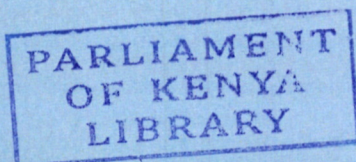


REPUBLIC OF KENYA



*Paper laid  
By Hon Aden Duale,  
Leader of Majority on  
the 3/5/17  
[Signature]*

OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

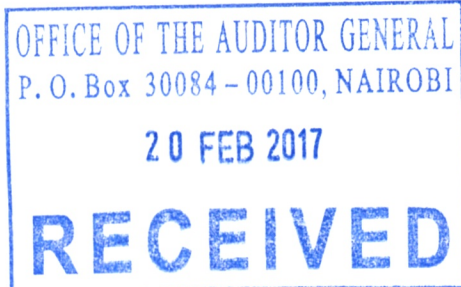
**THE FINANCIAL STATEMENTS OF  
JUDICIARY**

**FOR THE YEAR ENDED  
30 JUNE 2016**









30<sup>th</sup> - September -2016



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**THE JUDICIARY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2016.**

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





**THE JUDICIARY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

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## **JUDICIARY**

### **Reports and Financial Statements**

**For the year ended June 30, 2016 (Kshs)**

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#### **I. KEY ENTITY INFORMATION AND MANAGEMENT**

##### **(a) Background information**

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

##### **(b) Key Management**

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

Judicial Service Commission;

Office of Chief Justice and President of Supreme Court and

Office of Chief Registrar of Judiciary

##### **(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:





**THE JUDICIARY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

| No. | Designation                                                                                                                                      | Name                 |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|     | Hon.Chief Justice and President of the Supreme Court.<br>The Head of Judiciary<br>Chair of:                                                      |                      |
| 1.  | Judicial Service Commission,<br>National Council of Law Reporting<br>Auctioneer Licensing Board<br>National Council on Administration of Justice | DR. Willy Mutunga    |
| 2.  | Chief Registrar                                                                                                                                  | Mrs Anne Amadi       |
| 3.  | Ag. Director ,Finance                                                                                                                            | Mrs Susan Oyatsi     |
| 4.  | Chief Accounts Controller                                                                                                                        | Mr Wycliffe Wanga    |
| 5.  | Director Public Comm                                                                                                                             | Mr Naim Bilal        |
| 6.  | Director Performance                                                                                                                             | Dr Wamwea Nyoike     |
| 7.  | Ag.Director ICT                                                                                                                                  | Mr.Stephen Ikileng   |
| 8.  | Ag.Director Supply chain                                                                                                                         | Mr. Kariuki Gitau    |
| 9   | Ag. Director Human Resource & Administration                                                                                                     | Ms. Angella Manyalla |
| 10. | Registrar Supreme Court                                                                                                                          | Mrs Esther Nyaiyaki  |
| 11. | Registrar Court of appeal                                                                                                                        | Mr. Moses Serem      |
| 12. | Registrar High Court                                                                                                                             | Mrs Judith Omange    |
| 13. | Registrar Employment & Labour Relations Court                                                                                                    | Mr. Kennedy Kandet   |
| 13. | Registrar Magistrate Court                                                                                                                       | Mr Peter Mulwa       |

**(d) Fiduciary Oversight Arrangements**

The key fiduciary oversight arrangements in Judiciary include:

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

**(e) Judiciary Headquarters**

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



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**For the year ended June 30, 2016 (Kshs)**

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**(f) The Judiciary of Kenya Contacts**

Telephone: (254) 20-2221221  
E-mail: [info@judiciary.go.ke](mailto:info@judiciary.go.ke)  
Website: [www.judiciary.go.ke](http://www.judiciary.go.ke)

**(g) The Judiciary Bankers**

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

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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





**THE JUDICIARY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

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**II. FORWARD BY THE CHIEF REGISTRAL OF JUDICIARY**

**Budget Highlights**

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

**Summary of key achievement**

Delivery of Justice to all is the core program of the Judiciary. Towards delivering objectives of this program by the Institution and its units, the following are the salient achievements accomplished in the FY 2015/16:-

- a) The Judiciary established new courts, undertook renovations and refurbishment of existing courts and set up mobile courts towards improving access to justice. In this regard, 15 new High Courts were established. Currently, there are 36 High Court Stations in 35 counties. Further, 8 new Magistrates Courts were established in Engineer, Kakuma, Githongo, Mbita, JKIA, Loitokitok, Mpeketoni and Ngong in the period under review.
- b) In a bid to enhance access to justice, the Judiciary also facilitated 52 mobile court stations, including: Bangala, Ijara, Dadaab, Modogashe, Loitokitok, Zombe, East Pokot, Kabara, Faza Island, Mpeketoni, Wamba, Laisamis/Merille, Lokichar, Lokitaung, Merti, Archers Post, Songhor, Kipini, Kapsokwony, Kisanana, Baragoi, Kasigau, Rumuruti, Kiambere, Nyatike, North Horr, Loiyangalani, Etogo, Murua Dikirr (Trans Mara East), Kathangacini, Kuresoi, Sio Port, Ngobit, Olokurto, Bura, Habaswein, Bute, El Wak, Rhamu, Borabu, Migwani, Kikima, Kendu Bay, Navakholo, Mikinduri, Kibiyet, Gaitu, Garba Tulla, Tot, Wamunyu, Alale and Marafa. Mpeketoni and Loitokitok mobile courts were later established as fully-fledged courts.
- c) The case clearance rate stood at 76.2%, 75.8%, and 76.7% in FY 2013/14, FY 2014/15 and FY 2015/16, respectively. To improve delivery of judicial services, 14 high court judges were sworn-in during the period under review. The capacity at the Kenya law was enhanced through recruitment of the Editor/CEO and 3 professional staff. The Judiciary initiated the process of recruiting court clerks, secretaries, archivists, interpreters, and ICT officers to bridge the huge staff shortage.



**THE JUDICIARY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

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- d) The Judiciary Committee on Elections was established to advise the Judiciary on the efficient disposal of election-related disputes. The Committee has launched a strategic plan (2016 – 2019) to guide its operations as the Judiciary readies for general elections scheduled for August 2017.
- e) Amendments to the Political Parties Act was approved by Parliament and assented to by the President in June 2016. The Act increased the number of the PPDT members from five to seven. It also provided a paragraph to deal with concurrent jurisdiction by conferring the PPDT the power to hear disputes arising from party primaries and in consultation with the CJ shall prescribe rules of procedure and have them gazetted for its use.
- f) To enhance general administration of the Institution, the Judiciary developed a number of key policy documents. These included Judiciary Strategic Plan, Transfer Policy for Magistrates and High Court Judges, Transfer Policy for Court of Appeal, DPAC Strategic Plan, Judiciary Disability Mainstreaming Policy and Finance Policy and Procedure Manual. In addition, Judiciary Human Resource Manual was developed and adopted for implementation.
- g) During the period under review, 14 tribunals were transferred to the Judiciary, namely: Sports Disputes Tribunal, Transport Licensing Appeals Tribunal, State Corporations Appeals Tribunal, HIV & AIDS Tribunal, Rent Restriction Tribunal, Business Premises Rent Tribunal, Environment Tribunal (NET), Cooperative Tribunal, Standards Tribunal, Education Services Tribunal, Industrial Property Tribunal, Energy Tribunal, Competition Tribunal, and the Public-Private Partnership Petitions Tribunal.
- h) During the period under review 16,300 cases were filed and 11,600 were disposed reflecting a case clearance rate of 71%. HIV/AIDS Tribunal established liaison offices and county committees in 6 counties (Kisumu, Nyamira, Homa Bay, Siaya, Migori and Kisii). The Rent Restriction Tribunal revived 6 satellite stations in Mpeketoni, Kericho, Kitale, Meru, Muranga and Machakos.
- i) Under the NCAJ, 3 policy guidelines were developed namely: Bail and Bond Policy Guidelines, Traffic Guidelines and Sentencing Policy Guidelines. The NCAJ held the inaugural Annual NCAJ-Council of Governors Conference on the Administration of Justice to identify areas of collaboration in dispensation of Justice.
- j) The Judiciary launched a Performance Management and Measurement Framework in April 2015. The Framework guides in the measurement of performance in the Judiciary based on internationally-accepted judicial performance indicators aimed at focusing efforts towards improving administration, enhancing access to and expeditious delivery of justice. This heralded the rollout of performance



**THE JUDICIARY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

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management process in the Judiciary and was accompanied by signing of “Performance Commitments” by the all spending units.

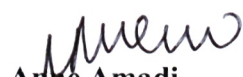
- k) In the FY 2015/16, the Judiciary through the National Council for Law Reporting published 4 volumes of Kenya Law Reports; KLR 2012 Volumes 1,2&3 2014 Volume 1, The Kenya Law Review Journal Vol. 5 and 4 Bench Bulletins (Issues 30, 31, 32 & 33). Four (4) Quarterly reports on emerging law reform issues and jurisprudence were prepared and submitted to the Attorney General and the Kenya Law Reform Commission.
- l) The Judiciary Integrated Financial Management Information System (JIFMIS) was launched in 120 court stations across the country to enhance revenue and deposit management. To enhance accountability and efficiency in revenue management, a total of 13 court stations were fully delinked from the district treasury and 37 court stations were in the final stages of delinking process.
- m) Automation of audiovisual recording and transcription, e-Diary, sexual offenders register, JIFMIS and case registration were piloted.

**Emerging issues**

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

**Implementing challenges**

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

  
**Anne Amadi**  
**Chief Registrar of the Judiciary**

**THE JUDICIARY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

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**III. STATEMENT OF THE JUDICIARY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Judiciary is responsible for the preparation and presentation of the Judiciary financial statements, which give a true and fair view of the state of affairs of the Judiciary for and as at the end of the financial year 2015/2016 ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Judiciary ; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Judiciary accepts responsibility for the Judiciary financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Judiciary financial statements give a true and fair view of the state of Judiciary's transactions during the financial year ended June 30, 2016, and of the Judiciary's financial position as at that date. The Accounting Officer charge of the Judiciary further confirms the completeness of the accounting records maintained for the Judiciary which have been relied upon in the preparation of the Judiciary financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The Judiciary's financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September 2016.



The Chief Registrar, Judiciary



Chief Accounts Controller





**THE JUDICIARY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

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**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE JUDICIARY**

We have audited the accompanying (consolidated) financial statements of Judiciary for the year ended June 30, 2016, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2016; and (v) a summary of significant accounting policies and other explanatory information.

**Management's responsibility for the financial statements**

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

**Auditors' responsibility**

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Judiciary's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2016, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

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Auditor General

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Date





## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON THE JUDICIARY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Judiciary set out on pages 9 to 24, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### Management's Responsibility for the Financial Statements

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

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

#### Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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*Report of the Auditor-General on Financial Statements of the Judiciary for the year ended 30 June 2016*



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

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

## **Basis for Qualified Opinion**

### **1. Accuracy and Completeness of the Financial Statements**

Examination of expenditure records showed that payments totalling Kshs.7,877,801 made to Jasrise Enterprises and Mima Books Limited on 30 September 2015 and 18 February 2016 were not recorded in the cash book. No explanation has been provided for the omission.

As a result, the accuracy and completeness of the financial statements for the year ended 30 June 2016 cannot be confirmed.

### **2. Cash and Cash Equivalents**

The statement of assets reflects cash and cash equivalents balance of Kshs.291,602,638 as at 30 June 2016. However, the bank accounts listed below show the following anomalies:

|    | <b>Bank A/C</b>            | <b>Payments in cash book not recorded in bank statement Kshs.</b> | <b>Receipts in bank statement not recorded in cash book Kshs.</b> | <b>Payments in bank statement not yet recorded in cash book Kshs.</b> | <b>Receipts in cash book not yet recorded in bank statement Kshs.</b> |
|----|----------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------|
| 1. | Recurrent A/C-1000181915   | 110,873,307                                                       | 4,370,681                                                         | 7,844,250                                                             | 20,291,472                                                            |
| 2. | Development A/C-1000182048 | 81,051,974                                                        | 1,281,213                                                         | 108,806                                                               | -                                                                     |
| 3. | Deposit A/C-1000182342     | -                                                                 | 385,485                                                           | 62,863,086                                                            | -                                                                     |
|    | <b>Total</b>               | <b>191,925,281</b>                                                | <b>6,037,379</b>                                                  | <b>70,816,142</b>                                                     | <b>20,291,472</b>                                                     |

(a) Status of the unpresented cheques totalling Kshs.191,925,280 was not provided. Further, management did not explain why the cheques were not reversed in the cash book.



(b) Analyses of all payments in the bank not yet recorded in cash book totalling Kshs.70,816,142 were not provided for audit verification.

(c) Receipts in cash book not yet recorded in bank statement balance of Kshs.20,291,472 was not explained or supported.

(d) Receipts of Kshs.6,037,379 in bank statement not yet recorded in cash book were not explained.

In the circumstances, the cash and cash equivalents balance of Kshs.291,602,638 as at 30 June 2016 cannot be confirmed.

### **3. Pending Bills**

The pending bills balance as at 30 June 2016 was Kshs.202,938,501. However, it was not clear and the management has not explained why the pending bills were not paid inspite the cash balance of Kshs.291,602,638 as at 30 June 2016 carried forward to the 2016/17 financial year. Further, the pending bills were not supported with contracts, invoices, Local Purchase Orders (LPOs), Local Service Orders (LSOs), Delivery Notes and the Judicial Tender Committee Minutes that authorized the expenditures.

In the circumstance, the accuracy, authenticity and value-for-money of the pending bills totalling Kshs.202,938,501 cannot be ascertained.

### **4. Irregular and Unsupported Payments**

A payment of Kshs.1,028,340 was made to IBIMA KENYA for the 4th annual regional conference on automation of ISO 9000 and Quality Management (QMS) standards held at the North Coast Beach Hotel, Mombasa for five (5) days from 27 May to 31 May 2014.

- i. Nine (9) participants attended and were charged full-board at the rate of Kshs.98,500 plus Value Added Tax (VAT). However, the contract signed with the hotel, and the attendance register that supported the transactions were not availed for audit verification. Further, the expenditure was incurred in the financial year 2013/2014 and it is not clear why it was not paid in the year it was incurred, or included in the pending bills balance.
- ii. In addition, Authority to Incur Expenditure (AIEs) totalling Kshs.169,245,845 were expensed under the domestic and travel expenses account instead of actual expenditure and were thus reflected as actual expenditure for the item. Further, the A.I.Es were not availed for audit examination.
- iii. Examination of the various accounts revealed that payments totalling Kshs.552,347,213 were not supported with payment vouchers. As a result, the propriety of the following expenses could not be confirmed.

| Account        | Amounts (Kshs) | Remarks                                                            |
|----------------|----------------|--------------------------------------------------------------------|
| Domestic       | 212,944,520    | No supporting payment vouchers were availed for audit verification |
| Foreign Travel | 11,474,847     | No supporting payment vouchers were availed for audit verification |
| Insurance      | 324,148,760    | No supporting payment vouchers were availed for audit verification |
| Training       | 3,779,085      | No supporting payment vouchers were availed for audit verification |
| Total          | 552,347,213    | Not supported with payment vouchers                                |

In view of the foregoing, the propriety and value-for-money of the expenditure totalling Kshs.722,719,898 reflected in the financial statements cannot be confirmed.

## **5. Unexplained Variations on Security Contracts**

The Judiciary entered into a contract with Lavington Securities Limited for provision of security services for Judiciary premises in the 2014/2015 year at a total cost of Kshs.22, 291,500. However, the daily security checklists were not attached payment vouchers to confirm that guard's attendance list and that the guards contracted were the same ones who previously worked there. In addition, the payment for June 2015 was made in September 2015, but was not listed as a pending bill and in addition, authority to pay was not attached. Further, there were variations in the approved guards list and the list of those paid in some stations.

In the circumstances, the propriety and value for money for the expenditure of Kshs.22,291,500 incurred on hire of security services could not confirmed.

## **6. Irregular procurement 30 Laptops and 40 Computers**

Express Automation Limited was paid Kshs.13,486,274 vide voucher No.8054 dated 10 March 2016 for the supply and delivery of 30 laptop and 40 desktop computers vide Contract No.JUD/CON/105/A/2014-15. The goods were received on 9 September 2015 vide Counter receipt voucher No.6585279 while the purchase order No.3507 was raised six (6) months later on 29 February 2016. The payment was a pending bill at the end of the 2014/2015 financial year on 30 June 2015.

It was not clear how the goods were procured and received before the purchase order was raised. The anomaly suggests that the prescribed procurement process was not adhered to.

Consequently, the propriety of the expenditure of Kshs.13,486,274 incurred on purchase of the computers cannot be confirmed to have been a proper charge on public funds.



## **7. Social Security Benefits-Judicial Pension Scheme**

During the year under review, the Judiciary made remittances totalling to Kshs.122 million to the Judicial Pension Scheme. In an internal memo Ref JBT/09/VOL.1 (21) dated 8 September 2009, the Registrar directed the Assistant Director Human Resource to set aside Kshs.122 million per annum for the next fifteen years to cater for the loss caused by the freezing of past service as advised by the Actuary. However, the actuarial report indicating how the amount was computed was not availed for audit review.

In the absence of the actuarial report, the propriety of the expense of Kshs.122 million incurred on remittances to the Judicial pension scheme during the year ended 30 June 2016 cannot be confirmed.

## **8. Acquisition of Assets and Incomplete Construction Works**

### **8.1 Refurbishment of Mombasa Court of Appeal Building**

The Judiciary awarded contract No.Jud/021/2013-14 to Damtax Enterprises of Mombasa on 11 August 2014 for the refurbishment of the Mombasa Law Courts. On 29 August 2014, the contractor wrote to the Judiciary indicating that the contracted tender sum of Kshs.29,140,580 was erroneous and should have instead been Kshs.54,690,580 as tabulated in the Bills of Quantities. However, no explanation was provided on how the error occurred.

Although the contract was signed on 11 August 2014, the project site was only handed over to the contractor on 27 November 2014, more than three (3) months later. No explanation has been provided for the delay.

Further on 15 May 2015, six (6) months after the contract commenced, the County Government of Mombasa, in a written submission, complained of poor performance by the contractor. Evidence gathered during the audit indicated that the works were of poor quality.

On 24 September 2015, Damtax Enterprises requested for extension of the completion date by three (3) months effective from 24 September 2015. However, at the time of the audit inspection in the month of November 2016, the contractor was still on site and the works were ongoing. The management has not explained the price variation of Kshs.25,550,000 and the inordinate delay in completion of the project. Further, due to the failure by the main contractor, it is doubtful whether two sub-contracts for electrical and renovation of toilets worth Kshs.10,260,953 and Kshs.2,525,002 respectively would be done.

Consequently, the propriety and value-for-money of the expenditure totalling Kshs.54,690,580 on refurbishment of Mombasa Court of Appeal building cannot be confirmed.



## **8.2 Narok Law Court**

Loima Construction Limited was awarded a tender to construct Narok Law Courts vide tender No.D26 RV/NRK/610/JOB NO.817A at a cost of Kshs.24,984,453 dated on 1 August 2007. The contract period was 52 weeks. The contractor was paid the whole contract sum but abandoned the site without having completed the project. As a result, no value was realized on the expenditure of Kshs.24,984,453.

A new tender to complete the works was executed in the financial year 2014/2015 vide tender No.JUD/142/2014/2015 of 22 May 2015 and M/S Resjos Enterprises was awarded the contract at a cost of Kshs.65,194,539 on 22 September 2015. However, physical verification carried out on the site revealed that no works were going on inspite of the award to the new contractor. Further, bore-hole drilling sub contracted to INSTA Pumps Engineering Limited vide NO.JUD/143/2013/15 for Kshs.6,496,900 were yet to be completed by the time of the audit. The completion of the construction works has been delayed by eight (8) years. No plausible explanation has been provided for the delay.

In the circumstances, the propriety and value-for-money of the expenditure of Kshs.90,168,992 incurred on refurbishment of Narok Law Courts could not be confirmed.

## **8.3 Lodwar Law Courts Construction**

The Judiciary entered into a contract with Land Mark Company for construction of the proposed High Court in Turkana County and Lodwar Law Courts, under contract No.Jud/40/2012/2013 at a cost of Kshs.814, 986,141. The contract commencement date was 30 September 2013 and the expected completion date 20 April 2015.

However, the contract stalled at 27.7% level of completion in the financial year 2013/2014 after completion certificates amounting to Kshs.124,462,230 were issued and paid. The Judiciary management has not provided documents showing how the contract was awarded, progress of work and measures taken against the contractor for failure to meet contractual obligations and mitigate against escalation of costs.

In the circumstance, value-for-money has not been achieved on the expenditure of Kshs.124,462,230 incurred on the project before it stalled and further, enhanced public services expected from completion of the courts are yet to be realized.

## **8.4 Embu Law Courts**

The Judiciary contracted M/S Manyota Limited as the main contractor for the construction of a five-story building at a contract sum of Kshs.229, 325,146 through a contract agreement dated 4 December 2014.

Manyata Limited sub-contracted the services of M/S Jufex Auto Hardware Limited and M/S Muga Electrical Contractors Limited of Nairobi for supply, installation, testing and

commissioning of plumbing, drainage, fire protection services, water reticulation services and electrical works vide contract agreements dated 28 May 2015 and 3 July 2015 respectively.

The Bills of Quantity (BQ) reflected Kshs.13,040,000 as provisional expenditures to be incurred by the contractor. Payments for the provisional expenditures were to be made upon receipt of expenditure returns filed by the contractor confirming adherence to the various requirements and transparency in handling payments on behalf of other project implementing officers or entities, and further, that stipulated requirements were implemented as stated in the BQ. However, audit review of the provisional expenditures revealed that out of the Kshs.13,404,000 provisional expenditure balance, payments totalling to Kshs.9,980,000 had the following anomalies:

- i. Although the provisional expenditure included a security provision of Kshs.480,000 to enable the contractor maintain adequate security, the contractor had only two (2) guards, one at night and the other during the day. These did not seem adequate given the magnitude of work and materials on site. Further the contractor did not provide provisional expenditure records on how the Kshs.480,000 provided for security in the BQ was spent.
- ii. The BQs had a provision for training at a cost of Kshs.300,000. Ministry of Works technical staff involved in the implementing the project. However, no documents were made available for audit review to confirm that officers from the Ministry were trained. Further, expenditure returns in respect of the Kshs.300,000 expenditure were not made available for audit verification.
- iii. A sum of Kshs.250,000 was provided to pay the Clerk of Works as subsistence allowance. Although this was a conditional provision that had to be adhered to, the expenditure returns and supporting documents confirming adherence to the terms of the contract were not submitted for audit review.
- iv. There was a provision of airtime and subsistence allowance for the project management team valued at Kshs.100,000. However, expenditure returns and the airtime distribution register were not filed or submitted for audit review.
- v. Subsistence allowances for Ministry of Public Works staff were provided for at Kshs.700,000. However, the provision was not supported by payment schedules and acknowledgements or receipt of funds by all Ministry of Public Works staff involved in the project.
- vi. Stationery provision of Kshs.400,000 was made for the Project Manager. However, no expenditure returns in respect of this expenditure has been made available for audit review.
- vii. The contractor submitted a number of plants, tools and vehicles that were to be used in the project works and this informed the positive technical evaluation that ranked the contractor as the best evaluated bidder. However, vehicle log books, gate entry and exit registers to confirm that the said items were used at the project site were not submitted for audit review.

- viii. Site weather-proof lock-up sheds were provided for in the BQs at a cost of Kshs.500,000. However, audit inspection did not establish the existence of sheds worth the amount provided. Further, no expenditure returns were filed to support the expenditure of Kshs.500,000 that may have been incurred on the sheds..
- ix. The provision for sample costs was stated at Kshs.250,000. However no documentation or record of samples and costs thereof were made available to confirm that samples were submitted before approval was given by the project engineers.
- x. Expenditures of Kshs.450,000 and Kshs.200,000 were budgeted for repair and maintenance of the roads and sanitation respectively. However, no expenditure returns were submitted for audit review.
- xi. Physical verification conducted on the cell rooms revealed that two of them were not properly ventilated. This could lead to poor air circulation and pose health risks to inmates.
- xii. Water and electricity was allocated Kshs.1,500,000. However, the contractor took over the site on 15 January 2015 but billing for water and electricity began in March and July 2015 respectively hence the judiciary met the costs before the site take-over.
- xiii. At the time of 2014/2015 audit, the contractor was using water and electricity paid for by the client, thereby occasioning double payment of the utilities.
- xiv. Insurance was allocated Kshs.3,750,000. However, no insurance policy was submitted for proof of insurance cover and further, payments for insurance premiums were not submitted for audit review.
- xv. Training levy was allocated Kshs.450,000. However, Legal Notice No. 237 of October 1971 requires payment of training levy at the rate of 0.25% of the contract sum which translates to Kshs.573,313 leading to an unexplained variance of Kshs.123,313.
- xvi. The site agent was allocated Kshs.650,000 but no document was submitted for audit to confirm that the contractor hired the services of a site agent. Further, expenditure returns in respect of payments to the agent were not availed for audit review.
- xvii. Several amendments were carried out on architectural design and these included moving the entire 3rd floor to 4th floor, banking hall, the security office was changed to a waiting cell and the location of the reception changed. Even though the changes were discussed at site meetings and agreed upon, they were, however not ratified by the client and other authorities mandated to approve the structural amendments like the National Construction Authority or the County Construction Inspectorate Unit. Further, even the client did not receive official correspondence on the changes among other relevant



construction supervisory and procurement authorities to enable them approve the proposed amendments.

In view of the foregoing, the accuracy and propriety of provisional expenditure of Kshs.9,980,000 incurred on construction of Embu Law Courts building as at 30 June 2016 cannot be confirmed.

#### **8.5 Proposed Supply and Installation of 200 KVA Stand-By Generator**

The contract for supply of a generator intended to power the lift and lighting for the proposed five storey Embu Law Courts building was awarded to M/S Masterpiece Electrical Limited at a contract sum Kshs.8,058,350 through a contract agreement dated 28 May 2015. However, a meeting to inspect and accept the generator was held on 27 May 2015 and the Minutes signed by the Mechanical Engineer part deliveries were made on various dates delivery No. 018 was dated 21 May 2015, delivery No. 019 was dated 26 May 2015 and the last delivery No. 020 was dated 13 January 2016 and the test report was dated 23 January 2015.

It was not clear how a test could be conducted on 23 January 2015 and deliveries done one year later on 13 January 2016.

Further, payment in respect of the generator was made without due regard to capacity to power the lifts. In the event of the generator's failure to power the lifts, then the client may lack adequate avenue for redress.

In the circumstance, it has not been possible to confirm the propriety and value-for-money in respect of the Kshs.8,058,350 expenditure incurred on purchase of the generator.

#### **8.6 Proposed Installation of 2 Passenger Lifts- Embu Law Courts**

The Embu High Court contracted the services of M/s Mits Electrical Company Limited to supply and install two (2) lifts at a contract sum of Kshs.13,500,000. The contract was signed on 7 September 2015. However, as at the conclusion of the audit on 4 August 2016, the lifts had not been delivered and no evidence was submitted to explain reasons for the eleven-month delay in supply of the lifts.

#### **8.7 Title Deed for the High Court**

The Embu High Court management did not avail for audit review the title deed or other ownership documents showing that the land on which the Embu High Court stand belongs to the Judiciary. Further, the management did not provide the most recent update on the progress made, on acquisition of the title documents. As a result, ownership of the land on which the Embu High Court is being constructed cannot be confirmed.

In the circumstance, the propriety of the expenditure of Kshs.320,153,007 due to be incurred on construction of the building cannot be confirmed.

## **9. Runyenjes Law Courts**

### **9.1 Travel Costs, Accommodation and Daily Subsistence Allowances**

During the year under review, the Principal Magistrate Runyenjes Law Courts spent a sum of Kshs.389,300 on travelling and accommodation allowances. However, no imprest register was maintained as required by the Government financial management regulations and as a result, the propriety of the expenditure totalling Kshs.389,300 cannot be confirmed.

### **9.2 Incomplete Asset Register and Lack of Title Deed**

The Judiciary owns buildings and various parcels of land throughout the Country. In addition, the Judiciary owns various assets including vehicles, furniture, computers and other equipment. However, at the time of the audit, the Judiciary was updating its asset register and procuring titles for its parcels of land across the country.

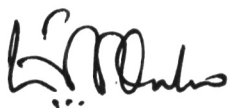
In the absence of title deeds and a complete asset register, the security and ownership of the assets owned by the Judiciary cannot be confirmed.

## **10. Transfer to Semi-Autonomous Institutions**

Reflected in Annex 3 to the financial statements is a balance of Kshs.659,122,431 indicated as transfers to semi-autonomous institutions but which has neither been analyzed nor supported with relevant documents. Further, some of the recipient Ministries did not reflect the transfers in their financial statements. It was therefore not possible to confirm the accuracy, completeness and validity of the balance of Kshs.659,122,431 reportedly transferred to semi-autonomous institutions during the year under review.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Judiciary as at 30 June 2016, 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 the Public Finance Management Act, 2012.



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

**Nairobi**

**03 May 2017**

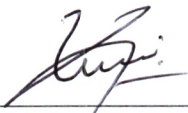
**THE JUDICIARY**  
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**V. STATEMENT OF RECEIPTS AND PAYMENTS**

|                                           | Note | 2015-2016             | 2014-2015<br>Kshs     |
|-------------------------------------------|------|-----------------------|-----------------------|
| <b>RECEIPTS</b>                           |      |                       |                       |
| Proceeds from Domestic and Foreign Grants | 1    | 0                     | 47,007,197            |
| Transfers from National Treasury          | 2    | 12,775,329,365        | 11,548,939,860        |
| <b>TOTAL REVENUES</b>                     |      | <b>12,775,329,365</b> | <b>11,595,947,057</b> |
| <b>PAYMENTS</b>                           |      |                       |                       |
| Compensation of Employees                 | 3    | 6,216,721,270         | 6,166,861,741         |
| Use of goods and services                 | 4    | 2,541,612,303         | 2,468,931,836         |
| Transfers to Other Government Units       | 5    | 659,122,431           | 378,861,368           |
| Social Security Benefits                  | 6    | 630,820,603           | 618,040,652           |
| Acquisition of Assets                     | 7    | 699,182,229           | 902,752,829           |
| Other Expenses                            | 8    | 1,869,001,208         | 1,200,442,365         |
| <b>TOTAL PAYMENTS</b>                     |      | <b>12,616,460,044</b> | <b>11,735,890,791</b> |
| <b>SURPLUS/(DEFICIT)</b>                  |      | <b>158,869,321</b>    | <b>(139,943,734)</b>  |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Judiciary financial statements were approved on 30<sup>th</sup> September 2016 and signed by:

  
 Chief Registrar, Judiciary

  
 Chief Accounts Controller



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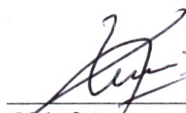
**VI. STATEMENT OF ASSETS**

|                                                                      | Note | 2015-2016          | 2014-2015<br>Kshs  |
|----------------------------------------------------------------------|------|--------------------|--------------------|
| <b>FINANCIAL ASSETS</b>                                              |      |                    |                    |
| <b>Cash and Cash Equivalents</b>                                     |      |                    |                    |
| Bank Balances                                                        | 9    | 291,602,638        | 117,539,897        |
| <b>Total Cash And Cash Equivalents</b>                               |      | <b>291,602,638</b> | <b>117,539,897</b> |
| Accounts Receivables - Outstanding Imprest<br>and Clearance Accounts | 10   | 3,323,511          | 11,803,262         |
| <b>TOTAL FINANCIAL ASSETS</b>                                        |      | <b>294,926,149</b> | <b>129,343,159</b> |
| <b>NET FINANCIAL ASSETS</b>                                          |      | <b>294,926,149</b> | <b>129,343,159</b> |
| <b>REPRESENTED BY</b>                                                |      |                    |                    |
| Fund balance b/fwd                                                   | 11   | 129,343,159        | 269,286,893        |
| Surplus/Deficit for the year                                         |      | 158,869,321        | (139,943,734)      |
| Prior year adjustments                                               |      | 6,713,668          |                    |
| <b>NET FINANCIAL POSSITION</b>                                       |      | <b>294,926,149</b> | <b>129,343,159</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 30<sup>th</sup> September 2016 and signed by:



Chief Registrar, Judiciary



Chief Accounts Controller

**THE JUDICIARY**  
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**VII. STATEMENT OF CASHFLOW**

|                                                          | Note | 2015-2016             | 2014-2015             |
|----------------------------------------------------------|------|-----------------------|-----------------------|
|                                                          |      | Kshs                  | Kshs                  |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>               |      |                       |                       |
| <b>Receipts for operating income</b>                     |      |                       |                       |
| Proceeds from Domestic and Foreign Grants                | 1    | -                     | 47,007,197            |
| Transfers from National Treasury                         | 2    | 12,775,329,365        | 11,548,939,860        |
|                                                          |      | <b>12,775,329,365</b> | <b>11,595,947,057</b> |
| <b>Payments for operating expenses</b>                   |      |                       |                       |
| Compensation of Employees                                | 3    | 6,216,721,270         | 6,166,861,741         |
| Use of goods and services                                | 4    | 2,541,612,303         | 2,468,931,836         |
| Transfers to Other Government Units                      | 5    | 659,122,431           | 378,861,368           |
| Social Security Benefits                                 | 6    | 630,820,603           | 618,040,652           |
| Other Expenses                                           | 8    | 1,869,001,208         | 1,200,442,365         |
|                                                          |      | <b>11,917,277,815</b> | <b>10,833,137,962</b> |
| <b>Adjusted for:</b>                                     |      |                       |                       |
| Changes in receivables                                   | -    | 8,479,751             | 3,061,671             |
| Adjustments during the year                              | -    | 6,713,668             |                       |
| <b>Net cashflow from operating activities</b>            |      | <b>873,244,969</b>    | <b>759,747,424</b>    |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                |      |                       |                       |
| Acquisition of Assets                                    | 7    | (699,182,229)         | (902,752,829)         |
| <b>Net cash flows from Investing Activities</b>          |      | <b>(699,182,229)</b>  | <b>(902,752,829)</b>  |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          |      | <b>174,062,740</b>    | <b>(143,005,405)</b>  |
| <b>Cash and cash equivalent at BEGINNING of the year</b> |      | <b>117,539,897</b>    | <b>260,545,302</b>    |
| <b>Cash and cash equivalent at END of the year</b>       |      | <b>291,602,638</b>    | <b>117,539,897</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 30th September 2016 and signed by:



Chief Registrar, Judiciary



Chief Accounts Controller

**JUDICIARY**  
**Reports and Financial Statements**  
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**VIII: SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

| Code               | Revenue/Expense Item                      | Original Budget       | Adjustments          | Final Budget             | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|--------------------|-------------------------------------------|-----------------------|----------------------|--------------------------|----------------------------|-------------------------------|---------------------------------------------|
|                    |                                           | a                     | b                    | c=a+b                    | d                          | e=d-c                         | f=d/c %                                     |
|                    | <b>RECEIPTS</b>                           |                       |                      |                          |                            |                               |                                             |
|                    | Proceeds from Domestic and Foreign Grants |                       |                      | -                        | -                          | -                             | 0%                                          |
|                    | Exchequer releases                        | 15,745,908,000        | 939,900,000          | 14,806,008,000           | 12,775,329,365             | 2,030,708,635                 | 86%                                         |
|                    | <b>Total Receipts</b>                     | 15,745,908,000        | 939,900,000          | 14,806,008,000.00        | 12,775,329,365             | 2,030,708,635                 | 1                                           |
|                    |                                           |                       |                      | -                        |                            |                               |                                             |
|                    | <b>Payments</b>                           |                       |                      | -                        |                            |                               |                                             |
| 21                 | Compensation of Employees                 | 7,241,930,000         | - 800,000,000        | 6,441,930,000.00         | 6,216,712,270              | 225,217,730                   | 97%                                         |
| 22                 | Use of goods and services                 | 2,758,323,172         | 47,791,124           | 2,710,532,048.00         | 2,541,612,303              | 168,919,745                   | 94%                                         |
| 263                | Transfers to Other Government Units       | 981,000,000           | 31,900,000           | 949,100,000.00           | 659,122,431                | 289,977,569                   | 69%                                         |
| 27                 | Social Security Benefits                  | 708,258,552           | 68,500,000           | 639,758,552              | 630,820,603                | 8,937,949                     | 99%                                         |
| 31                 | Acquisition of Assets                     | 943,394,867           | 8,291,124            | 951,685,991              | 699,182,229                | 252,503,762                   | 73%                                         |
| 28                 | Other Expenses                            | 3,113,001,409         | -                    | 3,113,001,409            | 1,869,001,208              | 1,244,000,201                 | 60%                                         |
| <b>Grand Total</b> |                                           | <b>15,745,908,000</b> | <b>- 939,900,000</b> | <b>14,806,008,000.00</b> | <b>12,616,451,044</b>      | <b>2,189,556,956</b>          | <b>85%</b>                                  |

No underutilization below 50% in the combined summary.

  
 Chief Registrar, Judiciary

  
 Chief Accounts Controller





**THE JUDICIARY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

**IX: SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

| Code               | Revenue/Expense Item                      | Original Budget       | Adjustments          | Final Budget          | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|--------------------|-------------------------------------------|-----------------------|----------------------|-----------------------|----------------------------|-------------------------------|---------------------------------------------|
|                    |                                           | a                     | b                    | c=a+b                 | d                          | e=d-c                         | f=d/c %                                     |
|                    | <b>RECEIPTS</b>                           |                       |                      |                       |                            |                               |                                             |
|                    | Proceeds from Domestic and Foreign Grants |                       |                      |                       | -                          | -                             | 0%                                          |
|                    | Exchequer releases                        | 12,623,930,000        | 939,900,000          | 11,684,030,000        | 10,996,630,000.00          | 687,400,000                   | 94%                                         |
|                    | <b>Total Receipts</b>                     | 12,623,930,000        | 939,900,000          | 11,684,030,000        | 10,996,630,000.00          | 687,400,000                   | 1                                           |
|                    | <b>PAYMENTS</b>                           |                       |                      |                       |                            |                               |                                             |
| 21                 | Compensation of Employees                 | 7,241,930,000         | - 800,000,000        | 6,441,930,000         | 6,216,712,270.00           | 225,217,730                   | 97%                                         |
| 22                 | Use of goods and services                 | 2,749,323,172         | - 47,791,124         | 2,701,532,048         | 2,538,058,083.30           | 163,473,965                   | 94%                                         |
| 263                | Transfers to Other Government Units       | 874,000,000           | - 31,900,000         | 842,100,000           | 639,435,905.00             | 202,664,095                   | 76%                                         |
| 27                 | Social Security Benefits                  | 708,258,552           | - 68,500,000         | 639,758,552           | 630,820,602.70             | 8,937,949                     | 99%                                         |
| 31                 | Acquisition of Assets                     | 196,519,867           | 8,291,124            | 204,810,991           | 103,708,304.40             | 101,102,687                   | 51%                                         |
| 28                 | Other Expenses                            | 853,898,409           |                      | 853,898,409           | 853,898,408.50             | 1                             | 100%                                        |
| <b>Grand Total</b> |                                           | <b>12,623,930,000</b> | <b>- 939,900,000</b> | <b>11,684,030,000</b> | <b>10,982,633,573.90</b>   | <b>701,396,426</b>            | <b>94%</b>                                  |

No underutilization below 50%

  
**Chief Registrar**

  
**Chief Accounts Controller**





**THE JUDICIARY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs)**

**X: SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

| Code               | Revenue/Expense Item                      | Original Budget      | Adjustments | Final Budget            | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|--------------------|-------------------------------------------|----------------------|-------------|-------------------------|----------------------------|-------------------------------|---------------------------------------------|
|                    |                                           | a                    | b           | c=a+b                   | d                          | e=d-c                         | f=d/c %                                     |
|                    | <b>RECEIPTS</b>                           |                      |             |                         |                            |                               |                                             |
|                    | Proceeds from Domestic and Foreign Grants |                      |             |                         | -                          | -                             | 0%                                          |
|                    | Exchequer releases                        | 3,121,978,000        |             | 3,121,978,000.00        | 1,778,669,365.00           | 1,343,308,635                 | 57%                                         |
|                    | <b>Total Receipts</b>                     | <b>3,121,978,000</b> | <b>-</b>    | <b>3,121,978,000.00</b> | <b>1,778,669,365.00</b>    | <b>- 1,343,308,635</b>        | <b>1</b>                                    |
|                    | <b>Payments</b>                           |                      |             |                         |                            |                               |                                             |
| 21                 | Compensation of Employees                 |                      |             | -                       | -                          | -                             |                                             |
| 22                 | Use of goods and services                 | 9,000,000            | -           | 9,000,000.00            | 3,554,220.00               | 5,445,780                     | 39%                                         |
| 263                | Transfers to Other Government Units       | 107,000,000          |             | 107,000,000.00          | 19,686,526.10              | 87,313,474                    | 18%                                         |
| 27                 | Social Security Benefits                  |                      |             | -                       | -                          | -                             | 0%                                          |
| 31                 | Acquisition of Assets                     | 746,875,000          |             | 746,875,000.00          | 595,473,924.65             | 151,401,075                   | 80%                                         |
| 28                 | Other Expenses                            | 2,259,103,000        |             | 2,259,103,000.00        | 1,015,102,800.00           | 1,294,000,200                 | 45%                                         |
| <b>Grand Total</b> |                                           | <b>3,121,978,000</b> | <b>-</b>    | <b>3,121,978,000.00</b> | <b>1,633,817,470.15</b>    | <b>1,485,160,529</b>          | <b>52%</b>                                  |

Underutilization below 50% in transfer to other government entity was occasioned by UNDP funds that were directly paid from their end, while Ford Foundation there was very little absorption due to Supreme Court calendar of events.

Other expenses utilization of 45% as well as use of good and service at 39% was as a result of lengthy procurement procedures associated with World Bank (JPIP)

No funds were received from Capacity building for Supreme Court for the current financial year.

  
 Chief Registrar

  
 Chief Accounts Controller



## **THE JUDICIARY**

### **Reports and Financial Statements**

**For the year ended June 30, 2016 (Kshs)**

#### **XI: SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

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

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

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

**2. Recognition of revenue and expenses**

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

**3. In-kind contributions**

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

**4. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**5. 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 expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**6. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of





## THE JUDICIARY

### Reports and Financial Statements

#### For the year ended June 30, 2016 (Kshs)

obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

#### 7. Non-current assets

Noncurrent assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

#### 8. 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Judiciary at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

#### 9. Budget

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

#### 10. Comparative figures

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

#### 11. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

#### 12. Pension fund

Judiciary operates employees defined contribution pension fund. The custodian of this fund is Kenya Commercial Bank Limited while Genesis Investment and Alexander Forbes are the fund manager and administrator respectively. The auditor of the pension fund is Kingangi and Kariuki Certified Accountants Co. In the pension fund the contribution are as shown below:-

| Membership Category      | Employee Contribution Rate | Employers Contribution Rate |
|--------------------------|----------------------------|-----------------------------|
| Members before June 2013 | 7.5% of Basic Salary       | 15% of Basic Salary         |
| Member after June 2013   | 9% of the Basic Salary     | 18% of the Basic Salary     |





**THE JUDICIARY**  
**Reports and Financial Statements**  
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**XII: NOTES TO THE FINANCIAL STATEMENTS**

**1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

| <b>Name of Donor</b>                                           | <b>2015-2016</b> | <b>2014 - 2015<br/>Kshs</b> |
|----------------------------------------------------------------|------------------|-----------------------------|
| Grants Received from Bilateral Donors<br>(Foreign Governments) |                  |                             |
| Undp fund( capacity building for judiciary)*                   | -                | 47,007,197.35               |
| <b>Total</b>                                                   | -                | <b><u>47,007,197.35</u></b> |

\*proceeds from domestic and foreign grants for the current year represent direct reimbursement from UNDP

**2. EXCHQUER RELEASES**

| <b>Description and reference of the transfer</b> | <b>2015-2016</b>             | <b>2014 - 2015<br/>Kshs</b>  |
|--------------------------------------------------|------------------------------|------------------------------|
| 1st quarter transfer                             | 2,186,965,390                | 1,652,560,000                |
| 2nd quarter transfer                             | 2,917,746,835                | 4,116,167,750                |
| 3rd quarter transfer                             | 3,536,422,060                | 3,276,212,110                |
| 4th quarter transfer                             | 4,134,195,080                | 2,504,000,000                |
| <b>Total</b>                                     | <b><u>12,775,329,365</u></b> | <b><u>11,548,939,860</u></b> |

\*Supporting schedules with specific dates and amount received annexed

**3. COMPENSATION OF EMPLOYEES**

|                                            | <b>2015 - 2016<br/>Kshs</b>    | <b>2014 - 2015<br/>Kshs</b> |
|--------------------------------------------|--------------------------------|-----------------------------|
| Basic salaries of permanent employees      | 2,841,937,654.80               | 3,244,490,480               |
| Basic wages of temporary employees         | 141,282,969.50                 | 100,234,052                 |
| Personal allowances paid as part of salary | 3,233,500,646.05               | 2,822,137,208               |
| <b>Total</b>                               | <b><u>6,216,721,270.35</u></b> | <b><u>6,166,861,741</u></b> |



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4. USE OF GOODS AND SERVICES**

|                                                                 | <b>2015 - 2016</b><br><b>Kshs</b> | <b>2014 - 2015</b><br><b>Kshs</b> |
|-----------------------------------------------------------------|-----------------------------------|-----------------------------------|
| Utilities, supplies and services                                | 102,182,947.15                    | 115,566,986                       |
| Communication, supplies and services                            | 133,990,923.25                    | 130,140,657                       |
| Domestic travel and subsistence                                 | 433,981,110.50                    | 326,886,943                       |
| Foreign travel and subsistence                                  | 41,729,175.95                     | 33,850,012                        |
| Printing, advertising and information<br>supplies & services    | 56,761,550.00                     | 58,000,443                        |
| Rentals of produced assets                                      | 12,842,920.50                     | 124,034,865                       |
| Training expenses                                               | 14,237,407.35                     | 21,760,578                        |
| Hospitality supplies and services                               | 115,908,939.15                    | 111,502,037                       |
| Insurance costs                                                 | 688,140,329.65                    | 653,126,143                       |
| Specialised materials and services                              | 45,002,011.85                     | 11,443,862                        |
| Office and general supplies and services                        | 151,215,407.50                    | 156,783,071                       |
| Other operating expenses                                        | 304,182,415.60                    | 139,025,474                       |
| Routine maintenance – vehicles and other<br>transport equipment | 134,570,027.10                    | 394,863,484                       |
| Fuel Oil and Lubricants                                         | 109,992,676.65                    | 133,861,293                       |
| Routine maintenance – other assets                              | 196,874,461.10                    | 58,085,990                        |
| <b>Total</b>                                                    | <b><u>2,541,612,303.30</u></b>    | <b><u>2,468,931,836</u></b>       |





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**5. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

| <b>Description</b>                         | <b>2015 - 2016<br/>Kshs</b>  | <b>2014 - 2015<br/>Kshs</b>  |
|--------------------------------------------|------------------------------|------------------------------|
| Transfer to Semi-Autonomous institutions * | 659,122,431.10               | 378,861,368.10               |
| <b>TOTAL</b>                               | <b><u>659,122,431.10</u></b> | <b><u>378,861,368.10</u></b> |

\* Semi-Autonomous Institution includes Political Party Tribunal, Auctioneer Licensing Board and National Council for Law reporting, Capacity building for Supreme Court and UNDP funds

**6. SOCIAL SECURITY BENEFITS**

| <b>Description</b>                          | <b>2015 - 2016<br/>Kshs</b>  | <b>2014 - 2015<br/>Kshs</b>  |
|---------------------------------------------|------------------------------|------------------------------|
| Government pension and retirement benefits* | 630,820,602.70               | 618,040,652.00               |
| <b>Total</b>                                | <b><u>630,820,602.70</u></b> | <b><u>618,040,652.00</u></b> |

\*Details covered under accounting Policy 9

**7. ACQUISITION OF ASSETS**

|                                                        | <b><u>2015 - 2016<br/>Kshs</u></b> | <b><u>2014 - 2015<br/>Kshs</u></b> |
|--------------------------------------------------------|------------------------------------|------------------------------------|
| <b><u>Non-Financial Assets</u></b>                     |                                    |                                    |
| Construction of Buildings                              | 453,811,934.50                     | 313,493,209                        |
| Refurbishment of Buildings                             | 125,012,353.75                     | 274,693,009                        |
| Purchase of Vehicles and Other Transport Equipment     | 20,645,562.00                      | 52,335,874                         |
| Purchase of Office Furniture and General Equipment     | 83,062,742.40                      | 25,385,766                         |
| Purchase of Specialised Plant, Equipment and Machinery | 16,649,636.40                      | 236,844,971                        |
| <b>Total</b>                                           | <b><u>699,182,229.05</u></b>       | <b><u>902,752,829</u></b>          |





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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. OTHER EXPENSES**

|                       | <b>2015 - 2016</b>             | <b>2014 - 2015</b>             |
|-----------------------|--------------------------------|--------------------------------|
|                       | <b>Kshs</b>                    | <b>Kshs</b>                    |
| Transfer to JPIP      | 1,015,102,800.00               | 547,862,461.30                 |
| Mortgage and Car Loan | 853,898,408.00                 | 652,579,904.00                 |
|                       | <b><u>1,869,001,208.00</u></b> | <b><u>1,200,442,365.30</u></b> |

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

1,869,001,208

**9. Bank Accounts**

| <b>Name of Bank, Account No. &amp; currency</b> | <b>2015 - 2016</b>           | <b>2014 - 2015</b>           |
|-------------------------------------------------|------------------------------|------------------------------|
|                                                 | <b>Kshs</b>                  | <b>Kshs</b>                  |
| C B K- Recurrent Acct NO 1000181915             | 74,594,597.25                | 51,826,040.15                |
| C B K- Development Acct NO 1000182048           | 23,558,906.65                | 65,336,743.10                |
| C B K-JPIP Acct NO 1000187441                   | 193,449,133.70               | 377,113.85                   |
| Total                                           | <b><u>291,602,637.60</u></b> | <b><u>117,539,897.10</u></b> |

**10: ACCOUNTS RECEIVABLES**

| <b>Description</b>   | <b>2015-2016</b>           | <b>2014 - 2015</b>          |
|----------------------|----------------------------|-----------------------------|
|                      | <b>Kshs</b>                | <b>Kshs</b>                 |
| Government Imprests* | 3,100,430.05               | 10,949,312.00               |
| Salary advance*      | 223,081.00                 | 853,950.00                  |
| <b>Total</b>         | <b><u>3,323,511.05</u></b> | <b><u>11,803,262.00</u></b> |



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**11. BALANCE BROUGHT FORWARD**

| <i>Description</i>                 | <b>2015 - 2016</b><br><b>Kshs</b> | <b>2014 - 2015</b><br><b>Kshs</b> |
|------------------------------------|-----------------------------------|-----------------------------------|
| Bank accounts                      | 117,539,897.10                    | 260,545,302.00                    |
| Receivables - Outstanding Imprests | 11,803,262.00                     | 8,741,591.00                      |
| <b>Total</b>                       | <b>129,343,159.10</b>             | <b>269,286,893.00</b>             |

**12. OTHER IMPORTANT DISCLOSURES**

**12.1: PENDING ACCOUNTS PAYABLE**

|                            | <b>2015-16</b>            | <b>2014-15</b>        |
|----------------------------|---------------------------|-----------------------|
| Supply of Goods & Services | 202,938,501               | 761,664               |
| <b>Totals</b>              | <b><u>202,938,501</u></b> | <b><u>761,664</u></b> |

*See Annex 1*

**12.2 COURT DEPOSIT AND BAILS**

|                       | <b>2015 - 2016</b><br><b>Kshs</b> | <b>2014 - 2015</b><br><b>Kshs</b> |
|-----------------------|-----------------------------------|-----------------------------------|
| General Deposits*     | 3,479,823,383.30                  | 2,968,189,899.05                  |
| Contractors Retention | 188,997,663.29                    | 182,938,473.10                    |
| <b>TOTAL</b>          | <b><u>3,668,821,046.59</u></b>    | <b><u>3,151,128,372.15</u></b>    |





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**14 , PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

| <b>Referen<br/>ce No.<br/>on the<br/>external<br/>audit<br/>Report</b> | <b>Issue /<br/>Observations from<br/>Auditor</b>                                            | <b>Management comments</b>                                                                                                                    | <b>Focal Point<br/>person to<br/>resolve the<br/>issue (Name<br/>and<br/>designation)</b> | <b>Status:<br/>(Resolved /<br/>Not<br/>Resolved)</b> | <b>Timeframe:<br/>(Put a date<br/>when you<br/>expect the<br/>issue to be<br/>resolved)</b> |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------|
| 1A                                                                     | Budget Versus<br>Actual Variances                                                           | Reasons<br>1) Lengthy approval<br>process for JPIP<br>projects.<br>2) Delays in<br>exchequer release<br>by the National<br>Treasury           | DF                                                                                        |                                                      | Awaiting<br>PAC<br>Resolution                                                               |
| 1B                                                                     | The huge drop in<br>receipt and foreign<br>grants of Ksh<br>521149063.00                    | JPIP was re-classified as<br>part of other expenses                                                                                           | DF                                                                                        |                                                      | Awaiting<br>PAC<br>Resolution                                                               |
| 2                                                                      | Unsupported<br>Foreign Grants                                                               | The payment vouchers<br>and supporting<br>documents for these<br>transactions are available<br>for audit verification at<br>the UNDP offices. | Accounts                                                                                  |                                                      | Awaiting<br>PAC<br>Resolution.                                                              |
| 3                                                                      | Irregular Payment                                                                           | On 4 <sup>th</sup> November, 2011,<br>the Chief Justice<br>approved the current<br>rates.                                                     | Accounts                                                                                  |                                                      | Awaiting<br>PAC<br>Resolution                                                               |
| 4                                                                      | 1. Cash and<br>Cash<br>Equivalents.<br>2. Outstanding<br>Imprests and<br>Salary<br>Advances | The six courts stations<br>namely Homabay,<br>kerugoya,<br>Gatundu, Kehanja,<br>Nyando and Taveta<br>surrender the bank<br>balances           | Accounts                                                                                  |                                                      | Awaiting<br>PAC<br>Resolution                                                               |
| 5                                                                      | National Health<br>Insurance Fund<br>Contribution                                           | The Gazette No. 107<br>providing the new NHIF<br>rates was challenged in                                                                      | DHRA                                                                                      |                                                      | Awaiting<br>PAC<br>Resolution                                                               |





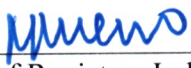
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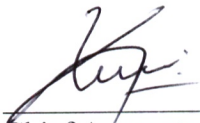
| <b>Referen<br/>ce No.<br/>on the<br/>external<br/>audit<br/>Report</b> | <b>Issue /<br/>Observations from<br/>Auditor</b> | <b>Management comments</b>                                                                                                                    | <b>Focal Point<br/>person to<br/>resolve the<br/>issue (Name<br/>and<br/>designation)</b> | <b>Status:<br/>(Resolved /<br/>Not<br/>Resolved)</b> | <b>Timeframe:<br/>(Put a date<br/>when you<br/>expect the<br/>issue to be<br/>resolved)</b> |
|------------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                                                        |                                                  | court. The case was thrown out in June 2015.                                                                                                  |                                                                                           |                                                      |                                                                                             |
| 6A                                                                     | <b>Acquisition of assets</b><br>Narok law court  | The additional work for phase two are as per the attached letter from the project manager dated 27 <sup>th</sup> May 2010 ( <b>Annex 16</b> ) | DBS                                                                                       |                                                      | Awaiting PAC Resolution                                                                     |
| 6B                                                                     | Eldama Ravine law court                          | All tender documents were typed and are available for audit review.                                                                           | DBS                                                                                       |                                                      | Awaiting PAC Resolution.                                                                    |
| 6C                                                                     | Kakamega law court                               | It was therefore decided that the tender be terminated because of this anomaly ( <b>Annex 18 (a) &amp; (b)</b> ).                             | DBS                                                                                       |                                                      | Awaiting PAC Resolution.                                                                    |
| 6 D                                                                    | Mavoko law court                                 | Yhe scope of work as outlined in the BQ                                                                                                       | DBS                                                                                       |                                                      | Awaiting for PAC Resolution                                                                 |
| 6 E                                                                    | Embu law court                                   | Tender documents are available for audit review.                                                                                              | DBS                                                                                       |                                                      | Awaiting PAC Resolution                                                                     |
| 6F                                                                     | Court deposits                                   | The directorate of criminal investigations has been invited to investigate the matter to ascertain the extent of the fraud                    | Accounts                                                                                  |                                                      | Awaiting PAC Resolution.                                                                    |
| 7                                                                      | Suspense Deposits and Outstanding bank Payments  | 93,068,013.97 originated as a result of historical difference.                                                                                | Accounts                                                                                  |                                                      | Awaiting PAC Resolution.                                                                    |
| 8.1                                                                    | Purchase of furniture                            | The furniture was inspected and accepted and recorded in the S11                                                                              | DPSM                                                                                      |                                                      | Awaiting PAC Resolution.                                                                    |
| 82                                                                     | Non maintenance of Fixed Assets Register         | Kitale law courts maintains an inventory of fixed assets                                                                                      | DPSM                                                                                      |                                                      | Awaiting PAC Resolution.                                                                    |
| 9                                                                      | Budget Absorption versus Cases Clearance         | Budget Absorption of Development Vote due to lengthy procurement                                                                              | Finance                                                                                   |                                                      | Awaiting PAC Resolution.                                                                    |



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| Referen<br>ce No.<br>on the<br>external<br>audit<br>Report | Issue /<br>Observations from<br>Auditor | Management comments                                                                              | Focal Point<br>person to<br>resolve the<br>issue ( <i>Name<br/>and<br/>designation</i> ) | Status:<br>( <i>Resolved /<br/>Not<br/>Resolved</i> ) | Timeframe:<br>( <i>Put a date<br/>when you<br/>expect the<br/>issue to be<br/>resolved</i> ) |
|------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                                                            |                                         | Finance                                                                                          |                                                                                          |                                                       |                                                                                              |
| 10                                                         | Transfer to other<br>Government units   | National Council for<br>Administration of Justice<br>(NCAJ) WERE<br>UNDERSTATED BY<br>584,091.50 | Accounts                                                                                 |                                                       | Awaiting<br>PAC<br>Resolution.                                                               |

  
 Chief Registrar Judiciary

  
 Chief Accounts Controller





**JUDICIARY****Reports and Financial Statements****For the year ended June 30, 2016 (Kshs)****ANNEX 1 – ANALYSIS OF PENDING BILLS**

|     | Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance | Outstanding Balance |                               |
|-----|-------------------------------|-----------------|-----------------|---------------------|---------------------|---------------------|-------------------------------|
|     |                               |                 |                 |                     | 2014                | 2013                |                               |
| No. | Supply of goods and Services  | A               | B               | c                   | d=a-c               |                     | Comments                      |
| 1   | Tarllykea                     | 311,900.00      |                 | -                   | 311,900.00          | -                   | Late delivery                 |
| 2   | Ryphshire Supplies            | 200,000.00      |                 | -                   | 200,000.00          | -                   | Late delivery                 |
| 3   | Jafaritech Suppliers          | 1,383,000.00    |                 | -                   | 1,383,000.00        | -                   | Late delivery                 |
| 4   | EvastarEnterprises Services   | 2,250,000.00    |                 | -                   | 2,250,000.00        | -                   | Late delivery of Goods        |
| 5   | Jentech Investment            | 298 ,294        |                 | -                   | 298 ,294            | -                   | Works not completed           |
| 6   | Peercom Investment Ltd        | 496,112.00      |                 | -                   | 496,112.00          | -                   | Goods Supplied Late           |
| 7   | Map Supplies                  | 1,496,000.00    |                 | -                   | 1,496,000.00        | -                   | No Invoice Attached           |
| 8   | Oksana Investment             | 1,495,000.00    |                 | -                   | 1,495,000.00        | -                   | Late Delivery of Goods        |
| 9   | Map Supplies                  | 340,000.00      |                 | -                   | 340,000.00          | -                   | No Invoice Attached           |
| 10  | Peercom Investment Ltd        | 496,112.00      |                 | -                   | 496,112.00          | -                   | Late Delivery of Invoice      |
| 11  | Picme Enterprises             | 384,000.00      |                 | -                   | 384,000.00          | -                   | Late Delivery of Invoice      |
| 12  | Morua Distributors            | 1,471,550.00    |                 | -                   | 1,471,550.00        | -                   | No Tax Compliance             |
| 13  | Mirage Supplies               | 1,498,500.00    |                 | -                   | 1,498,500.00        | -                   | No Invoice Attached           |
| 14  | Oksana Investment             | 1,500,000.00    |                 | -                   | 1,500,000.00        | -                   | Late Delivery of Goods        |
| 15  | Cematech Logistics            | 1,477,521.00    |                 | -                   | 1,477,521.00        | -                   | Late Delivery of Goods        |
| 16  | Soloh worldwide inter ltd     | 795,000.00      |                 | -                   | 795,000.00          | -                   | Late submission of Invoice    |
| 17  | Map Supplies                  | 1,368,000.00    |                 | -                   | 1,368,000.00        | -                   | No Invoice                    |
| 18  | Hills Converters(K) Ltd       | 1,475,000.00    |                 | -                   | 1,475,000.00        | -                   | No Art Work given             |
| 19  | ASACI Distributors            | 515,100.00      |                 | -                   | 515,100.00          | -                   | No Art Work given             |
| 20  | Enagopic Ltd                  | 493,077.00      |                 | -                   | 493,077.00          | -                   | Supplier not defined in IFMIS |
| 21  | Starrwin Suplliers Services   | 934,499.00      |                 | -                   | 934,499.00          | -                   | Supplier not defined in IFMIS |
| 22  | Bridge Jen Logistics          | 1,470,000.00    |                 | -                   | 1,470,000.00        | -                   | Supplier not defined in IFMIS |

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| No. | Supply of goods and Services  | A             | B | c | d=a-c         |   | Comments                                                                               |
|-----|-------------------------------|---------------|---|---|---------------|---|----------------------------------------------------------------------------------------|
| 23  | Oveal Enterprises             | 511,070.00    |   | - | 511,070.00    | - | Supplier not defined in IFMIS                                                          |
| 24  | Simbanet Com. LTD             | 52,200.00     |   | - | 52,200.00     | - | Requested to captured it as a pending bill on 29/06/2016 by PPO                        |
| 25  | Vomorono LTD                  | 940,852.80    |   | - | 940,852.80    | - | Services not yet consumed/ delivered in full hence cannot be paid until end of August. |
| 26  | Marryat and Scott LTD         | 1,337,093.00  |   | - | 1,337,093.00  | - | Requested to captured it as a pending bill on 24/06/2016 by PPO                        |
| 27  | Resjos LTD                    | 15,111,499.80 |   | - | 15,111,499.80 | - | IFMIS was closed by the time the certificate got to DSCM                               |
| 28  | Jepco Cleaning Services       | 4,975,945.30  |   | - | 4,975,945.30  | - | Approved late                                                                          |
| 29  | Iway Africa Ltd               | 1,451,086.01  |   | - | 1,451,086.01  | - | Waiting BPA                                                                            |
| 30  | Postal Corporation of Kenya   | 1,509,837.00  |   | - | 1,509,837.00  | - | Supplier overpriced                                                                    |
| 31  | Exoress Automation            | 1,255,960.72  |   | - | 1,255,960.72  | - | Insufficient Funds                                                                     |
| 32  | Jamii Telecommunications      | 2,852,591.50  |   | - | 2,852,591.50  | - | Insufficient Funds                                                                     |
| 33  | Ramo Distribution             | 792,000.00    |   | - | 792,000.00    | - | Late delivery                                                                          |
| 34  | Postal Corporation            | 1,034,978.00  |   | - | 1,034,978.00  | - | Insufficient Funds                                                                     |
| 35  | Postal Corporation May 2016   | 1,527,854.00  |   | - | 1,527,854.00  | - | Brought after close of sysem                                                           |
| 36  | Jamii Telecommunications      | 2,885,816.68  |   | - | 2,885,816.68  | - | Insufficient Funds                                                                     |
| 37  | Jamii Telecommunications      | 2,898,763.67  |   | - | 2,898,763.67  | - | Insufficient Funds                                                                     |
| 38  | Jomo Kenyatta foundation      | 6,812,610.00  |   | - | 6,812,610.00  | - | Late delivery                                                                          |
| 39  | Kleansley Hygiene Plus Ltd    | 18,000.00     |   | - | 18,000.00     | - | IFMIS System closed                                                                    |
| 40  | Kleansley Hygiene Plus Ltd    | 201,805.00    |   | - | 201,805.00    | - | IFMIS System closed                                                                    |
| 41  | Kleansley Hygiene Plus Ltd    | 2,800.00      |   | - | 2,800.00      | - | IFMIS System closed                                                                    |
| 42  | Kleansley Hygiene Plus Ltd    | 3,800.00      |   | - | 3,800.00      | - | IFMIS System closed                                                                    |
| 43  | Kleansley Hygiene Plus Ltd    | 7,600.00      |   | - | 7,600.00      | - | IFMIS System closed                                                                    |
| 44  | Kleansley Hygiene Plus Ltd    | 28,000.00     |   | - | 28,000.00     | - | IFMIS System closed                                                                    |
| 45  | One Way Cleaning Services Ltd | 621,533.35    |   | - | 621,533.35    | - | Invoice Delivered late                                                                 |
| 46  | One Way Cleaning Services Ltd | 12,760.00     |   | - | 12,760.00     | - | IFMIS System closed                                                                    |





# THE JUDICIARY

## Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

| No. | Supply of goods and Services               | A            | B | c | d=a-c        |   | Comments                 |
|-----|--------------------------------------------|--------------|---|---|--------------|---|--------------------------|
| 47  | One Way Cleaning Services Ltd              | 19,600.00    |   | - | 19,600.00    | - | Invoice Delivered late   |
| 48  | Bedrock Security Services Ltd              | 5,498,580.00 |   | - | 5,498,580.00 | - | IFMIS System closed      |
| 49  | Lavington Security Ltd                     | 324,800.00   |   | - | 324,800.00   | - | No Approval from JTC     |
| 50  | Lavington Security Ltd                     | 3,552,500.00 |   | - | 3,552,500.00 | - | IFMIS System closed      |
| 51  | Lavington Security Ltd                     | 5,501,300.00 |   | - | 5,501,300.00 | - | IFMIS System closed      |
| 52  | Lavington Security Ltd                     | 324,800.00   |   | - | 324,800.00   | - | No Approval from JTC     |
| 53  | Lavington Security Ltd                     | 324,800.00   |   | - | 324,800.00   | - | No Approval from JTC     |
| 54  | Lavington Security Ltd                     | 324,800.00   |   | - | 324,800.00   | - | No Approval from JTC     |
| 55  | Lavington Security Ltd                     | 324,800.00   |   | - | 324,800.00   | - | No Approval from JTC     |
| 56  | Mediamax Network Ltd                       | 96,512.00    |   | - | 96,512.00    | - | No Invoice Attached      |
| 57  | Nation Media Group Ltd                     | 1,809,600.00 |   | - | 1,809,600.00 | - | Invoice Delivered late   |
| 58  | The Standard Group Ltd                     | 122,148.00   |   | - | 122,148.00   | - | IFMIS System closed      |
| 59  | Designwear Ltd                             | 957,000.00   |   | - | 957,000.00   | - | IFMIS System closed      |
| 60  | AccessKenya Group Ltd                      | 93,960.00    |   | - | 93,960.00    | - | IFMIS System closed      |
| 61  | Safaricom Ltd                              | 314,849.80   |   | - | 314,849.80   | - | IFMIS System closed      |
| 62  | Postal Corporation of Kenya                | 46,720.00    |   | - | 46,720.00    | - | IFMIS System closed      |
| 63  | AccessKenya Group Ltd                      | 93,960.00    |   | - | 93,960.00    | - | IFMIS System closed      |
| 64  | Mediamax Network Ltd                       | 174,000.00   |   | - | 174,000.00   | - | IFMIS Site Invalid       |
| 65  | MultiChoice Africa Ltd                     | 231,280.00   |   | - | 231,280.00   | - | No Tax Compliance        |
| 66  | Adpost Express Ltd                         | 34,800.00    |   | - | 34,800.00    | - | No Tax Compliance        |
| 67  | MultiChoice Africa Ltd                     | 108,278.75   |   | - | 108,278.75   | - | No Tax Compliance        |
| 68  | MultiChoice Africa Ltd                     | 103,400.00   |   | - | 103,400.00   | - | No Tax Compliance        |
| 69  | Kenya Library and Info Services Consortium | 270,000.00   |   | - | 270,000.00   | - | No EFT Form              |
| 70  | Airtel Networks Kenya Ltd                  | 7,000.00     |   | - | 7,000.00     | - | Late Invoice Delivery    |
| 71  | Airtel Networks Kenya Ltd                  | 327,000.00   |   | - | 327,000.00   | - | Late Invoice Delivery    |
| 72  | Airtel Networks Kenya Ltd                  | 304,000.00   |   | - | 304,000.00   | - | Late Invoice Delivery    |
| 73  | Fandelimok Services                        | 255,930.00   |   | - | 255,930.00   | - | Late Delivery of Invoice |
| 74  | MultiChoice Africa Ltd                     | 103,400.00   |   | - | 103,400.00   | - | No Tax Compliance        |





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| No. | Supply of goods and Services        | A             | B | c | d=a-c         |   | Comments                                                       |
|-----|-------------------------------------|---------------|---|---|---------------|---|----------------------------------------------------------------|
| 75  | MultiChoice Africa Ltd              | 115,640.00    |   | - | 115,640.00    | - | No Approval from JTC                                           |
| 76  | MultiChoice Africa Ltd              | 108,278.00    |   | - | 108,278.00    | - | No Tax Compliance                                              |
| 77  | The Standard Group Ltd              | 122,143.00    |   | - | 122,143.00    | - | IFMIS System closed                                            |
| 78  | Nation Media Group Ltd              | 135,720.00    |   | - | 135,720.00    | - | IFMIS System closed                                            |
| 79  | Telcom Kenya                        | 311,193.00    |   | - | 311,193.00    | - | IFMIS System closed                                            |
| 80  | Lexis Nexis                         | 214,804.00    |   | - | 214,804.00    | - | No EFT Form                                                    |
| 81  | Educate Yourself Ltd                | 3,193,764.20  |   | - | 3,193,764.20  | - | Delivery not Completed                                         |
| 82  | Novel Technologies Ltd              | 6,849,596.77  |   | - | 6,849,596.77  | - | Insufficient funds                                             |
| 83  | Utalii Hotel                        | 39,500.00     |   | - | 39,500.00     | - | Late submission of Invoice                                     |
| 84  | Utalii Hotel                        | 59,000.00     |   | - | 59,000.00     | - | Late submission of Invoice                                     |
| 85  | Utalii Hotel                        | 84,000.00     |   | - | 84,000.00     | - | Late submission of Invoice                                     |
| 86  | National Youth Service              | 108,600.00    |   | - | 108,600.00    | - | Late submission of Invoice                                     |
| 87  | Utalii Hotel                        | 216.00        |   | - | 216.00        | - | No PO matching the Invoice                                     |
| 88  | Cube Movers                         | 119,100.00    |   | - | 119,100.00    | - | Invoice forwarded to accounts on 12/05/16 but cant be traced   |
| 89  | Cube Movers                         | 61,000.00     |   | - | 61,000.00     | - | Invoice forwarded to accounts on 12/05/16 but cant be traced   |
| 90  | Office Technologies                 | 529,500.00    |   | - | 529,500.00    | - | Partial Delivery                                               |
| 91  | DT DOBIE                            | 25,544,640.00 |   | - | 25,544,640.00 | - | Proforma Invoice submitted but vehicle have not been delivered |
| 92  | RMA motors(k) Ltd                   | 23,000,000.00 |   | - | 23,000,000.00 | - | Late delivery of vehicles                                      |
| 93  | Innovex Associates Ltd              | 13,045,302.00 |   | - | 13,045,302.00 | - | Late submission of Invoices                                    |
| 94  | Soloh Worldwide                     | 648,000.00    |   | - | 648,000.00    | - | No Art Work given                                              |
| 95  | Macdan Building & Civil Contractors | 1,863,886.00  |   | - | 1,863,886.00  | - | Payment process did not deduct Tax                             |
| 96  | Automobile association of Kenya     | 8,200.00      |   | - | 8,200.00      | - | Late Invoice Delivery ;<br>Insufficient funds                  |
| 97  | automobile association kenya        | 13,600.00     |   | - | 13,600.00     | - | Late Invoice Delivery ;<br>Insufficient funds                  |
| 98  | automobile association kenya        | 6,850.00      |   | - | 6,850.00      | - | Late Invoice Delivery ;<br>Insufficient funds                  |
|     |                                     |               |   |   |               |   |                                                                |



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**Reports and Financial Statements**  
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| No. | Supply of goods and Services | A          | B | c | d=a-c      |   | Comments                                      |
|-----|------------------------------|------------|---|---|------------|---|-----------------------------------------------|
| 99  | automobile association kenya | 6,045.00   |   | - | 6,045.00   | - | Late Invoice Delivery ;<br>Insufficient funds |
| 100 | CMC Motors                   | 112,614.80 |   | - | 112,614.80 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 101 | CMC Motors                   | 23,586.70  |   | - | 23,586.70  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 102 | CMC Motors                   | 4,080.80   |   | - | 4,080.80   | - | Late Invoice Delivery ;<br>Insufficient funds |
| 103 | CMC Motors                   | 115,557.60 |   | - | 115,557.60 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 104 | CMC Motors                   | 139,334.80 |   | - | 139,334.80 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 105 | CMC Motors                   | 361,126.70 |   | - | 361,126.70 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 106 | CMC Motors                   | 41,921.80  |   | - | 41,921.80  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 107 | CMC Motors                   | 16,385.00  |   | - | 16,385.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 108 | CMC Motors                   | 22,542.00  |   | - | 22,542.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 109 | CMC Motors                   | 72,948.70  |   | - | 72,948.70  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 110 | CMC Motors                   | 144,470.60 |   | - | 144,470.60 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 111 | CMC Motors                   | 120,054.40 |   | - | 120,054.40 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 112 | CMC Motors                   | 11,044.00  |   | - | 11,044.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 113 | CMC Motors                   | 16,675.00  |   | - | 16,675.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 114 | CMC Motors                   | 50,256.80  |   | - | 50,256.80  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 115 | CMC Motors                   | 137,950.50 |   | - | 137,950.50 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 116 | CMC Motors                   | 115,930.00 |   | - | 115,930.00 | - | Late Invoice Delivery ;<br>Insufficient funds |





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| No. | Supply of goods and Services | A          | B | c | d=a-c      |   | Comments                                      |
|-----|------------------------------|------------|---|---|------------|---|-----------------------------------------------|
| 117 | CMC Motors                   | 788,000.00 |   | - | 788,000.00 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 118 | CMC Motors                   | 96,529.60  |   | - | 96,529.60  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 119 | CMC Motors                   | 90,678.30  |   | - | 90,678.30  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 120 | CMC Motors                   | 67,905.00  |   | - | 67,905.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 121 | CMC Motors                   | 11,717.45  |   | - | 11,717.45  | - | Forwarded to accounts                         |
| 122 | CMC Motors                   | 42,242.50  |   | - | 42,242.50  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 123 | CMC Motors                   | 157,758.05 |   | - | 157,758.05 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 124 | CMC Motors                   | 33,006.35  |   | - | 33,006.35  | - | Forwarded to accounts                         |
| 125 | CMC Motors                   | 11,678.00  |   | - | 11,678.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 126 | CMC Motors                   | 9,077.00   |   | - | 9,077.00   | - | Late Invoice Delivery ;<br>Insufficient funds |
| 127 | CMC Motors                   | 38,976.00  |   | - | 38,976.00  | - | Forwarded to accounts                         |
| 128 | CMC Motors                   | 102,198.15 |   | - | 102,198.15 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 129 | CMC Motors                   | 181,786.10 |   | - | 181,786.10 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 130 | CMC Motors                   | 179,813.90 |   | - | 179,813.90 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 131 | CMC Motors                   | 44,114.00  |   | - | 44,114.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 132 | CMC Motors                   | 215,960.00 |   | - | 215,960.00 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 133 | CMC Motors                   | 213,069.10 |   | - | 213,069.10 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 134 | CMC Motors                   | 89,257.30  |   | - | 89,257.30  | - | Late Invoice Delivery ;<br>Insufficient funds |
|     |                              |            |   |   |            |   |                                               |

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**Reports and Financial Statements**  
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| No. | Supply of goods and Services | A          | B | c | d=a-c      |   | Comments                                           |
|-----|------------------------------|------------|---|---|------------|---|----------------------------------------------------|
| 135 | CMC Motors                   | 23,737.00  |   | - | 23,737.00  | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 136 | CMC Motors                   | 139,938.90 |   | - | 139,938.90 | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 137 | CMC Motors                   | 137,682.00 |   | - | 137,682.00 | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 138 | CMC Motors                   | 10,944.10  |   | - | 10,944.10  | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 139 | CMC Motors                   | 35,328.40  |   | - | 35,328.40  | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 140 | CMC Motors                   | 757,000.00 |   | - | 757,000.00 | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 141 | CMC Motors                   | 38,803.00  |   | - | 38,803.00  | - |                                                    |
| 142 | CMC Motors                   | 13,659.00  |   | - | 13,659.00  | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 143 | CMC Motors                   | 68,180.80  |   | - | 68,180.80  | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 144 | CMC Motors                   | 45,695.80  |   | - | 45,695.80  | - | Provider included unpayable<br>services on invoice |
| 145 | CMC Motors                   | 19,347.00  |   | - | 19,347.00  | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 146 | CMC Motors                   | 47,757.00  |   | - | 47,757.00  | - | Forwarded to accounts                              |
| 147 | CMC Motors                   | 65,671.00  |   | - | 65,671.00  | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 148 | CMC Motors                   | 34,719.00  |   | - | 34,719.00  | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 149 | CMC Motors                   | 34,827.75  |   | - | 34,827.75  | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 150 | CMC Motors                   | 213,759.60 |   | - | 213,759.60 | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 151 | CMC Motors                   | 583,247.85 |   | - | 583,247.85 | - | Late Invoice Delivery ;<br>Insufficient funds      |
| 152 | CMC Motors                   | 127,614.55 |   | - | 127,614.55 | - | Late Invoice Delivery ;<br>Insufficient funds      |
|     |                              |            |   |   |            |   |                                                    |
|     |                              |            |   |   |            |   |                                                    |



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| No. | Supply of goods and Services | A          | B | c | d=a-c      |   | Comments                                      |
|-----|------------------------------|------------|---|---|------------|---|-----------------------------------------------|
| 153 | CMC Motors                   | 1,256.00   |   | - | 1,256.00   | - |                                               |
| 154 | CMC Motors                   | 115,251.15 |   | - | 115,251.15 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 155 | CMC Motors                   | 31,228.55  |   | - | 31,228.55  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 156 | CMC Motors                   | 154,931.00 |   | - | 154,931.00 | - | Fowarded to accounts                          |
| 157 | CMC Motors                   | 138,638.35 |   | - | 138,638.35 | - | Late Invoice Delivery ;<br>Insufficient funds |
| 158 | CMC Motors                   | 63,515.15  |   | - | 63,515.15  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 159 | CMC Motors                   | 54,475.00  |   | - | 54,475.00  | - | Fowarded to accounts                          |
| 160 | CMC Motors                   | 45,222.20  |   | - | 45,222.20  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 161 | CMC Motors                   | 45,225.25  |   | - | 45,225.25  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 162 | CMC Motors                   | 72,948.75  |   | - | 72,948.75  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 163 | CMC Motors                   | 37,477.00  |   | - | 37,477.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 164 | DT DOBIE                     | 27,891.00  |   | - | 27,891.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 165 | DT DOBIE                     | 17,772.80  |   | - | 17,772.80  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 166 | DT DOBIE                     | 37,570.60  |   | - | 37,570.60  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 167 | DT DOBIE                     | 35,129.00  |   | - | 35,129.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 168 | DT DOBIE                     | 16,551.40  |   | - | 16,551.40  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 169 | DT DOBIE                     | 29,460.60  |   | - | 29,460.60  | - | Fowarded to accounts                          |
| 170 | DT DOBIE                     | 33,450.00  |   | - | 33,450.00  | - | Late Invoice Delivery ;<br>Insufficient funds |
| 171 | DT DOBIE                     | 23,300.00  |   | - | 23,300.00  | - | Late Invoice Delivery ;<br>Insufficient funds |

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## Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

| No. | Supply of goods and Services | A            | B | c | d=a-c        |   | Comments                                      |
|-----|------------------------------|--------------|---|---|--------------|---|-----------------------------------------------|
| 172 | DT DOBIE                     | 129,563.00   |   | - | 129,563.00   | - | Late Invoice Delivery ;<br>Insufficient funds |
| 173 | DT DOBIE                     | 180,105.50   |   | - | 180,105.50   | - | Late Invoice Delivery ;<br>Insufficient funds |
|     |                              |              |   |   |              |   |                                               |
| 174 | DT DOBIE                     | 90,704.00    |   | - | 90,704.00    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 175 | DT DOBIE                     | 567,000.00   |   | - | 567,000.00   | - | Late Invoice Delivery ;<br>Insufficient funds |
| 176 | DT DOBIE                     | 437,000.00   |   | - | 437,000.00   | - | Fowarded to accounts                          |
| 177 | DT DOBIE                     | 59,500.00    |   | - | 59,500.00    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 178 | DT DOBIE                     | 88,374.90    |   | - | 88,374.90    | - | Fowarded to accounts                          |
| 179 | DT DOBIE                     | 129,433.00   |   | - | 129,433.00   | - | Fowarded to accounts                          |
| 180 | DT DOBIE                     | 19,426.90    |   | - | 19,426.90    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 181 | DT DOBIE                     | 21,736.80    |   | - | 21,736.80    | - | Fowarded to accounts                          |
| 182 | DT DOBIE                     | 39,419.15    |   | - | 39,419.15    | - | Fowarded to accounts                          |
| 183 | DT DOBIE                     | 8,514,880.00 |   | - | 8,514,880.00 | - | Yet to be delivered                           |
| 184 | DT DOBIE                     | 8,514,880.00 |   | - | 8,514,880.00 | - | Yet to be delivered                           |
| 185 | DT DOBIE                     | 8,514,880.00 |   | - | 8,514,880.00 | - | Yet to be delivered                           |
| 186 | DT DOBIE                     | 23,607.55    |   | - | 23,607.55    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 187 | Marshall(E.A)LTD             | 188,416.50   |   | - | 188,416.50   | - | Late Invoice Delivery ;<br>Insufficient funds |
| 188 | ST.Austins sevice station    | 39,788.00    |   | - | 39,788.00    | - | Late Invoice Delivery ;<br>Insufficient funds |
|     |                              |              |   |   |              |   |                                               |
| 189 | Stantech ltd                 | 6,960.00     |   | - | 6,960.00     | - | Late Invoice Delivery ;<br>Insufficient funds |
| 190 | Stantech ltd                 | 28,072.00    |   | - | 28,072.00    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 191 | Stantech ltd                 | 25,862.00    |   | - | 25,862.00    | - | Late Invoice Delivery ;<br>Insufficient funds |



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| No. | Supply of goods and Services | A                            | B | c | d=a-c                        |   | Comments                                      |
|-----|------------------------------|------------------------------|---|---|------------------------------|---|-----------------------------------------------|
| 192 | Stantech Ltd                 | 53,396.00                    |   | - | 53,396.00                    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 193 | Stantech Ltd                 | 48,710.00                    |   | - | 48,710.00                    | - | Forwarded to accounts -<br>insufficient funds |
| 194 | Stantech Ltd                 | 19,852.00                    |   | - | 19,852.00                    | - | Forwarded to accounts -<br>insufficient funds |
| 195 | Stantech Ltd                 | 26,759.00                    |   | - | 26,759.00                    | - | Forwarded to accounts                         |
| 196 | TOYOTA KENYA                 | 20,085.00                    |   | - | 20,085.00                    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 197 | TOYOTA KENYA                 | 55,135.00                    |   | - | 55,135.00                    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 198 | TOYOTA KENYA                 | 19,888.00                    |   | - | 19,888.00                    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 199 | TOYOTA KENYA                 | 19,852.00                    |   | - | 19,852.00                    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 200 | TOYOTA KENYA                 | 144,247.00                   |   | - | 144,247.00                   | - | Late Invoice Delivery ;<br>Insufficient funds |
| 201 | TOYOTA KENYA                 | 29,000.00                    |   | - | 29,000.00                    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 202 | TOYOTA                       | 87,985.00                    |   | - | 87,985.00                    | - | Late Invoice Delivery ;<br>Insufficient funds |
| 203 | YANA TYRE                    | 997,290.80                   |   | - | 997,290.80                   | - | Insufficient funds                            |
|     | <b>TOTALS</b>                | <b><u>202,936,487.00</u></b> |   | - | <b><u>202,938,501.00</u></b> | - |                                               |



**JUDICIARY****Reports and Financial Statements****For the year ended June 30, 2016 (Kshs)**

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**ANNEX 2– SUMMARY OF FIXED ASSET REGISTER**

Judiciary is in the process of developing fixed asset register

**ANNEX 3–ANALYSIS OF TRANSFER TO SEMI -AUTONOMOUS**

| <b>No.</b> | <b>Entity</b>                                  | <b>Amount</b>         |
|------------|------------------------------------------------|-----------------------|
| 1.         | Tribunals                                      | 116,749,356.90        |
| 2.         | National Council for Administration of Justice | 28,073,593.70         |
| 3.         | Auctioneer Licensing Board                     | 18,000,000.00         |
| 4.         | National Council for Law Reporting             | 255,961,000.00        |
| 5.         | Education Tribunals                            | 2,625,000.00          |
| 6.         | Standard Tribunal                              | 14,400,000.00         |
| 7.         | Business Premises Tribunal                     | 35,593,822.50         |
| 8.         | Co-operative Tribunal                          | 46,913,782.50         |
| 9.         | Industrial Property Tribunal                   | 13,212,230.50         |
| 10.        | HIV & AIDS Tribunal                            | 46,959,486.50         |
| 11.        | National Environment Tribunal                  | 22,500,000.00         |
| 12.        | Rent Restriction Tribunal                      | 9,070,870.50          |
| 13.        | Sports Dispute                                 | 6,020,000.00          |
| 14.        | Energy Tribunal                                | 3,043,288.00          |
| 15.        | Private Public Partnership Dispute Tribunal    | 20,000,000.00         |
| 16.        | Competition Dispute Tribunal                   | 20,000,000.00         |
|            | <b>TOTAL</b>                                   | <b>659,122,431.10</b> |

