

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
**REPORT**  
PAPERS LAID

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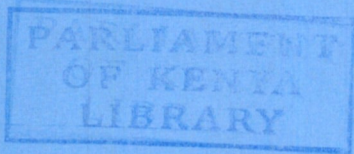
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BY: **OF**

LEADER OF THE  
MAJORITY

CLERK-AT  
THE-TABLE:

R. K. TIAMPATI

**THE AUDITOR-GENERAL**



**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**

**THE JUDICIARY**



**JUDICIAL PERFORMANCE IMPROVEMENT PROJECT**

**THE JUDICIARY**

**PROJECT GRANT/CREDIT NUMBER IDA NO. 5181-KE**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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**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, 2019*

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**Judicial Performance Improvement Project  
Reports and Financial Statements  
For the financial year ended June 30, 2019**

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## **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:** The following are the project contacts

Telephone: (254) 02-2221221  
E-mail: [jpipproject@gmail.com](mailto:jpipproject@gmail.com)  
Website: [www.go.ke](http://www.go.ke)

### **1.2 Project Information**

Project Start Date:	The project start date is 30.04.2013
Project End Date:	The project end date is 31.10.2020
Project Manager:	The project manager is Ms Nancy Kanyago
Project Sponsor:	The project sponsor is 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
Strategic goals of the project	The strategic goals of the project are as follows: (i) To improve the performance of the Judiciary to enable it provide services in a more effective, efficient and accountable (ii) To support and achieve the priority areas of the Judiciary Transformation (iii) To contribute to Kenya's vision 2030 development strategy for

**Judicial Performance Improvement Project  
Reports and Financial Statements  
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	transforming Kenya into a middle income country
Achievement of strategic goals	The project management aims to achieve the goals through the following (i) Court administration and case management (ii) Judicial training and staff development (iii) Court infrastructure (iv) Project management means:
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Improve timeliness of Judiciary services (ii) Enhance performance and quality decision making (iii) Increase access to courts and legal information
Project duration	The project started on 30 <sup>th</sup> April 2013 and is expected to run until 31 <sup>st</sup> December 2018, extended to 31 <sup>st</sup> October 2020

#### 1.4 Bankers

The following are the bankers for the current year:

- (i) Equity Bank  
P.O Box 75104-00200 Nairobi
- (ii) Central Bank of Kenya  
P.O Box 60000-00200 Nairobi

#### 1.5 Auditors

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

#### 1.6 Roles and Responsibilities

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

<b>Names</b>	<b>Title designation</b>	<b>Responsibilities</b>
Anne Amadi	Chief Registrar of the Judiciary	Accounting Officer
Nancy Kanyago	Project Coordinator	Project Management

**Judicial Performance Improvement Project  
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**1.7 Funding summary**

The Project is for duration of six years from 2013 to 2018 extended to 2020 with an approved budget of US\$ 120M equivalent to KShs 10.5B as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – 30.06.2019		Undrawn balance to date 30.06.2019)	
	Donor currency USD	KShs	Donor currency	KShs	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Loan</b>						
International Development Association	120,000,000	10.5B	74,044,754	7,319,255,051	45,955,246	3,180,744,949
<b>Total</b>	<b>120,000,000</b>	<b>10.5</b>	<b>74,044,754</b>	<b>7,319,255,051</b>	<b>45,955,246</b>	<b>3,180,744,949</b>

**1.8 Summary of Overall Project Performance:**

- Two courts targeted for upgrading have been completed. These includes: Kitui and Kangema
- Seven newly constructed Courts have been completed These include: Kigumo, Engineer, Molo, Nyando, Makindu, Nyamira and Vihiga
- Five newly constructed Courts are over 80% to completion
- Court data being collected daily through the Daily Court Returns Template (DCRT). Data capture for the Judiciary case tracking system is ongoing
- Performance contracts rolled out in 280 courts, directorates and Judiciary agencies
- 1,473,342 million colour coded file folders were procured and distributed to all High Courts, Magistrates Courts and & Kadhi courts
- Over 186, 000 backlog cases (over five years old) cleared through the justice at last initiative/RRI
- Cases worth over 32.billion have been referred to the court annexed mediation program of which Kshs. 6.13billion worth of cases have been successfully resolved, at an average time of only 66 days
- Court user's committees have been strengthened through a 'small grant program'. This has enhanced performance of courts.
- Registry Operation Manual developed and 1598 officers and staff trained on it
- 23 4x4s vehicles, three 9-seater vans, a saloon car and bus procured
- Standard package library books for 33 courts and basic packages for all courts procured and distributed

**Judicial Performance Improvement Project  
Reports and Financial Statements  
For the financial year ended June 30, 2019**

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**2. 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, 2019. 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, 2019, 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.

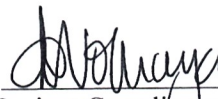
The Chief Registrar of the Judiciary and the Project Coordinator for **The Judicial Performance Improvement project** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial 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**

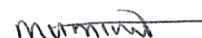
The Project financial statements were approved by the Chief Registrar of the Judiciary and the Project Coordinator for The Judicial Performance Improvement project on 28<sup>th</sup> September 2019 and signed by them.



Chief Registrar of the Judiciary  
Anne. A. Amadi



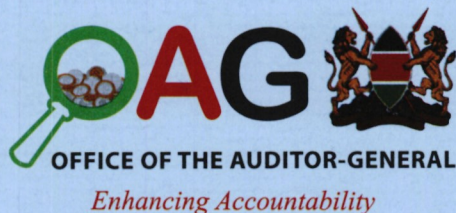
Project Coordinator  
Nancy Kanyago



Project Accountant:  
Mary Muchoki  
ICPAK Member Number 6621

# REPUBLIC OF KENYA

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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, 2019 – THE JUDICIARY**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Judicial Performance Improvement Project set out on pages 1 to 25, which comprise the statement financial assets as at 30 June, 2019, statement receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Judicial Performance Improvement Project as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Financing Agreement No 5181- KE dated 5 December, 2012 (Revised 2016) between the International Development Association (IDA) and the Republic of Kenya and the Public Finance Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **1. Differences Between the Ledger and the Financial Statements Figures**

As disclosed under Note 8.5 to the financial statements, the statement of receipts and payments reflects purchase of goods and services totalling to Kshs.572,240,357. Included in the figure is training expenditure amounting to Kshs.121,951,942. However, a computation of the training expenses from the ledger reflects a balance of Kshs.129,129,874 resulting to an unexplained difference of Kshs.7,177,932.

Further, the statement of receipts and payments reflects total payments amounting to Kshs.2,121,192,079 which differs with the IFMIS ledger figure of Kshs.2,265,892,252.35 resulting to an unexplained difference of Kshs.144,700,173.35.

Consequently, the accuracy, completeness and presentation of the financial statements as at 30 June, 2019 cannot be confirmed.

## **1.2. Double Posted Expenditure**

As disclosed under Note 8.6 to the financial statements, the statement of receipts and payments reflects acquisition of non-financial assets totalling to Kshs.1,548,951,723. Included in the figure is an amount of Kshs.97,604,938 in respect of purchase of furniture and general equipment. Examination of the schedule of expenditure revealed that one payment voucher has been recorded twice amounting to Kshs.649,569.

Further, as disclosed in Note 8.5 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.22,661,852 under printing, advertising and information supplies and services whose schedule of expenditure also includes a bill of Kshs.530,200 that has been posted twice thereby overstating the expenditure under printing, advertising and information supplies and services by the same margin.

In addition, during the year under review, the Project received a total of Kshs.7,373,149 from the development account of the Judiciary for payments of salaries under consultancy services. The amount was not recorded as a receipt in the statement of receipts and payments but the expenditure was recognized as expenditure under consultancy. However, upon refund of the borrowed amount, the expenditure was recorded under other operating payments, despite the fact that it had already been reflected under consultancy thereby occasioning the transaction to be recorded twice thereby overstating the consultancy services by a similar margin.

In view of the double postings, the completeness and accuracy of the overall total payments amounting to Kshs.2,121,192,079 as reflected in the statement of receipts and payments for the year ended 30 June, 2019 cannot be confirmed.

## **2. Unsupported Prior Year Adjustments**

As disclosed under Note 8.10 to the financial statements, the statement of financial assets and liabilities as at 30 June, 2019 reflects an amount of Kshs.85,576,025 as prior year adjustment. Management has explained that the amount relates to cash issued to the Project's staff who undertook various activities during the previous financial years but which was accounted for during the current year. However, no details of the activities or the persons who were issued with the imprests was provided for audit.

In the circumstances, the legality, accuracy, completeness and presentation of prior year adjustment totalling to Kshs.85,576,025 as at 30 June, 2019 cannot be confirmed.

## **3. Long Outstanding and Irregular Issuance of Imprests**

As disclosed under Note 8.8 to the financial statements, the statement of financial assets reflects imprest and advances balance amounting to Kshs.48,304,199 which ought to have been surrendered on or before 30 June, 2019 with some dating back to October, 2018. A review of imprest records revealed that a total of Kshs.497,000 was paid in

respect of Service Week for the Environment and Land Court (ELC) that was held between 20 to 31 March, 2017 and 15 to 26 May, 2017 as indicated in the letter from the Office of the Registrar of Environment and Land Court of Kenya dated 12 September, 2017. It was however, not clear why the letter authorizing the event was signed six (6) months after the event had actually taken place.

Further, the payment of Kshs.497,000 was issued to other participants other than the imprest holders contrary to section 93(2)(3) of the Public Finance Management Regulations, 2015 that requires every person to be issued with their personal imprests to cater for travelling accommodation and incidental expenses. The officers issued with the imprests signed for it on 22 February, 2018, one (1) year after the event was held, while the actual payment voucher was processed on 5 March, 2019, two (2) years after the ELC service week was scheduled.

In view of the above inconsistencies, the validity and value for money of the expenditure totalling Kshs.497,000 could not be ascertained as a proper charge to public funds.

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.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

The audit review 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 audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of 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

### 1. Delayed Implementation of Projects

As previously reported, there has been delay in projects implementation affecting almost all the projects. Physical verification of sampled projects during the month of September, 2019 reflects the following;

#### 1.1 Kwale Law Courts

The construction of Kwale Law Courts contract No. JPIP/NCB/WORKS/38/2015-2016 was awarded on 28 October, 2016 at a contract sum of Kshs.389,998,592 with completion date of 19 November, 2018. The contract was further extended to 19 April, 2020. At the time of inspection in September, 2019, a total of Kshs.161,116,960 or 41% of the total cost of the contract had been paid but there was minimal work at the project site with only twenty (20) workers on site compared to the recommended one hundred (100) workers as reflected in the site minutes dated 14 August, 2019. Further, works that ought to have been completed like the borehole were still 50% done. Electrical works, roofing and substructure works were not complete. In addition, the wall to the fourth floor as at the end of October was not complete as per the site minutes of 14 August, 2019.

In view of the slow progress of the project, it is unlikely that the contractor may finish the project within the stipulated contract period of 19 April, 2020 and project deadline date of 31 October, 2020.

#### 1.2 Kibera Law Courts

The construction of Kibera Law Courts contract No. JPIP/NCB/WORKS/01/2015-2016 was awarded on 15 January, 2016 at a contract sum of Kshs.137,649,134 with a completion date of 15 January, 2017. Information available indicates that there was a contract extension to 30 December, 2019. Cumulative paid certificates amounted to Kshs.101,922,532 being 74% of the cost of the project. Physical verification of the project reflects that there was minimal work at the site with only twenty (20) workers on site, despite complaints done as per the site minutes dated 6 August, 2019. The certificate of works done and paid indicated that works were almost complete in some sections of the building which was contrary to the site verification as detailed below:

- i. Police cells that were to be demolished and refurbished including walling and roofing were yet to be done. Further, three other cells for hardcore criminals, juveniles and children courts were not completed.
- ii. Magistrate Chambers 8, 9, and 10 were incomplete. Roofing and building of the wall of the library and multipurpose hall were also incomplete. The wooden Kadhis Court which was to be demolished and be rebuilt was yet to be constructed. Works had not started for three stair cases to Courts 5, 6, 7 or 8 and the public stair case that was to be demolished and reconstructed.
- iii. The external works which included magistrate and public parking space was not done despite Kshs.2,571,070 payment for external works. In the circumstances, it was not possible to ascertain why payments were made for uncertified and works that had not started.
- iv. Physical verification on lift installation reflects that the lift was yet to be installed and only the shaft had been installed. A total of Kshs.4,326,240 has been paid for the lift installation which was 60% of the total cost. No explanation has been provided for the anomaly.

In view of the slow progress at the construction and the quantity of outstanding works, it is likely that the contractor may not finish the project within the extended contract period of 31 December, 2019.

## **2. Low Absorption of Project Funds**

According to the financing agreement for Credit No.5181 between the Republic of Kenya and the International Development Association (IDA), the closing date for withdrawal of the project funds as per the financing agreement was 31 December, 2018 which but was later extended to 30 October, 2020. However, as at the time of the audit, only Kshs.7,336,387,623 or about 70% out of the total available funds under the Project of Kshs.10.5 billion had been withdrawn to finance activities.

Further, a review of the payments records showed that cumulatively a total of Kshs.7,230,389,747 had been paid comprising of Kshs.3,157,191,596 and Kshs.4,073,198,152 on purchase of goods and services and construction costs respectively. The fund balance of Kshs.3,269,610,253 may not be adequate to finance the remainder of the project activities.

In addition, it has not been clarified why the Management has not utilized the available project funds to implement the outstanding project activities and settle the pending claims. Further, considering that it has taken about seven (7) years to utilize approximately 70% of the funds available under the project, it is unlikely that the remaining balance will be utilized within the remainder of the extended project period which is less than two (2) years.

As a result, the project objectives and goals may not be achieved as planned owing to the low project funds absorption.

### **3. Lack of a Fixed Asset Register**

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

No explanation was given for failure to maintain a fixed asset register.

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

#### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

As required by International Development Association, except for the effects of the matters described in the Basis of my qualified opinion, Basis for lawfulness and use of Public Resources and Basis for effectiveness of internal controls, risk management and governance, I report based on my audit, that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as it appears from the examination of those records; and,
- iii. The Project's financial statements are in agreement with the accounting records and returns.

#### **Responsibilities of Management and those charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue 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 cease operations.

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the 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 overall 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 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**


**27 November, 2020**

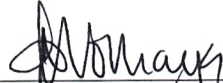
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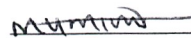
**4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2019**

	Note	2018/2019		2017/2018		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
<b>RECEIPTS</b>						
Loan from external development partners	8.3	1,230,918,768	927,366,783	1,227,551,278	177,469,506	7,319,255,051
Miscellaneous receipts	8.4	11,210,727	-			15,125,597
<b>TOTAL RECEIPTS</b>		<b>1,242,129,495</b>	<b>927,366,783</b>	<b>1,227,551,278</b>	<b>177,469,506</b>	<b>7,334,380,648</b>
<b>PAYMENTS</b>						
Purchase of goods and services	8.5	452,413,790	119,826,566	599,591,355	117,823,735	3,157,191,585
Acquisition of non-financial assets	8.6	741,411,506	807,540,217	576,593,028	59,645,771	4,073,198,152
<b>TOTAL PAYMENTS</b>		<b>1,193,825,296</b>	<b>927,366,783</b>	<b>1,176,184,384</b>	<b>177,496,506</b>	<b>7,230,389,737</b>
<b>SURPLUS/(DEFICIT)</b>		<b>48,304,199</b>	<b>-</b>	<b>51,366,894</b>	<b>-</b>	

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

  
Project Coordinator  
Nancy Kanyago


  
Project Accountant:  
Mary Muchoki  
ICPAK Member Number 6621


**Judicial Performance Improvement Project  
Reports and Financial Statements  
For the financial year ended June 30, 2019**

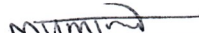
**5. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2019**

	Note	2018-2019	2017-2018
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8.7.A	6,110,685	188,841
<b>Total Cash and Cash Equivalents</b>		<b>6,110,685</b>	<b>188,841</b>
Accounts receivables – Imprest and Advances	8.8	48,304,199	91,497,869
<b>TOTAL FINANCIAL ASSETS</b>		<b>54,414,884</b>	<b>91,686,710</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	8.9	91,686,710	40,319,816
Prior year adjustments	8.10	(85,576,025)	-
Surplus/(Deficit) for the year		48,304,199	51,366,894
<b>NET FINANCIAL POSITION</b>		<b>54,414,884</b>	<b>91,686,710</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28<sup>th</sup> September 2019 and signed by:

  
Chief Registrar of the Judiciary  
Anne. A. Amadi

  
Project Coordinator  
Nancy Kanyago

  
Project Accountant:  
Mary Muchoki  
ICPAK Member Number 6621

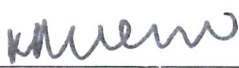
**Judicial Performance Improvement Project  
Reports and Financial Statements  
For the financial year ended June 30, 2019**

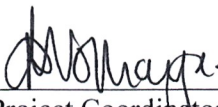
**6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2019**

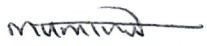
		2018-2019	2017-2018
	Note	KShs	KShs
<b>Receipts for operating activities</b>			
Miscellaneous receipts	8.4	11,210,727	-
<b>Payments for operating activities</b>			
Purchase of goods and services	8.5	(452,413,790)	(599,591,355)
Changes for receivables during the year	8.8	43,193,670	(91,497,870)
Adjustments during the year		(85,576,025)	
<b>Net cash flow from operating activities</b>		<b>(483,585,418)</b>	<b>(691,089,225)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8.6	(741,411,506)	(576,593,028)
<b>Net cash flows from Investing Activities</b>		<b>(741,411,506)</b>	<b>(576,593,028)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	8.5	1,230,918,768	1,227,551,278
<b>Net cash flow from financing activities</b>		<b>1,230,918,768</b>	<b>1,227,551,278</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>5,921,844</b>	<b>51,366,894</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>188,841</b>	<b>40,319,817</b>
<b>Cash and cash equivalent at END of the year</b>		<b>6,110,685</b>	<b>188,841</b>

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

28<sup>th</sup> September 2019 and signed by:

  
Chief Registrar of the Judiciary  
Anne. A. Amadi

  
Project Coordinator  
Nancy Kanyago

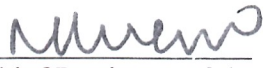
  
Project Accountant:  
Mary Muchoki  
ICPAK Number: 6621

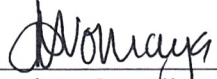
*Judicial Performance Improvement Project  
Reports and Financial Statements  
For the financial year ended June 30, 2019*

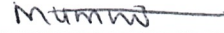
**7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

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 %
<b>Receipts</b>					
Proceeds from borrowings	2,595,000,000	2,595,000,000	2,158,285,551	425,503,722	84%
Miscellaneous receipts		-	11,210,727		100%
<b>Total Receipts</b>	<b>2,595,000,000</b>	<b>2,595,000,000</b>	<b>2,169,496,278</b>	<b>425,503,722</b>	
<b>Payments</b>					
Purchase of goods and services		778,500,000	572,240,357	206,259,633	74%
Acquisition of non-financial assets		1,816,5000	1,548,951,723	267,548,277	85%
<b>Total Payments</b>		<b>2,595,000,000</b>	<b>2,121,192,079</b>	<b>473,807,911</b>	

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

  
Project Coordinator  
Nancy Kanyago

  
Project Accountant:  
Mary Muchoki  
ICPAK Number: 6621

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

• **External Assistance**

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

**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

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

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

- **Acquisition of fixed assets**

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

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

**c) 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.

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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 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 927,366,783 billion being loan disbursements were received in form of direct payments from third parties.

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**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 recognised in the statements of receipts and payments.

**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, 2019.

**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.

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### 8.3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2019 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	
			KShs	KShs	FY18/19	FY17/18
<b>Loans Received from Multilateral Donors (International Organizations)</b>						
International Development Agency	11/10/2018	4,325,000	436,003,250			
	25/01/2019	1,190,000	121,082,500			
	05/04/2019	347,663	350,051,075			
	11/06/2019	549,740	55,329,780			
	27/06/2019	2,637,807	268,452,163			
<b>Total received in cash</b>		<b>9,050,210</b>	<b>1,230,918,768</b>	<b>-</b>	<b>1,230,918,768</b>	
<b>Total received in direct payment</b>		<b>-</b>	<b>-</b>	<b>927,366,783</b>	<b>927,366,783</b>	
<b>Grand Total</b>		<b>9,050,210</b>	<b>1,230,918,768</b>	<b>927,366,783</b>	<b>2,158,285,551</b>	<b>1,405,020,784</b>

### 8.4. MISCELLANEOUS RECEIPTS

	2018-2019			2017-2018	Cumulative to-date  (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts		
	KShs	KShs	KShs		
Other receipts not classified elsewhere	11,210,727	-	11,210,727	-	15,125,607
	<b>11,210,727</b>	<b>-</b>	<b>11,210,727</b>	<b>-</b>	<b>15,125,607</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8.5. PURCHASE OF GOODS AND SERVICES**

	2018-2019			2017-2018	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	43,542,017	27,775,000	71,317,017	357,945,531	444,260,627
Domestic travel and subsistence	116,676,972	3,697,430	120,374,402	18,183,810	507,674,323
Foreign travel and subsistence	2,828,530	-	2,828,530	3,305,367	6,133,897
Printing, advertising and – information supplies & services	22,661,852	1,415,700	24,077,552	15,163,310	96,352,100
Rentals of produced assets	25,685,050	10,460,705	36,145,755	19,157,021	194,486,414
Training payments	52,521,278	69,430,664	121,951,942	149,384,542	1,271,970,392
Other operating payments	78,447,046	-	78,447,046	70,831,782	436,191,994
Consultancy	110,051,046	7,047,067	117,098,113	82,993,727	200,091,840
<b>Total</b>	<b>452,413,790</b>	<b>119,826,566</b>	<b>572,240,357</b>	<b>716,965,090</b>	<b>3,157,191,585</b>

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**8.6. ACQUISITION OF NON-FINANCIAL ASSETS**

	KShs	KShs	KShs	KShs	KShs
Construction of buildings	598,543,523	680,779,749	1,279,323,272	619,571,455	3,598,850,256
Purchase of vehicles & other transport equipment	971,820	75,187,390	76,159,210	13,125,000	186,242,249
Purchase of office furniture & general equipment	97,604,938	-	97,604,938	-	192,241,344
Purchase of ICT equipment	44,291,225	51,573,078	95,864,303	3,542,344	95,864,303
<b>Total</b>	<b><u>741,411,506</u></b>	<b><u>807,540,217</u></b>	<b><u>1,548,951,723</u></b>	<b><u>636,238,799</u></b>	<b><u>4,073,198,152</u></b>

**8.7. CASH AND CASH EQUIVALENTS CARRIED FORWARD**

Bank accounts (Note 8.7A)	6,110,685	4,771,341
Cash equivalents (receivables) (Note 8.8)	48,304,199	35,548,475
<b>Total</b>	<b><u>54,414,884</u></b>	<b><u>40,319,816</u></b>

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:

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**8.7 A Bank Accounts**

**Project Bank Accounts**

	2018/19	2017/18
	KShs	KShs
<b><u>Foreign Currency Accounts</u></b>		
Equity bank [A/C No.0810260885749]	2,547	4,327,622
<b>Total Foreign Currency balances</b>	<b><u>2,547</u></b>	<b><u>4,327,622</u></b>
<b><u>Local Currency Accounts</u></b>		
Central Bank of Kenya [A/c No 10000187441]	6,110,685	188,841
<b>Total local currency balances</b>	<b><u>6,110,685</u></b>	<b><u>188,841</u></b>
<b>Total bank account balances</b>	<b><u>6,110,685</u></b>	<b><u>4,516,463</u></b>

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2019 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.

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**Special Deposit Accounts Movement Schedule**

	2018/19	2017/18
	KShs	KShs
<b>(i) A/C Name [A/c No:081026088749]</b>		
Opening balance	4,327,621	3,207,771
Total amount deposited in the account	7,845,589	15,470,977
Total amount withdrawn (as per Statement of Receipts & Payments)	12,170,664	14,351,126
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>2,547</u></b>	<b><u>4,327,622</u></b>

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**

DATE	PAYEE	IMP	AMT
15-Oct	Justice Kanyi Kimondo c/o judiciary	3297376	522,000.00
15-Oct	Hon.Judicaster Nthuku c/o judiciary	3297377	445,000.00
15-Oct	Yvonne Kinya Joy c/o judiciary	3297379	548,200.00
15-Oct	Longet Terer c/o judiciary	3297398	470,700.00
15-Oct	Justice Asike Makhandia c/o judiciary	3393920	513,500.00
15-Oct	Brian Nyaga c/o judiciary	3393927	225,000.00
22-Oct	Justice Nzioki wa Makau c/o judiciary	3393938	108,000.00
22-Oct	Justice Marete c/o judiciary	3393942	108,000.00
23-Oct	Justice Hannah Okwengu c/o judiciary	3316057	114,000.00
23-Oct	Justice Richard Mwongo c/o judiciary	3316069	108,000.00
23-Oct	Patrick Ngei c/o judiciary	3316076	60,000.00
24-Oct	Christopher Birgen c/o judiciary	3393926	225,000.00
24-Oct	Alvan Muruambura Ireri c/o judiciary	3393941	60,000.00
26-Oct	Hon.Caroline Kendagor c/o judiciary	3316081	465,000.00
01-Nov	Abel Gichana c/o judiciary	3316342	42,000.00
02-Nov	Hon Jacinta Orwa c/o judiciary	3316325	119,000.00
02-Nov	Patrick Adol Olengo c/o judiciary	3316368	50,000.00
02-Nov	Mary M. Wanyonyi c/o judiciary	3316372	162,000.00
02-Nov	Patrick M. Chege c/o judiciaray	3316374	20,000.00
02-Nov	Joel S. Kingorosh c/o judiciary	3316375	102,500.00

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02-Nov	Nicholas Macharia Maina c/o judiciary	3316457	75,000.00
02-Nov	Japheth Omondi c/o judiciary	3316478	91,000.00
02-Nov	Stephen Chole Mwanzia c/o judiciary	3316094	75,000.00
02-Nov	Cleophas Daniel Obengele c/o judiciary	3316305	70,000.00
02-Nov	Dolphine Atieno Alego c/o judiciary	3316306	75,000.00
02-Nov	Dennis Kanampiu c/o judiciary	3316309	75,000.00
02-Nov	Benter A Okwata c/o judiciary	3316315	75,000.00
02-Nov	Paul Thiongo Mwaniki c/o judiciary	3316319	70,000.00
02-Nov	Amos Mokoross c/o judiciary	3316322	119,000.00
02-Nov	Peter Areri c/o judiciary	3316326	119,000.00
02-Nov	Hon Elena Nderitu c/o judiciary	3316327	119,000.00
02-Nov	Hon Charles Kutwa c/o judiciary	3316331	119,000.00
02-Nov	Antony Mwangi Ngotho c/o judiciary	3316343	156,000.00
02-Nov	Charles Obultsa c/o judiciary	3316357	102,500.00
02-Nov	John Gichuru Njoroge c/o judiciary	3316361	75,000.00
02-Nov	Salome Wanja Ndiritu c/o judiciary	3316364	162,000.00
06-Nov	Nerolyne Idagwa c/o judiciary	3316405	90,000.00
06-Nov	Wilson Kitur c/o judiciary	3316414	90,000.00
06-Nov	Njeri Thuku c/o judiciary	3316416	102,000.00
06-Nov	Becky Cheloti c/o judiciary	3316407	90,000.00
08-Nov	Justice Lucy Waitthaka c/o judiciary	3316344	234,000.00
08-Nov	Alfred Ileri Mengo c/o judiciary	3316345	130,000.00
08-Nov	Simon Musyoki Wambua c/o judiciary	3316346	130,000.00
08-Nov	Benson Okello c/o judiciary	3316433	70,000.00
08-Nov	Kwekwe Jembe Mekunde c/o judiciary	3316436	20,000.00
08-Nov	Richard Tamar c/o judiciary	3316438	75,000.00
08-Nov	Lilian Akinyi Okore c/o judiciary	3316440	399,000.00
08-Nov	Kennedy Mogaka c/o judiciary	3316456	50,000.00
08-Nov	Justice Jane Onyango c/o judiciary	3316488	234,000.00
08-Nov	George Musabi c/o judiciary	3316489	130,000.00
08-Nov	Justice Christine Ochieng c/o judiciary	3316490	234,000.00
08-Nov	Alfred Mudaka Boge c/o judiciary	3316491	130,000.00
08-Nov	Justice Lucy Mbugua c/o judiciary	3316496	234,000.00
08-Nov	Abraham Ongachi Ochungo c/o judiciary	3316498	130,000.00
08-Nov	Lydon Nyagah c/o judiciary	3393931	290,000.00
09-Nov	Hon.Esther Mburu c/o judiciary	3316430	60,000.00

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09-Nov	Elizabeth Angara c/o judiciary	3316431	378,000.00
13-Nov	Paul Rotich c/o judiciary	3316302	75,000.00
13-Nov	Maureen Sadia c/o judiciary	3316311	75,000.00
13-Nov	Simon Irungu Kimemia c/o judiciary	3316318	75,000.00
13-Nov	Musyoka Kondi Mulingo c/o judiciary	3316354	102,500.00
13-Nov	Justice Joel Ngugi c/o judiciary	3316425	36,000.00
13-Nov	Anne Wangari Njaga c/o judiciary	3316458	75,000.00
13-Nov	Rashid Hamad Mwarama c/o judiciary	3393964	130,000.00
14-Nov	Justice Pauline Nyamweya c/o judiciary	3316419	36,000.00
22-Nov	Cicily Marui c/o judiciary	3393961	46,320.00
23-Nov	Sammy Sintake c/o judiciary	3316091	75,000.00
23-Nov	Anne Njeri c/o judiciary	3316097	20,000.00
23-Nov	John Wainaina Kanja c/o judiciary	3316313	75,000.00
23-Nov	Elizabeth Mwangi c/o judiciary	3316350	49,000.00
23-Nov	Antony Mbiu c/o judiciary	3316355	75,000.00
23-Nov	Daniel Mwita Mosabi c/o judiciary	3316363	75,000.00
23-Nov	John Otieno Owino c/o judiciary	3316366	50,000.00
23-Nov	Collins Oluoch Odumba c/o judiciary	3316370	102,500.00
23-Nov	Jophter Echor Jakait c/o judiciary	3316376	50,000.00
23-Nov	Joseph M. Muchiri c/o judiciary	3316427	20,000.00
23-Nov	Stanley Tole c/o judiciary	3316459	75,000.00
27-Nov	John Kipyego c/o judiciary	3316392	130,000.00
27-Nov	Leonard Munene Aganya c/o judiciary	3578752	78,000.00
27-Nov	Oliver Indusa c/o judiciary	3578753	60,000.00
27-Nov	John Kinyua c/o judiciary	3578754	60,000.00
27-Nov	Stephen Wanyoike Kimuhu c/o judiciary	3578755	78,000.00
27-Nov	Joan Waruguru Gakuya c/o judiciary	3578757	90,000.00
27-Nov	Justice Jamila Mohammed c/o judiciary	3578759	114,000.00
27-Nov	Justice Hannah Okwengu c/o judiciary	3578760	114,000.00
27-Nov	Justice Erastus Githinji c/o judiciary	3578761	114,000.00
28-Nov	Sylvia Wangeci Njoki c/o judiciary	3316307	102,500.00
28-Nov	Lilian Kiniale c/o judiciary	3316321	119,000.00
28-Nov	Christine Wekesa c/o judiciary	3316323	119,000.00
28-Nov	Edward Too c/o judiciary	3316328	119,000.00
28-Nov	Joseph M. Kimilu c/o judiciary	3578751	60,000.00
28-Nov	Gordon Ngutu Omondi c/o judiciary	3578756	78,000.00

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28-Nov	Lilian Namulunda Udoto c/o judiciary	3578762	465,000.00
30-Nov	Enock Kong'a Kinaro c/o judiciary	3316099	70,000.00
30-Nov	David Omondi Dinda c/o judiciary	3316100	75,000.00
30-Nov	David Kibui Kinyanjui c/o judiciary	3316314	20,000.00
30-Nov	Steve Ohito c/o judiciary	3316320	102,500.00
30-Nov	Hilda Anita Nyakoiro c/o judiciary	3316351	75,000.00
30-Nov	Hiuhu Anne Gathoni c/o Judiciary	3316352	70,000.00
30-Nov	Chrispine Omondi Nyambala c/o judiciary	3316356	50,000.00
30-Nov	John Wambugu Kanyungu c/o judiciary	3316359	75,000.00
30-Nov	Robert M.Kamau c/o judiciary	3316434	70,000.00
30-Nov	Julia Akinyi Ohore c/o Judiciary	3316442	75,000.00
30-Nov	Joseph Bosire c/o judiciary	3316453	102,000.00
30-Nov	Eric Makwabe Mose c/o judiciary	3316455	70,000.00
30-Nov	Jomo Andanje Kataka c/o judiciary	3316084	1,301,241.05
30-Nov	Lydia Kwamboka Nyamboga c/o judiciary	3316432	75,000.00
04-Dec	Josephine Mbugua Karumba c/o Judiciary	3316092	75,000.00
06-Dec	Justice Charles Kariuki c/o judiciary	3578769	108,000.00
06-Dec	Bernard Rotich c/o judiciary	3578770	60,000.00
06-Dec	Getanda S. Duke c/o judiciary	3578771	60,000.00
06-Dec	Justice Mugure Thande c/o judiciary	3578772	108,000.00
06-Dec	John Kiogora Kithinji c/o judiciary	3578774	60,000.00
12-Dec	Felix Kibichii Kimeli c/o judiciary	3316396	130,000.00
08-Jan	Rhoda Kathambi Mugambi c/o judiciary	3316317	50,000.00
22-Jan	Kadhi Court Nairobi c/o judiciary	A971317	500,000.00
22-Jan	Limuru Law courts c/o judiciary	A971322	500,000.00
22-Jan	Lamu Law courts c/o judiciary	A971323	360,000.00
22-Jan	Kyuso Law courts c/o judiciary	A971324	

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			450,000.00
22-Jan	Kitui Law courts c/o judiciary	A971325	350,000.00
22-Jan	Kitale Law courts c/o judiciary	A971326	410,000.00
22-Jan	Kapsabet Law courts c/o judiciary	A971334	442,000.00
22-Jan	Kajiado Law courts c/o judiciary	A971337	220,000.00
22-Jan	Isiolo Law courts c/o judiciary	A971339	320,000.00
22-Jan	Chuka Law courts c/o judiciary	A971345	370,000.00
22-Jan	Butali Law courts c/o judiciary	A971346	340,000.00
23-Jan	Bridgid Jepkemboi Kong'a c/o judiciary	3578814	230,000.00
23-Jan	Dismas Odaro Opili c/o judiciary	3578815	162,000.00
25-Jan	Nyeri High Courts c/o judiciary	A971313	441,750.00
25-Jan	Nyeri Law Courts c/o judiciary	A971314	400,000.00
25-Jan	Maralal Law Courts c/o judiciary	A971318	500,000.00
25-Jan	Malindi Law Courts c/o judiciary	A971319	495,867.00
25-Jan	Makueni Law Courts c/o judiciary	A971320	500,000.00
25-Jan	Lodwar Law Courts c/o judiciary	A971321	500,000.00
25-Jan	Kimilili Law Courts c/o judiciary	A971328	500,000.00
25-Jan	Kilifi Law Courts c/o judiciary	A971329	500,000.00
25-Jan	Kangundo Law Courts c/o judiciary	A971335	500,000.00
25-Jan	Meru Law Courts c/o judiciary	A971462	490,000.00
25-Jan	Moyale Law Courts c/o judiciary	A971465	370,000.00
25-Jan	Nakuru Law Courts c/o judiciary	A971472	

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			300,000.00
25-Jan	Ndhiwa Law Courts c/o judiciary	A971475	289,600.00
25-Jan	Nyahururu Law Courts c/o judiciary	A971476	257,500.00
25-Jan	Nyando Law Courts c/o judiciary	A971477	300,000.00
25-Jan	Ogembo Law Courts c/o judiciary	A971479	230,000.00
25-Jan	Oyugis Law Courts c/o judiciary	A971481	490,000.00
25-Jan	Siakago Law Courts c/o judiciary	A971482	400,000.00
25-Jan	Thika Law Courts c/o judiciary	A971484	370,000.00
25-Jan	Tigania Law Courts c/o judiciary	A971485	440,000.00
25-Jan	Baricho Law Courts c/o judiciary	A971350	490,000.00
25-Jan	Mariakani Law Courts c/o judiciary	A971456	350,000.00
25-Jan	Marimanti Law Courts c/o judiciary	A971457	100,000.00
25-Jan	Mumias Law Courts c/o judiciary	A971467	400,000.00
25-Jan	Mutomo Law Courts c/o judiciary	A971469	500,000.00
07-Feb	Joseph Mrombo c/o judiciary	3578816	60,000.00
07-Feb	Timothy Murugu Weru c/o judiciary	3578817	20,000.00
07-Feb	Hon.Nzioki Wa Makau c/o judiciary	3578818	108,000.00
07-Feb	Antony Mugambi Gichunge c/o judiciary	3578819	60,000.00
07-Feb	Rashid Hamad Mwarama c/o judiciary	3578820	60,000.00
07-Feb	Andrew Omwenga Motari c/o judiciary	3578821	60,000.00
08-Feb	Vihiga Law Courts c/o judiciary	A971489	290,000.00
08-Feb	Hamisi Law Courts c/o judiciary	A971341	

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Reports and Financial Statements  
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			400,000.00
08-Feb	Migori Law Courts c/o judiciary	A971463	499,521.00
11-Feb	Hon.Mukabi Kimani c/o judiciary	3578823	435,000.00
11-Feb	Mercy Muga c/o judiciary	3578825	105,000.00
11-Feb	Justice William Musyoka c/o judiciary	3578826	108,000.00
11-Feb	Benjamin Kiilu c/o judiciary	3578827	60,000.00
15-Feb	Jerusha Gichohi c/o judiciary	3578829	85,000.00
15-Feb	Clifford Omondi Ogutu c/o judiciary	3578830	70,000.00
15-Feb	Elizabeth Wanjiku c/o judiciary	3578831	91,000.00
18-Feb	Kisumu Law Courts c/o judiciary	A971327	985,000.00
20-Feb	Nicholas Simani c/o judiciary	3578832	102,000.00
22-Feb	Eldama Ravine Law Courts c/o judiciary	A971344	370,000.00
22-Feb	Maseno Law Courts c/o judiciary	A971459	382,000.00
22-Feb	Maua Law Courts c/o judiciary	A971460	500,000.00
22-Feb	Mombasa Law Courts c/o judiciary	A971464	400,000.00
22-Feb	Kabarnet Law Courts c/o judiciary	A971338	520,000.00
22-Feb	Nanyuki Law Courts c/o judiciary	A971473	320,000.00
26-Feb	Benjamin Kombe Bejah c/o judiciary	3578836	60,000.00
26-Feb	Martin Wangombe c/o judiciary	3578837	60,000.00
26-Feb	Hon.James Rika c/o judiciary	3578838	108,000.00
26-Feb	Jerusha Gichohi Ngonyo c/o judiciary	3578841	102,000.00
05-Mar	Kaloleni Law Court c/o judiciary	A971420	

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			260,000.00
05-Mar	Kisii Law Court c/o judiciary	A971421	355,000.00
05-Mar	Sirisia Law Court c/o judiciary	A971422	380,000.00
05-Mar	Sotik Law Court c/o judiciary	A971423	340,000.00
05-Mar	Winam Law Court c/o judiciary	A971424	340,000.00
05-Mar	Garissa Law Court c/o judiciary	A971426	260,000.00
09-Apr	Paul Kiunguu Muli c/o judiciary	3578847	60,000.00
09-Apr	Justice Richard Mwongo c/o judiciary	3578848	108,000.00
14-May	Hon.Linnet Mumo Ndolo c/o judiciary	3670458	108,000.00
15-May	Rashid Hamad Mwarama c/o judiciary	3670459	60,000.00
16-May	Andrew Omwenga Motari c/o judiciary	3670460	60,000.00
29-May	Gilbert Kirui c/o judiciary	3689506	458,400.00
29-May	Caroline Mungai c/o judiciary	3689509	272,000.00
29-May	Joseph Osewe Ouma c/o judiciary	3689521	482,000.00
29-May	Arambe Omboga c/o judiciary	3689523	400,000.00
29-May	Alex Njeru Karuoya c/o judiciary	3689524	303,000.00
29-May	Eric Kocheli Katamu c/o judiciary	3689528	467,000.00
29-May	George Obai c/o judiciary	3689530	455,000.00
29-May	Margaret Ochieng c/o judiciary	3689533	283,000.00
03-Jun	Yvonne Kinya c/o judiciary	3689502	329,600.00
03-Jun	Ezan Mwiluki Efeza c/o judiciary	3689511	420,000.00
03-Jun	Kennedy Mugonyi c/o judiciary	3689531	

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			425,000.00
03-Jun	Moses Maranga Wambugu c/o judiciary	3689535	474,500.00
03-Jun	Linda Lukhale Navakhole c/o judiciary	3689537	340,500.00
03-Jun	Mercy Abayo Ong'injo c/o judiciary	3699112	360,000.00
03-Jun	Victor Lumumba c/o judiciary	3689526	415,000.00
03-Jun	Doti Guyo Gumato c/o judiciary	3699101	60,000.00
04-Jun	Victor Yator Kipchumba c/o judiciary	3699111	390,000.00
04-Jun	Isaac Kibuchi Muthii c/o judiciary	3699119	960,000.00
04-Jun	Mary Muchoki Mumira c/o judiciary	3699120	510,000.00
04-Jun	Stephen Njehia Muturi c/o judiciary	3699122	600,000.00
04-Jun	Bela Wairimu Gitonga c/o judiciary	3699123	300,000.00
14-Jun	Wilson Achieng Omondi c/o judiciary	3689529	250,000.00
14-Jun	Stephen Mutua Duncan c/o judiciary	3699135	136,000.00
26-Jun	Timothy Murugu Weru c/o judiciary	3699151	20,000.00
27-Jun	Joseph Mrombo c/o judiciary	3699102	60,000.00
27-Jun	Nzioki Wa Makau c/o judiciary	3699149	108,000.00
27-Jun	Antony Mugambi Gichunge c/o judiciary	3699150	60,000.00

**TOTAL**

**48,304,199.05**

*Judicial Performance Improvement Project  
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**8.9. FUND BALANCE BROUGHT FORWARD**

Bank accounts	188,841	4,771,341
Outstanding imprests and advances	91,497,869	35,548,475
<b>Total</b>	<b>91,686,710</b>	<b>40,319,816</b>

**8.10. PRIOR YEAR ADJUSTMENT**

Bank accounts	-	-
Receivables - Outstanding Imprests	(85,576,025)	-
<b>Total</b>	<b>(85,576,025)</b>	

**9.1 PENDING ACCOUNTS PAYABLE (See Appendix V)**

Construction of civil works	113,679,608	32,850,006	113,679,608	32,850,006
Supply of goods	3,361,683	22,941,000	3,361,683	22,941,000
Supply of services	151,352,907	13,311,424	151,352,907	13,311,424
<b>Total</b>	<b>268,394,198</b>	<b>69,102,430</b>	<b>268,394,198</b>	<b>69,102,430</b>

**9.2 PENDING STAFF PAYABLES (See Appendix V)**

Employees	29,223,287	2,262,000	29,223,287	2,262,000
<b>Total</b>	<b>29,223,287</b>	<b>2,262,000</b>	<b>29,223,287</b>	<b>2,262,000</b>

*Judicial Performance Improvement Project  
Reports and Financial Statements  
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**9.3 RETENTION PAYABLES (See Appendix iv)**

The Project has deducted and withheld 10% from all certificates on construction contracts from F/Y 2014/2015 up to the current F/Y 2018/2019

<b>Cumulative contract sum</b>	<b>10% Retention payable</b>
<b>6,941,191,128</b>	<b>338,218,765</b>

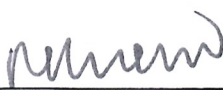
**Judicial Performance Improvement Project  
Reports and Financial Statements  
For the financial year ended June 30, 2019**

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**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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
JUD/JPIP/2017-2018	Underutilization of budgeted resources	Explanation was provided	-	Resolved	-
	Delayed projects	Explanation was provided	-	Resolved	-
	Awarding of consultant's contract	Explanation was provided	-	Resolved	-
	Reimbursements of imprests	Explanation was provided	-	Resolved	-

  
 \_\_\_\_\_  
**Chief Registrar Judiciary**  
**Anne. A. Amadi**  
**Date**

  
 \_\_\_\_\_  
**Project Coordinator**  
**Nancy Kanyago**  
**Date**

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

**ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance</b>
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Proceeds from borrowings	2,595,000,000	2,169,496,278	425,503,722	84%	
Miscellaneous receipts			-	100%	
<b>Total Receipts</b>	<b>2,612,132,571</b>	<b>2,612,132,571</b>	<b>425,503,722</b>		
<b>Payments</b>					
Purchase of goods and services	778,500,000	572,240,367	206,259,643	74%	
Acquisition of non-financial assets	1,816,500,000	1,548,951,723	267,438,277	85%	
<b>Total payments</b>	<b>2,595,000,000</b>	<b>2,121,192,089</b>	<b>473,807,921</b>		

**APPENDICES**

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

6740000 Other Debtors & Pre-payments		0	0	0	0
6760101 Standing Imprests		148,000.00	0	0	0
6760102 Special Imprests		0	0	0	0
6760103 Temporary Imprests		48,883,415.50	0	13,720,907.60	0
6760100 Imprests		49,031,415.50	0	13,720,907.60	0
6760000 Government Imprests		49,031,415.50	0	13,720,907.60	0
6780101 General Suspense A/C		0	0	0	0
6780103 District Suspense A/c		224,344,237.75	0	168,434,242.00	0
6780100 Suspense & Clearance Account		224,344,237.75	0	168,434,242.00	0
6780000 Suspense & Clearance Account		224,344,237.75	0	168,434,242.00	0
6790102 Receiving Inventory A/C		0	0	0	0
6790100 Other Current System A/cs		0	0	0	0
6790000 Other Current Assets (System r		0	0	0	0
7310101 General Deposits		0	7,410,138,139.75	0	5,694,516,256.10
7310100 General Deposits Items		0	7,410,138,139.75	0	5,694,516,256.10
7310000 Deposits		0	7,410,138,139.75	0	5,694,516,256.10
7320001 PAYE		0	0	0	0
7320002 NHIF		0	0	0	0
7320008 Insurances		0	0	0	0
7320016 Mortgages		0	0	0	0
7320017 Govt. Liability Attachments		0	0	0	0
7320018 Salary Control Account		0	0	0	0
7320000 Other Liabilities		0	0	0	0
7320101 PAYE		0	0	0	0
7320102 NHIF		0	0	0	0
7320103 House Rent		0	0	0	0
7320104 Car Loans		0	0	0	0
7320106 NSSF		0	0	0	0
7320107 Co-operatives		450,800.00	0	450,800.00	0
7320108 Insurances		0	0	0	0
7320109 Hire Purchases		0	0	0	0
7320110 Court Attachments		0	0	0	0
7320111 WCPS		0	0	0	0
7320112 Staff Welfare Associations		0	0	0	0
7320113 HELB Deductions		0	0	0	0
7320115 Save As You Earn (SAYE)		0	0	0	0
7320116 Mortgages / Bank Loans		0	0	0	0
7320117 Govt. Liability Attachments		0	0	0	0
7320118 Provident Fund		0	0	0	0
7320119 RTD Salary - held for officer		0	0	0	0
7320120 Staff Contribution		0	0	0	0
7320121 Salary Overpayment Refunds		0	0	0	0
7320123 Civil Service Housing Fund		0	0	0	0
7320199 Salary Control Account		0	0	0	0
7320100 Salary Deductions		450,800.00	0	450,800.00	0
7320201 Contractors Retention Money		0	0	0	0
7320200 Other General Liabilities		0	0	0	0
7320401 General Withholding Tax		0	0	0	0
7320400 Withholding Taxes		0	0	0	0
7320000 Other Liabilities		450,800.00	0	450,800.00	0
7330101 Contractors Retention Money		0	0	0	0
	7330100	0	0	0	0
7330000 Other General Liabilities		0	0	0	0
7380101 General Withholding Tax		0	0	0	0
7380102 VAT Withholding		0	0	0	0
	7380100	0	0	0	0
7380000 Withholding Taxes		0	0	0	0
7390101 Inventory AP Accrual		0	0	0	0
7390103 AP Liabilities		0	0	0	0
7390100 System Required Liabilities		0	0	0	0
7399999 Cash Clearing A/c		0.5	0	0	0.15
	7399900	0.5	0	0	0.15
7390000 System Required Liabilities A/cs		0.5	0	0	0.15
9910101 Provision for Encumbrance		0	0	0	0
9910100 General Provisions		0	0	0	0
9910201 Exchequer Releases/ Provisioning Account		0	64,815,806,082.50	0	50,540,564,449.50
9910221 Remittances to Exchequer Fines, Penalties &		4,442,137,317.95	0	4,442,137,317.95	0
9910200 Exchequer Provisions		4,442,137,317.95	64,815,806,082.50	4,442,137,317.95	50,540,564,449.50
9910000 Provisions		4,442,137,317.95	64,815,806,082.50	4,442,137,317.95	50,540,564,449.50
9990101 Opening Balance Bank		0	260,545,302.00	0	260,545,302.00
9990100 Opening Balance Bank		0	260,545,302.00	0	260,545,302.00
9990301 Opening Balance Receivables - Imprest and		0	8,426,509.55	0	8,426,509.55
9990300 Opening Balance Receivables - Imprest and		0	8,426,509.55	0	8,426,509.55
9999998 Vote Control Account		0	0	0	0
9999999 Consolidated Fund		46,003,406,187.35	0	32,252,150,925.15	0
	9999900	46,003,406,187.35	0	32,252,150,925.15	0
9990000 Opening Balance Reserves		46,003,406,187.35	268,971,811.65	32,252,150,925.15	268,971,811.65
Total		73,431,456,467.05	73,431,456,467.05	56,544,372,084.60	56,544,372,084.60

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**Trial Balance**

Entity: 1261-The Judiciary

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1410402 Rent of Government Buildings and Housing	0	0	0	684,840.00
1410400 Rents on land, houses and buildings	0	0	0	684,840.00
1410000 Property Income	0	0	0	684,840.00
1420217 Conveyancing Fees	0	0	0	0
1420200 Administrative Fees and Charges	0	0	0	0
1420000 Sales of Goods and Services	0	0	0	0
1430101 Court Imposed Fines and Forfeitures	0	0	0	0
1430100 Fines, Penalties, Forfeitures and other Charges	0	0	0	0
1430000 Fines, Penalties and Forfeitures	0	0	0	0
1450101 Sundry Revenue	0	0	0	0
1450100 Paid to Exchequer	0	0	0	0
1450000 Other Receipts Not Elsewhere Classified	0	0	0	0
2110103 Basic Salaries - Judiciary	3,393,678,632.00	0	3,419,520,250.75	0
2110100 Basic Salaries - Permanent Employees	3,393,678,632.00	0	3,419,520,250.75	0
2110201 Contractual Employees	89,424,035.00	0	90,315,282.90	0
2110202 Casual Labour - Others	57,865,588.25	0	60,301,928.60	0
2110200 Basic Wages - Temporary Employees	147,289,623.25	0	150,617,211.50	0
2110301 House Allowance	1,381,383,814.75	0	1,362,230,299.55	0
2110303 Acting Allowance	139,008,902.35	0	133,776,075.95	0
2110307 Hardship Allowance	73,062,831.00	0	73,791,806.40	0
2110309 Special Duty Allowance	53,452,147.00	0	55,746,997.00	0
2110311 Transfer Allowance	67,099,776.00	0	64,396,782.30	0
2110312 Responsibility Allowance	319,311,315.20	0	269,899,435.00	0
2110313 Entertainment Allowance	101,047,611.00	0	98,161,338.80	0
2110314 Transport Allowance	888,971,798.35	0	851,245,814.85	0
2110315 Extreneous Allowance	275,627,181.10	0	254,960,856.20	0
2110317 Domestic Servant Allowance	71,279,190.60	0	58,730,899.30	0
2110318 n Practising Allowance	68,413,115.00	0	63,034,781.60	0
2110320 Leave Allowance	267,727,624.60	0	214,669,235.40	0
2110321 Administrative Allowance	199,999,999.80	0	196,186,896.00	0
2110322 Risk Allowance	134,573,689.75	0	113,417,719.15	0
2110325 Car Maintenance Allowance	17,743,830.00	0	16,942,100.00	0
2110300 Personal Allowances paid as part of Salary	4,058,702,826.50	0	3,827,191,037.50	0
2110000 Wages and Salary Contributions	7,599,671,081.75	0	7,397,328,499.75	0
2210101 Electricity	86,013,207.80	0	79,396,790.35	0
2210102 Water and Sewerage Charges	36,483,211.30	0	23,077,787.45	0
2210100 Utilities, Supplies and Services	122,496,419.10	0	102,474,577.80	0
2210201 Telephone, Telex, Facsimile and Mobile Phone	93,336,987.25	0	73,851,692.40	0
2210202 Internet Connections	69,263,610.90	0	85,159,747.40	0
2210203 Courier & Postal Services	37,187,602.00	0	4,968,139.00	0
2210205 Satellite Access Services	21,250.00	0	0	0
2210206 Licencing fees for Communication	49,183,499.00	0	44,435,170.80	0
2210200 Communication, Supplies and Services	248,992,949.15	0	208,414,749.60	0
2210301 Travel Costs (airlines, bus, railway, mileage)	79,715,630.00	0	55,225,775.20	0
2210302 Accommodation - Domestic Travel	331,660,940.45	0	169,041,811.00	0
2210303 Daily Subsistence Allowance	267,826,574.80	0	213,980,062.90	0
2210300 Domestic Travel and Subsistence, and Other	679,203,145.25	0	438,247,849.10	0
2210401 Travel Costs (airlines, bus, railway, etc.)	26,810,500.75	0	7,030,803.65	0
2210402 Accommodation	18,590,669.10	0	2,837,784.00	0
2210403 Daily Subsistence Allowance	20,255,084.05	0	5,415,070.75	0
2210400 Foreign Travel and Subsistence, and other	65,656,253.90	0	15,283,658.40	0
2210502 Publishing & Printing Services	40,176,302.75	0	5,721,560.00	0
2210503 Subscriptions to Newspapers, Magazines and	20,512,971.85	0	11,293,081.40	0
2210504 Advertising, Awareness and Publicity	14,082,055.00	0	18,866,536.05	0
2210505 Trade Shows and Exhibitions	8,437,274.75	0	1,792,175.00	0
2210500 Printing, Advertising and Information Supplies	83,208,604.35	0	37,873,352.45	0
2210602 Payment of Rents and Rates - Residential	219,150.00	0	0	0
2210603 Rents and Rates - Non-Residential	12,366,672.60	0	12,564,931.40	0
2210604 Hire of Transport, Equipment	8,558,637.80	0	7,476,682.90	0
2210606 Hire of Equipment, Plant and Machinery	0	0	0	0
2210600 Rentals of Produced Assets	21,144,680.40	0	20,041,614.30	0
2210701 Travel Allowance	9,226,063.00	0	5,011,323.50	0
2210703 Production and Printing of Training Materials	0	0	108,740.00	0
2210704 Hire of Training Facilities and Equipment	266,480.00	0	1,394,585.00	0
2210708 Trainer Allowance	3,735,017.00	0	746,562.00	0
2210710 Accommodation Allowance	14,941,223.30	0	7,041,170.85	0
2210711 Tuition Fees Allowance	18,120,775.25	0	11,384,216.80	0
2210700 Training Expenses	46,289,558.55	0	25,686,598.15	0
2210801 Catering Services (receptions),	105,796,494.60	0	47,348,107.75	0
2210802 Boards, Committees, Conferences and	120,988,659.70	0	60,862,864.45	0
2210804 Tribunal Costs	0	0	2,172,700.00	0
2210800 Hospitality Supplies and Servi	226,785,154.30	0	110,383,672.20	0
2210901 Group Personal Insurance	54,999,999.70	0	39,838,453.70	0
2210910 Medical Insurance	1,000,000,000.00	0	842,164,000.00	0
2210900 Insurance Costs	1,054,999,999.70	0	882,002,453.70	0
2211009 Education and Library Supplies	7,900,992.10	0	2,678,633.65	0
2211010 Supplies for Broadcasting and Information	4,656,680.55	0	758,654.00	0
2211016 Purchase of Uniforms and Clothing - Staff	18,089,445.80	0	9,015,445.00	0
2211023 Supplies for Production	7,539,590.00	0	0	0
2211000 Specialised Materials and Supp	38,186,708.45	0	12,452,732.65	0
2211101 General Office Supplies (papers, pencils,	144,506,377.00	0	93,214,394.40	0
2211102 Supplies and Accessories for Computers and	36,753,955.40	0	26,635,463.85	0
2211103 Sanitary and Cleaning Materials, Supplies and	13,920,289.50	0	11,961,310.50	0



**JUDICIAL PERFORMANCE IMPROVEMENT PROJECT ACCOUNT NUMBER 1000187441**

**APPENDIX I**

**PAYMENT IN CASH BOOK NOT IN BANK STATEMENT**

**AS AT 30TH JUNE 2019**

DATE	PV. NO.	DETAILS	AMOUNT	COMMENTS
28-Jun-19	1803	Rashid Hamad Mwarama c/o judiciary	10,000.00	
28-Jun-19	1807	Geoffrey Oondigi Onwong'a c/o judiciary	10,000.00	
28-Jun-19	1845	Mbayi Akeno c/o judiciary	69,993.70	
28-Jun-19	1897	Oneni Aura Chrispo c/o judiciary	50,000.00	
28-Jun-19	1908	Ruth Kirigo Kimathi c/o judiciary	68,000.00	
28-Jun-19	1909	Immaculate Nakova Wandera c/o judiciary	104,000.00	
28-Jun-19	1797	Admo Construction Ltd P.o Box 68917-00622	25,505,159.15	
28-Jun-19	1780	Nelliwa Builders & Civil Engineers Ltd P.o Box	20,867,355.80	
30-Jun-19	475	Bridge Jen Logistics P.o Box 22606-00100 NBI	140,818.95	
30-Jun-19	475	Commissioner of VAT P.o Box 48240 Nairobi	7,681.05	
30-Jun-19	1540	Kennedy Edeyo Mugonyi c/o judiciary	88,352.00	
30-Jun-19	1805	Peter Wainaina Kironji c/o judiciary	10,000.00	
30-Jun-19	1910	Caroline Chepkemoi Too c/o judiciary	200,000.00	
30-Jun-19	1913	Nicholas Munyi Simani c/o judiciary	244,309.00	
30-Jun-19	1914	Nancy Wothaya Kanyago c/o judiciary	600,000.00	
30-Jun-19	1918	African Touch Safaris Limited P.o Box 931 NRB	139,985.00	
30-Jun-19	1919	African Touch Safaris Limited P.o Box 931 NRB	9,550.00	
30-Jun-19	1920	Doti Guyo Gumato c/o judiciary	13,000.00	
30-Jun-19	1921	Bela Wairimu Gitonga c/o judiciary	20,000.00	
30-Jun-19	1922	Pauline Nafula c/o judiciary	15,000.00	
30-Jun-19	1923	Mary Wambui Muchoki c/o judiciary	20,480.00	
30-Jun-19	1924	Nicholas Munyi Simani c/o judiciary	17,000.00	
30-Jun-19	1925	Kennedy Edeyo Mugonyi c/o judiciary	17,000.00	
30-Jun-19	1926	Rosemary Njeri Kimingi c/o judiciary	17,000.00	
30-Jun-19	1927	Paul Ndemo Maina c/o judiciary	19,000.00	
30-Jun-19	1915	Kennedy Edeyo Mugonyi c/o judiciary	88,352.00	
30-Jun-19	1928	Bridgetech Investment Ltd P.o Box 24901-001	1,844,271.40	
30-Jun-19	1928	Commissioner of VAT P.o Box 48240 Nairobi	100,596.60	
30-Jun-19	1930	Osika Jack Akelo c/o judiciary	69,993.70	
30-Jun-19	11963	Fairview Hotel Limited P.o Box 40842 NBI	33,189.65	
30-Jun-19	11963	Commissioner of VAT P.o Box 48240 Nairobi	1,810.35	
30-Jun-19	11729	Paradise Safari Park Limited P.o Box 45038-00	403,965.50	
30-Jun-19	11729	Commissioner of VAT P.o Box 48240 Nairobi	22,034.50	
30-Jun-19	1378	Commissioner of VAT P.o Box 48240 Nairobi	1,750,500.25	
30-Jun-19	1877	Commissioner of Income Tax P.o Box 48240 N	852,147.30	
30-Jun-19	0	NOT SIGNED IN A	34,790.00	
		<b>TOTAL APPENDIX I</b>	<b>53,465,335.90</b>	

**APPENDIX II**

**RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK**

**AS AT 30TH JUNE 2019**

DATE		PARTICULARS	AMOUNT	COMMENTS
5-Jul-18	Receipt	Surrender of unspent balance	79,881.00	
11-Jul-18	Receipt	Surrender of unspent balance	3,451.25	
30-Aug-18	Receipt	Surrender of Unspent A/E balance	56.00	

• 28-Jun-19	Receipt	Surrender of unspent balance	1,300.00	
		TOTAL APPENDIX 2	84,688.25	
<u>APPENDIX III</u>				
<u>PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK</u>				
<u>AS AT 30TH JUNE 2019</u>				
DATE		DETAILS	AMOUNT	
		TOTAL APPENDIX IV		
<u>APPENDIX IV</u>				
<u>RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT</u>				
<u>30TH JUNE 2019</u>				
DATE		DETAILS	AMOUNT	COMMENTS
		APPENDIX 4 TOTAL		
		BANK STATEMENT BALANCE	59,660,709.25	
		APPENDIX 1 TOTAL	53,465,335.90	
		APPENDIX 2 TOTAL	84,688.25	
		APPENDIX 3 TOTAL		
		APPENDIX 4 TOTAL		
		CASHBOOK BALANCE	6,110,685.10	
PREPARED BY		SIGN	DATE	
Bernard Levin KA		<i>Ban</i>	12/8/2019	
ERIFIED BY		SIGN	DATE	

STATEMENT OF ACCOUNT									
CENTRAL BANK OF KENYA									
P.O. BOX 60000-0700, NAIROBI.									
STATEMENT PERIOD : From 01 JUN 2019 To 30 JUN 2019									
No.	Trn. Date	Value Dbit	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance		
1	3-Jun-19	3-Jun-19	FT19154F7H8	TRFS Payments	5,972.90		0	168,030,581.95	
				30011565					
2	3-Jun-19	3-Jun-19	FT19154F2405	Withholding Tax TRFS Payments	127,656.30		0	167,902,925.65	
				30011605					
3	3-Jun-19	3-Jun-19	FT19154QS8PV	JPIP028 Outward RTGS Payment MT 102	677,807.10		0	167,225,118.55	
				30011542					
				THE JUDICIARY:CBK PHILMARK SYSTEMS SERVICES LIMITED /REC/0030011542 CERT NO 10					
4	3-Jun-19	3-Jun-19	FT1915479029	TRFS Payments	2,143,568.10		0	165,081,550.45	
				30011444					

APPENDIX II

REPUBLIC OF KENYA

F.O. 31

Date 01/07/2019

Report of the Board of Survey on the Cash and Bank Balances of JPIP - A/c NO - 1000187441

Business on 30 JUNE 2019 as at the close of

The Board consisting of - (Names and official titles)

SAMSON BETT (MEMBER) CHAIR

ISRAH MALANKA (MEMBER)

MERCY MIGNI (MEMBER)

Assembled at the office of JPIP - OFFICE SUPREME COURT

at 10.30 AM (time) on the 1/7/2019 20 and

The following cash was produced:-

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

It was observed that cheques amounting to Sh \_\_\_\_\_ Cts \_\_\_\_\_

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

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

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

30/06/2019 20 :-

Cash on hand..... Sh. \_\_\_\_\_

Bank Balance..... Sh. 6,110,685.10

The Bank Certificate of Balance showed a sum of Sh. 59,660,709.25

Cts. \_\_\_\_\_ (Sh. \_\_\_\_\_ Cts. \_\_\_\_\_)

Standing to the credit of the account on 30/06/2019 20

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.

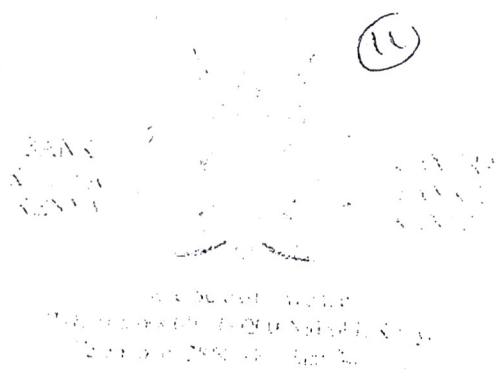
*[Signature]*  
Chairman

Date 01/07/2019

Members of the Board

- 1) SAMSON BETT 01/07/2019
- 2) ISRAH MALANKA - ~~MS~~
- 3) MERCY MIGNI - ~~MS~~





10th July, 2019

## CERTIFICATE OF BALANCES

Customer : 120349

THE JUDICIARY

Balance Date: 30-Jun-19

Account No	Account Name	Currency	Balance
1000181915	REC-THE JUDICIARY	KES	295,676,250.20
1000182048	DEV-THE JUDICIARY	KES	38,061,566.35
1000182342	DEP-THE JUDICIARY	KES	564,144,179.30
1000182725	CBK 165 -THE JUDICIARY	KES	0.00
1000187255	JUDICIAL PERFORMANCE IMPR. PRJ	KES	0.00
1000187441	JUDICIAL PERF. IMPR. PRO.NO.5181 KE	KES	59,660,709.25
1000190124	ELD-CBK 165-JUDICIARY-ELDORET	KES	0.00
1000196513	LINDP BASKET FUND	KES	0.00
1000352043	THE JUDICIARY REVENUE COLLECTION	KES	0.00

L. K. RWERIA  
AUTHORISED SIGNATORY  
BANKING DIVISION

E.N. MOEGI (MRS)  
AUTHORISED SIGNATORY  
BANKING DIVISION

JUDICIAL PERFORMANCE IMPROVEMENT PROJECT  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2019

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

Bank Account No.: 0810260885749 Held with EQUITY BANK NAIROBI

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		6,500,000.00
	Less:		
2	Total amount documented		-
3	<b>Outstanding amount to be documented</b>		<b>6,500,000.00</b>
	<b>Represented by:</b>		
4	Ending Special account Balance as as 30 June 2019		2,546.53
5	Amounts claimed but not credited as at 30th June 2019		-
6	Amounts withdrawn and not claimed		6,497,453.47
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	<b>Total advance to Special Account Year ended 30 June 2019</b>		<b>6,500,000.00</b>

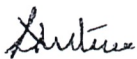
Discrepancy between total appearing on line 3 and 9

-

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: 27.08.2019

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### SPECIAL ACCOUNT STATEMENT

For period ending 30th JUNE, 2019  
 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, 2018  
 as per C.B.K. Ledger Account 4,327,621.53

#### Add:

Total Amount deposited by World Bank 7,845,589.00

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible  
 expenditure

#### Deduct:

Total amount withdrawn 12,170,664.00

Total service charges if not included above in  
 amount withdrawn

Ending balance on 30th June, 2019 2,546.53

AUTHORISED REPRESENTATIVE  
 CENTRAL BANK OF KENYA

SIGNATURE: 

DATE

15.7.19

AUTHORISED REPRESENTATIVE  
 EXTERNAL RESOURCES  
 DEPARTMENT-TREASURY

SIGNATURE: 

DATE

27.08.2019

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2019 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

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# NOSTRO RECONCILIATION STATEMENTS

Requote Hold	More Actions ...
Manual Input of NR Statement: 1000175621.20190701.S.180.1	
Transaction Ref Number (Tag20)	106979
Account Identification (Tag25)	1000175621 EQUITY-JUD. PERFORM. IMPROV. PRJ
Account Currency	USD US Dollar
Opening Bal Indicator (Tag60a)	C
Opening Bal Date (Tag60a)	28 JUN 2019 28 JUN 2019
Opening Bal Amount (Tag60a)	2,546.53
Closing Bal Indicator (Tag62a)	C
Closing Bal Date (Tag62a)	28 JUN 2019 28 JUN 2019
Closing Bal Amount (Tag62a)	2,546.53
Statement Complete,	<input checked="" type="checkbox"/>
Entry Details	Audit
SWIFT Tag.1	64
SWIFT Tag content.1.1	C190628USD2546.53
Statement Complete,	<input checked="" type="checkbox"/>

(11)

CENTRAL BANK OF KENYA - RECONCILIATION

STATEMENT AS AT : 28.06.2019  
G.L A/C NO : 1000175621

OFF-SHORE A/C NO: 810260885749

DETAILS

CURRENCY  
USD

EQUITY-JUD. PERFORM. IMPROV. PRJ  
AMOUNTS 2,546.53  
REMARKS

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 (2,546.53)

2,546.53

Prepared By: Muthuri K.E Checked by: Sahin

Approved By: [Signature]

Date: 01.07.2019 Date: 1/7/2019

Date: 27/7/19.



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

Project: P105269 - Judicial Performance Improvement

Loan Overview | Disbursements | History | Repayments | Amortization Schedule

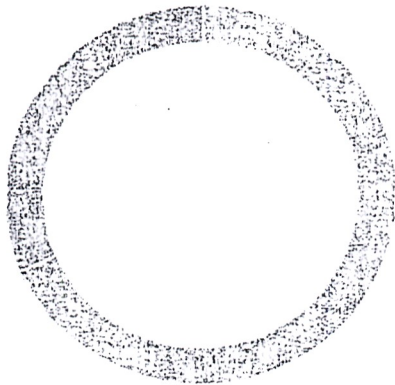
Important Dates

Approval	Signing	Commitment	Effective	Closing	Application	First	Last
15-Nov-2012	05-Dec-2012	Charges Start Date	30-Apr-2013	30-Oct-2020	Deadline	Repayment	Repayment
		03-Feb-2013			28-Feb-2021	15-Feb-2023	15-Aug-2052

Currency of Commitment : XDR

Show amounts in USD

Exchange Rate 1 XDR = 1.370940 USD as of 29-Aug-2019  
The conversion is based on today's rate and is not an aggregation of the equivalent historical rates for each disbursement.



Disbursed 68.5% Undisbursed 31.5%

Loan Information (USD)

Signed Amount	108,167,166.00
Cancelled	0.00
Disbursed	74,044,754.68
Undisbursed	34,122,411.32
Special Commitments	0.00
Funds Available	34,122,411.32

Funds Available (USD)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
<b>Estimated Funds Available</b>	<b>34,122,411.32</b>

Last Bill, IDA 51810, due on 15-Aug-2019

10,830,426.00

Retroactive Available

Borrower: National Treasury (Ministry of Finance)

Date Payable	Currency	Amount Payable
15-Aug-2019	XDR	193,367.88

Retroactive Limit	10,830,426.00
Retroactive Disbursed	0.00

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

74,044,754.68

0.75 %

0.00 %

110

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

Project: P105269 - Judicial Performance Improvement

[Loan Overview](#) | **[Disbursements](#)** | [History](#) | [Repayments](#) | [Amortization Schedule](#)

[Applications](#) | [eSignatories\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#)

### Withdrawal Applications

#### Disbursement Milestone

<b>Loan Approval Date</b> 15-Nov-2012	<b>Loan Signing Date</b> 05-Dec-2012	<b>Loan Made Effective</b> 30-Apr-2013	<b>Authorized Signatories Submitted to WB</b> 23-Aug-2019	<b>Authorized Signatories Approved</b> 23-Aug-2019	<b>Loan is Ready for Disbursing Online</b> 29-Aug-2019
--	---	---	--	---	---

[Submit Withdrawal Application](#)

### Transaction List

Showing results 1 - 10 of 190 entries

Filter by Type - All

Paid Summary

Value Date

Application						Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
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 DP 197	Direct Payment	Completed	KES	13,487,449.14	7	KES	13,487,449.14	15-May-2019	21-May-2019	Borrower	21-May-2019
JUD DP 196	Direct Payment	Completed	KES	14,140,611.58	7	KES	14,140,611.58	12-Mar-2019	20-Mar-2019	Borrower	20-Mar-2019
JUD DP 194	Direct Payment	Completed	KES	51,573,078.11	7	KES	51,573,078.11	26-Feb-2019	04-Mar-2019	Borrower	04-Mar-2019
JUD DP WA 195	Direct Payment	Completed	KES	43,503,715.86	7	KES	43,503,715.86	26-Feb-2019	04-Mar-2019	Borrower	04-Mar-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
JUD DP 192	Direct Payment	Completed	KES	32,631,726.26	7	KES	32,631,726.26	18-Feb-2019	25-Feb-2019	Borrower	25-Feb-2019
JUD DP 193	Direct Payment	Completed	KES	10,882,031.28	7	KES	10,882,031.28	18-Feb-2019	25-Feb-2019	Borrower	25-Feb-2019
JUD DP 191	Direct Payment	Completed	KES	37,199,111.26	7	KES	37,199,111.26	15-Feb-2019	22-Feb-2019	Borrower	22-Feb-2019

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

Project: P105269 - Judicial Performance Improvement

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

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

### Designated Account Detail- DA-A

#### Account Details

Account Holder	JUDICIAL PERFORMANCE IMPROVEMENT	DA Currency	USD
Account Holder's Bank	EQUITY BANK (KENYA) LIMITED EQUITY CENTRE FLOOR 9 NAIROBI Swift: EQBLKENAXXX	Current Authorized Allocation	6,500,000.00
Account Number	0810260885749	Associated Categories	1 - (GDS, WKS, NCS, CS, TR & OPCS-Part 1) 2 - (GDS, NCS, CS, TR & OPCS-Part 2) 3 - (GDS, WKS, NCS, CS, TR & OPCS-Part 3) 4 - (GDS, NCS, CS, TR & OPCS-Part 4) 7 - (GDS, WKS, NCS, CS, TRG, OCEXcl Pt 1Ba(i)) 8 - (SUB PROJ PT BA(a)(i))
Intermediary Bank	CITIBANK N.A. 388 GREENWICH STREET NEW YORK Swift: CITIUS33XXX	Other Financing Sources	

#### Transaction Details

Currency (USD) View Transaction List

Total Deposits Less Refunds	64,700,806.57
Documented	58,649,219.37
Outstanding Balance	6,051,587.20
Waived Documentation Amount	0.00
Transaction In Process	0.00

(11)

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

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

Bank Account No.: 0810260885749 Held with EQUITY BANK NAIROBI

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			6,500,000.00
	Less:			
2	Total amount documented			-
3	Outstanding amount to be documented			6,500,000.00
	Represented by:			
4	Ending Special account Balance as as 30 June 2018			4,327,621.53
5	Amounts claimed but not credited as at 30th June 2018			-
6	Amounts withdrawn and not claimed			2,172,378.47
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2017			6,500,000.00

Discrepancy between total appearing on line 3 and 9

-

**Notes:**

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

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

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

**DATE:**

(145)

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

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

Bank Account No.: 0810260885749 Held with EQUITY BANK NAIROBI

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			6,500,000.00
	Less:			
2	Total amount documented			-
3	<b>Outstanding amount to be documented</b>			<b>6,500,000.00</b>
	<b>Represented by:</b>			
4	Ending Special account Balance as as 30 June 2018			4,327,621.53
5	Amounts claimed but not credited as at 30th June 2018			-
6	Amounts withdrawn and not claimed			2,172,378.47
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	<b>Total advance to Special Account Year ended 30 June 2017</b>			<b>6,500,000.00</b>

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:**

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### SPECIAL ACCOUNT STATEMENT

For period ending 30th JUNE, 2019  
 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, 2018  
 as per C.B.K. Ledger Account 4,327,621.53

#### Add:

Total Amount deposited by World Bank 7,845,589.00

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible  
 expenditure

#### Deduct:

Total amount withdrawn 12,170,664.00

Total service charges if not included above in  
 amount withdrawn

Ending balance on 30th June, 2019 2,546.53

AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA

SIGNATURE:

DATE

15.7.19

AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY

SIGNATURE:

DATE

27.08.2019

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2019 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

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# NOSTRO RECONCILIATION STATEMENTS

Reroute Hold

Manual Input of NR Statement (1000175621.20190701.S.180.1)

Transaction Ref Number (Tag20)

Account Identification (Tag25)  EQUITY-JUD. PERFORM. IMPROV. PRJ

Account Currency  US Dollar

Opening Bal Indicator (Tag60a)

Opening Bal Date (Tag60a)  28 JUN 2019

Opening Bal Amount (Tag60a)

Closing Bal Indicator (Tag62a)

Closing Bal Date (Tag62a)  28 JUN 2019

Closing Bal Amount (Tag62a)

Statement Complete,

SWIFT Tag.1

SWIFT Tag content.1.1

Statement Complete,

(14)

CENTRAL BANK OF KENYA - RECONCILIATION

STATEMENT AS AT : 28.06.2019

G.L A/C NO : 1000175621

OFF-SHORE A/C NO: 810260885749

DETAILS

1. BALANCE AS PER OFFSHORE STATEMENT:

CURRENCY  
USD

EQUITY-JUD. PERFORM. IMPROV. PRJ

AMOUNTS

REMARKS

ACTION TAKEN

2,546.53

2. ADD DEBITS NOT IN NRB

3. LESS CREDITS NOT IN NRB

4. ADD DEBITS NOT IN OFFSHORE

5. LESS CREDITS NOT IN OFFSHORE

6. BALANCE AS PER CBK LEDGER

(2,546.53)

2,546.53

Prepared By: Muthuri K.E Checked by: *Sahin*

Approved By: *[Signature]*

Date: 01.07.2019

Date: 1/7/2019

Date: 27/7/19.

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

Project: P105269 - Judicial Performance Improvement

Loan Overview | Disbursements | History | Repayments | Amortization Schedule

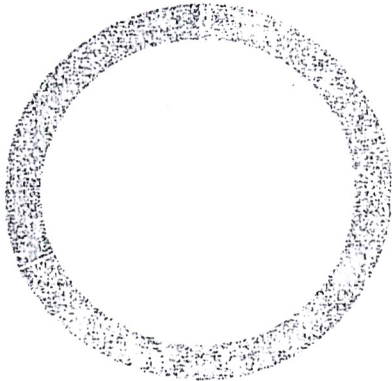
Important Dates

Approval	Signing	Commitment Charges Start Date	Effective	Closing	Application Deadline	First Repayment	Last Repayment
15-Nov-2012	05-Dec-2012	03-Feb-2013	30-Apr-2013	30-Oct-2020	28-Feb-2021	15-Feb-2023	15-Aug-2052

Currency of Commitment : XDR

Show amounts in

Exchange Rate 1 XDR = 1.370940 USD as of 29-Aug-2019  
The conversion is based on today's rate and is not an aggregation of the equivalent historical rates for each disbursement.



Disbursed 66.5% Undisbursed 31.5%

Loan Information (USD)

Signed Amount	108,167,166.00
Cancelled	0.00
Disbursed	74,044,754.68
Undisbursed	34,122,411.32
Special Commitments	0.00
Funds Available	34,122,411.32

Funds Available (USD)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
<b>Estimated Funds Available</b>	<b>34,122,411.32</b>

Last Bill, IDA 51810, due on 15-Aug-2019

10,830,426.00

Retroactive Available

Borrower: National Treasury (Ministry of Finance)

Date Payable	Currency	Amount Payable
15-Aug-2019	XDR	193,367.88

Retroactive Limit 10,830,426.00

Retroactive Disbursed 0.00

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

74,044,754.68

0.75 %

0.00 %

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

Project: P105269 - Judicial Performance Improvement

Loan Overview | Disbursements | History | Repayments | Amortization Schedule

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 15-Nov-2012	Loan Signing Date 05-Dec-2012	Loan Made Effective 30-Apr-2013	Authorized Signatories Submitted to WB 23-Aug-2019	Authorized Signatories Approved 23-Aug-2019	Loan Is Ready for Disbursing Online 29-Aug-2019
-----------------------------------	----------------------------------	------------------------------------	---	--	--

Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 190 entries

Filter by Type - All

Paid Summary

Value Date

Search

Application						Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
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 DP 197	Direct Payment	Completed	KES	13,487,449.14	7	KES	13,487,449.14	15-May-2019	21-May-2019	Borrower	21-May-2019
JUD DP 196	Direct Payment	Completed	KES	14,140,611.58	7	KES	14,140,611.58	12-Mar-2019	20-Mar-2019	Borrower	20-Mar-2019
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JUD DP WA 195	Direct Payment	Completed	KES	43,503,715.86	7	KES	43,503,715.86	26-Feb-2019	04-Mar-2019	Borrower	04-Mar-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
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JUD DP 193	Direct Payment	Completed	KES	10,882,031.28	7	KES	10,882,031.28	18-Feb-2019	25-Feb-2019	Borrower	25-Feb-2019
JUD DP 191	Direct Payment	Completed	KES	37,199,111.26	7	KES	37,199,111.26	15-Feb-2019	22-Feb-2019	Borrower	22-Feb-2019

Appendix (C)

JPIP  
 CONTRACTS RETENTION PAYABLE AS AT 30TH  
 June 2019

	CONTRACTOR	CONTRACT SUM	AMOUNTS PAID TO DATE	RETENTION PAYABLE
1	G&L Williams and Nanchang	342,751,951.30	235,685,005.94	23,568,500.59
2	Yomason Contractors Limited	78,615,579.00	77,614,051.91	7,761,405.19
3	Debroso Construction Limited	378,745,872.00	78,869,390.50	7,886,939.05
4	Havi Construction Limited	137,649,133.60	101,922,531.38	10,192,253.14
5	Gracan Construction Limited	96,855,446.60	90,184,408.24	9,018,440.82
6	Philmark System Services Limited - MUHORONI	74,879,919.00	73,394,117.40	7,339,411.74
7	Philmark System Services Limited	74,827,121.00	74,827,121.00	7,482,712.10
8	Philmark System Services Limited	98,106,542.96	93,853,075.11	9,385,307.51
9	Atlas Plumbers and Builders	99,910,955.00	97,418,240.00	9,741,824.00
10	Sasah Contractors Ltd	109,731,080.00	109,005,344.85	10,900,534.49
11	Inshallah Limited	351,323,457.76	264,936,737.81	26,493,673.78
12	JN Investments	118,305,748.00	112,991,801.50	11,299,180.15
13	Marimo Construction Ltd	94,160,933.00	94,160,933.00	4,708,046.65
14	Lunao Enterprises Ltd	78,476,529.00	77,564,013.70	7,756,401.37
15	High Octone Engineering Ltd	42,992,271.57	29,908,750.69	2,990,875.07
16	Inforserve Networks Ltd P.o Box NBI	389,998,592.00	161,116,960.00	16,111,696.00
17	One Source Company Ltd	158,978,306.85	38,141,367.53	3,814,136.75
18	Stocksmart Kenya Supplies	7,349,770.00	2,449,923.34	244,992.33
19	Nelliwa Builders & Civil Engineers	399,323,129.00	7,381,273.91	738,127.39
20	County Builders Ltd	400,963,501.00	18,566,277.80	1,856,627.78
21	Dallo Holdings Ltd	379,082,160.90	248,794,172.00	24,879,417.20
22	Concordia Building and Engineering	347,582,674.49	120,818,426.00	12,081,842.60
23	Bashash Construction Co.Ltd P.o Box NBI	445,173,322.65	182,307,460.00	18,230,746.00
24	Admo Construction Ltd P.o Box NBI	410,099,717.10	119,128,667.50	11,912,866.75
25	Diwafa Investments Limited	347,765,950.00	319,154,098.71	31,915,409.87
26	Pinnie Agencies Limited	318,559,759.25	182,742,936.00	18,274,293.60
27	Hashit Construction & Supplies Ltd	387,664,343.33	210,755,296.32	21,075,529.63
28	Glen Steam Engineering Works Ltd	50,348,410.00	16,050,629.00	1,605,062.90
29	Misbah Networks Ltd	351,401,895.00	154,168,802.25	15,416,880.23
30	Anole Construction Ltd	369,567,057.00	35,355,399.50	3,535,539.95
	TOTAL	6,941,191,128.36	3,429,267,212.89	338,218,674.64

Appendix V

JPIP ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Supplier of Goods or Services	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments/Justification
				2019	2018	
		B	c	d=a-c		
1	JAYPA ENTERPRISES P. O BOX 6587 NAI-ROBI			79,660		INSUFFICIENT FUNDS
2	QALBI ENTERPRISES LTD			2,571,290		INSUFFICIENT FUNDS
3	Nick Kiminza c/o Judiciary			52,000		INSUFFICIENT FUNDS
4	Addah Wannonyi c/o Judiciary			52,000		INSUFFICIENT FUNDS
5	Antony Nyamila c/o Judiciary			60,000		INSUFFICIENT FUNDS
6	Sale Kiptikoi c/o Judiciary			40,000		INSUFFICIENT FUNDS
7	TOTAL KENYA			52,144		INSUFFICIENT FUNDS
8	TRANSPARENCY INTERNATIONAL LTD			8,953,830		INSUFFICIENT FUNDS
9	Benard Lerionka Siranka			537,000		INSUFFICIENT FUNDS
10	Maureen Muthule			537,000		INSUFFICIENT FUNDS
11	Lucy Angela Wanjiru Kannande			260,000		INSUFFICIENT FUNDS
12	Phillip Manyi Omenga			240,000		INSUFFICIENT FUNDS
13	Phillip Manyi Omenga			240,000		INSUFFICIENT FUNDS
14	Phillip Manyi Omenga			320,000		INSUFFICIENT FUNDS

Compiled by: Mary Mumira  
Principal Accountant- JPIP

Approved By: Anne Amadi  
The Chief Registrar of the Judiciary

Handwritten marks and symbols in the top right corner, including a small circle and some illegible characters.

Faint, illegible text or markings in the center of the page, possibly bleed-through from the reverse side.