pooling Failed
289	CMC Motors Group Ltd	95,339	-	-	-	95,339	-	Pooling Failed
290	CMC Motors Group Ltd	70,315	-	-	-	70,315	-	Pooling Failed
291	CMC Motors Group Ltd	35,439	-	-	-	35,439	-	Pooling Failed
292	CMC Motors Group Ltd	58,352	-	-	-	58,352	-	Pooling Failed



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293	CMC Motors Group Ltd	88,271	-	-	88,271	-	Pooling Failed
294	CMC Motors Group Ltd	186,210	-	-	186,210	-	Pooling Failed
295	CMC Motors Group Ltd	57,463	-	-	57,463	-	Pooling Failed
296	CMC Motors Group Ltd	52,805	-	-	52,805	-	Pooling Failed
297	CMC Motors Group Ltd	152,440	-	-	152,440	-	Pooling Failed
298	CMC Motors Group Ltd	41,601	-	-	41,601	-	Pooling Failed
299	CMC Motors Group Ltd	34,640	-	-	34,640	-	Pooling Failed
300	CMC Motors Group Ltd	33,698	-	-	33,698	-	Pooling Failed
301	CMC Motors Group Ltd	58,720	-	-	58,720	-	Pooling Failed
302	CMC Motors Group Ltd	109,378	-	-	109,378	-	Pooling Failed
303	CMC Motors Group Ltd	76,172	-	-	76,172	-	Pooling Failed
304	CMC Motors Group Ltd	45,261	-	-	45,261	-	Pooling Failed
305	CMC Motors Group Ltd	34,166	-	-	34,166	-	Pooling Failed



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306	CMC Motors Group Ltd	26,616	-	-	-	26,616	-	-	Pooling Failed
307	CMC Motors Group Ltd	246,783	-	-	-	246,783	-	-	Pooling Failed
308	CMC Motors Group Ltd	68,699	-	-	-	68,699	-	-	Pooling Failed
309	CMC Motors Group Ltd	45,712	-	-	-	45,712	-	-	Pooling Failed
310	CMC Motors Group Ltd	138,359	-	-	-	138,359	-	-	Pooling Failed
311	CMC Motors Group Ltd	64,490	-	-	-	64,490	-	-	Pooling Failed
312	CMC Motors Group Ltd	88,002	-	-	-	88,002	-	-	Pooling Failed
313	CMC Motors Group Ltd	203,811	-	-	-	203,811	-	-	Pooling Failed
314	CMC Motors Group Ltd	39,121	-	-	-	39,121	-	-	Pooling Failed
315	CMC Motors Group Ltd	215,343	-	-	-	215,343	-	-	Pooling Failed
316	CMC Motors Group Ltd	142,903	-	-	-	142,903	-	-	Pooling Failed
317	CMC Motors Group Ltd	97,052	-	-	-	97,052	-	-	Pooling Failed
318	CMC Motors Group Ltd	148,739	-	-	-	148,739	-	-	Pooling Failed

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319	CMC Motors Group Ltd	150,532	-	-	-	150,532	-	Pooling Failed
320	CMC Motors Group Ltd	41,020	-	-	-	41,020	-	Pooling Failed
321	CMC Motors Group Ltd	115,744	-	-	-	115,744	-	Pooling Failed
322	CMC Motors Group Ltd	41,750	-	-	-	41,750	-	Pooling Failed
323	CMC Motors Group Ltd	80,767	-	-	-	80,767	-	Pooling Failed
324	CMC Motors Group Ltd	121,476	-	-	-	121,476	-	Pooling Failed
325	CMC Motors Group Ltd	75,151	-	-	-	75,151	-	Pooling Failed
326	CMC Motors Group Ltd	354,131	-	-	-	354,131	-	Pooling Failed
327	CMC Motors Group Ltd	280,103	-	-	-	280,103	-	Pooling Failed
328	CMC Motors Group Ltd	331,641	-	-	-	331,641	-	Pooling Failed
329	CMC Motors Group Ltd	17,443	-	-	-	17,443	-	Pooling Failed
330	CMC Motors Group Ltd	100,861	-	-	-	100,861	-	Pooling Failed
331	CMC Motors Group Ltd	106,838	-	-	-	106,838	-	Pooling Failed

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332	CMC Motors Group Ltd	29,040	-	-	29,040	-	Pooling Failed
333	CMC Motors Group Ltd	233,045	-	-	233,045	-	Pooling Failed
334	CMC Motors Group Ltd	49,356	-	-	49,356	-	Pooling Failed
335	JGAB Investment	595,043	-	-	595,043	-	Pooled from IFMIS successfully but not in Internet Banking
336	Automobile Association Of Kenya	121,800	-	-	121,800	-	Pooled from IFMIS successfully but not in Internet Banking
337	Office Technologies Ltd	492,381	-	-	492,381	-	Pooled from IFMIS successfully but not in Internet Banking
338	Dt Dobie And Company	410,169	-	-	410,169	-	Pooled from IFMIS successfully but not in Internet Banking
339	Dt Dobie And Company	314,102	-	-	314,102	-	Pooled from IFMIS successfully but not in Internet Banking
340	Dt Dobie And Company	232,290	-	-	232,290	-	Pooled from IFMIS successfully but not in Internet Banking

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341	Dt Dobie And Company	174,900	-	-	174,900	-	Pooled from IFMIS successfully but not in Internet Banking
342	Dt Dobie And Company	159,500	-	-	159,500	-	Pooled from IFMIS successfully but not in Internet Banking
343	Dt Dobie And Company	123,296	-	-	123,296	-	Pooled from IFMIS successfully but not in Internet Banking
344	Dt Dobie And Company	189,900	-	-	189,900	-	Pooled from IFMIS successfully but not in Internet Banking
345	Dt Dobie And Company	191,995	-	-	191,995	-	Pooled from IFMIS successfully but not in Internet Banking
	Purchase of Orthopaedic chair	80,000	-	-	80,000	-	The system failed to do sourcing. The process couldn't be repeated since the requisition window had been closed
346	NYS Mechanical and Transport Fund	25,600	-	-	25,600	-	Pooled from IFMIS successfully but not in Internet Banking
347	Mac And More Solutions Ltd	101,518	-	-	101,518	-	Pooled from IFMIS successfully but not in Internet Banking

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348	Recavo Ventures	30,400	-	-	-	30,400	-	Pooled from IFMIS successfully but not in Internet Banking
349	Corporate Campus East Africa Ltd	692,102	-	-	-	692,102	-	Pooled from IFMIS successfully but not in Internet Banking
350	Recavo Ventures	25,200	-	-	-	25,200	-	Pooled from IFMIS successfully but not in Internet Banking
351	Cothan Enterprises	251,500	-	-	-	251,500	-	Pooling Failed
352	Garnet Link Traders	592,000	-	-	-	592,000	-	Pooling Failed
353	Adesina Limited	1,729,870	-	-	-	1,729,870	-	Pooling Failed
354	Christine Koki	120,000.00	-	-	-	120,000.00	-	Insufficient funds
355	Hon Ann Amadi	80,000.00	-	-	-	80,000.00	-	Insufficient funds
356	Nixon Kemboi	28,000.00	-	-	-	28,000.00	-	Insufficient funds
357	Leakey Kemboi	40,000.00	-	-	-	40,000.00	-	Insufficient funds
358	Sophie Kaibiria	30,000.00	-	-	-	30,000.00	-	Insufficient funds

THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)

359	James Kyeni	20,000.00	-	-	-	20,000.00	-	Insufficient funds
360	Wilson Omondi	80,000.00	-	-	-	80,000.00	-	Insufficient funds
361	Geoffrey Morara	30,000.00	-	-	-	30,000.00	-	Insufficient funds
362	Catherine Wambui	72,000.00	-	-	-	72,000.00	-	Insufficient funds
363	Abdulahi Abduda	70,000.00	-	-	-	70,000.00	-	Insufficient funds
364	Mercy Wanjiku	70,000.00	-	-	-	70,000.00	-	Insufficient funds
365	Rajan Zakhheem	60,000.00	-	-	-	60,000.00	-	Insufficient funds
366	Joseph Wambua	70,000.00	-	-	-	70,000.00	-	Insufficient funds
367	Peter Bunde	162,000.00	-	-	-	162,000.00	-	Insufficient funds
368	Japheth Omondi	224,000.00	-	-	-	224,000.00	-	Insufficient funds
369	Gilbert Matui	252,000.00	-	-	-	252,000.00	-	Insufficient funds
370	Martin Mutua	240,000.00	-	-	-	240,000.00	-	Insufficient funds
371	Ida Ochieng	25,000.00	-	-	-	25,000.00	-	Insufficient funds

THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)

372	Jacob Erick	30,000.00	-	-	-	30,000.00	-	Insufficient funds
373	Daniel Ngetich	25,000.00	-	-	-	25,000.00	-	Insufficient funds
374	Joseph Kibiiru	26,980.00	-	-	-	26,980.00	-	Insufficient funds
375	Anne Emmaculate	60,000.00	-	-	-	60,000.00	-	Insufficient funds
376	Isabella Barasa	56,711.00	-	-	-	56,711.00	-	Insufficient funds
377	Charles Nyaikondo	52,000.00	-	-	-	52,000.00	-	Insufficient funds
378	Samuel Kinyanjui	10,000.00	-	-	-	10,000.00	-	Insufficient funds
379	Joseph Gatonye	30,000.00	-	-	-	30,000.00	-	Insufficient funds
380	Ismael Stanley	79,910.00	-	-	-	79,910.00	-	Insufficient funds
381	Joseph Mbugua Muchiri	30,000.00	-	-	-	30,000.00	-	Insufficient funds
382	Cecilia Ayidi Chinge	25,000.00	-	-	-	25,000.00	-	Insufficient funds
383	Annah Manyange	25,000.00	-	-	-	25,000.00	-	Insufficient funds
384	Lorna Onyango	25,000.00	-	-	-	25,000.00	-	Insufficient funds

THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)

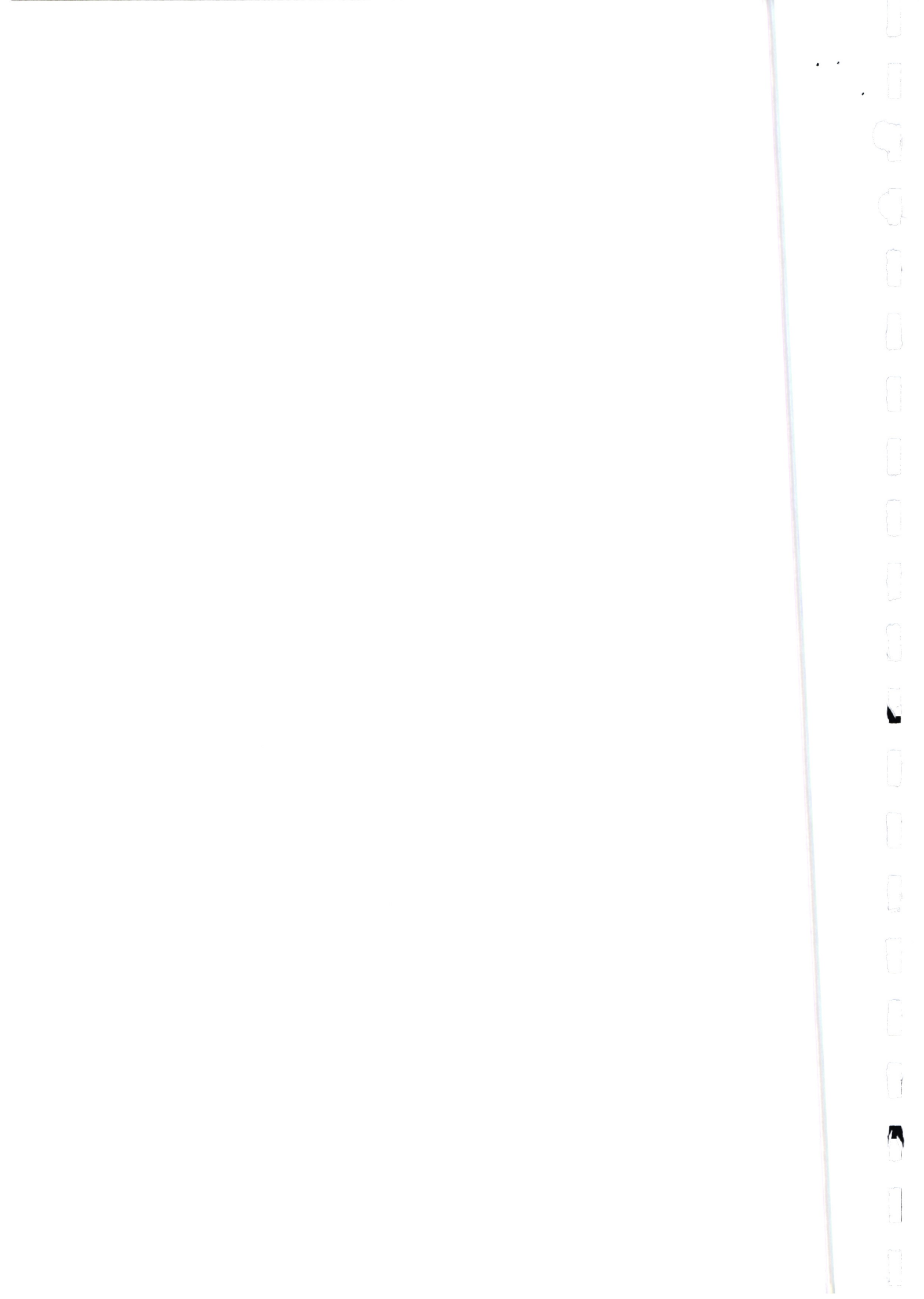
385	Caroline Kirimi Mwaniki	25,000.00	-	-	-	25,000.00	-	Insufficient funds
386	Stephenn Mwanza	25,000.00	-	-	-	25,000.00	-	Insufficient funds
387	Stephen Mutua Duncan	25,000.00	-	-	-	25,000.00	-	Insufficient funds
388	Muthengi Muthami	10,000.00	-	-	-	10,000.00	-	Insufficient funds
389	Huron Morara Barongo	10,000.00	-	-	-	10,000.00	-	Insufficient funds
390	Eunice Mukami Ndungu	26,250.00	-	-	-	26,250.00	-	Insufficient funds
391	Hedrix Ojiambo Bwire	17,500.00	-	-	-	17,500.00	-	Insufficient funds
392	Fedelis Wafula Simiyu	22,750.00	-	-	-	22,750.00	-	Insufficient funds
393	Keziah Wambui	22,750.00	-	-	-	22,750.00	-	Insufficient funds
394	Celestine Orioro	17,500.00	-	-	-	17,500.00	-	Insufficient funds
395	Samuel Bundi	22,750.00	-	-	-	22,750.00	-	Insufficient funds
396	Peter Muriangut Ndiwa	22,750.00	-	-	-	22,750.00	-	Insufficient funds
397	Lucy Nyambura	25,000.00	-	-	-	25,000.00	-	Insufficient funds

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Reports and Financial Statements

For the year ended 30th June 2017 (Kes)

398	Edward Okari Angwenyi	17,500.00	-	-	17,500.00	-	Insufficient funds
399	Margaret Watetu	17,500.00	-	-	17,500.00	-	Insufficient funds
400	Obino Duncan	17,500.00	-	-	17,500.00	-	Insufficient funds
401	Regina Wambui	22,750.00	-	-	22,750.00	-	Insufficient funds
402	Edwin Lawi Olekishop	22,750.00	-	-	22,750.00	-	Insufficient funds
403	Moses Masinde	12,250.00	-	-	12,250.00	-	Insufficient funds
404	Mercy Wairimu	22,750.00	-	-	22,750.00	-	Insufficient funds
405	Godfrey Kulubi Mabuka	22,750.00	-	-	22,750.00	-	Insufficient funds
406	Catherine Achieng Barasa	12,250.00	-	-	12,250.00	-	Insufficient funds
407	Clara Mueni Kamami	17,500.00	-	-	17,500.00	-	Insufficient funds
408	Douglas Okodoi	17,500.00	-	-	17,500.00	-	Insufficient funds
409	Gloria Diana Mkamaghanga	17,500.00	-	-	17,500.00	-	Insufficient funds
410	Erick Otiende	22,750.00	-	-	22,750.00	-	Insufficient funds



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Reports and Financial Statements

For the year ended 30th June 2017 (Kes)

411	Joseph Kaniaru Kabiru	3,500.00	-	-	3,500.00	-	Insufficient funds
412	Victor Omogo Onyango	18,200.00	-	-	18,200.00	-	Insufficient funds
413	Mercy Nasei Lengete	7,000.00	-	-	7,000.00	-	Insufficient funds
414	Charity Kanini Mbogo	13,650.00	-	-	13,650.00	-	Insufficient funds
415	Irene Wambui Njuguna	9,100.00	-	-	9,100.00	-	Insufficient funds
416	Simon Kariuku Ndabi	3,500.00	-	-	3,500.00	-	Insufficient funds
417	Esther Ndunge Kavale	6,825.00	-	-	6,825.00	-	Insufficient funds
418	Daniel Ngetich Kiplagat	17,500.00	-	-	17,500.00	-	Insufficient funds
419	Judith Akinyi Jackinda	22,750.00	-	-	22,750.00	-	Insufficient funds
420	Caroline Karimi Mwaniki	12,250.00	-	-	12,250.00	-	Insufficient funds
421	Winnie Njoki Mbutia	9,100.00	-	-	9,100.00	-	Insufficient funds
422	Beatrice Tangus Chepango	18,200.00	-	-	18,200.00	-	Insufficient funds
423	Teddy Kabungu Muthomi	9,100.00	-	-	9,100.00	-	Insufficient funds



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For the year ended 30th June 2017 (Kes)

424	Kevin Mbulaa Okello	17,500.00	-	-	17,500.00	-	Insufficient funds
425	Ronald Nyamisoa Makori	20,000.00	-	-	20,000.00	-	Insufficient funds
426	chaina Lelesiit	20,000.00	-	-	20,000.00	-	Insufficient funds
427	John Okello Osoke	26,000.00	-	-	26,000.00	-	Insufficient funds
428	Zakheem Karim Akbar Rajan	45,000.00	-	-	45,000.00	-	Insufficient funds
429	Crispus Mwangi Njogu	7,000.00	-	-	7,000.00	-	Insufficient funds
430	Francis Emuron	39,000.00	-	-	39,000.00	-	Insufficient funds
431	Mildred Naibei Chepkwemoi	39,000.00	-	-	39,000.00	-	Insufficient funds
432	Peter Wachira Kamau	130,000.00	-	-	130,000.00	-	Insufficient funds
433	Moses Wambugu Maranga	102,000.00	-	-	102,000.00	-	Insufficient funds
434	Noelle Amakobe Alubbe	100,000.00	-	-	100,000.00	-	Insufficient funds
435	Catherene Wambui Wachira	72,000.00	-	-	72,000.00	-	Insufficient funds
436	Lucy Kirigia Kagendo	15,000.00	-	-	15,000.00	-	Insufficient funds



THE JUDICIARY
Reports and Financial Statements

For the year ended 30th June 2017 (Kes)

437	Stephen J Ikileng	112,406.00	-	-	112,406.00	-	Insufficient funds
438	David Muriuki Njeru	9,100.00	-	-	9,100.00	-	Insufficient funds
439	Margret Sandra Malomba	8,750.00	-	-	8,750.00	-	Insufficient funds
440	Lilian Ndubi	6,125.00	-	-	6,125.00	-	Insufficient funds
441	James Mwangi Nyaguto	8,750.00	-	-	8,750.00	-	Insufficient funds
442	Charles Kipyengo Tanui	8,750.00	-	-	8,750.00	-	Insufficient funds
443	Catherine Wangari Kinyanjui	17,500.00	-	-	17,500.00	-	Insufficient funds
444	Christine Caherine Majale	22,750.00	-	-	22,750.00	-	Insufficient funds
445	Janet Kadenyi	26,250.00	-	-	26,250.00	-	Insufficient funds
446	Chelule Kemboi Maina	13,125.00	-	-	13,125.00	-	Insufficient funds
447	Augustine Kariki Nguni	6,125.00	-	-	6,125.00	-	Insufficient funds
448	Mghoi Masese Mercy	26,250.00	-	-	26,250.00	-	Insufficient funds
449	Geoffrey Ambuga Atuya	13,125.00	-	-	13,125.00	-	Insufficient funds



THE JUDICIARY
Reports and Financial Statements

For the year ended 30th June 2017 (Kes)

450	John Kiuna Gatonye	22,750.00	-	-	22,750.00	-	Insufficient funds
451	Vincent Otieno Omondi	11,375.00	-	-	11,375.00	-	Insufficient funds
452	Yvonne Kinya Mbae	13,125.00	-	-	13,125.00	-	Insufficient funds
453	Alice Wanjiku Ndungu	8,750.00	-	-	8,750.00	-	Insufficient funds
454	Benson Muchoki Macharia	13,125.00	-	-	13,125.00	-	Insufficient funds
455	Ivy Minaywa Mwiruki	11,375.00	-	-	11,375.00	-	Insufficient funds
456	Gertrude Adede Asonga	13,125.00	-	-	13,125.00	-	Insufficient funds
457	Don Abner Odhambo	8,750.00	-	-	8,750.00	-	Insufficient funds
458	Martin Fundi Ngari	22,750.00	-	-	22,750.00	-	Insufficient funds
459	Enock Chacha Mwita	45,000.00	-	-	45,000.00	-	Insufficient funds
460	Cyrus Kamau Karanja	5,600.00	-	-	5,600.00	-	Insufficient funds
461	Ernest Omondi	156,000.00	-	-	156,000.00	-	Insufficient funds
462	Pheninah Baraza	40,000.00	-	-	40,000.00	-	Insufficient funds



THE JUDICIARY

Reports and Financial Statements

For the year ended 30th June 2017 (Kes)

463	Kenya Post Office	15,000.00	-	-	15,000.00	-	Insufficient funds
464	Commissioner of Tax	80,250.00	-	-	80,250.00	-	Insufficient funds
465	Commissioner of Tax	77,250.00	-	-	77,250.00	-	Insufficient funds
466	Commissioner of Tax	54,000.00	-	-	54,000.00	-	Insufficient funds
467	Commissioner of Tax	81,975.00	-	-	81,975.00	-	Insufficient funds
468	Commissioner of Tax	3,120.00	-	-	3,120.00	-	Insufficient funds
469	Commissioner of Income Tax	49,050.00	-	-	49,050.00	-	Insufficient funds
470	Commissioner of Income Tax	157,500.00	-	-	157,500.00	-	Insufficient funds
471	Commissioner of Income Tax	8,323.00	-	-	8,323.00	-	Insufficient funds
472	Commissioner of Income Tax	134,323.00	-	-	134,323.00	-	Insufficient funds
473	Commissioner of Income Tax	345,300.00	-	-	345,300.00	-	Insufficient funds
	Total	655,263,852.47			655,263,852.47		

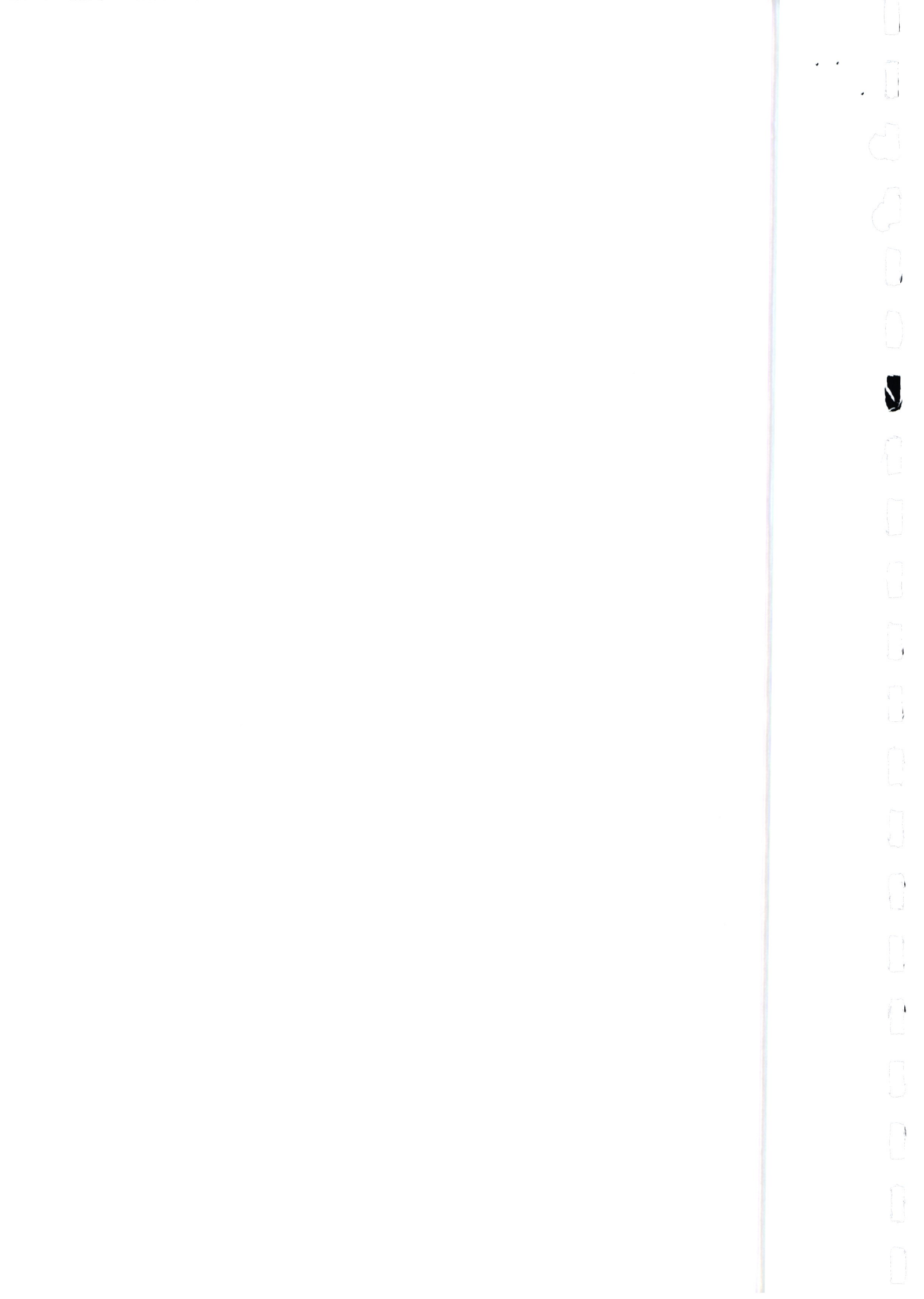


THE JUDICIARY**Reports and Financial Statements**For the year ended 30th June 2017 (Kes)**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTRAR**

The Judiciary is in the process of developing a fixed asset register.

ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE JUDICIARY.

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1.	Kwale Law Courts	Construction of Court building	Chief Registrar of the Judiciary	yes
2.	Maralal Law Courts	Construction of Court building	Chief Registrar of the Judiciary	yes
3.	Makindu Law Courts	Construction of Court building	Chief Registrar of the Judiciary	yes
4.	Siaya Law Courts	Construction of Court building	Chief Registrar of the Judiciary	yes
5.	Nakuru Law Courts	Renovation of court Building	Chief Registrar of the Judiciary	yes
6.	Nanyuki Law Courts	Renovation of court Building	Chief Registrar of the Judiciary	yes
7.	Kibera Law Courts	Renovation of court Building	Chief Registrar of the Judiciary	yes
8.	Kapenguria Law Courts	Construction of Court building	Chief Registrar of the Judiciary	yes
9.	Voi Law Courts	Renovation of court Building	Chief Registrar of the Judiciary	yes
10.	Garissa Law Courts	Renovation of court Building	Chief Registrar of the Judiciary	yes



THE JUDICIARY
Reports and Financial Statements

For the year ended 30th June 2017 (Kes)

ANNEX 4 – LIST OF TRANSFERS TO SEMI-AUTONOMOUS

Entity	Amount
Tribunals	-
National Council for Administration Of Justice	45,000,000
Auctioneer Licensing Board	20,000,000
National Council for Law Reporting	255,000,000
Education Tribunals	6,433,252
Standard Tribunals	17,434,221
Business Premises Tribunal	36,322,164
Co-operative Tribunal	54,691,705
Industrial Property Tribunal	15,024,207
HIV and AIDS Tribunal	46,656,345
National Environment Tribunal	22,239,122
Rent Restriction Tribunal	29,948,341
Sports Dispute Tribunal	18,900,063
Energy Tribunal	9,628,705
Private Public Partnership Dispute Tribunal	33,919,509
Competition Dispute Tribunal	28,000,000
Transport Licensing Board	27,919,508
Political Parties Tribunal	56,000,197
SCAT	20,240,000
TOTAL	743,357,339



THE JUDICIARY
Reports and Financial Statements
For the year ended 30th June 2017 (Kes)
ANNEX 7- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes



Trial Balance

Entity: 1261-The Judiciary

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1410402 Rent of Government Buildings and Housing	0.00	1,021,920.00	0.00	0.00
1410400 Rents on land, houses and buildings	0.00	1,021,920.00	0.00	0.00
1410000 Property Income	0.00	1,021,920.00	0.00	0.00
1420217 Conveyancing Fees	0.00	847,029,435.00	0.00	(838,002,748.15)
1420200 Administrative Fees and Charges	0.00	847,029,435.00	0.00	(838,002,748.15)
1420000 Sales of Goods and Services	0.00	847,029,435.00	0.00	(838,002,748.15)
1430101 Court Imposed Fines and Forfeitures	0.00	1,125,429,137.70	0.00	(1,470,054,680.05)
1430100 Fines, Penalties, Forfeitures and other Charges	0.00	1,125,429,138.00	0.00	(1,470,054,680.05)
1430000 Fines, Penalties and Forfeitures	0.00	1,125,429,138.00	0.00	(1,470,054,680.05)
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110103 Basic Salaries - Judiciary	3,346,203,341.05	0.00	2,770,794,340.65	0.00
2110100 Basic Salaries - Permanent Employees	3,346,203,341.00	0.00	2,770,794,340.65	0.00
2110201 Contractual Employees	87,604,572.95	0.00	84,550,327.10	0.00
2110202 Casual Labour - Others	51,977,950.35	0.00	56,732,642.40	0.00
2110200 Basic Wages - Temporary Employees	139,582,523.00	0.00	141,282,969.50	0.00
2110301 House Allowance	1,361,104,690.95	0.00	1,026,440,837.30	0.00
2110303 Acting Allowance	107,534,670.85	0.00	115,152,995.50	0.00
2110307 Hardship Allowance	74,465,791.55	0.00	67,585,275.15	0.00
2110309 Special Duty Allowance	44,943,576.05	0.00	39,318,969.25	0.00
2110311 Transfer Allowance	58,629,363.75	0.00	52,079,075.85	0.00
2110312 Responsibility Allowance	289,672,896.10	0.00	269,421,266.00	0.00
2110313 Entertainment Allowance	92,897,815.75	0.00	84,537,669.90	0.00
2110314 Transport Allowance	826,802,480.65	0.00	824,940,854.55	0.00
2110315 Extrenuous Allowance	244,872,330.10	0.00	208,037,158.00	0.00
2110317 Domestic Servant Allowance	60,212,402.10	0.00	57,884,430.55	0.00
2110318 n Practising Allowance	59,107,719.90	0.00	55,662,004.65	0.00
2110320 Leave Allowance	230,246,933.10	0.00	226,894,105.35	0.00
2110321 Administrative Allowance	17,314,627.60	0.00	17,000,000.00	0.00
2110322 Risk Allowance	113,927,752.80	0.00	112,374,848.50	0.00
2110325 Car Maintenance Allowance	198,622,000.00	0.00	147,314,471.40	0.00
2110300 Personal Allowances paid as part of Salary	3,780,355,051.00	0.00	3,304,643,961.95	0.00
2110000 Wages and Salary Contributions	7,266,140,916.00	0.00	6,216,721,272.10	0.00
2210101 Electricity	78,661,935.15	0.00	82,919,738.50	0.00
2210102 Water and Sewerage Charges	14,937,242.05	0.00	19,108,742.35	0.00
2210100 Utilities, Supplies and Services	93,599,177.20	0.00	102,028,480.85	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	75,014,082.35	0.00	58,876,784.95	0.00
2210202 Internet Connections	58,452,650.85	0.00	22,444,600.05	0.00
2210203 Courier & Postal Services	18,392,213.50	0.00	17,026,495.00	0.00
2210206 Licencing fees for Communication	52,474,343.95	0.00	35,636,083.25	0.00
2210200 Communication, Supplies and Services	204,333,291.00	0.00	133,983,963.25	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	35,201,333.00	0.00	53,119,384.50	0.00
2210302 Accommodation - Domestic Travel	182,355,471.55	0.00	212,053,952.00	0.00
2210303 Daily Subsistence Allowance	121,189,898.00	0.00	170,569,039.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	338,746,703.00	0.00	435,742,375.50	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	15,304,132.70	0.00	16,205,592.70	0.00
2210402 Accommodation	17,735,900.00	0.00	12,434,360.90	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210403 Daily Subsistence Allowance	6,888,146.15	0.00	14,974,521.55	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	39,928,178.90	0.00	43,614,475.15	0.00
2210502 Publishing & Printing Services	13,934,065.40	0.00	14,265,819.20	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	8,781,331.05	0.00	16,209,879.30	0.00
2210504 Advertising, Awareness and Publicity Campaigns	22,360,822.15	0.00	18,417,341.50	0.00
2210505 Trade Shows and Exhibitions	4,615,040.00	0.00	7,868,510.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	49,691,258.60	0.00	56,761,550.00	0.00
2210603 Rents and Rates - Non-Residential	14,611,036.05	0.00	9,170,753.40	0.00
2210604 Hire of Transport, Equipment	3,857,239.00	0.00	3,672,167.10	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	18,468,275.10	0.00	12,842,920.50	0.00
2210701 Travel Allowance	846,130.00	0.00	693,915.60	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	1,516,000.00	0.00	1,612,620.00	0.00
2210708 Trainer Allowance	5,000,515.00	0.00	824,958.30	0.00
2210710 Accommodation Allowance	1,949,351.15	0.00	0.00	0.00
2210711 Tuition Fees Allowance	6,768,703.90	0.00	11,105,913.45	0.00
2210700 Training Expenses	16,080,700.10	0.00	14,237,407.35	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	48,167,724.85	0.00	65,157,034.65	0.00
2210802 Boards, Committees, Conferences and Seminars	63,063,671.00	0.00	50,601,168.50	0.00
2210804 Tribunal Costs	19,775,975.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	131,007,371.00	0.00	115,758,203.15	0.00
2210901 Group Personal Insurance	44,846,297.00	0.00	34,999,999.90	0.00
2210910 Medical Insurance	1,106,076,381.00	0.00	653,140,329.75	0.00
2210900 Insurance Costs	1,150,922,678.00	0.00	688,140,329.65	0.00
2211009 Education and Library Supplies	10,380,760.00	0.00	8,108,000.00	0.00
2211010 Supplies for Broadcasting and Information Services	14,183.00	0.00	1,153,558.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,099,026.00	0.00	6,229,647.00	0.00
2211023 Supplies for Production	26,556,687.00	0.00	29,510,806.85	0.00
2211000 Specialised Materials and Supp	39,050,656.00	0.00	45,002,011.85	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	89,397,798.30	0.00	102,890,834.50	0.00
2211102 Supplies and Accessories for Computers and Printers	14,937,185.70	0.00	37,668,121.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	7,280,755.10	0.00	10,696,452.00	0.00
2211100 Office and General Supplies and Services	111,615,739.00	0.00	151,255,407.50	0.00
2211201 Refined Fuels and Lubricants for Transport	125,446,544.60	0.00	109,750,420.65	0.00
2211202 Refined Fuels and Lubricants for Production	0.00	0.00	0.00	0.00
2211203 Refined Fuels and Lubricants -- Other	30,000.00	0.00	242,256.00	0.00
2211200 Fuel Oil and Lubricants	125,476,545.00	0.00	109,992,676.65	0.00
2211301 Bank Service Commission and Charges	1,151,976.90	0.00	426,060.15	0.00
2211305 Contracted Guards and Cleaning Services	193,008,588.25	0.00	193,196,887.35	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,102,426.50	0.00	1,194,600.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	1,127,000.00	0.00
2211310 Contracted Professional Services	35,363,558.10	0.00	58,361,612.10	0.00
2211311 Contracted Technical Services	214,950.00	0.00	2,264,170.00	0.00
2211312 Confidential Expenditures	1,019,745.70	0.00	5,100,140.00	0.00
2211318 Witness Expenses	16,443,044.50	0.00	31,493,956.00	0.00
2211300 Other Operating Expenses	267,304,290.00	0.00	293,164,425.60	0.00
2210000 Goods and Services	2,586,224,861.00	0.00	2,202,524,227.00	0.00
2220101 Maintenance Expenses - Motor Vehicles	128,948,393.80	0.00	132,910,519.90	0.00
2220100 Routine Maintenance - Vehicles	128,948,394.00	0.00	132,910,519.90	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	12,520,003.05	0.00	6,167,913.00	0.00
2220202 Maintenance of Office Furniture and Equipment	4,774,945.00	0.00	8,305,703.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	19,737,457.00	0.00	30,067,414.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	3,902,454.00	0.00	4,372,948.00	0.00
2220210 Maintenance of Computers, Software, and Networks	6,313,614.80	0.00	13,390,456.00	0.00
2220200 Routine Maintenance - Other Assets	47,248,473.90	0.00	62,304,434.00	0.00
2220000 Routine Maintenance	176,196,868.00	0.00	195,214,953.90	0.00
2230101 Domestic Exchange Loss	0.00	0.00	0.00	0.00
2230100 Exchange Rate Losses	0.00	0.00	0.00	0.00
2230000 Other Charges	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	533,225,580.90	0.00	642,792,885.00	0.00
2630109 National Communications Tribunal	0.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	533,225,581.00	0.00	642,792,885.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	4,672,555.00	0.00	19,686,526.10	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	4,672,555.00	0.00	19,686,526.10	0.00
2630000 Grants & Transfer To Other Govt. Units	537,898,136.00	0.00	662,479,411.10	0.00
2710102 Gratuity - Civil Servants	704,608.40	0.00	3,245,226.00	0.00
2710107 Monthly Pension - Civil Servants	648,738,181.75	0.00	627,575,376.70	0.00
2710100 Government Pension and Retirement Benefits	649,442,790.00	0.00	630,820,602.70	0.00
2710000 Social Security Benefits	649,442,790.00	0.00	630,820,602.70	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	231,570,494.30	0.00	453,811,934.50	0.00
3110200 Construction of Building	231,570,494.00	0.00	453,811,934.50	0.00
3110302 Refurbishment of Non-Residential Buildings	59,319,463.00	0.00	125,012,353.75	0.00
3110300 Refurbishment of Buildings	59,319,463.00	0.00	125,012,353.75	0.00
3110701 Purchase of Motor Vehicles	76,079,641.20	0.00	20,645,562.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	76,079,641.20	0.00	20,645,562.00	0.00
3111001 Purchase of Office Furniture and Fittings	19,155,120.00	0.00	78,808,022.40	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	4,722,905.00	0.00	4,202,520.00	0.00
3111009 Purchase of other Office Equipment	1,588,805.00	0.00	52,200.00	0.00
3111000 Purchase of Office Furniture and General Equipment	25,466,830.00	0.00	83,062,742.40	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	19,992,526.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	47,553,043.80	0.00	16,649,636.40	0.00
3111112 Purchase of Software	1,477,840.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	69,023,409.80	0.00	16,649,636.40	0.00
3110000 Acquisition of Fixed Capital Assets	461,459,838.00	0.00	699,182,229.05	0.00
4110403 Housing loans to public servants	431,177,855.00	0.00	803,898,408.50	0.00
4110405 Car loans to Public Servants	0.00	0.00	50,000,000.00	0.00
4110400 Domestic Loans to Individuals and Households	431,177,855.00	0.00	853,898,408.50	0.00
4110501 Loans to Semi Autonomous Government Agencies	2,089,172,110.30	0.00	1,015,102,799.00	0.00
4110500 Other Domestic Lending and On-Lending	2,089,172,110.00	0.00	1,015,102,799.00	0.00
4110000 Domestic Lending and On-lending	2,520,349,965.00	0.00	1,869,001,207.50	0.00
6520101 Exchequer Account/CRF Account	0.00	0.00	0.00	0.00
6520100 Treasury Bank Accounts	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	5,168,164,544.15	837,867,962.50	0.00
6530100 Recurrent Bank Accounts	0.00	5,168,164,544.00	837,867,962.50	0.00
6530000 Recurrent Bank Accounts	0.00	5,168,164,544.00	837,867,962.50	0.00
6540101 Ministry HQ Development Bank A	2,512,486,983.70	0.00	1,334,500,618.25	0.00
6540100 Development Bank Accounts	2,512,486,984.00	0.00	1,334,500,618.25	0.00
6541101 Judicial Performance Improve	0.00	25,001,371.45	193,826,247.55	0.00
6541100	0.00	25,001,371.50	193,826,247.55	0.00
6540000 Development Bank Accounts	2,512,486,984.00	25,001,371.50	1,528,326,865.80	0.00
6550101 Ministry HQ Deposit Bank A/C	534,124,887.25	0.00	552,439,084.00	0.00
6550111 District - Deposit Bank A/C	2,572,886,415.90	0.00	2,572,886,415.90	0.00
6550100 Deposit Bank Accounts	3,107,011,303.00	0.00	3,125,325,499.90	0.00
6550000 Deposit Bank Account	3,107,011,303.00	0.00	3,125,325,499.90	0.00
6580101 Cash	0.00	9,203,339,891.50	0.00	11,755,587,797.50
6580104 Cash in Transit	6,426,064,487.75	0.00	5,981,409,525.00	0.00
6580100 Cash in Hand	6,426,064,488.00	9,203,339,892.00	5,981,409,525.00	11,755,587,797.50
6580000 Cash in Hand	6,426,064,488.00	9,203,339,892.00	5,981,409,525.00	11,755,587,797.50
6710103 Salary advance	1,706,486.40	0.00	1,077,031.35	0.00
6710100 Debtors & Advances - Employees	1,706,486.40	0.00	1,077,031.35	0.00
6710000 Domestic Debtors & Advances	1,706,486.40	0.00	1,077,031.35	0.00
6730101 Advances - Overseas Government	50,000.00	0.00	0.00	0.00
6730100 Debtors & Advances - O'Seas Go	50,000.00	0.00	0.00	0.00
6730000 Foreign Debtors & Advances	50,000.00	0.00	0.00	0.00
6740101 Prepayment	8,440,377.00	0.00	0.00	0.00
6740102 R/D Cheques	92,695.15	0.00	0.00	180,000.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	8,533,072.15	0.00	0.00	180,000.00
6740000 Other Debtors & Pre-payments	8,533,072.15	0.00	0.00	180,000.00
6760101 Standing Imprests	831,050.00	0.00	0.00	100,000.00
6760102 Special Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	104,039,093.10	0.00	2,938,875.10	0.00
6760100 Imprests	104,870,143.00	0.00	2,938,875.10	100,000.00
6760000 Government Imprests	104,870,143.00	0.00	2,938,875.10	100,000.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	784,394,613.95	0.00	0.00	67,378,397.90
6780100 Suspense & Clearance Account	784,394,614.00	0.00	0.00	67,378,397.90
6780000 Suspense & Clearance Account	784,394,614.00	0.00	0.00	67,378,397.90
6790102 Receiving Inventory A/C	2,004,835.00	0.00	0.00	0.00
6790100 Other Current System A/cs	2,004,835.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	2,004,835.00	0.00	0.00	0.00
7310101 General Deposits	0.00	3,057,029,937.90	0.00	3,058,840,630.20
7310100 General Deposits Items	0.00	3,057,029,938.00	0.00	3,058,840,630.20
7310000 Deposits	0.00	3,057,029,938.00	0.00	3,058,840,630.20
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	180,908,471.40	0.00	1,996.50
7320102 NHIF	0.00	7,898,400.00	0.00	0.00
7320103 House Rent	0.00	788,090.00	0.00	788,090.00
7320104 Car Loans	0.00	5,958,315.75	0.00	0.00
7320106 NSSF	5,200.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	46,522,723.45	0.00	234,752.35
7320108 Insurances	9,569,233.85	0.00	0.00	39,605.10
7320109 Hire Purchases	0.00	8,088,447.95	0.00	51,075.00
7320110 Court Attachments	0.00	585,014.80	0.00	612,014.80
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	3,874,537.00	0.00	0.00	3,500.00
7320113 HELB Deductions	27,789.40	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	57,500.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	93,000,550.45	0.00	0.00	98,324.00
7320117 Govt. Liability Attachments	0.00	1,120,968.60	0.00	239,352.25
7320118 Provident Fund	35,498,057.70	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320119 RTD Salary - held for officer	0.00	2,552,223.50	0.00	0.00
7320120 Staff Contribution	57,517,951.10	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	655,160.00	0.00	655,160.00
7320123 Civil Service Housing Fund	0.00	5,287,687.90	0.00	4,951,849.00
7320199 Salary Control Account	12,189,911.20	0.00	0.00	198,986.90
7320100 Salary Deductions	211,740,731.00	260,365,503.00	0.00	7,874,705.90
7320201 Contractors Retention Money	0.00	1,563,958.05	0.00	0.00
7320200 Other General Liabilities	0.00	1,563,958.05	0.00	0.00
7320401 General Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	211,740,731.00	261,929,461.00	0.00	7,874,705.90
7330101 Contractors Retention Money	0.00	182,938,473.10	0.00	182,938,473.10
7330100	0.00	182,938,473.00	0.00	182,938,473.10
7330000 Other General Liabilities	0.00	182,938,473.00	0.00	182,938,473.10
7380101 General Withholding Tax	0.00	80,896.20	0.00	0.00
7380102 VAT Withholding	0.00	870,274.15	0.00	765,196.55
7380100	0.00	951,170.35	0.00	765,196.55
7380000 Withholding Taxes	0.00	951,170.35	0.00	765,196.55
7390101 Inventory AP Accrual	559,600.00	0.00	0.00	0.00
7390103 AP Liabilities	1,502,603,087.30	0.00	207,968,548.65	0.00
7390100 System Required Liabilities	1,503,162,687.00	0.00	207,968,548.65	0.00
7399999 Cash Clearing A/c	0.00	4,331,418,953.70	1,085,561,757.35	0.00
7399900	0.00	4,331,418,954.00	1,085,561,757.35	0.00
7390000 System Required Liabilities A/cs	1,503,162,687.00	4,331,418,954.00	1,293,530,306.00	0.00
9910101 Provision for Encumbrance	0.00	5,936,149.80	0.00	0.00
9910100 General Provisions	0.00	5,936,149.80	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	28,983,009,826.30	0.00	22,030,272,419.30
9910221 Remittances to Exchequer Fines, Penalties & Forfeitures & Other charges	4,806,223,670.80	0.00	4,806,223,670.80	0.00
9910200 Exchequer Provisions	4,806,223,671.00	*****	4,806,223,670.80	22,030,272,419.30
9910000 Provisions	4,806,223,671.00	*****	4,806,223,670.80	22,030,272,419.30
9990101 Opening Balance Bank	0.00	260,545,302.00	0.00	260,545,302.00
9990100 Opening Balance Bank	0.00	260,545,302.00	0.00	260,545,302.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	8,426,509.55	0.00	8,426,509.55
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	8,426,509.55	0.00	8,426,509.55
9999998 Vote Control Account	0.00	0.00	0.00	0.00
9999999 Consolidated Fund	19,797,441,406.95	0.00	9,629,554,931.80	0.00
9999900	*****	0.00	9,629,554,931.80	0.00
9990000 Opening Balance Reserves	*****	268,971,812.00	9,629,554,931.80	268,971,811.55
Total	53,463,403,795.30	53,462,172,083.90	39,682,198,571.60	35,064,852,003.80

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA

BANK RECONCILIATION
RECURRENT BANK ACCOUNT NO. 1000181915

as at 30TH JUNE....., 2017..... Station..... NAIROBI.....

	Sh.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Certificate					471,977,794.35	
Less:-						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					192,535,459.30	
2. Receipts in Bank Statements not yet recorded in Cash Book					118,781.85	
Add:-						
3. Payments in Bank Statement not yet recorded in Cash Book					18,571,376.25	
4. Receipts in Cash Book not yet recorded in Bank Statement					14,333,661.90	
Bank Balance as per Cash Book					312,228,591.35	

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

.....
Signature

.....
Designation

.....
Date

APPENDIX I			
PAYMENT IN CASH BOOK NOT IN BANK STATEMENT			
AS AT 30TH JUNE 2017			
DATE		DETAILS	AMOUNT
0.06.2017		30TH JUNE PAYMENTS EFFECTED IN JULY	192,535,459.30
		TOTAL APPENDIX 1	192,535,459.30
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK			
AS AT 30TH JUNE 2017			
DATE		PARTICULARS	AMOUNT
28.07.2015		INWARD RTGS ERRONIOUSLY DEPOSITED	118,781.85
		TOTAL APPENDIX 2	118,781.85
APPENDIX III			
PAYMENT IN BANK STATEMENT NOT IN CASHBOOK			
AS AT 30TH JUNE 2017			
DATE		DETAILS	AMOUNT
16/09/13		SPOOFER INNOVATIONS	1,250,000.00
16/09/13		FINTAX CONSULTANTS	6,490,250.00
06.12.2016		SOPHIE AMEKWI KATHURE KAIBIRIA	64,773.50
14.12.2016		STANTECH MOTORS LIMITED	168,190.00
06.01.2017		KENYA POWER AND LIGHTING COMPANY LI	4,972,437.70
05.01.2017		CMC MOTORS GROUP LIMITED	37,420.85
09.01.2017		STANTECH MOTORS LIMITED	35,750.00
16.01.2017		TOTAL KENYA LIMITED	153,207.70
20.01.2017		RICHARD NAAMAN TAMAR	32,500.00
06.02.2017		LAVINGTON SECURITY LIMITED	5,216,750.00
17.03.2017		STANTECH MOTORS LIMITED	13,750.00
21.04.2017		SOPHIE KATHURE	64,773.50
23.05.2017		CMC MOTORS GROUP LIMITED	71,573.00
		TOTAL APPENDIX 3	18,571,376.25
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT			
AS AT 30TH JUNE 2017			
DATE	SLIP NO.	DETAILS	AMOUNT
30.01.2017		unspent a/c 2016-17	14,333,661.90
		APPENDIX 4 TOTAL	14,333,661.90
		BANK STATEMENT BALANCE	471,977,794.35
		APPENDIX 1 TOTAL	192,535,459.30
		APPENDIX 2 TOTAL	118,781.85
		APPENDIX 3 TOTAL	18,571,376.25
		APPENDIX 4 TOTAL	14,333,661.90
		CASHBOOK BALANCE	312,228,591.35
PREPARED BY		SIGN	DATE / /
CHECKED BY		SIGN	DATE / /
VERIFIED BY		SIGN	DATE / /

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REPUBLIC OF KENYA

BANK RECONCILIATION
DEVELOPMENT ACCOUNT BANK NO. 1000182048

as at30TH JUNE....., 2017.....Station.....NAIROBI.....

	Sh.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Certificate					343,680,031.35	
Less:-						
1. Payments in Cash Book not yet recorded in Bank Statement (Un presented Cheques)					258,618,002.90	
2. Receipts in Bank Statements not yet recorded in Cash Book					1,279,431.00	
Add:-						
3. Payments in Bank Statement not yet recorded in Cash Book					-	
4. Receipts in Cash Book not yet recorded in Bank Statement					4,334,130.20	
Bank Balance as per Cash Book					88,116,727.45	

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

.....
Signature

.....
Designation

.....
Date

THE JUDICIARY-DEVELOPMENT ACCOUNT

APPENDIX I

PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

AS AT 30TH JUNE 2017

DATE	DETAILS	AMOUNT	COMMENTS
30.06.2017	REENAH	261,234.05	
30.06.2017	SAMSAM	3,866,130.40	
30.06.2017	TRFS	120,000.00	
30.06.2017	TRFS	206,896.55	
30.06.2017	TRFS	233,581.40	
30.06.2017	TRFS	400,000.00	
30.06.2017	TRFS	409,601.40	
30.06.2017	TRFS	614,232.00	
30.06.2017	TRFS	1,059,020.70	
30.06.2017	TRFS	2,047,440.00	
30.06.2017	TRANSFER TO JPIP	213,082,660.00	
30.06.2017	NOLADS	3,273,103.45	
30.06.2017	TECHBIZ	4,282,326.15	
30.06.2017	LEKHA	7,509,358.00	
30.06.2017	ATTAIN	16,753,707.00	
30.06.2017	TRFS	77,586.20	
30.06.2017	BARGROVE	1,422,413.80	
30.06.2017	MANYATTA	2,448,030.80	
30.06.2017	TAX	89,750.80	
30.06.2017	TAX	154,742.80	
30.06.2017	RETENTION	299,169.40	
	TOTAL APPENDIX 1	258,618,002.90	

APPENDIX II

RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK

AS AT 30TH JUNE 2017

DATE	NO	PARTICULARS	AMOUNT	COMMENTS
20/09/2013		RECALLED FUNDS	1,279,431.20	
		TOTAL APPENDIX 2	1,279,431.20	

APPENDIX III

PAYMENT IN BANK STATEMENT NOT IN CASHBOOK

AS AT 30TH JUNE 2017

DATE	DETAILS	AMOUNT	COMMENTS
	TOTAL APPENDIX 3	-	

APPENDIX IV

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

AS AT 30TH JUNE 2017

DATE	NO	DETAILS	AMOUNT	COMMENTS
30.06.2017		UNSPENT AIE	214,600.00	

30.06.2017	UNSPENT AIE	2,072.00	
30.06.2017	UNSPENT AIE	140.00	
30.06.2017	UNSPENT AIE	243,600.00	
30.06.2017	UNSPENT AIE	308,337.00	
30.06.2017	UNSPENT AIE	989,934.00	
30.06.2017	UNSPENT AIE	1,000,000.00	
30.06.2017	UNSPENT AIE	1,000,000.00	
30.06.2017	UNSPENT AIE	29,120.00	
30.06.2017	UNSPENT AIE	53,000.00	
30.06.2017	UNSPENT AIE	209,327.20	
30.06.2017	UNSPENT AIE	284,000.00	
	APPENDIX 4 TOTAL	4,334,130.20	
	SLIP NO.		
	BANK STATEMENT BALANCE	343,680,031.35	
	APPENDIX 1 TOTAL	258,618,002.90	
	APPENDIX 2 TOTAL	1,279,431.20	
	APPENDIX 3 TOTAL	-	
	APPENDIX 4 TOTAL	4,334,130.20	
	CASHBOOK BALANCE	88,116,727.45	
PREPARED BY	SIGN	DATE / /	
CHECKED BY	SIGN	DATE / /	
VERIFIED BY	SIGN	DATE / /	



REPUBLIC OF KENYA

BANK RECONCILIATION
DEPOSIT ACCOUNT BANK NO. 1000182342

as at30TH JUNE....., 2017.....Station.....NAIROBI.....

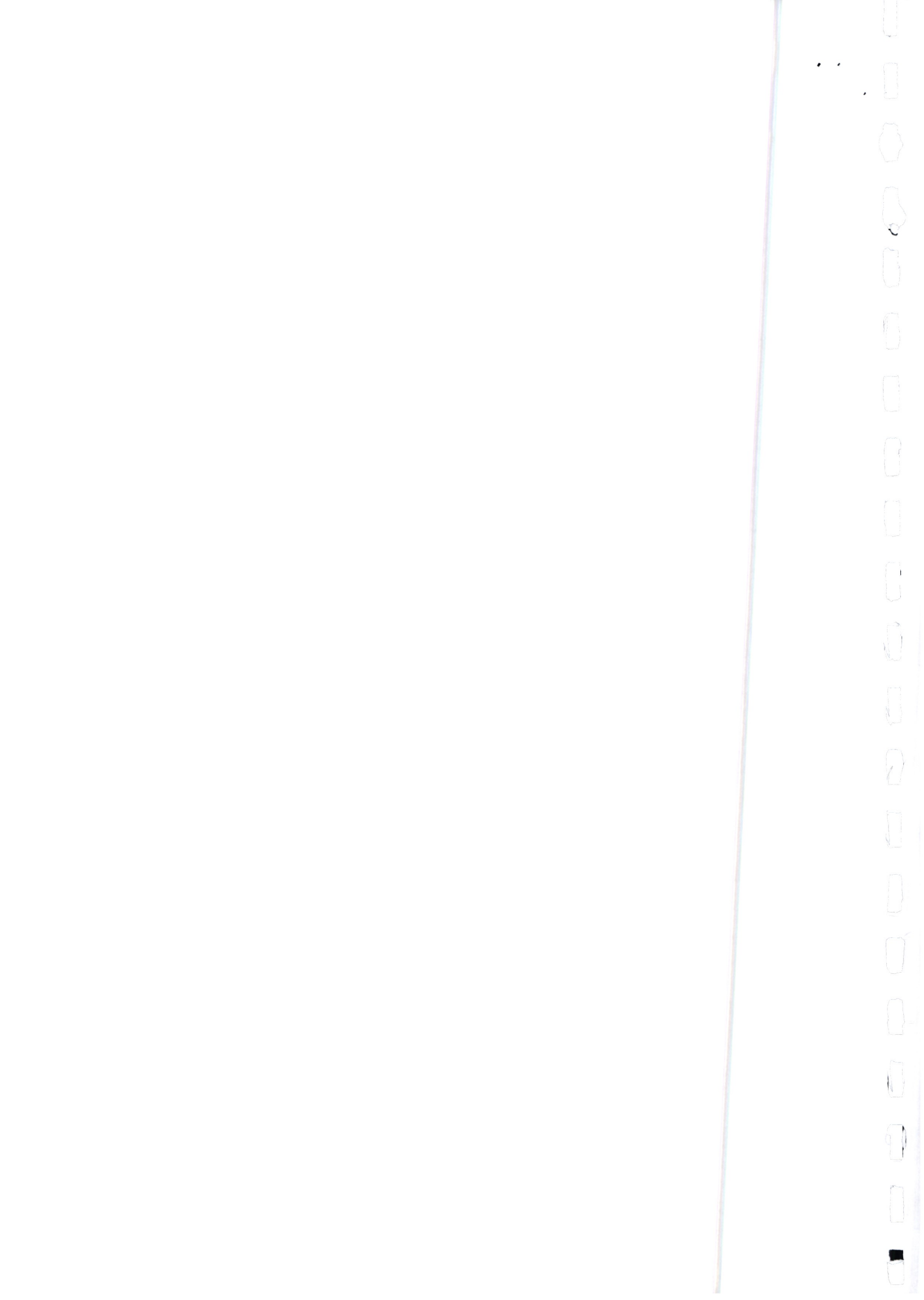
	Sh.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Certificate					560,342,398.80	
Less:-						
1. Payments in Cash Book not yet recorded in Bank Statement (Un presented Cheques)					2,837,710.00	
2. Receipts in Bank Statements not yet recorded in Cash Book					672,295.60	
Add:-						
3. Payments in Bank Statement not yet recorded in Cash Book					62,833,086.00	
4. Receipts in Cash Book not yet recorded in Bank Statement					521,000.00	
Bank Balance as per Cash Book					-	
					620,186,479.20	

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

.....
Signature

.....
Designation

.....
Date



ACCOUNTING UNIT DEP 026 JUDICIARY

BANK RECONCILLIATION AS AT 30TH JUNE 2017

(APPENDIX 1) PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	VCHR	DETAILS	AMOUNT	COMMENTS
30.06.2017		CHIEF MAG KAPSABET	381,667.00	
30.06.2017		MOMBASA CM	30,000.00	
30.06.2017		KITALE CM	3,480.00	
30.06.2017		MILIMANI CM	1,632,563.00	
30.06.2017		FM WAMALWA	6,000.00	
30.06.2017		LIMURU CM	20,000.00	
30.06.2017		THIKA CM	100,000.00	
30.06.2017		MBUTHIA KINYANJUI	6,000.00	
30.06.2017		MILIMANI CM	40,000.00	
30.06.2017		MUTHAURA MUGAMBI	6,000.00	
30.06.2017		THEURI WANJOHI	6,000.00	
30.06.2017		SNR RESIDENT SIRISIA	200,000.00	
30.06.2017		CM MILIMANI	400,000.00	
30.06.2017		NELSON K ADV	6,000.00	
30.06.2017				
		APPENDIX 1 TOTAL	2,837,710.00	

(APPENDIX 2) RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK

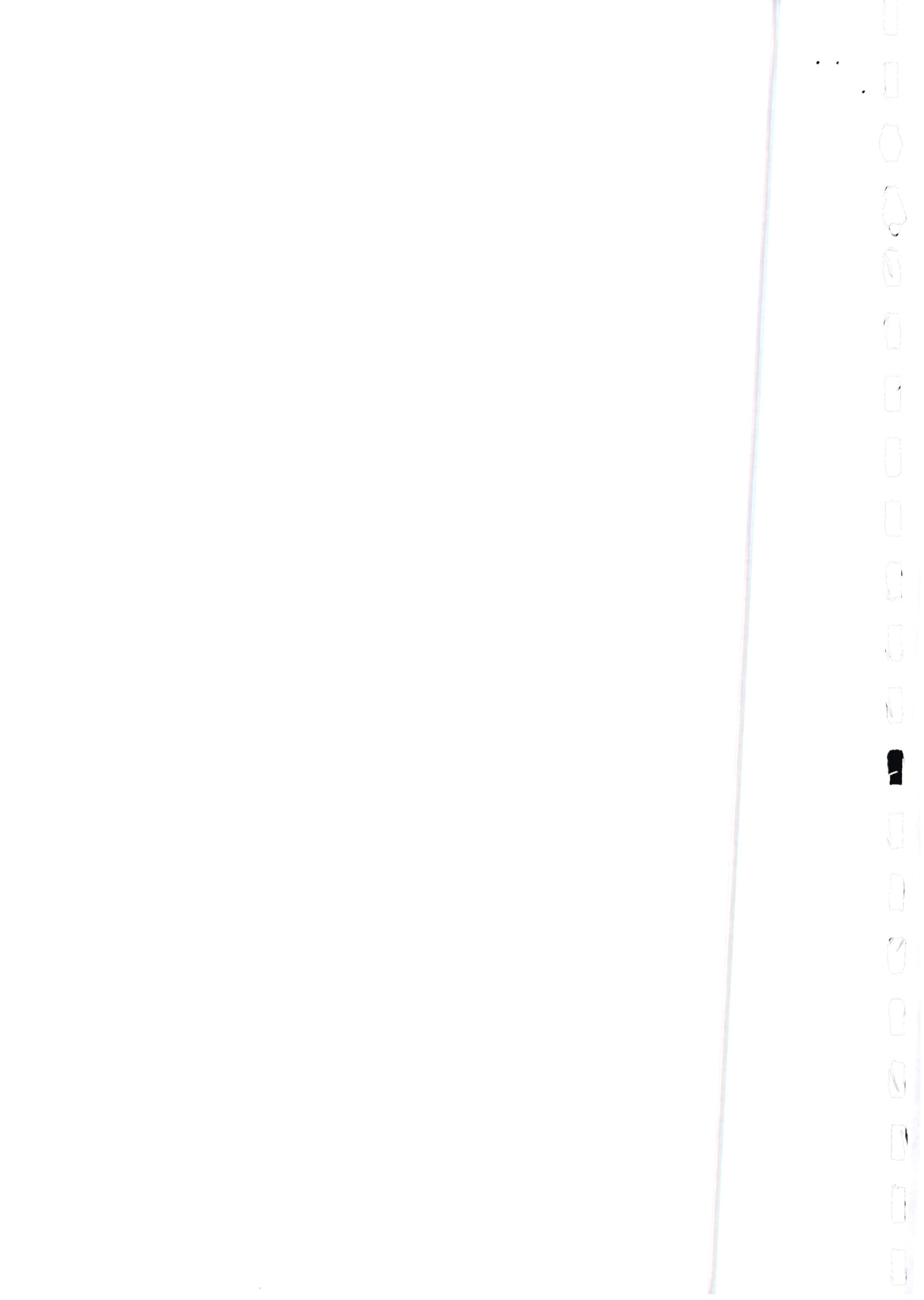
DATE	BANK SLIP	DETAILS	AMOUNT	COMMENTS
16.11.2016		ONLINE CLOSURE DEBIT	87,041.95	
01.12.2016		KCB	180,000.00	
10.05.2017		TRFS Payments	398,978.65	
10.05.2017		EFT Collections	6,275.00	
		APPENDIX 2 TOTAL	672,295.60	

(APPENDIX 3) PAYMENT IN BANK STATEMENT NOT IN CASH BOOK

DATE	CHEQUE NO	DETAILS	AMOUNT	COMMENTS
16/09/13		PAROK ENTERPRISES	2,411,210.00	
16/09/13		SPOOFER INNOVATIONS	890,210.00	
16/09/13		BONARZA AGENCIES	12,000,000.00	
16/09/13		MEERKATS KENYA LTD	6,661,790.00	
16/09/13		INTERGRATED REAL ESTATE SERVICE	7,590,000.00	
16/09/13		FINTAX CONSULTANTS	5,590,000.00	
16/09/13		INTERGRATED REAL ESTATE SERVICE	5,730,150.00	
16/09/13		INTERGRATED REAL ESTATE SERVICE	7,200,300.00	
16/09/13		FINTAX CONSULTANTS	4,370,436.00	
16/09/13		COLLDAX AGENCIES	2,853,148.00	
16/09/13		EXIGENT AGENCIES	3,625,120.00	
16/09/13		WILLIAMS LOGISTICS	3,910,722.00	
		APPENDIX 3 TOTAL	62,833,086.00	

(APPENDIX 4) RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	BANK SLIP	DETAILS	AMOUNT	COMMENTS
19.06.2017		COA DEPOSIT	228,000.00	
19.06.2017		COA DEPOSIT	324,000.00	



		APPENDIX 4 TOTAL	521,000.00	
		BANK STATEMENT BALANCE	560,342,398.80	
		APPENDIX 1	2,837,710.00	
		APPENDIX 2	672,295.60	
		APPENDIX 3	62,833,086.00	/
		APPENDIX 4	521,000.00	
		CASH BOOK BALANCE	620,186,479.20	/
PREPARED BY:		SIGN	DATE /	/
CHECKED BY:		SIGN	DATE /	
VERIFIED BY:		SIGN	DATE /	





STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1261-The Judiciary

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	6,952,737,407.00	10,374,794,886.95
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,973,480,492.70	2,308,057,428.20
TOTAL RECEIPTS		8,926,217,899.70	12,682,852,315.15
PAYMENTS			
Compensation of Employees	12	7,266,140,915.60	6,216,721,272.10
Use of goods and Services	13	2,763,619,485.80	2,397,739,180.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	537,898,135.90	2,970,536,839.30
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	649,442,790.15	630,820,602.70
Acquisition of Assets	18	2,979,476,865.60	2,568,183,436.55
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		14,196,578,193.05	14,784,001,331.55
SURPLUS/DEFICIT		(5,270,360,293.35)	(2,101,149,016.40)

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1261-The Judiciary

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	425,112,144.85	5,490,288,616.80
Cash Balances	22B	(2,777,275,403.75)	(5,774,178,272.50)
Total Cash And Cash Equivalents		(2,352,163,258.90)	(283,889,655.70)
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	902,682,846.90	(63,642,491.45)
TOTAL FINANCIAL ASSETS		(1,449,480,412.00)	(347,532,147.15)
Financial Liabilities			
Accounts Payables - Deposits	24	6,119,364,578.45	1,956,888,699.75
NET FINANCIAL ASSETS		(7,568,844,990.45)	(2,304,420,846.90)
REPRESENTED BY			
Fund Balance b/fwd	25	(2,304,420,846.90)	(201,725,037.65)
Surplus/Deficit for the Year		(5,270,360,293.35)	(2,101,149,016.40)
NET FINANCIAL POSITION		(7,574,781,140.25)	(2,302,874,054.05)

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



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STATEMENT OF CASH FLOW

Entity: 1261-The Judiciary
 Current Period: JUL-16 To JUN-17
 Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	6,952,737,407.00	10,374,794,886.95
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	3,946,960,985.40	4,616,114,856.40
Payments for Operating Expenses			
Compensation of Employees	12	7,266,140,915.60	6,216,721,272.10
Use of goods and Services	13	2,763,619,485.80	2,397,739,180.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	537,898,135.90	2,970,536,839.30
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	649,442,790.15	630,820,602.70
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		3,196,150,540.35	(35,343,190.80)
Net Cash From Operating Activities	A	2,878,747,605.30	2,739,748,657.55
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	2,979,476,865.60	2,568,183,436.55
Net Cash Flow From Investing Activities	B	(2,979,476,865.60)	(2,568,183,436.55)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(100,729,260.30)	171,565,221.00
Cash and Cash Equivalent at BEGINNING of The Year		(283,889,655.70)	1,854,149,344.35
Cash and Cash Equivalent at END of The Year	22A+22B	(2,352,163,258.90)	(283,889,655.70)

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





NOTES TO THE FINANCIAL STATEMENTS

Entity: 1261-The Judiciary

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	6,952,737,407.00	10,374,794,886.95
TOTAL		6,952,737,407.00	10,374,794,886.95

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings



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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	1,021,920.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	847,029,435.00	838,002,748.15
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	1,125,429,137.70	1,470,054,680.05
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,973,480,492.70	2,308,057,428.20

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	3,346,203,341.05	2,770,794,340.65
Basic Wages - Temporary Employees	2110200	139,582,523.30	141,282,969.50
Personal Allowances paid as part of Salary	2110300	3,780,355,051.25	3,304,643,961.95
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		7,266,140,915.60	6,216,721,272.10

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	93,599,177.20	102,028,480.85
Communication, Supplies and Services	2210200	204,333,290.65	133,983,963.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	338,506,702.55	435,742,375.50
Foreign Travel and Subsistence, and other transportation costs	2210400	41,365,935.55	43,614,475.15
Printing, Advertising and Information Supplies and Services	2210500	49,691,258.60	56,761,550.00
Rentals of Produced Assets	2210600	18,468,275.05	12,842,920.50
Training Expenses	2210700	16,080,700.05	14,237,407.35
Hospitality Supplies and Servi	2210800	131,007,370.85	115,758,203.15
Insurance Costs	2210900	1,150,922,678.00	688,140,329.65
Specialised Materials and Supp	2211000	39,050,656.00	45,002,011.85
Office and General Supplies and Services	2211100	111,615,739.10	151,255,407.50
Fuel Oil and Lubricants	2211200	125,476,544.60	109,992,676.65
Other Operating Expenses	2211300	267,304,289.95	293,164,425.60
Routine Maintenance - Vehicles	2220100	128,948,393.80	132,910,519.90
Routine Maintenance - Other Assets	2220200	47,248,473.85	62,304,434.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		2,763,619,485.80	2,397,739,180.90

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	533,225,580.90	642,792,885.00
Capital Grants to Government Agencies and other Levels of Government	2630200	4,672,555.00	19,686,526.10
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	2,308,057,428.20
County Transfers	9910300	0.00	0.00
TOTAL		537,898,135.90	2,970,536,839.30

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	649,442,790.15	630,820,602.70
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		649,442,790.15	630,820,602.70

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	231,570,494.30	453,811,934.50
Refurbishment of Buildings	3110300	59,319,463.00	125,012,353.75
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	76,079,641.20	20,645,562.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	25,466,830.00	83,062,742.40
Purchase of Specialised Plant, Equipment and Machinery	3111100	69,023,409.80	16,649,636.40
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	2,518,017,027.30	1,869,001,207.50
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		2,979,476,865.60	2,568,183,436.55

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from Domestic	5510000	0.00	0.00
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	(5,169,346,708.55)	836,636,251.10
Development Bank Accounts	6540000	2,487,447,550.25	1,528,326,865.80
Deposit Bank Account	6550000	3,107,011,303.15	3,125,325,499.90
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		425,112,144.85	5,490,288,616.80

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	(2,777,275,403.75)	(5,774,178,272.50)
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		(2,777,275,403.75)	(5,774,178,272.50)

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	1,706,486.40	1,077,031.35
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	50,000.00	0.00
Other Debtors & Pre-payments	6740000	8,533,072.15	(180,000.00)
Government Imprests	6760000	104,657,339.40	2,838,875.10
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	785,731,113.95	(67,378,397.90)
Other Current Assets (System r	6790000	2,004,835.00	0.00
TOTAL		902,682,846.90	(63,642,491.45)

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other General Liabilities	7330000	182,938,473.10	182,938,473.10
Other Liabilities	7320000	50,188,730.70	7,874,705.90
Deposits	7310000	3,057,029,937.90	3,058,840,630.20
Withholding Taxes	7380000	951,170.35	765,196.55
System Required Liabilities A/cs	7390000	2,828,256,266.40	(1,293,530,306.00)
TOTAL		6,119,364,578.45	1,956,888,699.75

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	5,490,288,616.80	6,080,737,141.85
Opening Balance Cash	22B	(5,774,178,272.50)	(4,226,587,797.50)
Opening Balance Receivables - Imprest and Clearance Accounts	23	(63,642,491.45)	9,561,974.20
Opening Balance - Deposits	24	(1,956,888,699.75)	(2,065,436,356.20)
TOTAL		(2,304,420,846.90)	(201,725,037.65)



Statement of Budget Execution
Entity: 1261-The Judiciary
Current Period: JUL-16 To JUN-17

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) D=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	6,952,737,407.00	(6,952,737,407.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	1,973,480,492.70	(1,973,480,492.70)	0.00%
Total		0.00	0.00	0.00	0.00	8,926,217,899.70	(8,926,217,899.70)	0.00%
PAYMENTS								
Compensation of Employees	12	7,459,187,900.00	0.00	(50,000,000.00)	7,409,187,900.00	7,266,140,915.60	143,046,984.40	98.07%
Use of goods and Services	13	3,248,109,788.00	(37,431,079.00)	179,063,889.00	3,389,742,598.00	2,762,421,729.10	627,320,868.90	81.49%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	792,000,000.00	8,444,890.00	82,700,000.00	883,144,890.00	537,898,135.90	345,246,754.10	60.91%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	743,248,253.00	0.00	(35,000,000.00)	708,248,253.00	649,442,790.15	58,805,462.85	91.70%
Acquisition of Assets	18	5,065,914,437.00	28,986,189.00	(376,063,889.00)	4,718,836,737.00	2,981,809,803.60	1,737,026,933.40	63.19%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		17,308,460,378.00	0.00	(199,300,000.00)	17,109,160,378.00	14,197,713,374.35	3,110,747,003.65	82.03%



Statement of Budget Execution

Entity: 1261-The Judiciary

Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1261-The Judiciary
Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0610000000		Dispensation of Justice	17,109,160,378.00	14,235,454,749.55	2,873,705,628.45
	2110000	Wages and Salary Contributions	7,409,187,900.00	7,266,124,172.10	143,063,727.90
	2210000	Goods and Services	3,159,719,382.00	2,616,145,922.15	543,573,459.85
	2220000	Routine Maintenance	230,023,216.00	177,615,267.65	52,407,948.35
	2230000	Other Charges	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	883,144,890.00	539,944,995.90	343,199,894.10
	2710000	Social Security Benefits	708,248,253.00	649,442,790.15	58,805,462.85
	3110000	Acquisition of Fixed Capital Assets	1,687,658,882.00	463,650,774.30	1,224,008,107.70
	4110000	Domestic Lending and On-lending	3,031,177,855.00	2,522,530,827.30	508,647,027.70
T000000			17,109,160,378.00	14,196,561,193.05	2,912,599,184.95
	2110000	Wages and Salary Contributions	7,409,187,900.00	7,266,140,915.60	143,046,984.40
	2210000	Goods and Services	3,159,719,382.00	2,587,405,618.15	572,313,763.85
	2220000	Routine Maintenance	230,023,216.00	176,196,867.65	53,826,348.35
	2230000	Other Charges	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	883,144,890.00	537,898,135.90	345,246,754.10
	2710000	Social Security Benefits	708,248,253.00	649,442,790.15	58,805,462.85
	2990000	System Required Expense A/cs	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	1,687,658,882.00	461,459,838.30	1,226,199,043.70
	4110000	Domestic Lending and On-lending	3,031,177,855.00	2,518,017,027.30	513,160,827.70
		Grand Total	34,218,320,756.00	28,432,015,942.60	5,786,304,813.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1261-The Judiciary

Period: JUL-16 To JUN-17

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0610000000	Dispensation of Justice	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1261000100		High Court Stations	3,209,654,329.55	3,054,898,439.30	154,755,890.25
	0610000000	Dispensation of Justice	3,209,654,329.55	3,054,898,439.30	154,755,890.25
1261000200		Headquarters (General)	5,003,755,012.45	4,540,563,704.25	463,191,308.20
	0610000000	Dispensation of Justice	5,003,755,012.45	4,540,563,704.25	463,191,308.20
1261000400		Supreme Court	261,315,504.00	232,394,508.30	28,920,995.70
	0610000000	Dispensation of Justice	261,315,504.00	232,394,508.30	28,920,995.70
1261000500		Court of Appeal	260,027,868.00	228,026,650.55	32,001,217.45
	0610000000	Dispensation of Justice	260,027,868.00	228,026,650.55	32,001,217.45
1261000600		Council on Administration of Justice	44,930,000.00	30,584,056.10	14,345,943.90
	0610000000	Dispensation of Justice	44,930,000.00	30,584,056.10	14,345,943.90
1261000700		Auctioneer's Licensing Board	20,000,000.00	0.00	20,000,000.00
	0610000000	Dispensation of Justice	20,000,000.00	0.00	20,000,000.00
1261001000		Magistrates' and Kadhi's Courts	2,515,866,773.00	2,567,634,059.70	(51,767,286.70)
	0610000000	Dispensation of Justice	2,515,866,773.00	2,567,634,059.70	(51,767,286.70)
1261001100		National Council for Law Reporting	255,000,000.00	191,250,000.00	63,750,000.00
	0610000000	Dispensation of Justice	255,000,000.00	191,250,000.00	63,750,000.00
1261001300		Industrial Court	220,058,900.00	179,133,325.10	40,925,574.90
	0610000000	Dispensation of Justice	220,058,900.00	179,133,325.10	40,925,574.90
1261001400		Directorate of Finance	154,080,094.00	86,976,136.80	67,103,957.20
	0610000000	Dispensation of Justice	154,080,094.00	86,976,136.80	67,103,957.20
1261001500		Directorate of Accounts and Revenue	105,197,551.00	65,051,844.05	40,145,706.95
	0610000000	Dispensation of Justice	105,197,551.00	65,051,844.05	40,145,706.95
1261001600		Directorate of Human Resources and Administration	112,088,771.00	80,637,268.15	31,451,502.85
	0610000000	Dispensation of Justice	112,088,771.00	80,637,268.15	31,451,502.85
1261001700		Directorate of Information & Communication Technology	107,371,553.00	60,054,456.30	47,317,096.70
	0610000000	Dispensation of Justice	107,371,553.00	60,054,456.30	47,317,096.70
1261001800		Directorate of Supply Chain Management	102,700,951.00	64,214,895.45	38,486,055.55
	0610000000	Dispensation of Justice	102,700,951.00	64,214,895.45	38,486,055.55
1261001900		Directorate of Public Affairs and Communication	108,988,851.00	74,708,018.80	34,280,832.20
	0610000000	Dispensation of Justice	108,988,851.00	74,708,018.80	34,280,832.20
1261002000		Directorate of Performance Management	104,147,627.00	32,090,505.50	72,057,121.50
	0610000000	Dispensation of Justice	104,147,627.00	32,090,505.50	72,057,121.50
1261002100		Tribunals	256,023,718.00	204,356,658.10	51,667,059.90
	0610000000	Dispensation of Justice	256,023,718.00	204,356,658.10	51,667,059.90
1261002200		Competition Tribunal	28,000,000.00	27,967,436.90	32,563.10
	0610000000	Dispensation of Justice	28,000,000.00	27,967,436.90	32,563.10
1261002300		PPP Petition Committee	50,062,875.00	47,627,921.80	2,434,953.20
	0610000000	Dispensation of Justice	50,062,875.00	47,627,921.80	2,434,953.20
1261002400		State Corporations Appeal Tribunal	36,890,000.00	30,679,000.00	6,211,000.00
	0610000000	Dispensation of Justice	36,890,000.00	30,679,000.00	6,211,000.00
1261100100		Judicial Performance Improvement Project	2,600,000,000.00	2,091,352,972.30	508,647,027.70
	0610000000	Dispensation of Justice	2,600,000,000.00	2,091,352,972.30	508,647,027.70
1261100200		The Judiciary Transformation Support Project 2013-2016	47,000,000.00	0.00	47,000,000.00
	0610000000	Dispensation of Justice	47,000,000.00	0.00	47,000,000.00
1261100300		Capacity Building Of The Supreme Court Of Kenya	56,000,000.00	4,672,555.00	51,327,445.00
	0610000000	Dispensation of Justice	56,000,000.00	4,672,555.00	51,327,445.00
1261100400		Refurbishment of Court of Appeal	34,000,000.00	21,263,436.00	12,736,564.00
	0610000000	Dispensation of Justice	34,000,000.00	21,263,436.00	12,736,564.00
1261100500		Construction of Magistrate's Court	2,050,000.00	1,677,693.00	372,307.00
	0610000000	Dispensation of Justice	2,050,000.00	1,677,693.00	372,307.00
1261100600		Refurbishment of Non-Residential	151,815,928.00	27,693,609.00	124,122,319.00

		Buildings			
	0610000000	Dispensation of Justice	151,815,928.00	27,693,609.00	124,122,319.00
1261100700		Construction of Non-Residential Buildings	839,612,234.00	164,325,363.30	675,286,870.70
	0610000000	Dispensation of Justice	839,612,234.00	164,325,363.30	675,286,870.70
1261100800		Purchase of JTI Facility	120,000,000.00	0.00	120,000,000.00
	0610000000	Dispensation of Justice	120,000,000.00	0.00	120,000,000.00
1261100900		Purchase of ICT Networking & Communications Equipment	142,000,000.00	49,690,379.80	92,309,620.20
	0610000000	Dispensation of Justice	142,000,000.00	49,690,379.80	92,309,620.20
1261101000		Construction of Residential Buildings	30,000,000.00	0.00	30,000,000.00
	0610000000	Dispensation of Justice	30,000,000.00	0.00	30,000,000.00
1261101100		Construction of Embu Law Courts	90,770,000.00	65,567,438.00	25,202,562.00
	0610000000	Dispensation of Justice	90,770,000.00	65,567,438.00	25,202,562.00
1261101200		Refurbishment of Milimani Law Courts	10,000,000.00	0.00	10,000,000.00
	0610000000	Dispensation of Justice	10,000,000.00	0.00	10,000,000.00
1261101300		Refurbishment of Supreme Court Headquarters	29,751,838.00	10,362,418.00	19,389,420.00
	0610000000	Dispensation of Justice	29,751,838.00	10,362,418.00	19,389,420.00
		Grand Total	17,109,160,378.00	14,235,454,749.55	2,873,705,628.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes

Entity: 1261-The Judiciary

Period: JUL-16 To JUN-17

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0610000000		Dispensation of Justice	17,109,160,378.00	14,235,454,749.55	2,873,705,628.45
	0610010000	Access to Justice	16,958,935,045.00	14,150,582,602.20	2,808,352,442.80
	0610020000	General Administration Planning and Support Services	150,225,333.00	84,872,147.35	65,353,185.65
T000000			17,109,160,378.00	14,196,561,193.05	2,912,599,184.95
	T0000		17,109,160,378.00	14,196,561,193.05	2,912,599,184.95
		Grand Total	34,218,320,756.00	28,432,015,942.60	5,786,304,813.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

4th July, 2017

CERTIFICATE OF BALANCES

Customer : 120349

THE JUDICIARY

Balance Date: 30-Jun-17

Account No	Account Name	Currency	Balance
1000181915	REC-THE JUDICIARY	KES	471,977,794.35
1000182048	DEV-THE JUDICIARY	KES	343,680,031.35
1000182342	DEP-THE JUDICIARY	KES	560,345,878.80
1000182725	CBK165 -THE JUDICIARY	KES	0.00
1000187255	JUDICIAL PERFORMANCE IMPR. PRJ	KES	0.00
1000187441	JUDICIAL PERF. IMPR. PRO.NO.5181 KE	KES	5,736,728.10
1000190124	ELD-CBK165-JUDICIARY-ELDORET	KES	0.00
1000196505	CAPACITY DEV. FOR SUP. COURT OF KE	KES	0.00
1000196513	UNDP BASKET FUND	KES	0.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

Project
Project

EXPENDITURE PAYMENT RETURN AS AT 30TH JUNE 2017
 MINISTRY: VOTE 1261 THE JUDICIARY

TRIBUNALS

TRIBUNAL	TOTAL A.I.E'S A KES	CASH RECEIVED B KES	EXPENDITURE (Posted Payments Summary) C KES	CASH BALANCE D (B-C) KES	UNSPENT / Surrendered E (A-C) KES
1 BUSINESS PREMISES RENT TRIBUNAL	36,322,164.25	36,322,164.25	36,321,054.70	1,109.55	1,109
2 COMPETITION TRIBUNAL	28,000,001.50	28,000,001.50	27,967,436.90	32,564.60	32,564
3 COOPERATIVE TRIBUNAL	54,691,704.75	54,691,704.75	54,679,402.20	12,302.55	12,302
4 EDUCATION SERVICES DISPUTE TRIBUNAL	5,960,551.25	5,960,551.25	5,959,946.50	604.75	604
5 ENERGY TRIBUNAL	9,628,707.00	9,628,707.00	9,544,892.00	83,815.00	83,815
6 PUBLIC PRIVATE PARTNERSHIP PETITION TRIBUNAL	33,919,510.50	33,919,510.50	33,902,389.80	17,120.70	17,120
7 INDUSTRIAL PROPERTY TRIBUNAL	15,024,205.25	15,024,205.25	15,018,946.30	5,258.95	5,258
8 RENT RESTRICTION TRIBUNAL	29,948,341.25	29,948,341.25	29,948,201.68	139.57	139
9 SPORTS	18,900,065.00	18,900,065.00	18,899,608.90	456.10	456
10 STANDARD TRIBUNAL	17,434,222.50	17,434,222.50	17,434,113.00	109.50	109
11 TRANSPORT LICENCING ADVISORY BOARD	30,919,510.50	30,919,510.50	30,901,662.00	17,848.50	17,848
12 SCAT	3,750,000.00	3,750,000.00	3,745,304.00	4,696.00	4,696
Total	284,498,983.75	284,498,983.75	284,322,957.98	176,025.77	176,025

Accountant in charge: *[Signature]* Regional Finance Head
 Date: 18/8/2017
 Date/Stamp: 18/8/2017
 M. LILYANI
 PHILIPPINE TAX ACCOUNTANT

A.I.E. Holder: *[Signature]*
 Date: 3/8/17

J PUP A/C NO 1000 18744/

REPUBLIC OF KENYA

F.O. 51

Date 23/07/2017

Report of the Board of Survey on the Cash and Bank Balances of Main cash office at Supreme Court

Business on 30/06 20 17

The Board consisting of - (Names and official titles)

ABRAHAM KIPCEING CHIGG - CHAIRMAN
DOMICIANA ONYANGO - MEMBER
PAUL NDUJA - MEMBER

Assembled at the office of at 9am (time) on the 23rd July 2017

The following cash was produced:-

Notes	Sh.	0
Silver	Sh.	0
Copper	Sh.	0
Cheques (as per details on reverse)	Sh.	0

It was observed that cheques amounting to Sh. Cts

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6 20 17

Cash on hand	Sh.	0
Bank Balance	Sh.	4,271,391.45

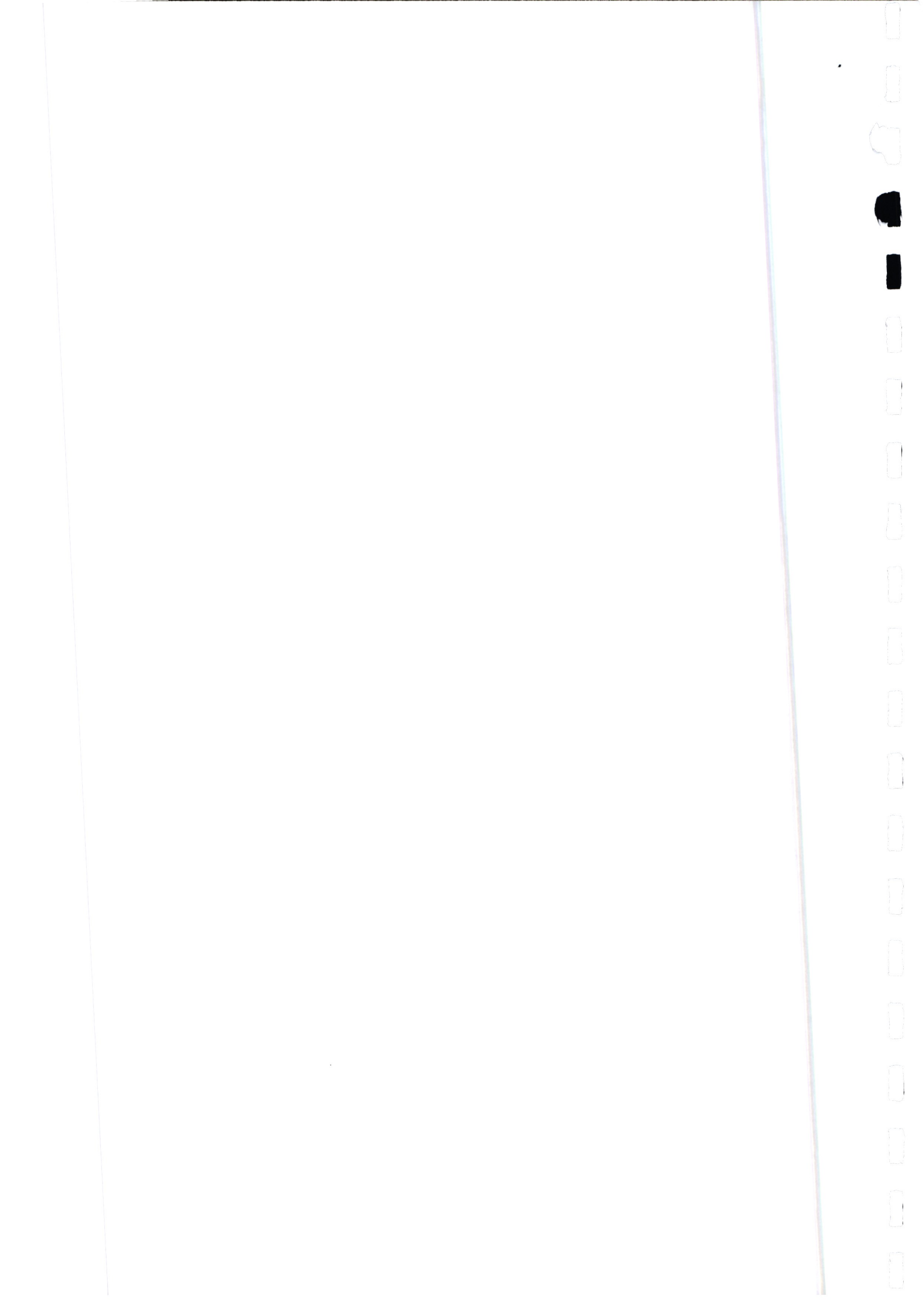
The Bank Certificate of Balance showed a sum of Sh. 5,736,728.10 Cts.

Standing to the credit of the account on 30/06 20 17

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

Date 2/07/2017

Chairman
Members of the Board



REPUBLIC OF KENYA

BANK RECONCILIATION

JPIP BANK ACCOUNT NO 1000187441

as at 30TH JUNE....., 2017..... Station..... **NAIROBI**.....

	Sh.	Cts.	Shs.	Cts.	Shs.
Balance as per Bank Certificate					5,736,728.10
Less:-					
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					214,048,046.65
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					213,082,660.00
Bank Balance as per Cash Book					4,771,341.45

[Signature]
1/2/17

1/7/17



Payments in Cashbook not in Bank Statement

Date	Payee	PV.no	Amount
	Jtalii Hotel P.O BOX 31067	899	315,775.85
	Commissioner of VAT P.O 16% withholding VAT	899	17,224.15
	Nyamdo Enterprises P.O B	950	719,172.40
	Commissioner of VAT P.O 16% withholding VAT	950	39,227.60
	African Touch Safaris Limit	1002	150,485.00
	African Touch Safaris Limit	1003	92,365.00
	African Touch Safaris Limit	1004	9,500.00
	NYS Mechanical and Trans	1006	25,600.00
	Chester Hotels Limited Box	1008	428,412.05
	Commissioner of VAT P.O 16% VAT withholding f	1008	23,367.95
	African Touch Safaris Limit	1017	822,175.00
	African Touch Safaris Limit	1018	132,795.00
	African Touch Safaris Limit	1033	1,704,255.00
	African Touch Safaris Limit	1034	149,650.00
	Lake Naivasha Simba Lodge	1035	962,025.85
	Commissioner of VAT P.O 16% VAT withholding f	1035	52,474.15
	Crown Jewel Enterprises P	1036	234,698.30
	Commissioner of VAT P.O 16% VAT for Payment for	1036	12,801.70
	Coseke Kenya Limited P.O	1094	3,746,960.35
	Commissioner of VAT P.O 16% withholding VAT	1094	204,379.65
	tarvicom Technologies P.	1124	90,655.15
	Commissioner of VAT P.O 16% withholding VAT	1124	4,944.85
	Jtalii Hotel P.O BOX 31067	1125	392,586.20
	Commissioner of VAT P.O 16% withholding VAT	1125	21,413.80
	Utalii Hotel P.O BOX 31067	1126	334,741.40
	Commissioner of VAT P.O 16% Withholding VAT	1126	18,258.60
	Abduqadir Lorot Ramadha	1143	34,000.00
	Kenya Reinsurance Corpor	1184	2,562,249.25
	Commissioner of VAT P.O 16% withholding VAT	1184	139,759.05
	African Touch Safaris Limit	1194	72,395.00
	African Touch Safaris Limit	1195	950,850.00
	African Touch Safaris Limit	1196	78,270.00
	African Touch Safaris Limit	1197	51,630.00
	African Touch Safaris Limit	1198	2,560,432.00
	African Touch Safaris Limit	1199	933,210.00
	NYS Mechanical and Trans	1200	25,600.00
	NYS Mechanical and Trans	1201	25,600.00
	NYS Mechanical and Trans	1202	159,300.00
	Whitesands Hotel Limited	1224	3,000,064.95
	Commissioner of VAT P.O 16% withholding VAT for	1224	163,639.90
	North Coast Beach Hotel P	1225	1,503,017.25
	Commissioner of VAT P.O 16% withholding VAT	1225	81,982.75
	Ken Hills Hotel P.O Box 3	1226	758,810.35
	Commissioner of VAT P.O 16% Withholding VAT	1226	41,389.65
	Paradise Safari Park Limite	1236	462,000.00
	Commissioner of VAT P.O 16% W ithholding VA	1236	25,200.00



Naivasha Country Hotel P.O	Payment for provision	1237	387,844.85
Commissioner of VAT P.O	6% Withholding VAT	1237	21,155.15
Hilton Hotel P.O Box 30624	Payment for provision	1238	108,103.45
Commissioner of VAT P.O	6% Withholding VAT	1238	5,896.55
The Ark Limited Box 1066	Payment for provision	1239	2,117,405.15
Commissioner of VAT P.O	6% withholding VAT	1239	115,494.85
African Touch Safaris Limited	Payment for provision	1243	49,695.00
African Touch Safaris Limited	Payment for provision	1245	118,580.00
African Touch Safaris Limited	Payment for provision	1246	52,120.00
African Touch Safaris Limited	Payment for provision	1247	1,660,733.00
African Touch Safaris Limited	Payment for provision	1248	27,560.00
African Touch Safaris Limited	Payment for provision	1249	51,980.00
African Touch Safaris Limited	Payment for provision	1250	79,865.00
Mayfair Holdings Limited-I	Payment for provision	1251	1,163,818.95
Commissioner of VAT P.O	6% withholding VAT	1251	63,481.05
African Touch Safaris Limited	Payment for provision	1252	41,820.00
Total Kenya Limited P.O Box	Payment of fuel exp	1265	60,865.00
Circuit Business Systems Limited	Payment for supply	1266	3,654,319.85
Commissioner of VAT P.O	6%Withholding VAT	1266	199,326.55
African Touch Safaris Limited	Payment for provision	1267	38,615.00
African Touch Safaris Limited	Payment for provision	1268	46,485.00
ridgetech Investment Ltd	Payment for partition	1270	1,108,961.20
Commissioner of VAT P.O	6%Withholding VAT	1270	60,488.80
Commissioner of VAT P.O	6% Withholding VAT	1281	717,683.80
Commissioner of Income Tax	3% Withholding Tax	1281	358,841.90
Gracan Construction Limited	Payment for rehabilitation	1285	23,540,281.90
YS Mechanical and Transport	Payment for provision	1291	37,920.00
enicom Technologies P.O	Payment for supply	1298	448,060.35
Commissioner of VAT P.O	6% Withholding Tax	1298	24,439.65
Commissioner of Income Tax	Payment of PAYE for	1302	113,323.50
Commissioner of Income Tax	Payment of PAYE for	1305	233,323.50
Commissioner of Income Tax	Payment of PAYE for	1307	68,323.50
Commissioner of Income Tax	Payment of PAYE for	1310	134,323.50
Commissioner of Income Tax	Payment of PAYE for	1311	134,323.50
Commissioner of Income Tax	Payment of PAYE for	1315	158,323.50
Commissioner of Income Tax	Payment of PAYE for	1324	8,323.50
Commissioner of Income Tax	Payment of PAYE for	1325	8,323.50
Commissioner of Income Tax	Payment of PAYE for	1326	8,323.50
Commissioner of Income Tax	Payment of PAYE for	1327	8,323.50
Commissioner of Income Tax	Payment of PAYE for	1328	8,323.50
Commissioner of Income Tax	Payment of PAYE for	1329	8,323.50
Commissioner of Income Tax	Payment of PAYE for	1331	68,323.50
Commissioner of Income Tax	Payment of PAYE for	1332	59,323.50
Elisabeth Tanui c/o judicial	Reimbursement of D	1341	18,000.00
Paradise Safari Park Limited	Payment for provision	1350	1,769,625.00
Commissioner of VAT P.O	6% Withholding VAT	1350	96,525.00
African Touch Safaris Limited	Payment for provision	1356	28,620.00
African Touch Safaris Limited	Payment for provision	1357	65,985.00
African Touch Safaris Limited	Payment for provision	1358	69,070.00
Kenyan Investment Limited	Payment for provision	1360	1,441,189.65

Commissioner of VAT P.O	6% withholding VAT	1360	78,610.35
Paradise Safari Park Limite	Payment for provisio	1363	18,806,823.30
Commissioner of VAT P.O	6% withholding for P	1363	1,025,826.70
Commissioner of Income T	Payment fo 30% PA	1371	41,617.50
Commissioner of Income T	Payment fo 30% PA	1372	41,617.50
Commissioner of Income T	Payment fo 30% PA	1374	8,323.50
Pinnie Agency Limited P.O	Payment for constru	1378	27,832,954.10
Commissioner of Income T	Payment of PAYE on	1382	256,647.00
Jane Mukiri c/o judiciary	Payment of June 20	1383	566,676.50
Commissioner of Income T	Payment of 30% PA	1384	233,323.50
Commissioner of Income T	Payment of 30%PAY	1386	68,323.50
Commissioner of Income T	Payment of 30% PA	1388	8,323.50
Commissioner of Income T	Payment of 30% PA	1390	8,323.50
Commissioner of Income T	Payment of 30% PA	1392	8,323.50
Commissioner of Income T	Payment of 30% PA	1394	8,323.50
Commissioner of Income T	Payment of PAYE on	1396	59,323.50
Commissioner of Income T	Payment of 30% PA	1398	8,323.50
Eunice Ndanu Mutie c/o ju	Reimbursement of 3	1403	45,000.00
Inshaallah Limited P.O B o	Payment of interim	1406	29,011,803.85
Jallo Holdings Limited P.O	Payment for constru	1408	17,376,781.00
Commissioner of VAT P.O	6% withholding VAT	1408	1,092,879.30
Commissioner of Income T	3% withholding Tax	1408	546,439.65
Raydoll Tours and Travel Li	Payment for provisio	1409	641,620.00
African Touch Safaris Limit	Payment for provisio	1410	97,620.00
African Touch Safaris Limit	Payment for provisio	1411	47,845.00
African Touch Safaris Limit	Payment for provisio	1412	121,085.00
County Builders Limited P.	Payment of interim	1415	6,908,108.90
Commissioner of VAT P.O	6% withholding VAT	1415	434,472.25
Commissioner of Income T	3% withholding tax	1415	217,236.15
African Touch Safaris Limit	Payment for provisio	1416	318,970.00
Agency Wothaya Kanyago c	Payment of June 20	1417	416,176.50
Commissioner of Income T	Payment of PAYE on	1418	168,823.50
Agency Wothaya Kanyago c	Reimbursement of p	1419	75,000.00
Juline Nafula c/o judiciar	Payment of June 20	1420	181,676.50
Commissioner of Income T	Payment of PAYE on	1421	68,323.50
Cholas Muyi Simani c/o j	Payment of June 20	1422	335,676.50
Michael Obuya c/o judiciar	Payment of June 20	1424	286,676.50
Commissioner of Income T	Payment of PAYE on	1425	113,323.50
Kennedy Mugonyi c/o judic	Payment of June 20	1426	335,676.50
Kennedy Mugonyi c/o judic	Reimbursement of r	1427	269,400.00
Commissioner of Income T	Payment of PAYE on	1428	134,323.50
Maao Enterprises Limited	Payment for rehabil	1429	4,560,560.95
Commissioner of VAT P.O	6% withholding VAT	1429	286,827.75
Commissioner of Income T	3% withholding Tax	1429	143,413.90
Maao Enterprises Limited	Payment for rehabil	1430	7,129,524.20
Commissioner of VAT P.O	6% withholding VAT	1430	448,397.75
Commissioner of Income T	3% withholding Tax	1430	224,198.90
Michael Obuya c/o judiciar	Reimbursement of 3	1432	61,000.00
NYS Mechanical and Trans	Payment for provisio	1433	102,400.00
Paradise Safari Park Limite	Payment for provisio	1437	4,257,948.30



Commissioner of VAT P.O	6%withholding VAT	1437		232,251.70
Paradise Safari Park Limited	Payment for provision	1451		132,094.85
Commissioner of VAT P.O	6% withholding VAT	1451		7,205.15
African Touch Safaris Limited	Payment for provision	1453		1,454,530.00
Reuben Cheruiyot Rutto c/o	Reimbursement of 3	1456		51,000.00
Kennedy Mugonyi c/o judiciary	Reimbursement of 3	1457		51,000.00
Bela Wairimu Gitonga c/o	Reimbursement of 3	1458		30,000.00
John Mwalo Otieno c/o judiciary	Reimbursement of 3	1459		45,000.00
Teresia Muinde c/o judiciary	Reimbursement of 3	1460		30,000.00
Debroso Construction Limited	Payment for construction	1466		7,469,268.95
Commissioner of VAT P.O	6% withholding VAT	1466		469,764.35
Commissioner of Income Tax	3% withholding Tax	1466		234,882.70
Adan Boru c/o judiciary	Reimbursement of c	1467		17,000.00
Elijah Kiptum Chepkole c/o	Reimbursement of 3	1469		30,000.00
Philip Oregu Ochieng c/o judiciary	Reimbursement of 3	1470		30,000.00
Jacklyn Nekesa Wakoli c/o	Reimbursement of 3	1471		45,000.00
Erry Inyama Shililu c/o judiciary	Reimbursement of 3	1473		45,000.00
Beth Wariara Gitau c/o judiciary	Reimbursement of c	1474		4,472.00
William Udoto c/o judiciary	Reimbursement of 3	1475		45,000.00
Masha Namisi Baraza c/o judiciary	Payment of June 20	1476		321,676.50
Alnashir Visram c/o judiciary	Reimbursement of t	1476		38,000.00
Moses Nguna c/o judiciary	Payment for addition	1480		90,000.00
Jacob Rutto c/o judiciary	Payment for addition	1481		90,000.00
Doniface Chege c/o judiciary	Payment for addition	1484		90,000.00
Sammy Ndwiga Kariuki c/o	Payment for addition	1485		90,000.00
Alfred Mudaka Boge c/o judiciary	Payment for addition	1486		90,000.00
Stanslaus c/o judiciary	Payment for addition	1487		90,000.00
Discilla Mwangi c/o judiciary	Reimbursement of s	1490		91,000.00
Nelly Sirgoi c/o judiciary	Reimbursement of s	1491		70,000.00
Esther Kadanyi c/o judiciary	Reimbursement of f	1492		55,976.00
Umbasa Serena Beach Hotel	Payment for provision	5253		1,405,961.20
Commissioner of VAT P.O	6% withholding VAT	5253		76,688.80
Wendy Nangila Mukoya c/o	Payment of returned	118		50,000.00
David Kasiba c/o judiciary	Payment of per diem	2901764		200,000.00
Julius Onderi c/o judiciary	Payment of per diem	2901839		169,000.00
Christine Bura c/o judiciary	Payment of lunch ar	2901846		1,010,750.00
David Ntungani c/o judiciary	Payment of lunch ar	2901850		285,050.00
Joseph Onguto c/o judiciary	Payment of per diem	2926437		252,000.00
Christine wa Kiarie c/o judiciary	Payment of per diem	2954369		126,000.00
Limani Mutende c/o judiciary	Payment of per diem	2954379		90,000.00
Leonard Audi c/o judiciary	Payment for addition	2954382		90,000.00
Mercy Kagwiria c/o judiciary	Payment of lunch ar	2954384		52,500.00
Kagasi Bulimo c/o judiciary	Payment of lunch ar	2954385		52,500.00
Mercy Gichunge c/o judiciary	Payment of lunch ar	2954387		52,500.00
Joseph Morema c/o judiciary	Payment of lunch ar	2954388		52,500.00
Moffat Nyambane c/o judiciary	Payment of lunch ar	2954390		52,500.00
Bernard Aleti c/o judiciary	Payment of lunch ar	2954391		45,500.00
George Ngunu Omondi c/o	Court of appeal spec	2978457		78,000.00
Ali Derow Kassim c/o judiciary	Payment of service v	2978485		49,000.00
Commissioner of Tax P.O	5% withholding Tax f	814		16,000.00

Commissioner of VAT P.O	6% withholding VAT f	911		414,629.60
ommissioner of VAT P.O	6% withholding VAT f	912		4,200.00
Commissioner of Income T	3% withholding tax fo	1092		146,258.75
Commissioner of VAT P.O	6% withholding VAT	1092		292,517.55
ommissioner of VAT P.O	6% withholding VAT f	1100		217,682.30
Commissioner of Income T	3% withholding tax fo	1100		108,841.15
El Grande Investment P.O	Supply and delivery	1338		19,335.35
Commissioner of VAT P.O	6% withholding VAT	1338		1,054.65
Mutech Solutions P.O BOX	Being payment for s	1352		571,597.00
Commissioner of VAT P.O	6% withholding VAT	1352		31,178.00
Mima Books Limited P.o B	Supply and delivery	1365		359,221.10
Commissioner of VAT P.O	6% withholding VAT f	1365		19,593.90
African Touch Safaris Limit	Provision of Airticke	1379		427,435.00
African Touch Safaris Limit	Provision of airticke	1413		36,680.00
NYS Mechanical and Trans	Being payment for p	1434		26,160.00
Nomad Place Hotel P.O BO	Being payment for p	1436		823,103.45
Commissioner of VAT P.O	6% withholding VAT	1436		44,896.55
Sarova Stanley Hotel P.O B	Being payment for p	1444		312,931.05
Commissioner of VAT P.O	6% withholding VAT	1444		17,068.95
Jakebri Enterprises P.O BC	Being payment for s	1447		62,586.20
Commissioner of VAT P.O	6% withholding VAT	1447		3,413.80
arova Stanley Hotel P.O B	being payment for p	1448		606,896.55
ommissioner of VAT P.O	6% withholding VAT	1448		33,103.45
sun Africa Hotels P.O BOX	Being payment for p	1449		826,327.60
ommissioner of VAT P.O	6% withholding VAT	1449		45,072.40
anari Centre Limited P.O	Payment for provisio	1461		136,551.70
ommissioner of VAT P.O	6% withholding VAT f	1461		7,448.30
ommissioner of Income T	Being payment of PA	1477		128,323.50
Ukerewe Enterprises P.O B	Provision of tents, cl	1478		610,445.00
ommissioner of VAT P.O	6% withholding VAT	1478		33,297.00
ael Production Limited P.	Payment for provisio	1479		357,500.00
Commissioner of VAT P.O	6% withholding VAT	1479		19,500.00
arshop Enterprises P.O B	Being payment for p	1493		739,655.15
ommissioner of VAT P.O	6% withholding VAT	1493		40,344.85
Damaris Ajema Lubanga P.	Being payment of Ju	1494		41,676.50
ommissioner of Income T	PAYE on June 2017 s	1495		8,323.50
				214,048,046.65
ceipts in cashbook not in bankstatement				
Exchequer received				213,082,660.00

DEPOSIT A/C NO 1000182342

REPUBLIC OF KENYA

F.O. 51

Date 03/07/2017

Report of the Board of Survey on the Cash and Bank Balances of Magr Cash Office
at Supreme Court as at the close of
Business on 30/06 20 17

The Board consisting of - (Names and official titles)

ABRAHAM KIPLETING CADGE - CHAIRMAN
DOMICIANA NYANG'O - MEMBER
PAUL NYUA - MEMBER

Assembled at the office of Magr Cash Office - Supreme Court
at 9am (time) on the 3rd July 20 17

The following cash was produced:-

Notes	Sh.	0
Silver	Sh.	0
Copper	Sh.	0
Cheques (as per details on reverse)	Sh.	0

It was observed that cheques amounting to Sh. Cts

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

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

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

30/06 20 17



Cash on hand	Sh.	
Bank Balance	Sh.	620,185,953.57

The Bank Certificate of Balance showed a sum of Sh. 560,345,878.80
Cts. (Sh. Cts.)

Standing to the credit of the account on 30/06 20 17

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

Date 3/07/2017


Chairman

Members of the Board



REPUBLIC OF KENYA

BANK RECONCILIATION
DEPOSIT ACCOUNT BANK NO. 1000182342

as at30TH JUNE....., 2017.....Station.....NAIROBI.....

	Sh.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Certificate					560,342,398.80	
Less:-						
1. Payments in Cash Book not yet recorded in Bank Statement (Un presented Cheques)					2,837,710.00	
2. Receipts in Bank Statements not yet recorded in Cash Book					672,295.60	
Add:-						
3. Payments in Bank Statement not yet recorded in Cash Book					62,833,086.00	
4. Receipts in Cash Book not yet recorded in Bank Statement					521,000.00	
Bank Balance as per Cash Book						
					620,186,479.20	

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.


 Signature

C/A
 Designation

2/7/2017
 Date



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**ACCOUNTING UNIT DEP 026 JUDICIARY
BANK RECONCILLIATION AS AT 30TH JUNE 2017**

(APPENDIX 1) PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	VCHR	DETAILS	AMOUNT	COMMENTS
30.06.2017		CHIEF MAG KAPSABET	381,667.00	
30.06.2017		MOMBASA CM	30,000.00	
30.06.2017		KITALE CM	3,480.00	
30.06.2017		MILIMANI CM	1,632,563.00	
30.06.2017		FM WAMALWA	6,000.00	
30.06.2017		LIMURU CM	20,000.00	
30.06.2017		THIKA CM	100,000.00	
30.06.2017		MBUTHIA KINYANJUI	6,000.00	
30.06.2017		MILIMANI CM	40,000.00	
30.06.2017		MUTHAURA MUGAMBI	6,000.00	
30.06.2017		THEURI WANJOHI	6,000.00	
30.06.2017		SNR RESIDENT SIRISIA	200,000.00	
30.06.2017		CM MILIMANI	400,000.00	
30.06.2017		NELSON K ADV	6,000.00	
30.06.2017				
		APPENDIX 1 TOTAL	2,837,710.00	

(APPENDIX 2) RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK

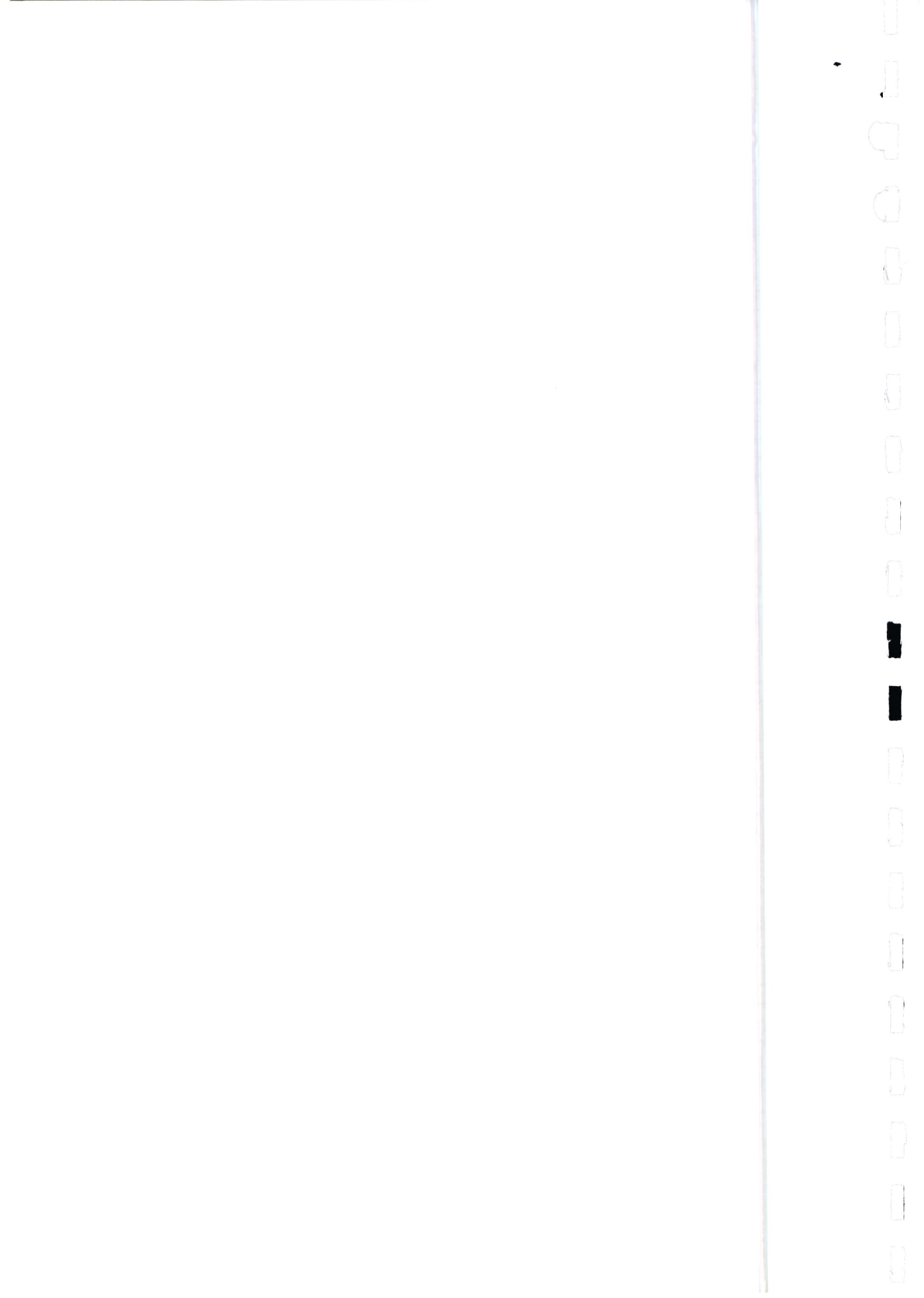
DATE	BANK SLIP	DETAILS	AMOUNT	COMMENTS
16.11.2016		ONLINE CLOSURE DEBIT	87,041.95	
01.12.2016		KCB	180,000.00	
10.05.2017		TRFS Payments	398,978.65	
10.05.2017		EFT Collections	6,275.00	
		APPENDIX 2 TOTAL	672,295.60	

(APPENDIX 3) PAYMENT IN BANK STATEMENT NOT IN CASH BOOK

DATE	CHEQUE NO	DETAILS	AMOUNT	COMMENTS
16/09/13		PAROK ENTERPRISES	2,411,210.00	
16/09/13		SPOOFER INNOVATIONS	890,210.00	
16/09/13		BONARZA AGENCIES	12,000,000.00	
16/09/13		MEERKATS KENYA LTD	6,661,790.00	
16/09/13		INTERGRATED REAL ESTATE SERVICE	7,590,000.00	
16/09/13		FINTAX CONSULTANTS	5,590,000.00	
16/09/13		INTERGRATED REAL ESTATE SERVICE	5,730,150.00	
16/09/13		INTERGRATED REAL ESTATE SERVICE	7,200,300.00	
16/09/13		FINTAX CONSULTANTS	4,370,436.00	
16/09/13		COLLDAX AGENCIES	2,853,148.00	
16/09/13		EXIGENT AGENCIES	3,625,120.00	
16/09/13		WILLIAMS LOGISTICS	3,910,722.00	
		APPENDIX 3 TOTAL	62,833,086.00	

(APPENDIX 4) RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

DATE	BANK SLIP	DETAILS	AMOUNT	COMMENTS
19.06.2017		COA DEPOSIT	228,000.00	
19.06.2017		COA DEPOSIT	324,000.00	



		APPENDIX 4 TOTAL	521,000.00	
		BANK STATEMENT BALANCE	560,342,398.80	
		APPENDIX 1	2,837,710.00	
		APPENDIX 2	672,295.60	
		APPENDIX 3	62,833,086.00	/
		APPENDIX 4	521,000.00	
		CASH BOOK BALANCE	620,186,479.20	/
PREPARED BY:		SIGN <i>[Signature]</i>	DATE 2 / 7	/ 17
CHECKED BY:		SIGN	DATE /	
VERIFIED BY:		SIGN	DATE /	

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DEVELOPMENT A/C 1000182048

REPUBLIC OF KENYA

F.O. 51

Date 3/07/2017

Report of the Board of Survey on the Cash and Bank Balances of Main Cash Office
at Supreme Court as at the close of
Business on 30/06, 20 17

The Board consisting of - (Names and official titles)

ABRAHAM KIPLETING CHOGG - CHAIRMAN
DOMCCIANA ONTANGO - MEMBER
PAUL NDU A - MEMBER

Assembled at the office of Main Cash Office - Supreme Court
at 9 am (time) on the 30/06 fully 20 17 and

The following cash was produced:-

Notes	Sh. <u>0</u>
Silver	Sh. <u>0</u>
Copper	Sh. <u>0</u>
Cheques (as per details on reverse)	Sh. <u>0</u>
	<u>0</u>

It was observed that cheques amounting to Sh. Cts.

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

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

The Cash Book reflected the following balances as at the close of business on the
30/06, 20 17:-



Cash on hand	Sh. <u>0</u>
Bank Balance	Sh. <u>88,116,727.45</u>

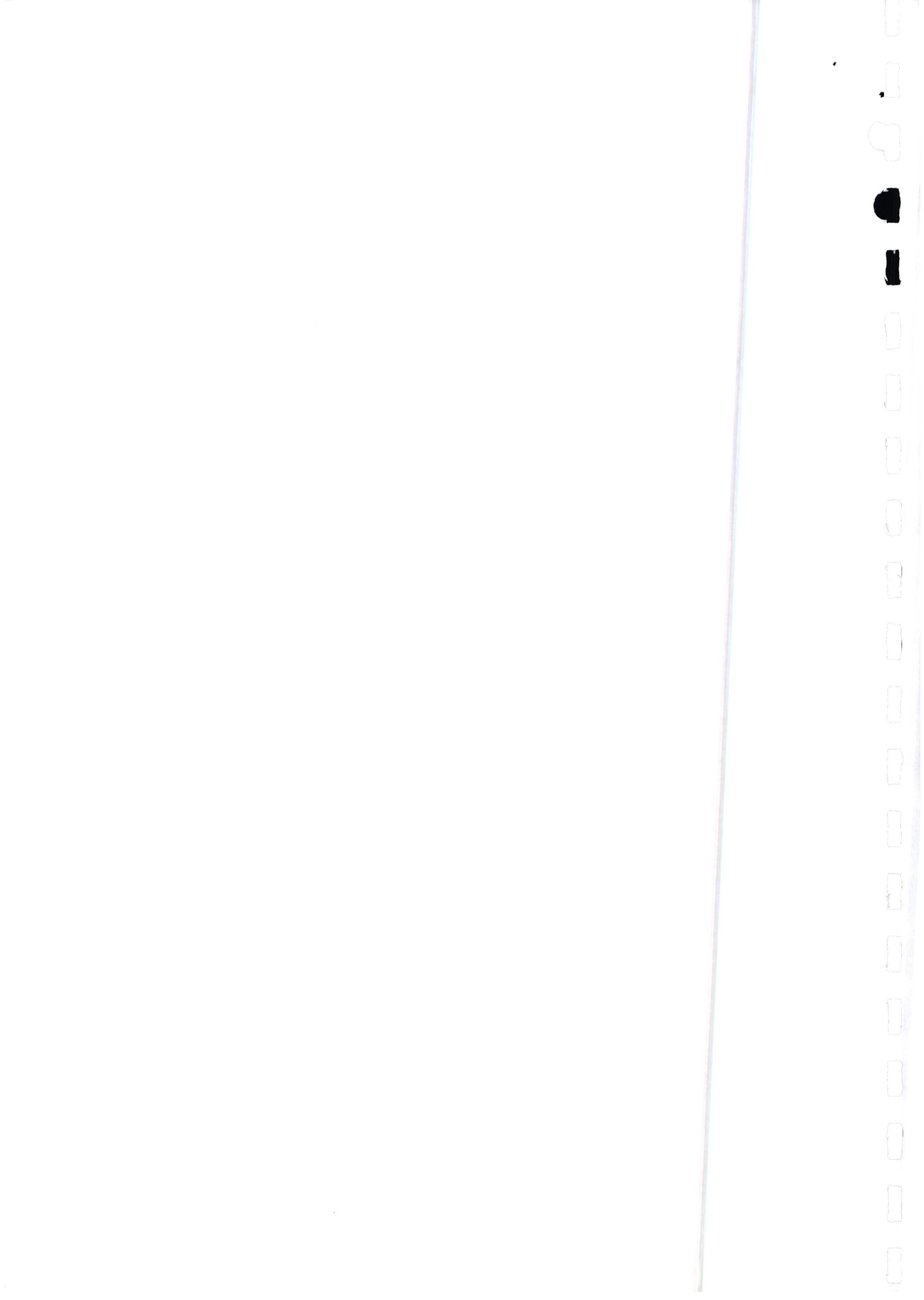
The Bank Certificate of Balance showed a sum of Sh. 343,680,031.35
Cts. (Sh. Cts.)

Standing to the credit of the account on 30/06, 20 17

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

Date 3/07/2017


Chairman

Members of the Board



REPUBLIC OF KENYA

BANK RECONCILIATION
DEVELOPMENT ACCOUNT BANK NO. 1000182048

as at 30TH JUNE....., 2017..... Station..... NAIROBI.....

	Sh.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Certificate						
Less:-					343,680,031.35	
1. Payments in Cash Book not yet recorded in Bank Statement (Un presented Cheques)					258,618,002.90	
2. Receipts in Bank Statements not yet recorded in Cash Book					1,279,431.00	
Add:-						
3. Payments in Bank Statement not yet recorded in Cash Book					-	
4. Receipts in Cash Book not yet recorded in Bank Statement					4,334,130.20	
Bank Balance as per Cash Book					88,116,727.45	

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.


 Signature

C/A
 Designation

2/7/17
 Date

THE JUDICIARY-DEVELOPMENT ACCOUNT

APPENDIX I

PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

AS AT 30TH JUNE 2017

DATE	DETAILS	AMOUNT	COMMENTS
30.06.2017	REENAH	261,234.05	
30.06.2017	SAMSAM	3,866,130.40	
30.06.2017	TRFS	120,000.00	
30.06.2017	TRFS	206,896.55	
30.06.2017	TRFS	233,581.40	
30.06.2017	TRFS	400,000.00	
30.06.2017	TRFS	409,601.40	
30.06.2017	TRFS	614,232.00	
30.06.2017	TRFS	1,059,020.70	
30.06.2017	TRFS	2,047,440.00	
30.06.2017	TRANSFER TO JPIP	213,082,660.00	
30.06.2017	NOLADS	3,273,103.45	
30.06.2017	TECHBIZ	4,282,326.15	
30.06.2017	LEKHA	7,509,358.00	
30.06.2017	ATTAIN	16,753,707.00	
30.06.2017	TRFS	77,586.20	
30.06.2017	BARGROVE	1,422,413.80	
30.06.2017	MANYATTA	2,448,030.80	
0.06.2017	TAX	89,750.80	
0.06.2017	TAX	154,742.80	
30.06.2017	RETENTION	299,169.40	
	TOTAL APPENDIX 1	258,618,002.90	

APPENDIX II

RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK

AS AT 30TH JUNE 2017

DATE	NO	PARTICULARS	AMOUNT	COMMENTS
20/09/2013		RECALLED FUNDS	1,279,431.20	
		TOTAL APPENDIX 2	1,279,431.20	

APPENDIX III

PAYMENT IN BANK STATEMENT NOT IN CASHBOOK

AS AT 30TH JUNE 2017

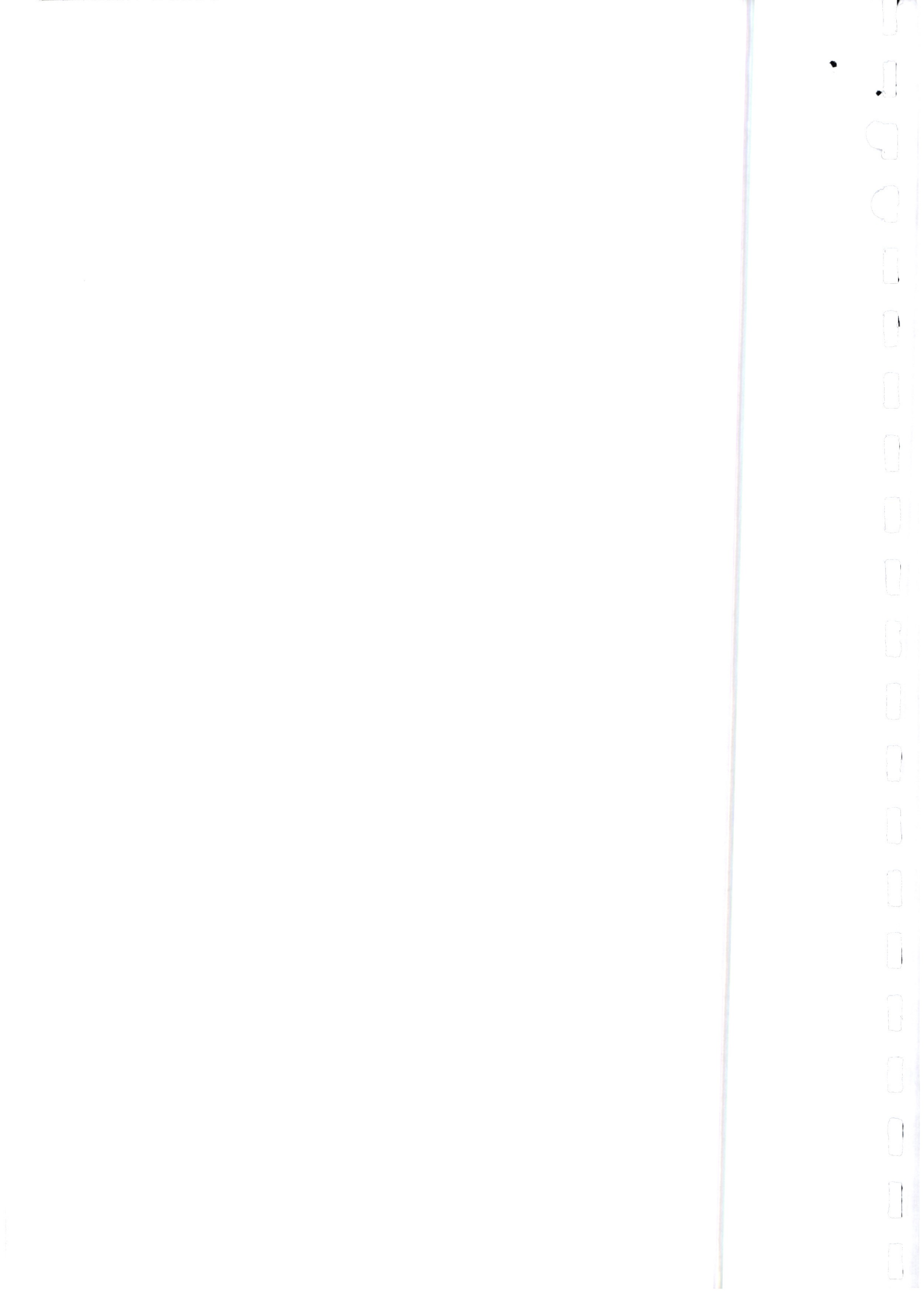
DATE	DETAILS	AMOUNT	COMMENTS
	TOTAL APPENDIX 3		


APPENDIX IV

RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT

AS AT 30TH JUNE 2017

DATE	NO	DETAILS	AMOUNT	COMMENTS
30.06.2017		UNSPENT AIE	214,600.00	



30.06.2017	UNSPENT AIE	2,072.00	
30.06.2017	UNSPENT AIE	140.00	
30.06.2017	UNSPENT AIE	243,600.00	
30.06.2017	UNSPENT AIE	308,337.00	
30.06.2017	UNSPENT AIE	989,934.00	
30.06.2017	UNSPENT AIE	1,000,000.00	
30.06.2017	UNSPENT AIE	1,000,000.00	
30.06.2017	UNSPENT AIE	29,120.00	
30.06.2017	UNSPENT AIE	53,000.00	
30.06.2017	UNSPENT AIE	209,327.20	
30.06.2017	UNSPENT AIE	284,000.00	
	APPENDIX 4 TOTAL	4,334,130.20	
	SLIP NO.		
	BANK STATEMENT BALANCE	343,680,031.35	
	APPENDIX 1 TOTAL	258,618,002.90	
	APPENDIX 2 TOTAL	1,279,431.20	
	APPENDIX 3 TOTAL	-	
	APPENDIX 4 TOTAL	4,334,130.20	
	CASHBOOK BALANCE	88,116,727.45	
PREPARED BY	m Konuche	SIGN 	DATE 2 / 7 / 17
CHECKED BY		SIGN	DATE / /
VERIFIED BY		SIGN	DATE / /



RECURRENT A/C N: 1000181915

REPUBLIC OF KENYA

F.O. 51

Date 03/07/2017

Report of the Board of Survey on the Cash and Bank Balances of Main Cash Office
at Supreme Court as at the close of
Business on 30/06 20 17

The Board consisting of - (Names and official titles)

ABRAHAM KIPLESING CHAGI - CHAIRMAN
DOMICIANA ONTANO - MEMBER
PAUL NDUAT - MEMBER

Assembled at the office of Main Cash Office Supreme Court
at 9am (time) on the 3rd July 20 17 and

The following cash was produced:-

Notes	Sh.	<u>0</u>
Silver	Sh.	<u>0</u>
Copper	Sh.	<u>0</u>
Cheques (as per details on reverse)	Sh.	<u>0</u>

It was observed that cheques amounting to Sh. _____ Cts _____

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

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

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


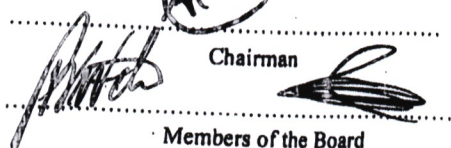
30/06 20 17:-
Cash on hand Sh. 0
Bank Balance Sh. 312,228,819.00

The Bank Certificate of Balance showed a sum of Sh. 471,977,794.35
Cts. _____ (Sh. _____ Cts. _____)

Standing to the credit of the account on 30/06 20 17

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

Date 3/07/2017


Chairman

Members of the Board



REPUBLIC OF KENYA

BANK RECONCILIATION
RECURRENT BANK ACCOUNT NO. 1000181915

as at 30TH JUNE 2017 Station..... NAIROBI.....

	Sh.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Certificate					471,977,794.35	
Less:-						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					192,535,459.30	
2. Receipts in Bank Statements not yet recorded in Cash Book					118,781.85	
Add:-						
3. Payments in Bank Statement not yet recorded in Cash Book					18,571,376.25	
4. Receipts in Cash Book not yet recorded in Bank Statement					14,333,661.90	
Bank Balance as per Cash Book					312,228,591.35	


I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.


 Signature

C/A
 Designation

2/7/17
 Date



APPENDIX I			
PAYMENT IN CASH BOOK NOT IN BANK STATEMENT			
AS AT 30TH JUNE 2017			
DATE	DETAILS		AMOUNT
06.2017	30TH JUNE PAYMENTS EFFECTED IN JULY		192,535,459.30
	TOTAL APPENDIX 1		192,535,459.30
APPENDIX II			
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK			
AS AT 30TH JUNE 2017			
DATE	PARTICULARS		AMOUNT
8.07.2015	INWARD RTGS ERRONIOUSLY DEPOSITED		118,781.85
	TOTAL APPENDIX 2		118,781.85
APPENDIX III			
PAYMENT IN BANK STATEMENT NOT IN CASHBOOK			
AS AT 30TH JUNE 2017			
DATE	DETAILS		AMOUNT
6/09/13	SPOOFER INNOVATIONS		1,250,000.00
6/09/13	FINTAX CONSULTANTS		6,490,250.00
06.12.2016	SOPHIE AMEKWI KATHURE KAIBIRIA		64,773.50
4.12.2016	STANTECH MOTORS LIMITED		168,190.00
6.01.2017	KENYA POWER AND LIGHTING COMPANY LI		4,972,437.70
05.01.2017	CMC MOTORS GROUP LIMITED		37,420.85
9.01.2017	STANTECH MOTORS LIMITED		35,750.00
6.01.2017	TOTAL KENYA LIMITED		153,207.70
20.01.2017	RICHARD NAAMAN TAMAR		32,500.00
5.02.2017	LAVINGTON SECURITY LIMITED		5,216,750.00
7.03.2017	STANTECH MOTORS LIMITED		13,750.00
21.04.2017	SOPHIE KATHURE		64,773.50
3.05.2017	CMC MOTORS GROUP LIMITED		71,573.00
	TOTAL APPENDIX 3		18,571,376.25
APPENDIX IV			
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT			
AS AT 30TH JUNE 2017			
DATE	SLIP NO.	DETAILS	AMOUNT
01.2017		unspent a/c 2016-17	14,333,661.90
		APPENDIX 4 TOTAL	14,333,661.90
	SLIP NO.	BANK STATEMENT BALANCE	471,977,794.35
		APPENDIX 1 TOTAL	192,535,459.30
		APPENDIX 2 TOTAL	118,781.85
		APPENDIX 3 TOTAL	18,571,376.25
		APPENDIX 4 TOTAL	14,333,661.90
		CASHBOOK BALANCE	312,228,591.35
PREPARED BY	<i>M. Konyche</i>	SIGN 	DATE 2 / 7 / 17
CHECKED BY		SIGN	DATE / /
VERIFIED BY		SIGN	DATE / /

