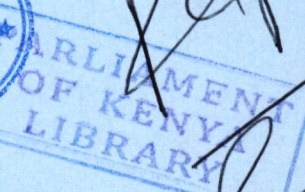


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



Paper Land

*By leader
majority
Party, Hon
Alden Onale
on Tuesday 9/12/14*

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
JUDICIAL SERVICE COMMISSION**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI



KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON THE JUDICIAL SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Judicial Service Commission set out on pages 8 to 18 which comprise the statement of financial position as at 30 June 2014 and the statement of comprehensive income, statement of cash flows for the year then ended and summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 14 of the Public Audit Act, 2003. 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.

Chief Registrar's Responsibility for the Financial Statements

The Chief Registrar of the Judiciary (CRJ) is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (cash basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The CRJ is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Sections 13 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15 of the Public Audit, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Irregular payment of allowances

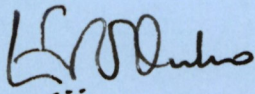
The Statement of Receipts and Payments reflects expenditure of Kshs.232,898,481.00 under Use of Goods and Services, which included Kshs.2,224,524.00 paid in respect of allowances to Commission officers for participating in workshops contrary to the Office of the President Circular No.OP/CAD 2/12A of 01 November 2004 which disallowed the allowances. These payments are therefore irregular.

2. Unaccounted for imprest

Imprest totalling to Kshs.2,857,602.00 as per the records maintained by the Commission were issued and surrendered. However there were no supporting documents to support the surrender. Under the circumstances the issuance and utilization of the imprests cannot be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Judicial Service Commission as at 30 June 2014, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with Public Finance Management Act, 2012.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

28 November 2014



JUDICIAL SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

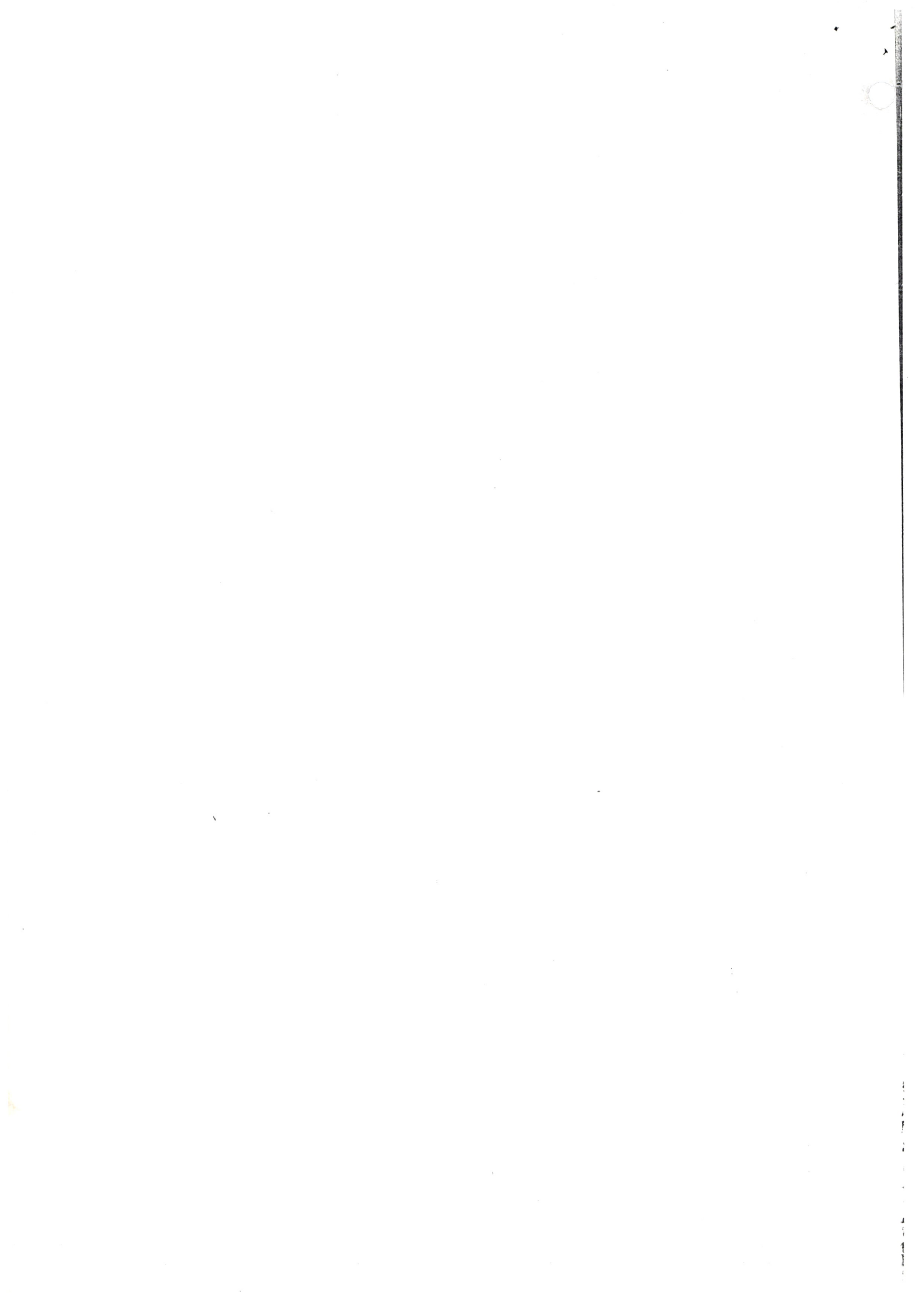


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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The *Judicial Service Commission* is established under Article 171 of the Constitution of Kenya 2010 and operationalised by the Judicial Service Act No 1 Of 2011, the *Commission* is represented by the Chief Registrar of the Judiciary who is responsible for the general policy and strategic direction of the *Commission*. This is the first year the Judicial Service Commission is preparing and presenting its annual report and financial statements after getting financial autonomy under Vote R205. In the prior years the Judicial Service Commission was under Judiciary in all its financial obligations.

(b) Principal Activities

The principal activity/mission of the Judicial Service Commission (JSC) as stipulated in Article 172 is to promote and facilitate the independence and accountability of the Judiciary and the efficient, effective and transparent administration of Justice.

(c) Key Management

The *Commission's* day-to-day management is under the following Hon Commissioners:

- Hon Chief Justice Dr Willy Mutunga
- Hon Justice Dr Smokin Wanjala
- Hon Justice Mohammed Warsame
- Hon Prof Githu Muigai
- Hon Prof Margaret Kobia
- Hon Ms Emily Ominde
- Hon Ms Florence Mwangangi
- Hon Justice Aggrey Muchelule
- Hon Prof Tom Ojienda
- Hon Rev Dr Samuel Kobia
- Hon Mrs Anne A Amandi-Secretary

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Registrar of the Judiciary	Anne A. Amadi
2.	Registrar JSC	Winfride B. Mokaya
3.	Director JTI	Hon. Justice Prof Joel Ngugi
4.	Chief Accountant	Michael M Mwangi

(e) Fiduciary Oversight Arrangements

The following Committees are responsible for the key fiduciary oversight arrangements of Judicial Service Commission

1. Finance, Planning and Administration Committee
2. Human Resource Management Committee
3. Administration of Justice Committee
4. Parliamentary Committee (Budget and Accounts)

(f) Headquarters

P.O. Box 30041-00100,
Supreme Court Building
City Hall Road.
Nairobi, Kenya

(g) Contacts

Telephone:(254) 2221221
E-mail: jscsecretariat.go.ke
Website: www.judiciary.go.ke

(h) Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-00200
Nairobi, Kenya

(i) Independent Auditors

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

(j) Principal Legal Adviser

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

II. FORWARD BY THE CHIEF REGISTRAR OF THE JUDICIARY

The Financial Year 2013/2014 was the first financial year Judicial Service Commission's was implementing activities as a separate Vote. The actual budget of kshs 435 Million was allocated to the Commission in the Financial Year under review. The utilization was at 46%. The low absorption is attributable to lack of paying personal emolument of Kshs 123 Million from JSC Vote 205 which was paid from Judiciary Vote 121.

ACHIEVEMENTS.

The Judicial Service Commission achieved the following during the year under review.

Appointment

The following were appointed to enhance expeditious delivery of justice

11 Judges

51 Magistrates

152 Judicial staff

12 Persons to the tribunals

Complaints

A total of 28 complaints from the public were received and processed

Training

581 Judicial officers were trained

893 Judicial staff were trained

168 Judicial staff were inducted for newly recruited directorate staff

51 Judicial officers were inducted for newly recruited Resident Magistrates

Disciplinary Cases

7 Officers dismissed

5 Officers Retired on public interest

Other achievement

In addition to continuous education and training, the JTI also achieved the following during the year under review:

Research & Policy Development

JTI spearheads the formulation of various policies for the Judiciary. Developments of the following policies were initiated and are at different stages of completion, these policies include; Sexual Harassment Policy, Disability Mainstreaming policy and Training Policy.

Change Management

To harness synergy for the efficient and effective delivery of services by the Judiciary, JTI facilitated an inaugural sports day bringing together national representation of judiciary employees totalling to over 600. This was further expected to improve working relationships between all cadres of employees which has been found to be important for administration of justice by the Judiciary.

CHALLENGES

The JSC continues to experience several challenges in the implementation of its budget towards realizing its constitutional mandate. During the period under review the following challenges were experienced:

a) System operation challenges

The Judicial Service Commission relies on the Integrated Financial Management Information System (IFMIS) operated by the National Treasury in execution of all its transactions. This means that any fault of the system results in delays and hitches in implementing planned activities.

b) Inadequate resources

The JSC and JTI have over relied on donor funding to carry out the continuous judicial education and training programmes. This is not sustainable and budget needs to be increased to this sub programme for its sustainability.

c) Constitutional Implementation

The Commission's activities were hindered by the differing roles of the co-arms of government involved. While all three arms are independent, they are also interdependent as they seek to implement the Constitution some actions have resulted in conflict. Most notably the Commission's recommendation of 25 people as judges has been frustrated by the executive which only appointed eleven(11) out of the number. It is important therefore that all the arms find a middle ground and focus on public interest for the benefit of the Kenyan public.

d) Staffing

The JSCs has a very lean secretariat to support its activities. JTI as well had to do without staff in key administrative areas e.g finance.

g) Increased Legal suits

Numerous legal suits have been filed against JSC which makes the Commission spend huge amounts of its budget on legal fees. The Commission currently has 27 pending matters in court against it.

e) Training Facility

For JTI to be able to undertake its mandate efficiently there is clear need to acquire its own premises and subsequently develop to accommodate the growing need and demands. This will address the current need for training rooms and accommodation facilities.

EMERGING ISSUES

During the year ended 30th June 2014, the following issues were noted by the commission and need to be addressed in the next years:

a) Increased Public Awareness of Their Rights

This has increased the number of cases filed annually in the courts hence straining the capacity of the Judiciary to deliver justice expeditiously. It therefore calls for the development and implementation of policies that will promote the use of Alternative Dispute Resolution (ADR) mechanisms.

b) Lessons from East African Community Integration

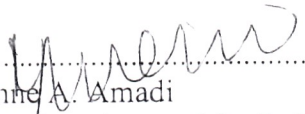
As a result of the EAC integration process, there is increased sharing of good practices among the East African Judicial Institutes e.g Sentencing guidelines from Uganda, among others. This is expected to harmonise the operation of institutes within the region in the context of regional integration.

c) Increased dialogue between the organs of Government

This has created a space for discussing and agreeing on issues affecting administration of Justice. For example the counter- terrorism workshop that involved the Executive, Legislature and Judiciary provided an opportunity for the three arms of government to deliberate on the existing security concerns and agree on actions points acceptable to all stakeholders.

d) Improved Public Confidence in Management of Election Petitions

This arose from intense training on case management of election petitions at all court levels resulting into harmonized jurisprudence. The harmonization further enabled the conclusion of all election petitions in a record period of six months increasing public confidence in the management of election petitions.


.....
Anne A. Amadi
Chief Registrar of the Judiciary

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

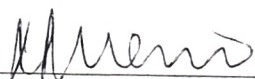
The Chief Registrar of the Judiciary is in charge of the *Judicial Service Commission* is responsible for the preparation and presentation of the *Commission's* financial statements, which give a true and fair view of the state of affairs of the *Commission* for and as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Judicial Service Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Chief Registrar of the Judiciary who is in charge of the *Judicial Service Commission* accepts responsibility for the *Commission's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Chief Registrar of the Judiciary is of the opinion that the *Commission's* financial statements give a true and fair view of the state of *Commission's* transactions during the financial year ended June 30, 2014, and of the *Commission's* financial position as at that date. The Chief Registrar of the Judiciary is in charge of the *Judicial Service Commission* further confirms the completeness of the accounting records maintained for the *Commission*, which have been relied upon in the preparation of the *Commission's* financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The *Commission's* financial statements were approved and signed by the Chief Registrar of the Judiciary on 30-09-2014.



Chief Registrar of the Judiciary



Chief Accountant

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE JUDICIAL SERVICE
COMMISSION

Auditor General

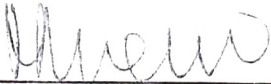
Date

Judicial Service Commission
Annual Report and Financial Statements
For the year ended June 30, 2014


V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs
RECEIPTS		
Exchequer releases	1	236,000,000
TOTAL RECEIPTS		<u>236,000,000</u>
PAYMENTS		
Use of goods and services	2	232,898,481
Acquisition of assets	3	1,354,982
TOTAL PAYMENTS		<u>234,253,463</u>
SURPLUS/DEFICIT		<u>1,746,538</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th June 2014 and signed by:



Chief Registrar of the Judiciary



Chief Accountant

VI. STATEMENT OF ASSETS AND LIABILITIES

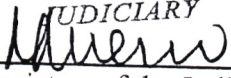
	Note	2013-2014 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	3	<u>1,746,538</u>
TOTAL FINANCIAL ASSETS		<u><u>1,746,538</u></u>

REPRESENTED BY

Surplus for The Year	<u>1,746,538</u>
NET FINANCIAL POSSITION	<u><u>1,746,538</u></u>

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 30-9- 2014 and signed by:

**CHIEF
 REGISTRAR OF THE
 JUDICIARY**


 Chief Registrar of the Judiciary



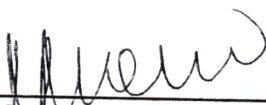
Chief Accountant

Judicial Service Commission
Annual Report and Financial Statements
For the year ended June 30, 2014

VII. STATEMENT OF CASHFLOW

	Note	2013 - 2014 Kshs
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts for operating income		
Transfers from National Treasury	1	236,000,000
Payments for operating expenses		
Use of goods and services	2	(232,898,481)
Acquisition of assets	3	(1,354,982)
Net cash flow from operating activities		1,746,538
Cash and cash equivalent at end of the year		1,746,538

The entity financial statements were approved on 30th JUNE 2014 and signed by:



Chief Registrar of the Judiciary



Chief Accountant

III. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	473,804,034	(38,000,000)	435,804,034	236,000,000	199,804,034	45.85%
PAYMENTS						
Use of goods and services	472,449,052	(38,000,000)	434,449,052	232,898,481	(201,550,571)	53.61%
Acquisition of Assets	1,354,982	0	1,354,982	1,354,982	0	100%
TOTALS	473,804,034	(38,000,000)	435,804,034	234,253,463	(201,550,571)	53.75%

The entity financial statements were approved on 30 - 09 2014 and signed by:


 Chief Registrar of the Judiciary


 Chief Accountant

Judicial Service Commission
Annual Report and Financial Statements
For the year ended June 30, 2014

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipts/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	473,804,034	(38,000,000)	435,804,034	236,000,000	199,804,034	45.85%
PAYMENTS						
Use of goods and services	472,449,052	(38,000,000)	434,449,052	232,898,481	(201,550,571)	53.61%
Acquisition of Assets	1,354,982	0	1,354,982	1,354,982	0	100%
TOTALS	473,804,034	(38,000,000)	435,804,034	234,253,463	(201,550,571)	53.75%

The entity financial statements were approved on 30-09-2014 and signed by:



Chief Registrar of the Judiciary


Chief Accountant

XI. SUMMARY STATEMENT OF PROVISIONINGS

Details of General Accounts On Vote

GAV Provisioning account balance	2013 - 2014 Kshs
	<u>201,550,571</u>
Total	<u>201,550,571</u>
Details of Exchequer Account	2013 - 2014 Kshs
	<u>199,804,034</u>
Exchequer Provisioning account balance	<u>199,804,034</u>
Total	


Chief Registrar of the Judiciary


Chief Accountant

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *Commission* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

The Judicial Service Commission recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *Commission*. In addition, the *Commission* recognises all expenses when the event occurs and the related cash has actually been paid out by the *Commission*.

3. In-kind contributions

In-kind contributions are donations that are made to the *Judicial Service Commission* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *Judicial Service Commission* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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.

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *Judicial Service Commission* 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.

6. Receivables and payables

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

7. Budget

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

8. Comparative figures

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

9. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

	2013 - 2014
	Kshs
Total Exchequer Releases for quarter 1	80,000,000
Total Exchequer Releases for quarter 2	60,000,000
Total Exchequer Releases for quarter 3	20,000,000
Total Exchequer Releases for quarter 4	76,000,000
Total	236,000,000

2 USE OF GOODS AND SERVICES

	2013 - 2014
	Kshs
Utilities, supplies and services	329,764
Communication, supplies and services	1,358,474
Domestic travel and subsistence	15,250,080
Foreign travel and subsistence	20,524,628
Printing, advertising and information supplies & services	8,667,214
Rentals of produced assets	8,227,129
Training expenses	69,951,524
Hospitality supplies and services	95,906,444
Specialized materials and services	22,750
Office and general supplies and services	5,921,185
Other operating expenses	6,492,820
Routine maintenance – vehicles and other transport equipment	109,455
Routine maintenance – other assets	137,014
Total	<u>232,898,481</u>

3 ACQUISITION OF ASSETS

	2013 - 2014
	Kshs
Purchase of office furniture and general equipment	1,354,982

4 BANK BALANCE

Account No	Bank/Branch	Type	Amount (Kshs)
1000181273	Central Bank	Recurrent	1,746,538

5. OTHER IMPORTANT DISCLOSURE

Details of GAV account

Details of General Accounts On Vote

	2013 - 2014 Kshs
GAV Provisioning accounts balance	<u>201,550,571</u>
<i>Total</i>	<u>201,550,571</u>

Details of exchequer account

	2013 - 2014 Kshs
Exchequer Provisioning account balance	199,804,034
<i>Total</i>	<u><u>199,804,034</u></u>

6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The Judicial Service Commission was established in 2010, however in the financial year 2011/2012 and 2012/2013 its budget was controlled under Judiciary Vote 126 and Vote 121 respectively. Judicial Service Commission got its own Vote 205 during financial year 2013/2014 and therefore no previous auditor recommendation since this is the first time its being audited independently from Judiciary.

ANNEX 1 - SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2013/14
Purchase of furniture and fittings	911,325
Purchase of copier office equipment	83,300
Purchase of computer printer and other IT Equipments	235,357
Purchase of exchange and other communication equipments	125,000
Total	1,354,982

