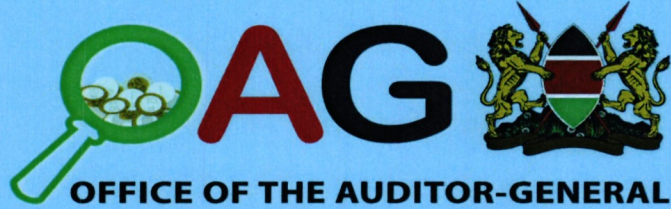


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**JUDICIAL PERFORMANCE
IMPROVEMENT PROJECT
(IDA CREDIT NO.5181-KE)**

**FOR THE YEAR ENDED
30 JUNE, 2021**

THE JUDICIARY

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 09 FEB 2022

TABLED BY: LDM

CLERK: THE TABLE: S. Kalama

DAY: Wed

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THE JUDICIARY



JUDICIAL PERFORMANCE IMPROVEMENT PROJECT

THE JUDICIARY

PROJECT GRANT/CREDIT NUMBER IDA NO. 5181-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

*Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021*

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Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is Judicial Performance Improvement Project

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

Address: The project headquarters offices are in Nairobi City, Nairobi County, Kenya.
 The address of its registered office is:
 P.O Box 30041 – 00100
 Nairobi

Contacts:

Telephone: (254) 02-2221221
 E-mail: jpiproject@gmail.com
 WEBSITE: www.Judiciary.go.ke

1.2 Project Information

Project Start Date:	30 th April, 2013
Project End Date:	31 st October, 2021
Project Manager:	Ms Nancy Kanyago
Project Sponsor:	The World Bank

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Judiciary.
Project Number	P105269
Project Strategic Goals	The strategic goals of the project are as follows: <ol style="list-style-type: none"> i. To improve the performance of the Judiciary to enable it provide services in a more effective, efficient and accountable manner; ii. To support and achieve the priority areas of the Judiciary Transformation Framework (JTF) and the Sustaining Judiciary Transformation (SJT) strategic documents; iii. To contribute to Kenya's vision 2030 development strategy for transforming Kenya into a middle income country
Achievement of Strategic goals	The project goals have been achieved under the following broad categories; <ol style="list-style-type: none"> i. Court Administration and Case Management ii. Judicial Training and Staff Development iii. Court Infrastructure

**Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021**

	iv. Project Management
Project's Direct Intervention Areas	The project was formed to intervene in the following areas: i. Improve timeliness of Judiciary services; ii. Enhance performance and quality decision making; iii. Increase access to courts and to legal information.
Project duration	The project commenced on 30 th April, 2013 and was expected to run until 31 st December, 2018. An extension was granted to 31 st October, 2021.

1.4 Bankers

- i. Equity Bank
P.O Box 75104-00200
NAIROBI
- ii. Central Bank of Kenya
P.O Box 60000-00200
NAIROBI

1.5 Auditors

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

1.6 Roles and Responsibilities

The key personnel involved in the Project management are:

Names	Title designation	Responsibilities
Hon. Anne Amadi	Chief Registrar of the Judiciary	Accounting Officer
Nancy Kanyago	Project Coordinator	Project Manager

1.7 Funding Summary

The initial project duration was 6 years from 2013 to 2018 but was extended to 31st October, 2021.
The approved project budget was US\$ 120M equivalent to Kshs 10.5B as highlighted in the table below;

*Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021*

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

A. Source of funds

Source of funds	Donor Commitment		Amount received as at 30 th June, 2021		Undrawn balance as at 30 th June, 2021	
	Donor currency (USD)	KShs	Donor currency (XD)	KShs	Donor currency (USD)	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Loan						
International Development Association	120,000,000	10.5B	78,600,263	10,349,078,688	41,399,737	150,921,312

The Donor commitment shown has not taken into effect the current exchange rate and therefore the current undrawn balance changes with the exchange rate ruling

B. Application of Funds

Application of funds	Amounts Received as at 30 th June, 2021		Cumulative Amount as at 30 th June, 2021		Unutilized Balance as at 30 th June, 2021	
	Donor Currency USD	KShs	Donor currency	KShs	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Loan						
International Development Association	78,600,263	10,349,078,688	73,347,209	10,124,510,295	5,253,054	224,568,393

1.8 Summary of Overall Project Performance:

- i) Budget Estimate VS Actual Expenditure for current year and absorption,

Year	Estimated Budget	Actual Expenditure	Absorption rate
	Kshs	Kshs	%
2013/14	568,163,253	316,781,916	55.76%
2014/15	650,000,000	546,957,847	84.15%
2015/16	2,259,103,000	1,010,717,110	44.74%
2016/17	2,600,000,000	1,845,086,896	70.96%
2017/18	1,600,000,000	1,353,653,889	84.60%
2018/19	2,799,000,000	1,973,572,409	70.51%
2019/20	2,195,000,000	1,726,379,499	78.65%
2020/21	2,265,982,000	1,203,739,456	53.12%

**Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021**

- ii) Project progress based on outputs, outcomes and impacts since project commencement are indicated in the table below;

Impacts	Outcomes	Outputs
Access to courts and legal information improved	Reduction in geographical distance to courts from 190 to 140 km	▪ 19 new court buildings were constructed.
		▪ 9 mobile/circuit courts were supported bringing services closer to the litigants.
	Links to potential court users were enhanced	▪ 18 vehicles for Monitoring and Evaluation aimed at enhancing the value and quality of the public investment into court infrastructure.
		▪ 124 Court Users Committees(CUCs) were supported in the implementation of their work plans through a small grants program of Kshs. 500,000 each Court Station.
	Reduce knowledge barriers for public	▪ 500 council of elders were sensitized on Alternative Justice Systems (AJS)
		▪ 4,500 copies of Kenya Law Reports, 100,000 copies of pocket size friendly constitution, 620 copies of grey books were procured and issued to members of the public and judicial officers.
▪ Informational booklets, website upgrades.		
Timeliness of judiciary services improved	Reduce blockages in the registries	▪ 1 radio program was supported (Lamu); social media presence was increased from 5,000 to over 100,000 followers.
		▪ 168 court directional signages prepared and mounted
		▪ Registry processes were reviewed and standardized.
		▪ 1.5 million colour coded files procured and used as part of improving filing infrastructure.
	Increase efficiencies with improved facilities	▪ Records management policy developed and in use.
		▪ Registry manuals developed and in use for 6 categories of courts .
		▪ 4 courts were upgraded enhancing efficiency in delivery of services.
	Increase the speed of case resolution	▪ 38 staff were recruited in the building services unit to assist in supervision and maintenance of Judiciary facilities.
		▪ Furniture procured for 20 new courts
		▪ Court Annexed Mediation (CAM) was rolled out upon which 5,721 matters have been concluded releasing Kshs. 14.7 billion into the economy. It took 66 days on average in settling the cases.

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Impacts	Outcomes	Outputs	
		<ul style="list-style-type: none"> ▪ 20 Speech to Text Software were procured and being piloted on all levels of courts. 20 Judicial Officers (15 Judges and 5 Magistrates) were sensitized on speech to text for judgment writing. ▪ 120,000 backlog of cases (over 5 years) were cleared through Justice @ last initiative 96,000 others were cleared during normal court hearing. ▪ 1,300 desktop computers were procured and issued to Judicial Officers and Staff enhancing efficiency. 	
Performance and quality of decision making enhanced	Increase use of data and standards in decision making	<ul style="list-style-type: none"> ▪ Daily Court Returns Template (DCRT) was rolled out in all the 124 courts and used to capture court data. ▪ 2 case censuses were done establishing the number of cases in the court system ▪ 283 Judiciary Court stations and Directorates signed performance contracts (PMMUs) ▪ 3 court user surveys were conducted in 2015, 2017 and 2019. The index improved from 56%, 64% to 67% respectively. ▪ Judiciary organizational review report developed and now being implemented. ▪ Legal needs survey(s) with HiiL Institute at the Hague was conducted. 	
	Improve consistency and clarity of decision making	<ul style="list-style-type: none"> ▪ All magistrates and registry staff were trained ▪ Judiciary Training Institute (JTI) was supported with lease of office space for 5 years. ▪ Benchbooks/handbooks for Kadhi were developed. ▪ 6,000 volumes of Commonwealth Law Reports, East Africa Law Reports amongst a host of other titles were bought and distributed to 28 court stations. The legal books are being used for legal research by Judicial Officers and other legal practitioners. 	
	Strengthen integrity of decision making	<ul style="list-style-type: none"> ▪ Governance and Anti-Corruption (GAC) mapping and report prepared. 	
		<ul style="list-style-type: none"> ▪ Complaint's handling enhanced through the development of a complaints management system and training of staff. 	
		<ul style="list-style-type: none"> ▪ Audio recording and transcription installed and in use in 26 courts. 	

***Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021***

iii) Value-For-Money Achievements,

National competitive bidding was applied in all construction projects and contracts awarded to the most competitive bidder. In addition, there were no variations of contract sums for all contracts. Lastly, the project recruited staff for the Building Services Unit to manage and supervise the works which was cheaper than using consultancy services.

iv) Implementation challenges and recommendations on the way forward are indicated in the table below;

	Implementation Challenges	Mitigation Measures
1.	Delays in procurement in the formative stages of the project. This was a key operational constraint for the project. Procurement delays were the prime contributor to low disbursements.	Procurement unit was strengthened through the replacement of IFA consultants with individual procurement consultants and secondment of Judiciary staff to lead on Financial Management.
2.	Lack of skills - The Judiciary implementing units submitting requests for funding had inadequate skills in the World Bank procedures which contributed to delayed approvals.	This was resolved by reducing the number of implementing units and activities, as well as providing more proactive support by the PMU/IFA in the drafting of TORs and requests for goods/works. Training and presentations were provided on World Bank procedures.
3.	Inadequate capacity in Building Services Unit (BSU) - In the formative stages of the project the BSU lacked capacity to supervise and provide necessary approvals in time.	Additional staff (Architects, Engineers, Quantity Surveyors and Clerk of Works) were recruited in the BSU and thus each site was manned by a Clerk of Works.

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	<p>IFMIS shut down and downtime: JPIP was a pilot World Bank project in using IFMIS. Implementation of JPIP activities was delayed for several months (between July and August) each year when IFMIS was shut down. This constrained procurement, payments and ultimately, disbursements.</p>	<p>The National Treasury (NT) was engaged from time to time and ensured the delays were minimized. In addition, the NT allowed the project budget to be split into two (i.e. revenue and Appropriation in Aid - direct payment). The later allowed continuation of payments of over Kshs. 10 million to continue at the close of the financial year.</p>
	<p>Delays in payments process.</p>	<p>This was resolved through the development of a payment tracking system that tracked number of days it took for payment to clear (i.e., from the time an invoice was raised to the point of actual payment). This helped in identifying of delays and corrective actions taken.</p>
	<p>Unavailability of all members appointed to the Inspection and Acceptance of works</p>	<p>This was resolved through having most members nominated from the day-to-day supervision teams</p>
	<p>Initial implementation of the project (i.e., in 2014/15) was affected by broader governance issues in the administration of the Judiciary, including the removal of the former Chief Registrar (Accounting Officer for the Judiciary) and Deputy Chief Registrar (who was also the Project Director), as well as a number of Directors.</p>	<p>The appointment of a new Chief Registrar, Deputy Chief registrar and new Directors for Supply Chain, Finance, ICT subsequently stabilized the broader governance context with positive spillovers to the project.</p>
	<p>Infrequent tender committee meetings and failure to consider JPIP agenda items.</p>	<p>The Chief Registrar established a regular Tender/Evaluation Committee schedule of at least two meetings per month and as a norm items not discussed in one meeting would be first on the agenda for the subsequent meeting.</p>

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<p>Multiple errors in the procurement process. These errors occurred in post-review consulting and goods contracts which subsequently became prior review and consequently, errors which occurred at a very early stage were not easily identified by the Bank until much later, at which time the procurement failed causing frustration to all parties. For example, the advertisement for a consultant to design the Makueni and Mukurweini courthouses included improper requirements which, once discovered, invalidated the procurement and required the Judiciary to re-advertise.</p>	<p>This was resolved through provision of additional training of Procurement personnel on the use of standard Bank bidding documents and processes.</p>
<p>There were some contractors who lacked capacity to undertake the schedule of works leading to delays in completion of projects</p>	<p>Monitoring and Evaluation was enhanced and monthly meetings held generating solutions on slow implementation.</p>

1.9 Summary of Project Compliance

The country laws and regulations were complied with in addition to the World Bank procurement and financial regulations/guidelines. Delays in the implementation of Voi, Wajir and Mukurweini Law courts are likely to pass some outstanding liability of Kshs. 150 million to the Government. However, mitigation measures have already been taken to ensure project completion such as issuance of warning letters, default notices and extension of time. In addition, Kibera, Olkalou and Mukurweini projects works were terminated, repackaged and issued to new contractors.

*Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021*

2. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Social responsibility statement

Judicial Performance Improvement Project exists to transform lives. This is our purpose; “the driving force behind everything we do. It’s what guides us to deliver our strategy”.

Below is a brief highlight of our activities that drive towards sustainability;

i. Sustainability Strategy and Profile

The project followed the World Bank Group Strategy 1 that sets out corporate goals of ending extreme poverty and promoting shared prosperity in all its partner countries. Securing the long-term future of the planet, its people and its resources, ensuring social inclusion, and limiting the economic burdens on future generations. The two goals emphasize the importance of economic growth, inclusion and sustainability including strong concerns for equity. It is on this basis that the project was restructured in 2015 and the components and activities refocused away from institutional inputs and towards service delivery outcomes centered on three key areas of concern to citizens.

ii. Environmental performance

The project adhered to the Environmental and Social Policy guiding World Bank funded Projects. This aims to ensure that the people and the environment are protected from potential adverse impacts. In this regards an environmental and social impact assessments (ESMP) was conducted for each construction project in consultation with affected communities. The assessment focused on potential project impacts and the livelihoods of displaced people in Nanyuki site, for example, was restored.

iii. Employee Welfare

Hiring of staff was based on the Judicial Service Commission policy on recruitment. All recruitment was based on merit and no tribal or gender bias was allowed. For instance, in the Project Implementing Unit (PIU) 11 staff are female and 7 male.

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iv. **Market Place Practices**

a) Responsible competition practice.

The Judiciary is a public entity governed by the Public Procurement Laws. Procurement Planning and implementation under the project are governed by The World Bank Procurement Guidelines, The Public Procurement Act, The Public Procurement Regulations and Code of Ethics for Public Procurement practitioners.

Procurement Plans are prepared and approved by the World Bank. Procurement packages are prepared based on the applicable thresholds, availability of products in the market, consumer needs and contractor capacity. Bids are advertised in newspapers of nationwide circulation and through the Judiciary Website (www.judiciary.go.ke/tenders). In case of lower thresholds that do not require advertisement, quotations are obtained from a wide range of at least five qualified suppliers identified in the market. Bidders are given sufficient information and time to prepare and submit bids. In open competitive bidding, bidders are given 30 days while Request for Quotations, bidders are given One week to prepare and submit bids. Bids are opened publicly in the presence of bidders who choose to attend. Bids are evaluated only on the basis of criteria set out in the bidding documents and recommendation of award based on the lowest evacuated bidder. All complaints raised by the bidders are addressed in a timely manner through a proper complaints handling mechanism including through the established Public Procurement Administrative Review Board. Notification of contract awards are issued to all bidders and bidders given 14 days to address any complaint arising from the bidding process. All unsuccessful bidders are informed of the reasons for rejection of their bids. Contract awards are forwarded to the **Public Procurement Oversight Authority** for publication in their websites. Contracts are also published in UN publications through **STEP**. All procurement records are maintained both manually and electronically and are regularly reviewed by the Internal Audit department, Office of the Auditor General (**OAG**) and World bank through the regular procurement reviews. Anti-corruption measures are adhered to including, ensuring there is no conflict of interest in the bidding process, complying with ethics and anti-corruption laws of the country.

b) Responsible Supply chain and supplier relations

Suppliers are regularly updated of the upcoming procurement opportunities through the publication of Procurement Plans in the websites via World Bank procurement platform - **STEP**. Contract conditions take into account suppliers financial capability and experience to undertake the

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assignment. Contracts are awarded and made effective within a reasonable timeframe (normally 28 days for suppliers to provide performance security) to allow suppliers comply and substantially in the same scope with the bidding documents. Payment terms in the contract provide for payment of contractors with 30 days after submitting their payment request which is duly honored.

c) Responsible marketing and advertisement

All bidding opportunities are advertised in the Judiciary Website for access to all bidders. Bidding documents are downloaded from the website at no cost. In case of clarifications during the bidding process, the clarifications are communicated to all bidders who have expressed interest in the bidding process. In case clarifications are issued, bidders are granted extension of time to submit their bids.

d) Product stewardship

- i. Contractor all risk insurance and Work Insurance Benefits Act
- ii. Occupational Health and Safety – Full protective gear, sensitization on HIV, Drugs and Alcohol, First Aid Kit, All projects Registered by Public Health, Security on site
- iii. Solid waste Management
- iv. Child Labor: This will not be allowed in the reconstruction and renovation work. The contractors will be bound under contract to comply with guidelines set forth by International Labor Organization (ILO) Written Convention (C.138) on child labor and Employment of Children Act, 1991 while employing workers. The stipulated age for employment in all project operations shall not be below the age of Eighteen (18) years. Equal remuneration for youths and women workers, if any will be ensured through a regular check and monitoring.
- v. Employment Policy: The Contractor is encouraged to use local labour in the proposed project activities to enhance their livelihood. Equal opportunities of employment will be provided to men and women where possible.
- vi. Gender Discrimination: No gender based discrimination will be done in providing jobs to the women. In all project operations to it will be ensured that women are protected and not harassed at workplaces.

***Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021***

3. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Chief Registrar of the Judiciary and the Project Coordinator for **the Judicial Performance Improvement Project** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

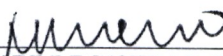
The Chief Registrar of the Judiciary and the Project Coordinator for **The Judicial Performance Improvement project** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Chief Registrar of the Judiciary and the Project Coordinator for **The Judicial Performance Improvement project** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2021, and of the Project's financial position as at that date. Chief Registrar of the Judiciary and the Project Coordinator for The Judicial Performance Improvement project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

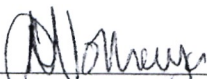
The Chief Registrar of the Judiciary and the Project Coordinator for **The Judicial Performance Improvement project** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial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

Approval of the Project financial statements

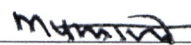
The Project financial statements were approved by the Chief Registrar of the Judiciary and the Project Coordinator for The Judicial Performance Improvement project on 20th September 2021 and signed by them.



CHIEF REGISTRAR OF THE JUDICIARY
ANNE. A. AMADI, CBS



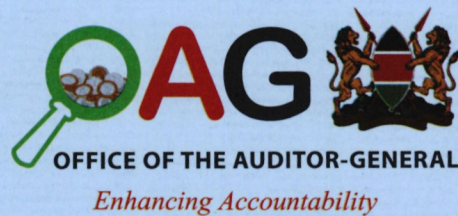
PROJECT COORDINATOR
NANCY KANYAGO



PROJECT ACCOUNTANT:
CPA MARY MUCHOKI
ICPAK NUMBER: 6621

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JUDICIAL PERFORMANCE IMPROVEMENT PROJECT (IDA CREDIT NO.5181-KE) FOR THE YEAR ENDED 30 JUNE 2021 - THE JUDICIARY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Judicial Performance Improvement Project set out on pages 15 to 29, which comprise the statement financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of

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

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Judicial Performance Improvement Project as at 30 June, 2021, 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 Public Finance Management Act, 2012 and comply with the Financing Agreement No.5181-KE dated 5 December, 2012 (Revised 16 May, 2016) between the International Development Association (IDA) and the Republic of Kenya.

Basis for Qualified Opinion

1. Loans from External Development Partners

The statement of receipts and payments for the year ended 30 June, 2021 reflects loans from external development partners under receipts and payments controlled by the entity of Kshs.1,003,521,344. However, the corresponding Note 8.3 to the financial statements reflects the amount in loan currency of US dollars 7,356,383 which, in fact relate to the total amount deposited in the special account by IDA instead of the amount withdrawn from the special account of US dollars 7,184,053 in the financial year 2020/2021 and transferred to the Project's bank account as disclosed in the special deposit account movement schedule under Not 8.7A to the financial statements.

In the circumstances, the accuracy of loans from external development partners' receipts of Kshs.1,003,521,344 deposited into the Project's bank account as shown in the statement of receipts and payments for the year ended 30 June, 2021, could not be ascertained.

2. Failure to Reflect Original Budget Figures in the Statement of Comparative Budget and Actual Amounts

The statement of comparative budget and actual amounts for the year ended 30 June, 2021, reflects nil original budget amounts and final budget figures in respect of purchase of goods and services of Kshs.180,334,348 and acquisition of non-financial assets of Kshs.1,023,406,708. No satisfactory explanation was given for failure to reflect the original budget figures in the statement of comparative budget and actual amounts.

In the circumstances, the accuracy and completeness of the statement of comparative budget and actual amounts for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Judicial Performance Improvement Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical

responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparative budget and actual amounts for the year ended 30 June, 2021, reflects actual receipts totalling Kshs.1,159,516,540 against budgeted amount of Kshs.2,265,982,000, resulting in a shortfall of Kshs.1,106,465,460 or 49% of the budgeted receipts.

2. Pending Bills

Note 8.11 and 8.12 to the financial statements indicates that the Judicial Performance Improvement Project had pending bills totalling Kshs. 16,773,401 comprising pending account payables of Kshs. 14,334,001 and pending staff payables of Kshs. 2,439,400 as at 30 June, 2021, which were not settled in 2020/2021 but were instead carried forward to the 2021/2022 financial year.

Failure to settle bills during the year to which they relate, adversely affects the budgetary provisions of the subsequent year to which they have to be charged to.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Irregular Payment of Retention Monies

A review of contract documents revealed that two contractors awarded the contracts to construct Mukurweni and Ol-Kalou law courts were irregularly refunded full retention monies amounting to Kshs.7,067,889 and Kshs.13,506,711, respectively before completing the construction works. Although the management explained that these

payments were related to the final sum and release of monies held after the contracts were terminated, sufficient documentary evidence and contractors' payment certificates reconciliations were not provided to support the explanation.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit so as to obtain assurance as to whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, except for the effect of the matter described in the Basis for Conclusion on Effectiveness Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Fixed Asset Register

No fixed assets register was maintained for the Judicial Performance Improvement Project (JPIP) during the financial year under review. Further, the financial statements presented for audit did not include a summary of the fixed assets register as required under financial reporting template prescribed by the Public Sector Accounting Standards Board. This is therefore an indication of lack of effective control over acquisition, recording and use of fixed assets.

Further, in the absence of the fixed asset register, it was not possible to confirm the accuracy and completeness of cumulative amount of Kshs.6,580,144,502 reflected against acquisition of non-financial assets in the statement of receipts and payments for the year ended 30 June, 2021.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control.

In preparing the financial statements, Management is responsible for assessing the ability of Judicial Performance Improvement Project to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Judicial Performance Improvement Project to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Judicial Performance Improvement Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 December, 2021

*Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021*

5. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021		2019-2020		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity KShs	Payments made by third parties KShs	Receipts and payment controlled by the entity KShs	Payments made by third parties KShs	
RECEIPTS			Total		Total	KShs
Loan from external development partners	8.3	1,003,521,344	154,547,498	1,158,068,842	750,051,429	1,871,754,795
Miscellaneous receipts	8.4	1,447,698		1,447,698	16,343,336	16,343,336
TOTAL RECEIPTS		1,004,969,042	154,547,498	1,159,516,540	766,394,765	1,888,098,131
PAYMENTS						
Purchase of goods and services	8.5	180,334,348		180,334,348	206,839,857	206,839,857
Acquisition of non-financial assets	8.6	868,859,210	154,547,498	1,023,406,708	397,836,276	1,519,539,642
TOTAL PAYMENTS		1,049,193,558	154,547,498	1,203,741,057	604,676,133	1,726,379,499
SURPLUS/DEFICIT		(44,224,516)	-	(44,224,516)	161,718,632	-

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



**CHIEF REGISTRAR OF THE JUDICIARY
ANNE. A. AMADI, CBS**



**PROJECT COORDINATOR
NANCY KANYAGO**




**PROJECT ACCOUNTANT:
CPA MARY MUCHOKI ICPAK No. 6621**

*Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021*

6. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

	Note	2020-2021 KShs	2019-2020 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8.7.A	108,234,680	152,808,495
Total Cash and Cash Equivalents		108,234,680	152,808,495
Accounts receivables – Imprest and Advances	8.8	5,937,170	15,020,822
TOTAL FINANCIAL ASSETS		114,171,850	167,829,317
REPRESENTED BY			
Fund balance b/fwd	8.9	167,829,317	54,414,884
Prior year adjustments	8.10	(9,432,951)	(48,304,199)
Surplus/(Deficit) for the year		(44,224,516)	161,718,632
NET FINANCIAL POSITION		114,171,850	167,829,317

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2021 and signed by:


CHIEF REGISTRAR OF THE JUDICIARY
ANNE. A. AMADI, CBS


PROJECT COORDINATOR
NANCY KANYAGO


PROJECT ACCOUNTANT:
CPA MARY MUCHOKI ICPAK No. 6621

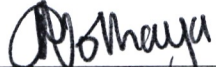
Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021


7. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

		2020-2021	2019-2020
	Note	KShs	KShs
Receipts for operating activities			
Miscellaneous receipts	8.4	1,447,698	16,343,336
Payments for operating activities			
Purchase of goods and services	8.5	(180,334,348)	(206,839,857)
Changes for receivables during the year	8.8	9,083,652	33,283,377
Adjustments during the year		(9,432,951)	(48,304,199)
Net cash flow from operating activities		(179,235,949)	(205,517,342)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8.6	(868,859,210)	(397,836,276)
Net cash flows from Investing Activities		(868,859,210)	(397,836,276)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	8.5	1,003,521,344	750,051,429
Net cash flow from financing activities		1,003,521,344	750,051,429
NET DECREASE IN CASH AND CASH EQUIVALENT		(44,573,815)	146,697,810
Cash and cash equivalent at BEGINNING of the year		152,808,495	6,110,685
Cash and cash equivalent at END of the year	8.7.A	108,234,680	152,808,495

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 September 2021 and signed by:


 CHIEF REGISTRAR OF THE JUDICIARY
 ANNE. A. AMADI, CBS


 PROJECT COORDINATOR
 NANCY KANYAGO


 PROJECT ACCOUNTANT:
 CPA MARY MUCHOKI
 ICPAK NUMBER: 6621

*Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021*

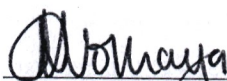
8. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Final Budget	Actual On Comparable Basis	Budget Utilization Difference	% of Utilization
	a	c=a+b	d	e=c-d	f=d/c %
Receipts					
Proceeds from borrowings	2,265,982,000	2,265,982,000	1,158,068,842	1,107,913,158	51%
Miscellaneous receipts	-	-	1,447,698	1,447,698	100%
Total Receipts	2,265,982,000	2,265,982,000	1,159,516,540	-	51%
Payments					
Purchase of goods and services	-	180,334,348	180,334,348	180,334,348	100%
Acquisition of non-financial assets	-	1,023,406,708	1,023,406,708	1,023,406,708	100%
Total Payments	-	1,203,741,057	1,203,741,057	1,203,741,057	100%

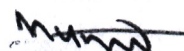
Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.



CHIEF REGISTRAR OF THE JUDICIARY
ANNE. A. AMADI, CBS



PROJECT COORDINATOR
NANCY KANYAGO



PROJECT ACCOUNTANT:
CPA MARY MUCHOKI
ICPAK NUMBER: 6621

NOTES TO THE FINANCIAL STATEMENTS

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

8.1. Basis of Preparation

8.1.1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

The accounting policies adopted have been consistently applied to all the years presented.

8.1.2. Reporting entity

The financial statements are for the Project under Judiciary. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

8.1.3. Reporting currency

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

8.2. Significant Accounting Policies

a) Recognition of receipts

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

• Transfers from the Exchequer

Transfer from Exchequer is 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.

• External Assistance

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

Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021

Proceeds from borrowing

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

Undrawn external assistance

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

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of employees**

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

• **Use of goods and services**

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

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

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

***Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021***

- **Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

c) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Restriction on cash

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

d) Accounts receivable

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

e) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the

Judicial Performance Improvement Project

Reports and Financial Statements for the financial year ended June 30, 2021

reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Project at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

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

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

g) Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties' column in the statement of receipts and payments.

During the year **Kshs. 154,547,498** being loan disbursements was received in form of direct payments to third parties.

h) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are ineligible according to the donor agreement and are not recognised in the statements of receipts and payments.

***Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021***

i) Comparative figures

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

j) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2021.

k) Errors

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

Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021

8.3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2021 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
					FY 2020/21	FY2019/20
			KShs	KShs		
Loans Received from Multilateral Donors (International Organizations)						
International Development Agency	18-Sep-2020	1,661,777	220,075,449			
	09-Dec-2020	1,399,774	262,631,267			
	30-Mar-2021	2,608,914	319,981,128			
	30-Jun-2021	1,685,918	200,833,501			
Total		7,356,383	1,003,521,344	154,547,498	1,158,068,842	1,871,754,795

8.4. MISCELLANEOUS RECEIPTS

	2020-2021	2019-2020	Cumulative to date
	Kshs	Kshs	Kshs
Other receipts not classified elsewhere (seized performance bond)	1,444,698	16,343,336	32,916,631
Total	1,444,698	16,343,336	32,916,631

8.5. PURCHASE OF GOODS AND SERVICES

	2020-2021			2019-2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	2,214,040	-	2,214,040	6,138,342	452,613,009

Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021

Domestic travel and subsistence	50,410,851	-	50,410,851	41,903,409	599,988,583
Foreign travel and subsistence				-	6,133,897
Printing, advertising and – information supplies & services	924,800	-	924,800	10,452,457	107,729,357
Rentals of produced assets	13,401,796	-	13,401,796	12,552,332	220,440,544
Training payments	239,600	-	239,600	14,228,946	1,286,438,938
Other operating payments	3,825,759	-	3,825,759	2,841,799	871,021,465
Consultancy	109,317,502	-	109,317,502	118,722,572	-
Total	180,334,348	-	180,334,348	206,839,857	3,544,365,793

8.6. ACQUISITION OF NON-FINANCIAL ASSETS

	2020/2021			2019/2020	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Construction of buildings	816,492,703	154,547,498	971,040,201	1,474,939,671	6,008,830,128
Purchase of vehicles & other transport equipment	-	-	-	-	186,242,249
Purchase of office furniture & general equipment	52,366,507	-	52,366,507	21,658,971	266,266,822
Purchase of ICT equipment	-	-	-	22,941,000	118,805,303
Total	868,859,210	154,547,498	1,023,406,708	1,519,539,642	6,580,144,502

8.7. CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note 8.7A)	108,234,680	152,808,495
Cash equivalents (receivables) (Note 8.8)	5,937,170	15,020,822
Total	114,171,850	167,829,317

Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021

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

8.7 A Bank Accounts (See Appendix 1)

Project Bank Accounts

	2020-2021	2019-2020
	KShs	KShs
<u>Foreign Currency Accounts</u>		
Equity bank [A/C No.0810260885749]	1,865,615.43	2,037,945.53
Total Foreign Currency balances	1,865,615.43	2,037,945.53
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 10000187441]	108,234,680	152,808,495
Total local currency balances	108,234,680	152,808,495
Total bank account balances in local currency	108,234,680	152,808,495

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2021 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

	2020-2021	2019-2020
	USD	USD
(i) A/C Name [A/c No:081026088749]		
Opening balance	2,037,945	2,547
Total amount deposited in the account	7,356,383	7,312,840
Total amount withdrawn (as per Statement of Receipts & Payments)	7,184,053	9,348,239
Closing balance (as per SDA bank account reconciliation attached)	1,865,615	2,037,945

Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021

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

8.8. OUTSTANDING IMPRESTS AND ADVANCES (Appendix iii)

	2020-2021	2019-2020
	KShs	KShs
Staff Imprests	399,170	15,020,822
Advances to Court Stations	5,538,000	-
Total	5,937,170	15,020,822

8.9. FUND BALANCE BROUGHT FORWARD

	2020-2021	2019-2020
	KShs	KShs
Bank accounts	108,234,680	152,808,495
Outstanding imprests and advances	5,937,170	15,020,822
Total	114,033,680	167,829,317

8.10. PRIOR YEAR ADJUSTMENT

	2020-2021 B/F	Adjustment	2019-2020
	KShs	KShs	
Receivables - Outstanding Imprests	(15,020,822)	(15,020,822)	(48,304,199)
Adjustments during the year(Receivables)	-	5,587,871	-
Total	(15,020,822)	(9,432,951)	(48,304,199)

8.11. PENDING ACCOUNTS PAYABLE (Appendix IV)

	Balance b/f FY 2019-2020	Additions for the period	Paid during the year	Balance c/f FY2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of civil works	56,759,118.07	10,777,942.99	56,759,118.07	10,777,942.99
Supply of goods	12,930,081.38	3,556,058.12	12,930,081.38	3,556,058.12
Supply of services	13,311,424	-	13,311,424	-
Total	83,003,623.45	14,334,001.11	83,675,667.83	14,334,001.11

*Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021*

8.13. RETENTION PAYABLES (Appendix v)

The Project has deducted and withheld 10% from all certificates on construction contracts from F/Y 2014/2015 up to the current F/Y 2020/2021

Cumulative contract sum	10% Retention payable
6,892,064,478.00	383,134,203.24

**Judicial Performance Improvement Project
Reports and Financial Statements for the financial year ended June 30, 2021**

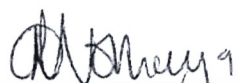
9. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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)
JUD/JPIP/2019-2020	Underutilization of budgeted resources	Explanation was provided	-	Resolved	-
	Delayed projects	Explanation was provided	-	Resolved	-
	Pending bills	Explanation was provided	-	Resolved	-
	Long outstanding imprests	Explanation was provided	-	Resolved	-


 CHIEF REGISTRAR JUDICIARY
 ANNE. A. AMADI, CBS

Date: 20/9/21


 PROJECT COORDINATOR
 NANCY KANYAGO

Date: 20/9/2021

*Judicial Performance Improvement Project
Statement of Budget Performance
For the year ended June 30, 2019*

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget a	Final Budget c=a+b	Actual On Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %	Comments on Variance
Receipts						
Proceeds from borrowings	2,265,982,000	2,265,982,000	1,158,068,842	1,107,913,158	51%	Low utilization of revenue budget due to slow operations during the Covid-19 pandemic
Miscellaneous receipts		-	1,447,698	1,447,698	100%	
Total Receipts	2,265,982,000	2,265,982,000	1,159,516,540		51%	
Payments						
Purchase of goods and services		180,334,348	180,334,348	-	100%	
Acquisition of non-financial assets		1,023,406,708	1,023,406,708	-	100%	
Total Payments		1,203,741,056	1,203,741,056	-	100%	

Judicial Performance Improvement Project
Statement of Budget Performance
For the year ended June 30, 2019

APPENDICES

- i. Bank Reconciliations
- ii. Special Deposit Account(s) reconciliation statement(s)
- iii. Outstanding imprests
- iv. Pending bills
- v. Retentions payable

REPUBLIC OF KENYA
BANK RECONCILIATION

JPIP BANK ACCOUNT NO 1000187441

AS AT30TH JUNE 2021.....StationNAIROBI.....

	Sh.	Cts.	Shs.	Cts.	Shs.	cts
Balance as per Bank Certificate					7,520,668	30
Less:-						
1. Payments in Cash Book not yet recorded in Bank Statement (Un presented Cheques)					100,083,291	40
2. Receipts in Bank Statements not yet recorded in Cash Book					132,578	25
Add:-						
3. Payments in Bank Statement not yet recorded in Cash Book					33,080	00
4. Receipts in Cash Book not yet recorded in Bank Statement					200,896,801	00
Bank Balance as per Cash Book					108,234,679	65

Prepared By
 Maureen Muthole
 MEO

MS
 May
 31/7/2021

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

August 18, 2021

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

CERTIFICATE OF BALANCES

Customer: 120349 THE JUDICIARY

Balance Date: 30-Jun-21

Account No	Account Name	Currency	Balance
1000181915	REC-THE JUDICIARY	KES	101,893,496.30
1000182048	DEV-THE JUDICIARY	KES	200,847,070.80
1000182342	DEP-THE JUDICIARY	KES	544,167,883.10
1000187441	JUDICIAL PERF. IMPR. PRO.NO.5181 KE	KES	7,520,668.30
1000190124	ELD-CBK165-JUDICIARY-ELDORET	KES	0.00
1000352043	THE JUDICIARY REVENUE COLLECTION	KES	0.00

Handwritten signature of Lawrence Rweria in black ink.

Lawrence Rweria
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Handwritten signature of Joyce Nasieku in black ink.

Joyce Nasieku
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Date 23/08/2021

Report of the Board of Survey on the Cash and Bank Balances of JUDICIAL PANEL IMPROV. PROJECT AC 1000187441 as at the close of Business on 30th June, 20 21

The Board consisting of - (Names and official titles)

- LPA-LOIS MURITHI (CHAIR)
- LPA-GERALD MAENJKA (MEMBER)
- CPA. LILY CHEPKIRUI (MEMBER)
- MALANGA LITIAH (MEMBER)

Assembled at the office of ACCOUNTS CONTROLLER at DANSON (time) on the 23rd August, 20 21 and

The following cash was produced:-

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

30th June, 20 21:-

Cash on hand	Sh.	<u>—</u>
Bank Balance	Sh.	<u>108,234,679.65</u>

The Bank Certificate of Balance showed a sum of Sh. 9,520,688.30 (Sh. — Cts —)

Standing to the credit of the account on 30th June, 20 21

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.

[Signature]
Chairman

Date 23/08/2021

[Signature]
Members of the Board

**JUDICIAL PERFORMANCE IMPROVEMENT PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2021**

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

Bank Account No.: 0810260885749 Held with EQUITY BANK NAIROBI

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			78,600,263.47
	Less:			
2	Total amount documented			73,347,209.40
3	Outstanding amount to be documented			5,253,054.07
	Represented by:			
4	Ending Special account Balance as at 30 June 2021			1,865,615.43
5	Amounts claimed but not credited as at 30 June 2021			-
6	Amounts withdrawn and not claimed			3,387,438.64
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2021			5,253,054.07


Discrepancy between total appearing on line 3 and 9

-

Notes:

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

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


AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 30-07-2021

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2021
Account No.	0810260885749
Depository Bank	EQUITY BANK
Address	
Related Loan	EQUITY-JUD. PERFORM. IMPROV. PRJ
Credit Agreement	5181-KE
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account	2,037,945.53
Add:	
Total Amount deposited by World Bank	7,356,383.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	7,184,052.90
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2021	1,865,615.43

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE _____

26.07.2021

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE _____

30.07.2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Equity

CENTRAL BANK OF KENYA - RECONCILIATION

STATEMENT AS AT : 30.06.2021 ✓
G.L.A/C NO : 1000175621

OFF-SHORE A/C NO: 810260885749
DETAILS

CURRENCY
USD

EQUITY-JUD. PERFORM. IMPROV. PRJ
AMOUNTS 1,865,615.43

ACTION TAKEN

1. BALANCE AS PER OFFSHORE STATEMENT:

2. ADD DEBITS NOT IN NRB

3. LESS CREDITS NOT IN NRB

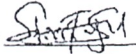
4. ADD DEBITS NOT IN OFFSHORE

5. LESS CREDITS NOT IN OFFSHORE

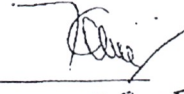
6. BALANCE AS PER CBK LEDGER (1,865,615.43) ✓ 1,865,615.43

Prepared By: Muthuri K.E

Checked by:



Approved By:



Date: 01.07.2021 ✓

Date: 09/07/2021

Date: 09.07.2021

NOSTRO RECONCILIATION STATEMENTS

Screen Held
 Manual Input of NR Statement: 1000175621.20210630 S 173 1

Transaction Ref Number (Tag20)
 Account Identification (Tag25) EQUITY-JUD PERFORM. IMPROV. PRU
 Account Currency US Dollar
 Opening Bal Indicator (Tag60a)
 Opening Bal Date (Tag60a) 21 JUN 2021 21 JUN 2021
 Opening Bal Amount (Tag60a) 1,865,615.43
 Closing Bal Indicator (Tag62a)
 Closing Bal Date (Tag62a) 29 JUN 2021 29 JUN 2021
 Closing Bal Amount (Tag62a) 1,865,615.43

Statement Complete, Y

Entry Details Audit

SWIFT Tag 1
 SWIFT Tag content.1.1 C210629USD1865615.43

Statement Complete, Y

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

Project: P105269 - Judicial Performance Improvement

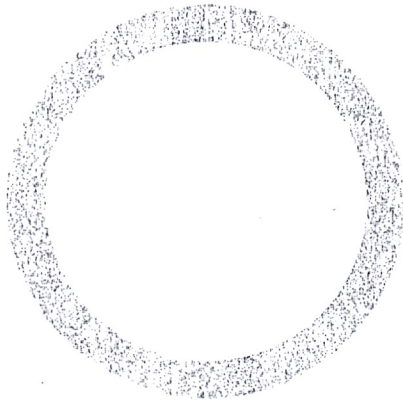
Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

Important Dates

Approval	Signing	Commitment	Effective	Closing	Application	First	Last
15-Nov-2012	05-Dec-2012	Charges Start Date 03-Feb-2013	30-Apr-2013	31-Oct-2021	Deadline 28-Feb-2022	Repayment 15-Feb-2023	Repayment 15-Aug-2052

Currency of Commitment : XDR

Show amounts in XDR



Disbursed 92.3% Undisbursed 7.7%

Loan Information (XDR)

Signed Amount	78,900,000.00
Cancelled	0.00
Disbursed	72,821,522.77
Undisbursed	6,078,477.23
Special Commitments	0.00
Funds Available	6,078,477.23

Funds Available (XDR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	6,078,477.23

Last Bill, IDA 51810, due on 15-Aug-2021

7,900,000.00

Retroactive Available

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
16-Aug-2021	XDR	268,672.03

Retroactive Limit 7,900,000.00

Retroactive Disbursed 0.00

Period of Retroactivity 30-Jun-2012 to 04-Dec-2012

72,821,522.77	0.75 %	0.00 %
Principal Outstanding	Total Charges	Net Commitment Fee
Disbursed	Service Charge 0.75 %	Commitment Fee 0.50 %

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

Project: P105269 - Judicial Performance Improvement

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#)
[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | **[Designated/UN Accounts](#)** | [Category Schedule](#) |

Designated Account Detail- DA-A

Account Details

Account Holder	JUDICIAL PERFORMANCE IMPROVEMENT	DA Currency	USD
Account Holder's Bank	EQUITY BANK (KENYA) LIMITED EQUITY CENTRE FLOOR 9 NAIROBI Swift: EQBLKENXXX	Current Authorized Allocation	6,500,000.00
Account Number	XXXXXXXXXX49	Display	Associated Categories
			1 - (GDS, WKS, NCS, CS, TR & OPCS-Part 1) 2 - (GDS, NCS, CS, TR & OPCS-Part 2) 3 - (GDS, WKS, NCS, CS, TR & OPCS-Part 3) 4 - (GDS, NCS, CS, TR & OPCS-Part 4) 7 - (GDS, WKS, NCS, CS, TRG, OCExcl Pt 1Ba(i)) 8 - (SUB PROJ PT BA(a)(i))
Intermediary Bank	CITIBANK N.A. 388 GREENWICH STREET NEW YORK Swift: CITIUS33XXX	Other Financing Sources	

Transaction Details

Currency (USD) [View Transaction List](#)

Total Deposits Less Refunds	78,600,263.47
Documented	73,347,209.40
Outstanding Balance	5,253,054.07
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Closing Date in less than 6 months

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

Project: P105269 - Judicial Performance Improvement

Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 15-Nov-2012	Loan Signing Date 05-Dec-2012	Loan Made Effective 30-Apr-2013	Authorized Signatories Submitted to WB 21-Jul-2021	Authorized Signatories Approved 21-Jul-2021	Loan is Ready for Disbursing Online 30-Jul-2021
-----------------------------------	----------------------------------	------------------------------------	-------------------------------------------------------	------------------------------------------------	----------------------------------------------------

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 236 entries

Filter by DA-A

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
JUD WA 45	DA-A	Completed	USD	2,661,777.00	7	USD	1,863,243.90	07-Jun-2021	10-Jun-2021	Borrower	10-Jun-2021
JUD WA 44	DA-A	Completed	USD	2,169,430.00	Multiple	USD	2,169,430.00	23-Feb-2021	23-Feb-2021	Borrower	23-Feb-2021
JUD WA 43	DA-A	Completed	USD	751,705.00	7	USD	751,705.00	20-Jan-2021	20-Jan-2021	Borrower	20-Jan-2021
JUD WA 41	DA-A	Completed	USD	2,399,774.00	7	USD	2,399,774.00	28-Oct-2020	28-Oct-2020	Borrower	28-Oct-2020
JUD WA 40	DA-A	Completed	USD	1,349,581.00	Multiple	USD	1,349,581.00	23-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020
JUD WA 39	DA-A	Completed	USD	1,685,918.00	Multiple	USD	1,685,918.00	09-Mar-2020	09-Mar-2020	Borrower	09-Mar-2020
JUD WA 38	DA-A	Completed	USD	3,679,805.00	7	USD	3,679,805.00	13-Nov-2019	14-Nov-2019	Borrower	14-Nov-2019
JUD WA 37	DA-A	Completed	USD	2,633,035.00	7	USD	2,633,035.00	17-Jul-2019	19-Jul-2019	Borrower	19-Jul-2019
JUD WA 36	DA-A	Completed	USD	2,637,832.00	7	USD	2,637,832.00	06-Jun-2019	12-Jun-2019	Borrower	12-Jun-2019
JUD WA 35	DA-A	Completed	USD	3,470,663.00	Multiple	USD	3,470,663.00	26-Feb-2019	27-Feb-2019	Borrower	27-Feb-2019
JPIP JUD WA 33	DA-A	Completed	USD	1,737,169.00	7	USD	1,737,169.00	05-Dec-2018	11-Dec-2018	Borrower	11-Dec-2018
JUD WA 32	DA-A	Completed	USD	69.35	7	USD	0.00	07-Sep-2018	07-Sep-2018	Borrower	07-Sep-2018
JUD WA29	DA-A	Completed	USD	1,181,185.00	7	USD	1,181,185.00	17-Apr-2018	25-Apr-2018	Borrower	25-Apr-2018
JUD WA 30	DA-A	Completed	USD	3,117,498.00	7	USD	3,117,498.00	20-Apr-2018	24-Apr-2018	Borrower	24-Apr-2018
JUD WA 28	DA-A	Completed	USD	1,662,529.00	7	USD	1,662,529.00	07-Feb-2018	09-Feb-2018	Borrower	09-Feb-2018

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

If some project expenditures are expected to be incurred after the Closing Date, the borrower representative should contact the Task Leader to discuss extending the Closing Date. (You may wish to contact your suppliers to ensure contracts will be completed by the Closing Date.)

To discuss disbursement arrangements, including documentation of the Designated Account, the borrower representative should contact the Finance Officer.

For further guidance, please enter your query as Feedback .

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

Project: P105269 - Judicial Performance Improvement

Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 15-Nov-2012	Loan Signing Date 05-Dec-2012	Loan Made Effective 30-Apr-2013	Authorized Signatories Submitted to WB 21-Jul-2021	Authorized Signatories Approved 21-Jul-2021	Loan is Ready for Disbursing Online 30-Jul-2021
-----------------------------------	----------------------------------	------------------------------------	-------------------------------------------------------	------------------------------------------------	----------------------------------------------------

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 326 entries

Filter by DA-A

Documented C

Value Date

Search

Borrower Reference	Application					Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated	
JUD WA 45	DA-A	Completed	USD	2,661,777.00	7	USD	2,661,777.00	07-Jun-2021	10-Jun-2021	Borrower	10-Jun-2021	
JUD WA 44	DA-A	Completed	USD	2,169,430.00	8	USD	132,669.00	23-Feb-2021	23-Feb-2021	Borrower	23-Feb-2021	
JUD WA 44	DA-A	Completed	USD	2,169,430.00	7	USD	2,036,761.00	23-Feb-2021	23-Feb-2021	Borrower	23-Feb-2021	
JUD WA 43	DA-A	Completed	USD	751,705.00	7	USD	751,705.00	20-Jan-2021	20-Jan-2021	Borrower	20-Jan-2021	
JUD WA 41	DA-A	Completed	USD	2,399,774.00	7	USD	2,399,774.00	28-Oct-2020	28-Oct-2020	Borrower	28-Oct-2020	
JUD WA 40	DA-A	Completed	USD	1,349,581.00	8	USD	9,882.00	23-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020	
JUD WA 40	DA-A	Completed	USD	1,349,581.00	7	USD	1,339,699.00	23-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020	
JUD WA 39	DA-A	Completed	USD	1,685,918.03	8	USD	34,915.00	09-Mar-2020	09-Mar-2020	Borrower	09-Mar-2020	
JUD WA 39	DA-A	Completed	USD	1,685,918.03	7	USD	1,651,003.03	09-Mar-2020	09-Mar-2020	Borrower	09-Mar-2020	
JUD WA 38	DA-A	Completed	USD	3,679,805.00	7	USD	3,679,805.00	13-Nov-2019	14-Nov-2019	Borrower	14-Nov-2019	
JUD WA 37	DA-A	Completed	USD	2,633,035.00	7	USD	2,633,035.00	17-Jul-2019	19-Jul-2019	Borrower	19-Jul-2019	
JUD WA 36	DA-A	Completed	USD	2,637,832.00	7	USD	2,637,832.00	06-Jun-2019	12-Jun-2019	Borrower	12-Jun-2019	
JUD WA 35	DA-A	Completed	USD	3,470,663.00	8	USD	536,919.24	26-Feb-2019	27-Feb-2019	Borrower	27-Feb-2019	
JUD WA 35	DA-A	Completed	USD	3,470,663.00	7	USD	2,933,743.76	26-Feb-2019	27-Feb-2019	Borrower	27-Feb-2019	
JPIP JUD WA 33	DA-A	Completed	USD	1,737,169.00	7	USD	1,737,169.00	05-Dec-2018	11-Dec-2018	Borrower	11-Dec-2018	

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

If some project expenditures are expected to be incurred after the Closing Date, the borrower representative should contact the Task Leader to discuss extending the Closing Date. (You may wish to contact your suppliers to ensure contracts will be completed by the Closing Date.)

To discuss disbursement arrangements, including documentation of the Designated Account, the borrower representative should contact the Finance Officer.

For further guidance, please enter your query as Feedback .

JPIP

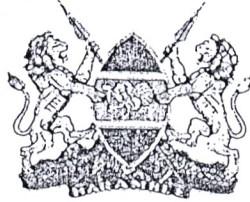
OUTSTANDING IMPREST AS AT 30TH JUNE 2021

DATE	PAYEE	DETAILS	IMP	AMT	SURR PV
05-Oct-20	Butali Law Courts c/o j/j	Special AIE for CTS data entry e	A00247	75,000.00	
05-Oct-20	Butere Law Courts c/o	Special AIE for CTS data entry e	A00249	75,000.00	
05-Oct-20	Hamisi Law Courts c/o	Special AIE for CTS data entry e	A00250	50,000.00	
05-Oct-20	Kimilili Law Courts c/o	Special AIE for CTS data entry e	A00252	50,000.00	
05-Oct-20	Maseno Law Courts c/d	Special AIE for CTS data entry e	A00255	75,000.00	
05-Oct-20	Nyando Law Courts c/d	Special AIE for CTS data entry e	A00256	75,000.00	
05-Oct-20	Mbita Law Courts c/o j/j	Special AIE for CTS data entry e	A00260	75,000.00	
05-Oct-20	Ndhiwa Law Courts c/	Special AIE for CTS data entry	A00262	50,000.00	
05-Oct-20	Ogembo Law Courts	Special AIE for CTS data entry	A00264	75,000.00	
05-Oct-20	Keroka Law Courts c/	Special AIE for CTS data entry	A00265	100,000.00	
05-Oct-20	Bomet Law Courts c/	Special AIE for CTS data entry	A00269	75,000.00	
05-Oct-20	Kilgoris Law Courts c/	Special AIE for CTS data entry	A00271	75,000.00	
05-Oct-20	Lodwar Law Courts c/	Special AIE for CTS data entry	A00272	75,000.00	
05-Oct-20	Kapenguria Law Court	Special AIE for CTS data entry	A00273	100,000.00	
05-Oct-20	Kangundo Law Courts	Special AIE for CTS data entry	A00274	75,000.00	
05-Oct-20	Kithimani Law Courts	Special AIE for CTS data entry	A00275	75,000.00	
05-Oct-20	Mavoko Law Courts c/	Special AIE for CTS data entry	A00276	75,000.00	
05-Oct-20	Makueni Law Courts c/	Special AIE for CTS data entry e	A00277	100,000.00	
05-Oct-20	Tawa Law Courts c/o j/j	Special AIE for CTS data entry e	A00278	75,000.00	
05-Oct-20	Makindu Law Courts c/	Special AIE for CTS data entry e	A00279	75,000.00	
05-Oct-20	Kyuso Law Courts c/o j/j	Special AIE for CTS data entry e	A00280	75,000.00	
05-Oct-20	Marimanti Law Courts	Special AIE for CTS data entry e	A00282	75,000.00	
05-Oct-20	Runyenjes Law Courts	Special AIE for CTS data entry e	A00283	75,000.00	
05-Oct-20	Siakago Law Courts c/o	Special AIE for CTS data entry e	A00284	75,000.00	
05-Oct-20	Baricho Law Courts c/o	Special AIE for CTS data entry e	A00288	75,000.00	
05-Oct-20	Wanguru Law Courts	Special AIE for CTS data entry	A00290	75,000.00	
05-Oct-20	Kangema Law Courts	Special AIE for CTS data entry	A00291	75,000.00	
05-Oct-20	Kabarnet Law Courts	Special AIE for CTS data entry	A00295	75,000.00	
05-Oct-20	Molo Law Courts c/d	Special AIE for CTS data entry	A00297	75,000.00	

05-Oct-20	Garsen Law Courts c/	Special AIE for CTS data entry	A00303	100,000.00	
05-Oct-20	Lamu Law Courts c/o	Special AIE for CTS data entry	A00304	75,000.00	
05-Oct-20	Mandera Law Courts	Special AIE for CTS data entry	A00308	50,000.00	
05-Oct-20	Kakuma Law Courts d	Special AIE for CTS data entry	A00309	75,000.00	
05-Oct-20	Kilifi Law Courts c/o j	Special AIE for CTS data entry	A00310	75,000.00	
OCT				2,550,000.00	
13-Nov-20	Webuye Law Courts d	Special AIE for CTS data entry	A00251	50,000.00	
13-Nov-20	Winam Law Courts d	Special AIE for CTS data entry	A00254	75,000.00	
13-Nov-20	Tamu Law Courts c/d	Special AIE for CTS data entry	A00257	50,000.00	
13-Nov-20	Ukwala Law Courts c/	Special AIE for CTS data entry	A00259	75,000.00	
13-Nov-20	Oyugis Law Courts c/	Special AIE for CTS data entry	A00261	50,000.00	
13-Nov-20	Rongo Law Courts c/	Special AIE for CTS data entry	A00263	75,000.00	
13-Nov-20	Othaya Law Courts d	Special AIE for CTS data entry	A00285	75,000.00	
13-Nov-20	Taveta Law Courts c/	Special AIE for CTS data entry	A00302	75,000.00	
NOV				525,000.00	
09-Feb	Baricho Law Courts c/	Being payment of special AIE fo	A00865	49,500.00	
09-Feb	Wanguru Law Courts	Being payment of special AIE fo	A00867	49,500.00	
09-Feb	Kangema Law Courts	Being payment of special AIE fo	A00868	49,500.00	
09-Feb	Kabarnet Law Courts	Being payment of special AIE fo	A00871	49,500.00	
10-Feb	Butere Law Courts c/	Being payment of special AIE fo	A00824	49,500.00	
10-Feb	Butali Law Courts c/o	Being payment of special AIE fo	A00825	49,500.00	
10-Feb	Hamisi Law Courts c/	Being payment of special AIE fo	A00826	54,500.00	
10-Feb	Webuye Law Courts d	Being payment of special AIE fo	A00827	54,500.00	
10-Feb	Winam Law Courts c/	Being payment of special AIE fo	A00830	49,500.00	
10-Feb	Maseno Law Courts d	Being payment of special AIE fo	A00831	49,500.00	
10-Feb	Tamu Law Courts c/o	Being payment of special AIE fo	A00833	54,500.00	
10-Feb	Ukwala Law Courts c/	Being payment of special AIE fo	A00835	49,500.00	
10-Feb	Mbita Law Courts c/d	Being payment of special AIE fo	A00836	49,500.00	
10-Feb	Oyugis Law Courts c/	Being payment of special AIE fo	A00837	54,500.00	
10-Feb	Ndhiwa Law Courts c/	Being payment of special AIE fo	A00838	54,500.00	
10-Feb	Rongo Law Courts c/d	Being payment of special AIE fo	A00839	49,500.00	

10-Feb	Ogembo Law Courts	Being payment of special AIE fo	A00840	49,500.00	
10-Feb	Keroka Law Courts c/	Being payment of special AIE fo	A00841	54,500.00	
10-Feb	Bomet Law Courts c/	Being payment of special AIE fo	A00845	49,500.00	
10-Feb	Kilgoris Law Courts c/	Being payment of special AIE fo	A00847	49,500.00	
10-Feb	Lodwar/ Mobile Court	Being payment of special AIE fo	A00848	49,500.00	
10-Feb	Kakuma Law Courts c/	Being payment of special AIE fo	A00849	49,500.00	
10-Feb	Kapenguria Law Court	Being payment of special AIE fo	A00850	54,500.00	
10-Feb	Kangundo Law Courts	Being payment of special AIE fo	A00851	49,500.00	
10-Feb	Mavoko Law Courts c/	Being payment of special AIE fo	A00852	49,500.00	
10-Feb	Kithimani Law Courts	Being payment of special AIE fo	A00853	49,500.00	
10-Feb	Makueni Law Courts	Being payment of special AIE fo	A00854	65,000.00	
10-Feb	Tawa Law Courts c/o	Being payment of special AIE fo	A00855	65,000.00	
10-Feb	Makindu Law Courts	Being payment of special AIE fo	A00856	60,000.00	
10-Feb	Kyuso Law Courts c/o j	Being payment of special AIE fo	A00857	49,500.00	
10-Feb	Marimanti Law Courts	Being payment of special AIE fo	A00859	60,000.00	
10-Feb	Runyenjes Law Court	Being payment of special AIE fo	A00860	49,500.00	
10-Feb	Othaya Law Courts c/	Being payment of special AIE fo	A00862	49,500.00	
10-Feb	Molo Law Courts c/o ju	Being payment of special AIE fo	A00873	62,000.00	
10-Feb	Limuru Law Courts c/o	Being payment of special AIE fo	A00874	49,500.00	
10-Feb	Taveta Law Courts c/o	Being payment of special AIE fo	A00878	60,000.00	
10-Feb	Garsen/ Mobile Court	Being payment of special AIE fo	A00879	65,000.00	
10-Feb	Lamu/ Mobile Court La	Being payment of special AIE fo	A00880	49,500.00	
10-Feb	Kilifi Law Courts c/o jud	Being payment of special AIE fo	A00881	49,500.00	
10-Feb	Mandera Law Courts c/	Being payment of special AIE fo	A00884	76,000.00	
10-Feb	Kwale Law Courts c/o j	Being payment of special AIE fo	A00885	177,500.00	
16-Feb	Kimilili Mobile Law Cou	Being payment of special AIE fo	A00828	54,500.00	
16-Feb	Nyando Law Courts c/o	Being payment of special AIE fo	A00832	49,500.00	
16-Feb	Siakago Law Courts c/o	Being payment of special AIE fo	A00861	49,500.00	
				2,463,000.00	
FEB					
16-Mar	Mercy Abayo Onginjoc	Being payment of 17days impre	11346	170,000.00	
07-May	Mercy Abayo Onginjoc	Being reim	13530	138,170.00	
30-Jun	Victor Kipchumba Yato	Being payment of 7days impres	17304	91,000.00	

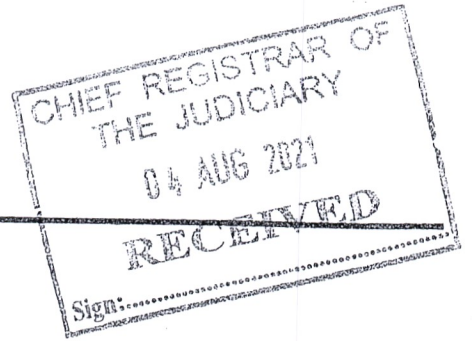
Appendix (IV)



33

THE JUDICIARY

INTERNAL MEMO



TO : CHIEF REGISTRAR OF THE JUDICIARY
FROM : PROJECT COORDINATOR, JPIP
DATE : 03, AUGUST 2021
SUBJECT : APPROVAL TO PAY PENDING BILLS IN JPIP FOR FY 2020/2021

The above subject refers.

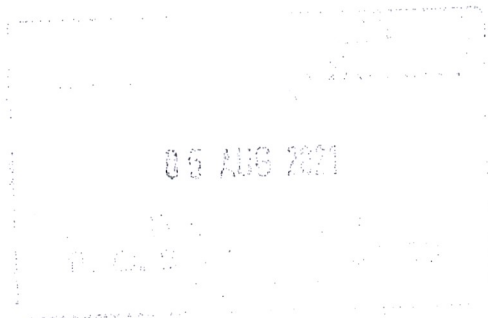
Attached please find list of payments for activities, supplies and contractors certificates undertaken in the financial year 2020/2021 for your approval to be paid as pending bills.

They are a total of Ksh. 14,831,144.30 and the funds are available to pay them from JPIP budget for this FY.

Thanking you.

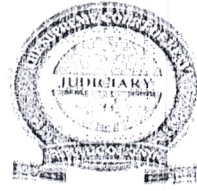
Nancy Kanyago,
Project Coordinator,
Judicial Performance Improvement Project
jpip/Ma

Approved
H
5/8/21





REPUBLIC OF KENYA



THE JUDICIARY

Internal Memo

To : The Project Coordinator JPIP
From : Assistant Director Accounts
Date : 3rd August, 2021

Subject: JPIP PENDING BILLS FOR THE FY 2020/2021


The above subject matter refers.

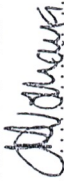
Attached herewith please find for your approval list of payments for activities, supplies and contractors certificates undertaken in the financial Year 2020/2021. The summary of the unpaid bills is as indicated below:


Mary Mumira
Assistant Director Accounts - JPIP

JPIP 2020/2021 ANALYSIS OF PENDING ACCOUNTS PAYABLE

o.	Supplier of Goods or Services	Details	Amount Paid To-Date	Outstanding Balance 2020/21 F/Y	Comments/Justification
			c	d=a-c	
1	Recavo Ventures	Supply and delivery of fresh milk		123,360.00	Cut off date
2	Recavo Ventures New Hayvans	Supply and delivery of drinking water		91,200.00	Cut off date
3	General Supplies Limited	Children cells fabrication in Bomet Law Courts payment certificate 1		1,708,558.00	Cut off date
4	William Maina	Reimbursement claim of 5days DSA and transport for site inspection at Voi law courts from 4th-8th May 2021		69,000.00	Cut off date
5	Osika Jack Akelo	Reimbursement claim of 4days DSA and transport for site inspection at Kapenguria law courts from 15th- 18th June 2021		55,000.00	Cut off date
6	Shijende Chimuma Walter	Reimbursement claim of 2days DSA and transport for site inspection at Voi law courts from 7th-8th June 2021		27,600.00	Cut off date
7	DBS Consultants	Schedule for clerk of works who attended meeting-Geoffrey Njenga,Walter Shijende,James Audi,Jack Osika,Peter Litunya,Judith Mutai,Benson Sakwa,William Maina, Vincent Okinda and Damaris Njagi		306,800.00	Cut off date
8	DBS Consultants	Reimbursements for travel costs for			Cut off date


 Compiled by: Mary Mumira
 Assistant Director Accounts- JPII
 Judiciary


 Approved by: Nancy Kanyago
 Project Coordinator JPIP


 Approved By: Anne Amadi
 The Chief Registrar of the

JPIP 2020/2021 ANALYSIS OF PENDING ACCOUNTS PAYABLE

		site visit to various court stations from 4th June-18th July 2021- Maxwell Suero, Ibrahim Huka, Daniel Majiwa and Polycarp Ochieng		438,000.00	
9	Caroline Too	Reimbursement of travel costs for KIM Training from 21st-25th June 2021		16,000.00	Cut off date
	DBS Consultants	Reimbursements for travel costs for project audit verification to various court stations from 15th-19th June 2021-Christopher Ondiek, Idris Dekow, Lydia Mayieka, Akoko Donald, Paul Muigana, Teresia Muinde and Caroline Too		380,000.00	Cut off date
10	John Wanyama	Reimbursement of 6 days DSA for management meeting from 28th June-2nd July 2021		60,000.00	Cut off date
11	Benson Shitsimi Sakwa	Reimbursement claim for 5 days DSA and transport costs for site inspection at Wajir Law Courts from 18th-24th May 2021		69,000.00	Cut off date
12	Commissioner of VAT	Being payment for consulting services for supervision of court construction at Kajjido law courts- Trioscape Limited		193,061.35	Cut off date
13	Selustian Maundu	Being payment of October 2020 salary		89,500.00	Consultant has not fully handed over and cleared by BSU
14	Kipkorir Chumba David	Being payment of October 2020 salary		89,500.00	Consultant has not fully handed over and cleared by BSU
15					

.....
 Approved by: Nancy Kanyago
 Project Coordinator JPIP

.....
 Approved By: Anne Amadi
 The Chief Registrar of the

.....
 Compiled by: Mary Mumira
 Assistant Director Accounts- JF
 Judiciary

JPIP 2020/2021 ANALYSIS OF PENDING ACCOUNTS PAYABLE

16	John Mbayi	Being payment of October 2020 salary		89,500.00	Consultant has not fully handed over and cleared by BSU
17	Benjamin Ongoi	Being payment of October 2020 salary		89,500.00	Consultant has not fully handed over and cleared by BSU
18	Telkom Kenya Limited	Internet services for the month of June 2021		74,704.00	Cut off date
19	Telkom Kenya Limited	Internet services for the month of May 2021		74,704.00	Cut off date
20	Commissioner of VAT	Withholding Vat and withholding Tax for Hashit certificate number 1		2,933,379.93	Cut off date
21	Commissioner of VAT	Withholding Vat and withholding Tax for Inshaallah certificate number 8		2,663,166.71	Cut off date
22	Cyrus Chiira	Reimbursement claim		60,000.00	Cut off date
23	Artline Contractors Limited	Payment no.1 for container open court and chamber fabrications in Wanguru Law Courts		3,279,777.00	Cut off date
24	NYS Mechanical and Transport Fund	Provision of transport services from NRB to Naivasha on 29th Oct and back on 1st Nov 2017		20,800.00	Vendor details issues
25	Total Kenya	JPIP Fuel invoices or the month of August, November, 2020, February, March, April, May and June 2021		1,229,330.32	Invoices delay
26					Querried by Finance

.....
 Compiled by: Mary Mumira
 Assistant Director Accounts- JP
 Judiciary

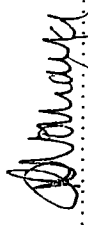
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 Approved by: Nancy Kanyago
 Project Coordinator JPIP


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 Approved By: Anne Amadi
 The Chief Registrar of the

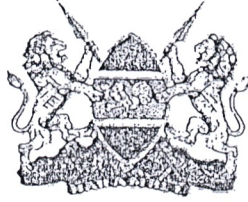
JPIP 2020/2021 ANALYSIS OF PENDING ACCOUNTS PAYABLE

Nancy Kanyago	Pension arrears	600,000.00
TOTAL		14,831,441.31

.....
 Compiled by: Mary Mumira
 Assistant Director Accounts- JPI.
 Judiciary


 Approved by: Nancy Kanyago
 Project Coordinator JPIP


 Approved By: Anne Amadi
 The Chief Registrar of the



THE JUDICIARY
INTERNAL MEMO

TO : THE CHIEF REGISTRAR JUDICIARY
FROM : PROJECT COORDINATOR, JPIP
DATE : AUGUST 26, 2021
SUBJECT: JPIP PENDING BILLS FOR SIGNATURE

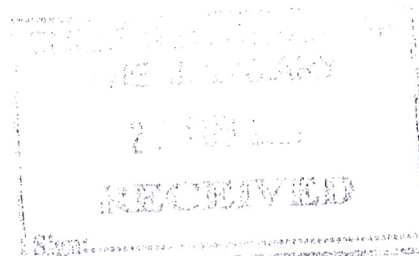
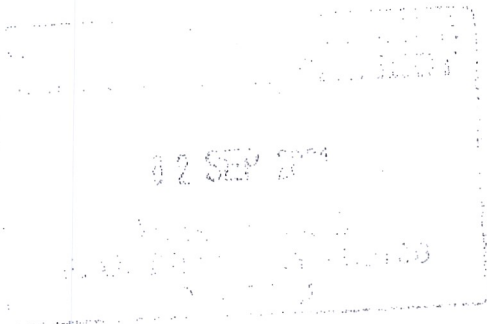
In regard to the above subject, please find attached JPIP 2020/2021 additional analysis of pending accounts payable for your signature.

Thanking you.

Nancy Kanyago
Project Coordinator

Judicial Performance Improvement Project

JPIP/dg



JPIP 2020/2021. ADDITIONAL ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Details	Amount Paid To-Date	Outstanding Balance 2020/21 F/Y	Comments/Justification
		c	d=a-c	
1 Stantech Motors	Maintenance of Motor Vehicle GKB 745S		58,580.00	Cut off date
2 Stantech Motors	Maintenance of Motor Vehicle GKB 742S		17,980.00	Cut off date
3 Pride Inn Paradise Hotel	Provision of conference facilities for JTI from 10th to 15th July, 2016		219,000.00	Cut off date
4 Esteritech Suppliers	Supply, delivery, transport and mounting of plaques for eight court stations		629,600.00	Cut off date
5 Mweshrah Agencies	Supply, delivery, transport and mounting of banners for eight court stations		1,016,800.00	Cut off date
	TOTAL		1,941,960.00	

12 Sep 2021
 M. M. Mumira
 Assistant Director Accounts- JPIP

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 Compiled by: Mary Mumira
 Assistant Director Accounts- JPIP

.....
 Approved by: Nancy Kanyago
 Project Coordinator JPIP

.....
 Approved By: Anne Amadi
 The Chief Registrar of the Judiciary

JPIP

RETENTION PAYABLE AS AT 30TH JUNE 2021

		TOTAL RETENTION	RETENTION PAID	BAL PAYABLE
1	G.L Williams & Nanchang Foreign Engineer	34,275,195.13	17,137,598.13	17,137,597.00
2	Yomason Contractors Limited	7,761,405.19	-	7,761,405.19
3	Debroso Construction Limited	31,021,832.06	-	31,021,832.06
4	Havi Construction Limited	-	-	-
5	Philmark System Services Limited	7,487,991.90	7,487,991.90	-
6	Gracan Construction Limited	9,685,544.66	9,685,544.66	0.00
7	Philmark System Services Limited	7,482,712.10	7,482,712.10	-
8	Philmark System Services Limited	9,810,654.30	9,810,654.30	-
9	Sasah Contractors limited	10,973,108.00	10,973,108.00	-
10	Inshaallah Limited	33,420,741.65	13,246,836.92	20,173,904.73
11	Atlas Plumbers& Builders Limited	9,991,100	9,991,100	0.25
12	JN Investment	11,830,574.80	11,830,574.80	-
13	Marimo Construction Ltd	9,416,093.30	4,771,578.64	4,644,514.66
14	Lunao Enterprises Ltd	7,847,652.87	7,847,652.00	0.87
15	High Octone Engineering Ltd	3,627,431.21	-	3,627,431.21
16	One Source Company Ltd	7,067,889.43	7,067,889.43	0.00
17	Nelliwa Builders & Civil Engineers Ltd	13,506,711.88	13,506,711.88	-
18	County Builders Ltd	34,483,628.05	-	34,483,628.05
19	Dallo Holdings Ltd	32,908,216.09	32,908,216.10	0.01
20	Concordia Building and Engineering C.o Ltd	27,133,994.23	-	27,133,994.23
21	Bashash Construction Co.Ltd P.o Box 1	35,980,195.10	-	35,980,195.10
22	Inforserve Networks Ltd P.o Box NBI	32,271,303.00	-	32,271,303.00
23	Admo Construction Ltd P.o Box NBI	34,645,327.21	-	34,645,327.21
24	Diwafa Investments Limited	34,776,595.00	17,388,297.50	17,388,297.50
25	Pinnie Agencies Limited	31,520,054.82	-	31,520,054.82
26	Hashit Construction & Supplies Ltd	33,874,434.33	16,937,217.17	16,937,217.17
27	Glen Steam Engineering Works Ltd	4,473,187.80	-	4,473,187.80
28	MISBAH NETWORK LTD	34,779,802.83	17,570,094.75	17,209,708.08
29	Anole Construction Company Limited	24,626,502.96	-	24,626,502.96
30	CORNIER LTD	3,427,254.37	-	3,427,254.37

Balance cleared kplc