

REPUBLIC OF KENYA




OFFICE OF THE AUDITOR-GENERAL



REPORT

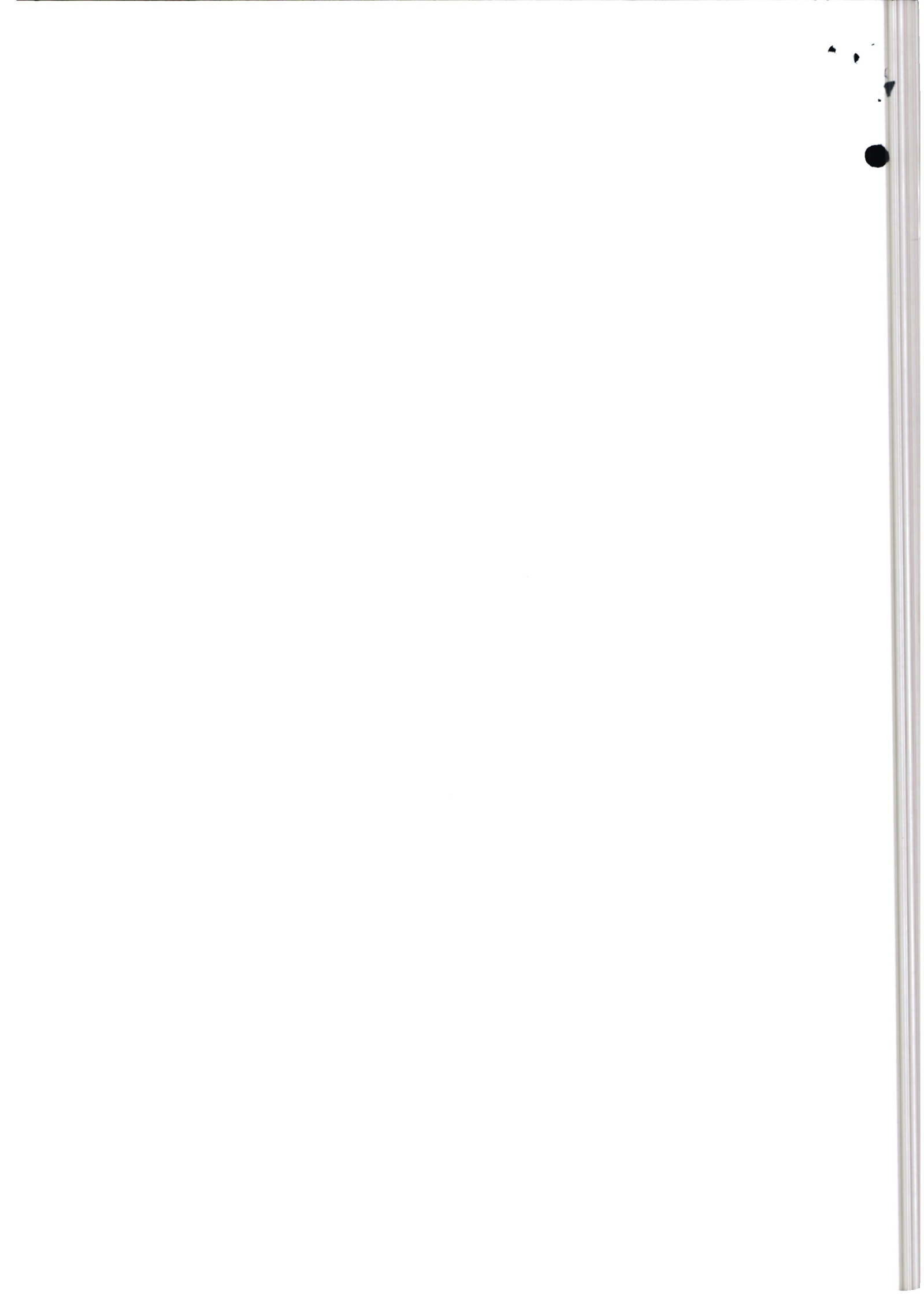
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OF	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 21 MAR 2019	
TABLED BY:	<i>Hon. Washiale</i>
CLERK-AT THE-TABLE:	<i>Moses Leming</i>

THE AUDITOR-GENERAL

**THE FINANCIAL STATEMENTS OF
THE COMMISSION ON ADMINISTRATIVE
JUSTICE**

**FOR THE YEAR ENDED
30 JUNE 2018**



THE COMMISSION ON ADMINISTRATIVE JUSTICE
(Office of the Ombudsman)

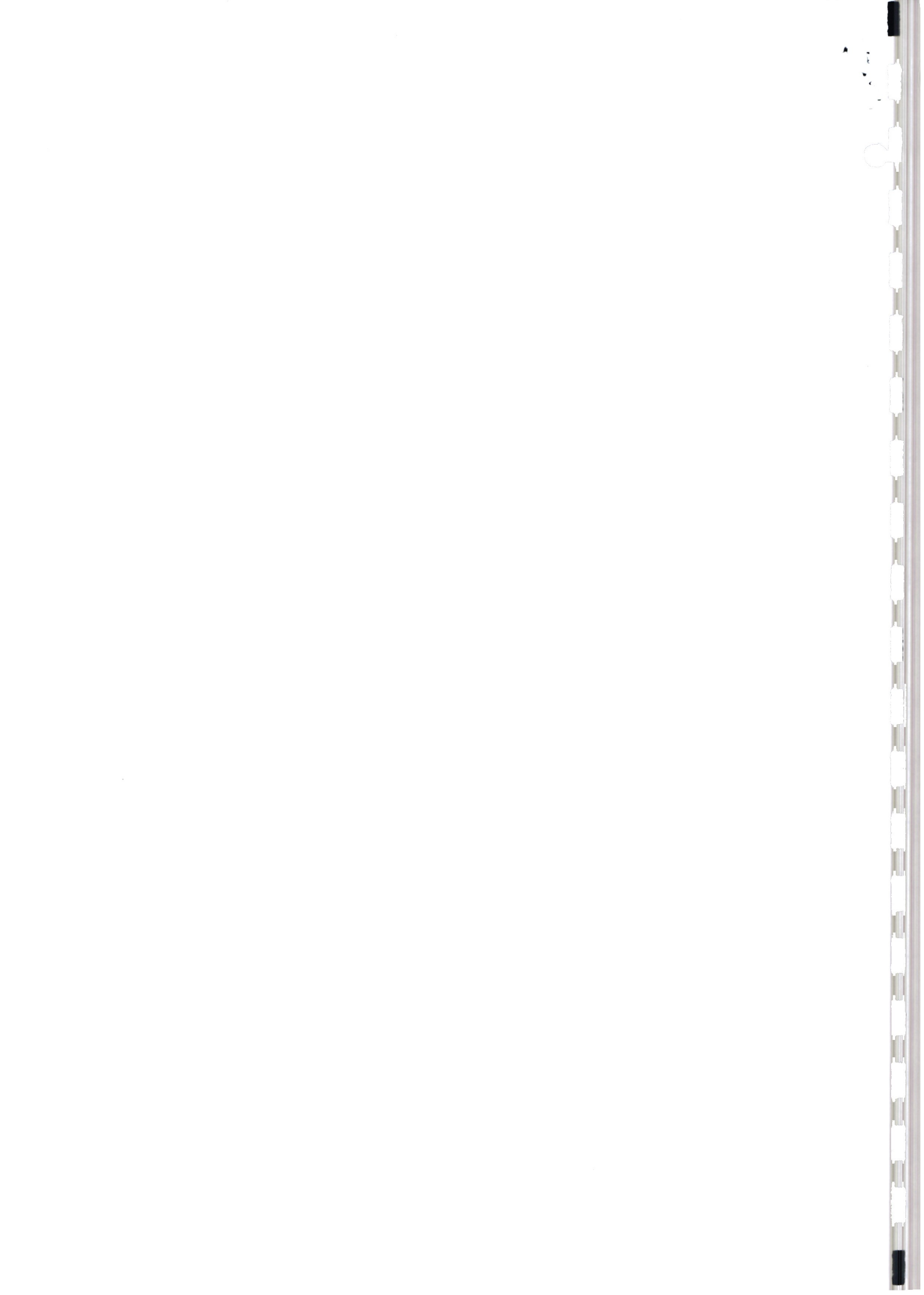


“Hata mnyonge ana haki”

FINANCIAL STATEMENTS

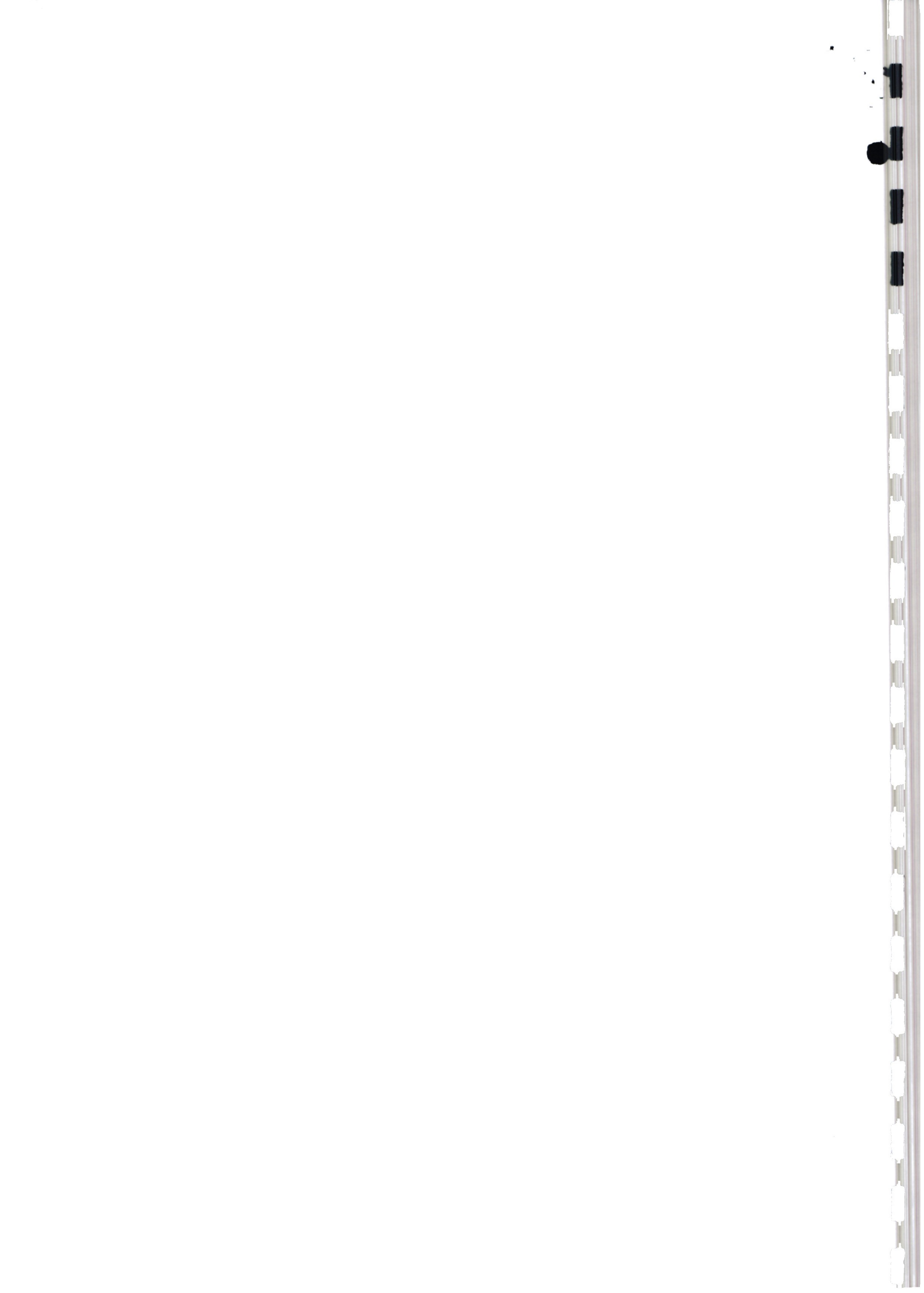
**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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



THE COMMISSION ON ADMINISTRATIVE JUSTICE
Reports and Financial Statements
For the year ended June 30, 2018

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THE COMMISSION ON ADMINISTRATIVE JUSTICE
Reports and Financial Statements
For the year ended June 30, 2018

I. KEY ENTITY INFORMATION AND MANAGEMENT

a) THE COMMISSION MEMBERS

The Commission which is the apex organ is comprised of three Commissioners, who are charged with the responsibility of policy direction and oversight. In the period under review, the members of the Commission were as follows: -

NO.	NAME	DESIGNATION
1.	Dr. Regina Mwatha, MBS	Acting Chairperson
2.	Ms.Saadia Mohammed, MBS	Commissioner
3.	Vacant	Commissioner

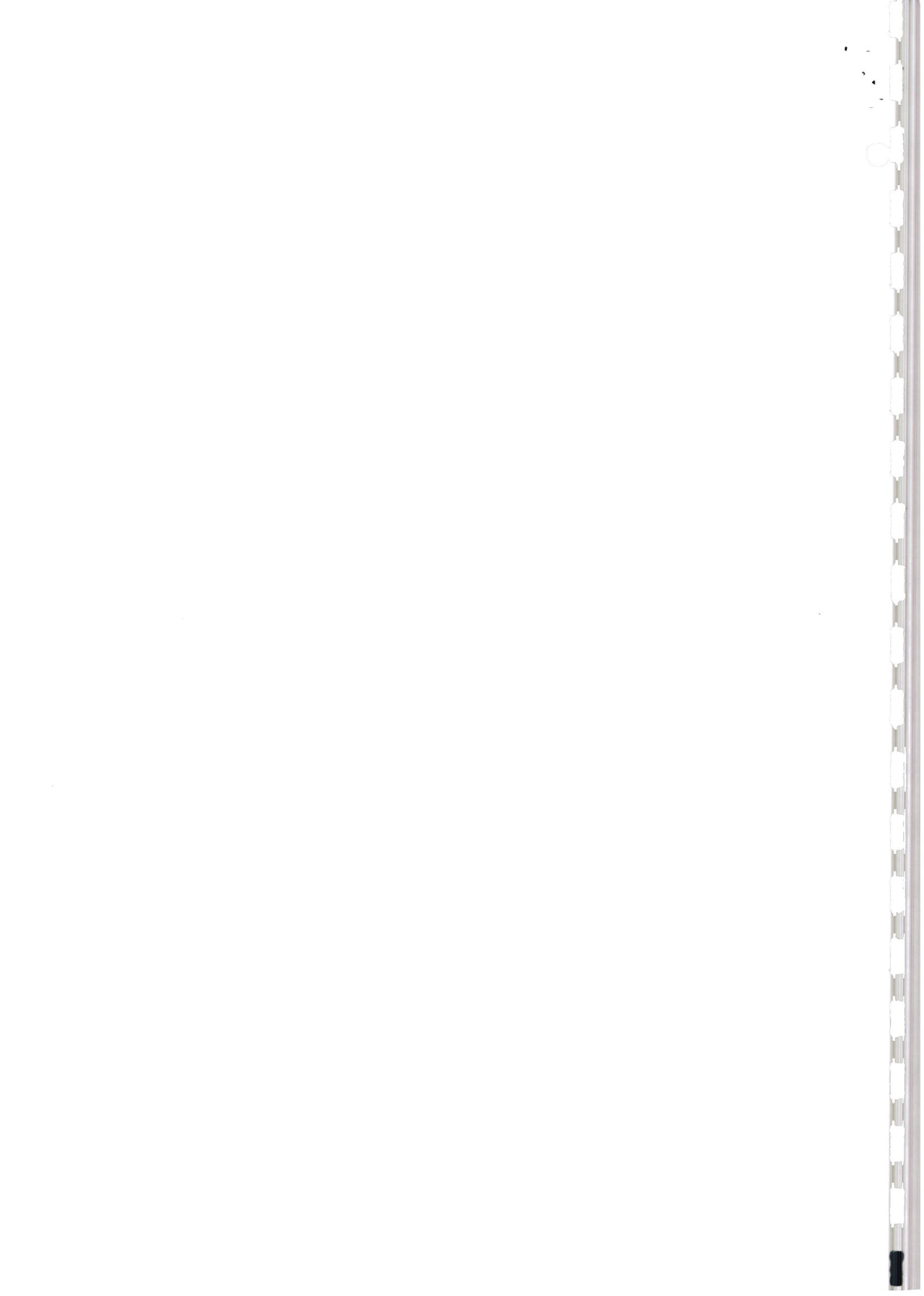
As at 8th August 2018, a new Commission was appointed comprising of the following members:

NO.	NAME	DESIGNATION
1.	Hon. Florence Kajuju, MBS	Chairperson
2.	Mr. Washington Sati	Vice-Chairperson
3.	Mrs. Lucy Ndung'u, EBS,HSC	Commissioner

b) SENIOR MANAGEMENT STAFF

The Commission is supported by a secretariat which is headed by the Commission Secretary who is the Chief Executive Officer. In the year under review, the senior management staff was as indicated below.

NO.	NAME	DESIGNATION
1	Mr. Leonard Ngaluma,MBS	Commission Secretary
2.	Mr. Daniel Karomo	Director, Corporate Services
3.	Mr. Vincent Chahale	Director, Legal and Advisory Services
4.	Mr. Ismail Maaruf	Director, Compliance and Risk
5.	Mr. Micah Nguli	Director, Research and Investigations
6.	Ms. Phoebe Nadupoi	Director, Advocacy and Communications
7.	Mr. Edward Okello	Special Advisor to the Chairperson
8.	Ms. Christine Omollo	Manager, Human Resource and Administration
9.	Ms. Viola Achola	Manager, Legal and Advisory Services
10	Mr. Sammy Cheboi	Manager, Advocacy and Communications
11.	Mr. Amos Musundi	Internal Audit Manager
12.	Ms. Damaris Mburu	Supply Chain Manager
13.	Mr. Benard Nyariki	Ag. Finance Manager
14.	Mr. Raphael Njeru	Chief Information Communication and Technology (ICT) Officer



THE COMMISSION ON ADMINISTRATIVE JUSTICE
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For the year ended June 30, 2018

(a) Background information

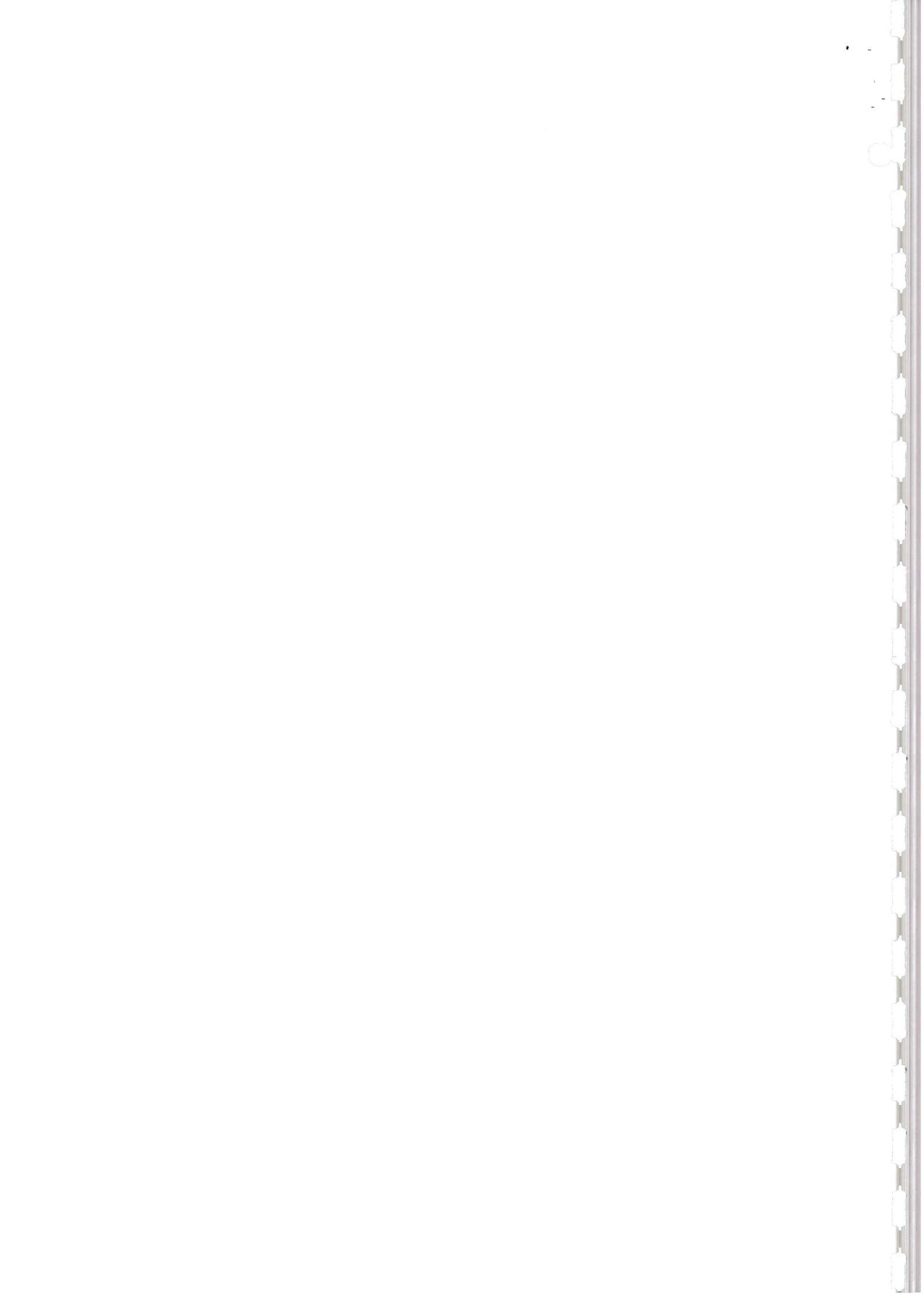
The Commission on Administrative Justice (Office of the Ombudsman) is a Constitutional Commission established under Article 59 (4) and Chapter Fifteen of the Constitution, and the Commission on Administrative Justice Act, 2011.

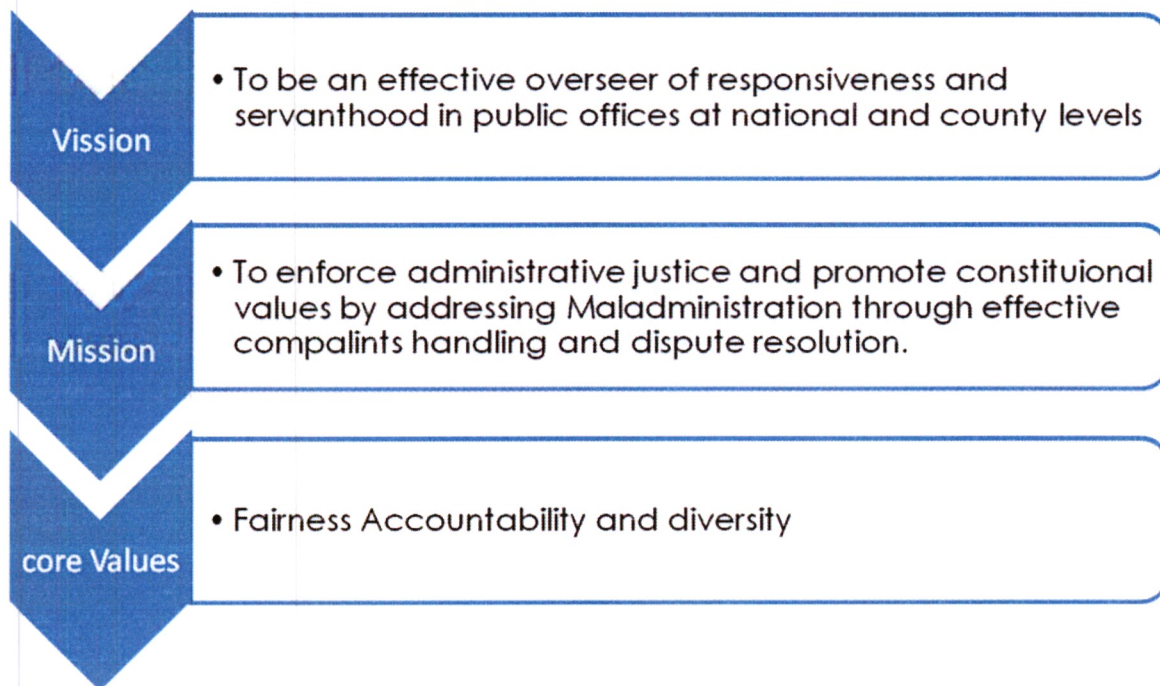
The Commission has a mandate, inter-alia, to investigate any conduct in state affairs or any act or omission in public administration in any public office, state corporation, other body or agency of the state and complaints of abuse of power, unfair treatment, manifest injustice or unlawful, oppressive, unfair or unresponsive official conduct in the public sector. Further, the Commission has a quasi-judicial mandate to deal with maladministration through conciliation, mediation and negotiation where appropriate.

In the conduct of its functions the Commission has powers to conduct investigations on its own initiative or on a complaint made by a member of the public, issue Summons and require that statements be given under oath, adjudicate on matters relating to Administrative Justice, obtain relevant information from any person or Governmental authorities and to compel production of such information.

Mandate

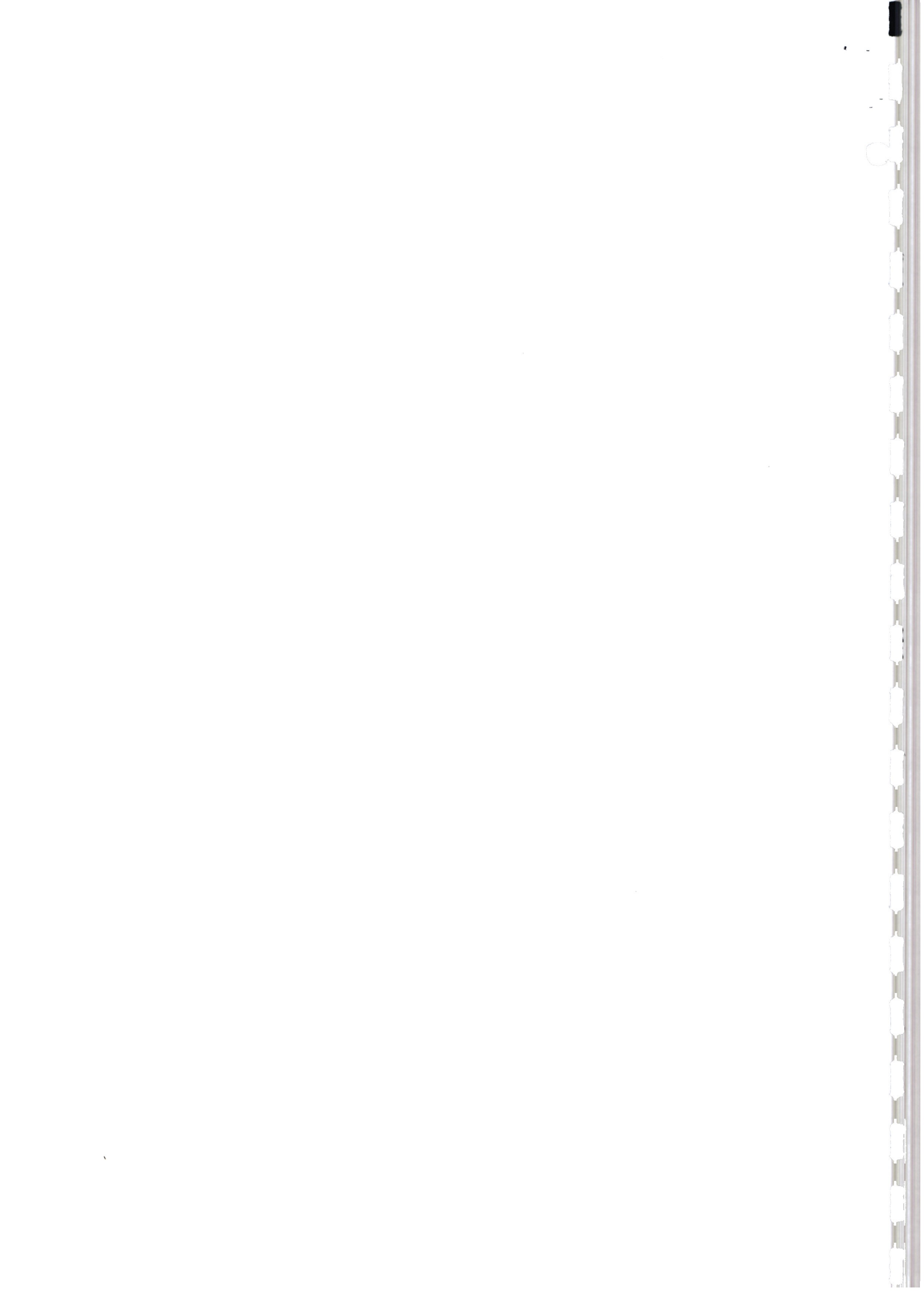
The mandate of the Commission is to enforce administrative justice in the public sector by addressing maladministration through effective complaints handling and alternative Disputes resolution. In addition, the Commission has a Constitutional mandate to safeguard public interest by promoting constitutionalism, securing the observance of Democratic values and principles, and protecting the sovereignty of the people of Kenya.





Key Strategic Objectives

1. To enhance responsiveness and effectiveness in the public sector in Kenya.
2. To strengthen the complaints handling capacity of public sector institutions.
3. To enhance public awareness and participation in matters of administrative Justice.
4. To improve standards of public administration and adherence to the rule of law.
5. To strengthen the capacity of CAJ to deliver on its mandate.



THE COMMISSION ON ADMINISTRATIVE JUSTICE
Reports and Financial Statements
For the year ended June 30, 2018

Strategic Programmes

The Commission has been able to utilize the limited resources to implement several programs some of which are listed below

1. An outreach programme to create awareness on administrative justice and the Commission's mandate through county visits,
2. Public interest litigation programme on matters of administrative justice and the rule of law,
3. Integrated Public Complaints Referral Mechanism (IPCRM) which is an electronic based system for referring complaints among various institutions,
4. Initiated, promoted and coordinated collaboration among Constitutional Commissions and Independent Offices in Kenya,
5. Initiated collaborations with key players in the chain of administrative justice and in particular the Judiciary, Kenya Prisons Service and the Independent Policing Oversight Authority (IPOA),
6. Forged partnerships and linkages with foreign ombudsman offices in Finland, Rwanda, Ghana and Canada.

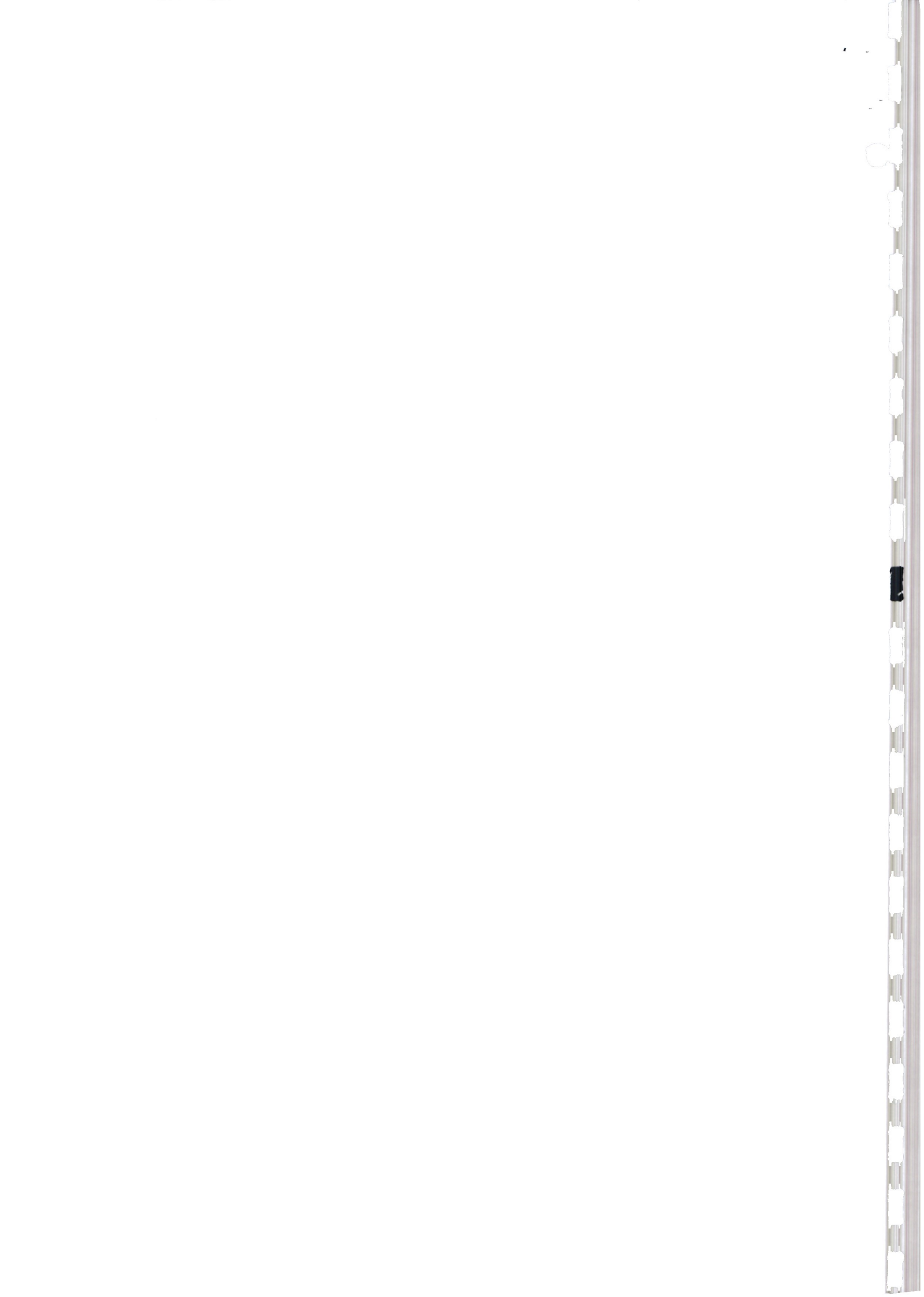
Key Strategic Priorities

1. Creating public service that is responsive, accountable, efficient and fair in service delivery
2. Enhance public sector capacity to handle complaints
3. Equip and educate Kenyans on matters of administrative justice
4. Constitutionalism and Good Governance in the conduct of state/public affairs.
5. Strengthened capacity of the Commission on Administrative Justice to deliver its mandate.

(b) Key Management

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

- Directorate of Legal and Advisory Services
- Directorate of Compliance and Risk
- Directorate of Advocacy and Communication
- Directorate of Research and Investigations
- Directorate of Office of the Chair; and
- Directorate of Corporate Services



THE COMMISSION ON ADMINISTRATIVE JUSTICE
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For the year ended June 30, 2018

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Mr. Leonard Ngaluma, MBS
2.	Director, Corporate Service	Mr. Daniel Karomo
3.	Ag. Finance Manager	Mr. Benard Nyariki
4.	Human Resource Manager	Ms. Christine Omollo

(d) Fiduciary Oversight Arrangements

Composition of various Committees

The various committee members within the Commission are drawn from various directorates of the Commission and have a wide range of skills and experience. Committee members contribute independently with knowledge and judgment during committee deliberations.

On appointment, each committee member is provided with comprehensive Terms of Reference (TORs) and tailored induction sessions covering their statutory obligation and that of the Commission.

The Accounting Officers appoints all Committee members in writing and their terms of reference spelt out clearly in their appointment letters.

i. Audit Committee Activities

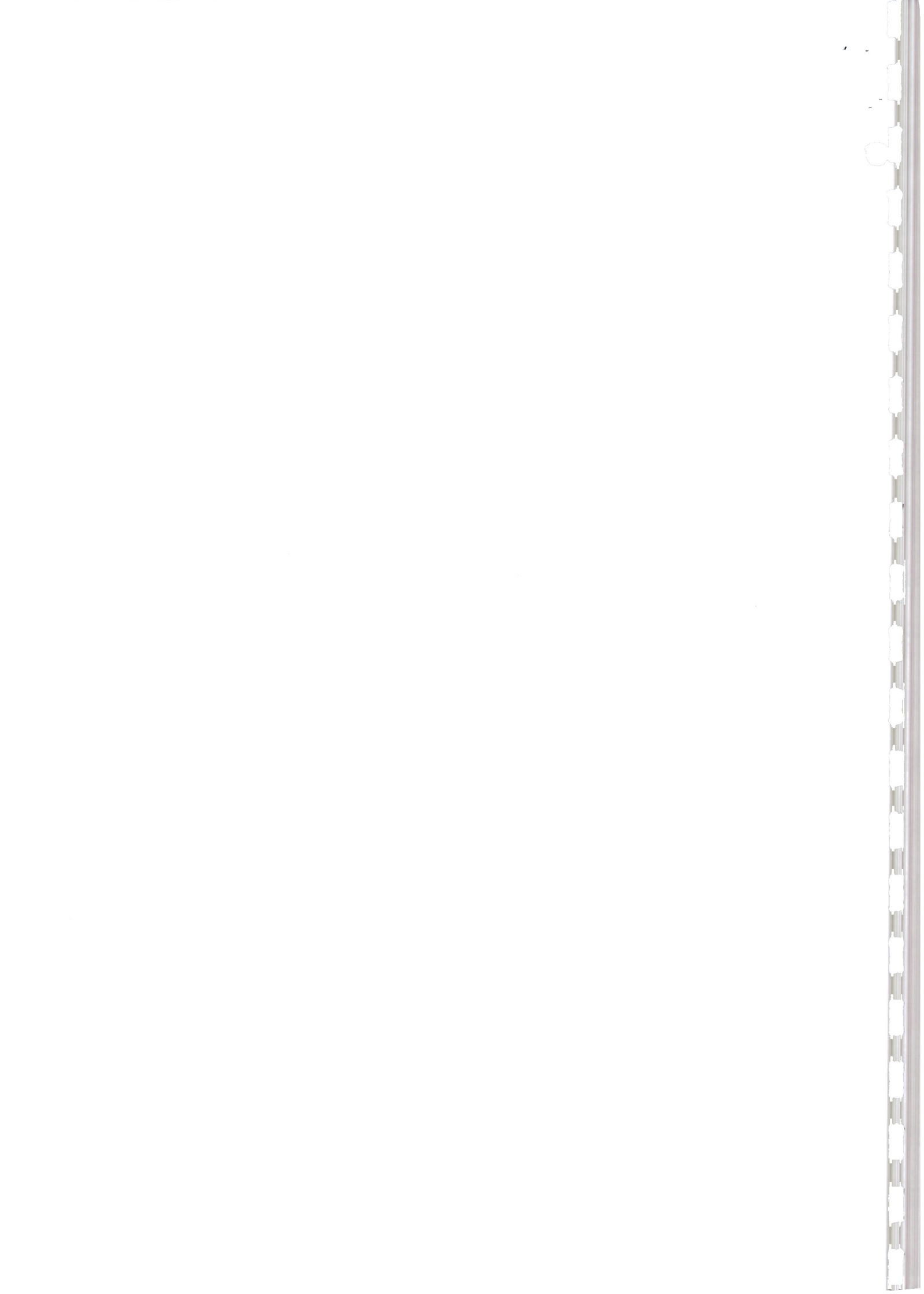
The Commission established an Audit Committee in the period under review, before the exit of the pioneer Commissioners. The terms of reference were derived from Financial Management Act 2015. However, the pioneer Commissioners' term came to an end following the expiry of their six-year term on 8th November 2018, before operationalization of the Audit Committee. It is expected that the committee will be operationalized during the 2018/19 financial year, following the appointment of new Commissioners on 8th August 2018. The Committee is composed of members drawn from various sectors of the economy with broad business knowledge, as follows: -

1. CPA David Mwangi Gichimu (Chairperson)
2. CPA Rosemary R. Ndiritu (Member)
3. Two Commissioners

ii. Human Resources Management Advisory Committee Activities

This Committee is composed of the following members drawn from various directorates of the Commission with broad business knowledge:

1. Mr. Daniel Karomo (Chairperson)
2. Mr. Micah Nguli
3. Mr. Edward Okello



THE COMMISSION ON ADMINISTRATIVE JUSTICE
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4. Ms. Phoebe Nadupoi
5. Mr. Ismail Maaruf
6. Mr. Vincent Chahale
7. Mr. Christine Omollo (Secretary)

This committee plays an advisory role human resource management which entails: -

- i. Reviewing staff performance
- ii. Overall coordination of the training functions in the Commission
- iii. Review and implementation of the Commission's training plan
- iv. Review of induction of newly appointed officers and activities around long term training
- v. Disciplinary cases against members of staff

(e) Head Offices

P.O. Box 20414-00200
West End Towers
2nd floor Waiyaki Way – Westlands.
Nairobi, KENYA

Contacts

Telephone - +254 –20-2270000/2303000/2603765/2441211

Email: info@ombudsman.go.ke (for general enquiries)

complains@ombudsman.go.ke (for complaints)

Website: www.ombudsman.go.ke

(f) Entity Bankers

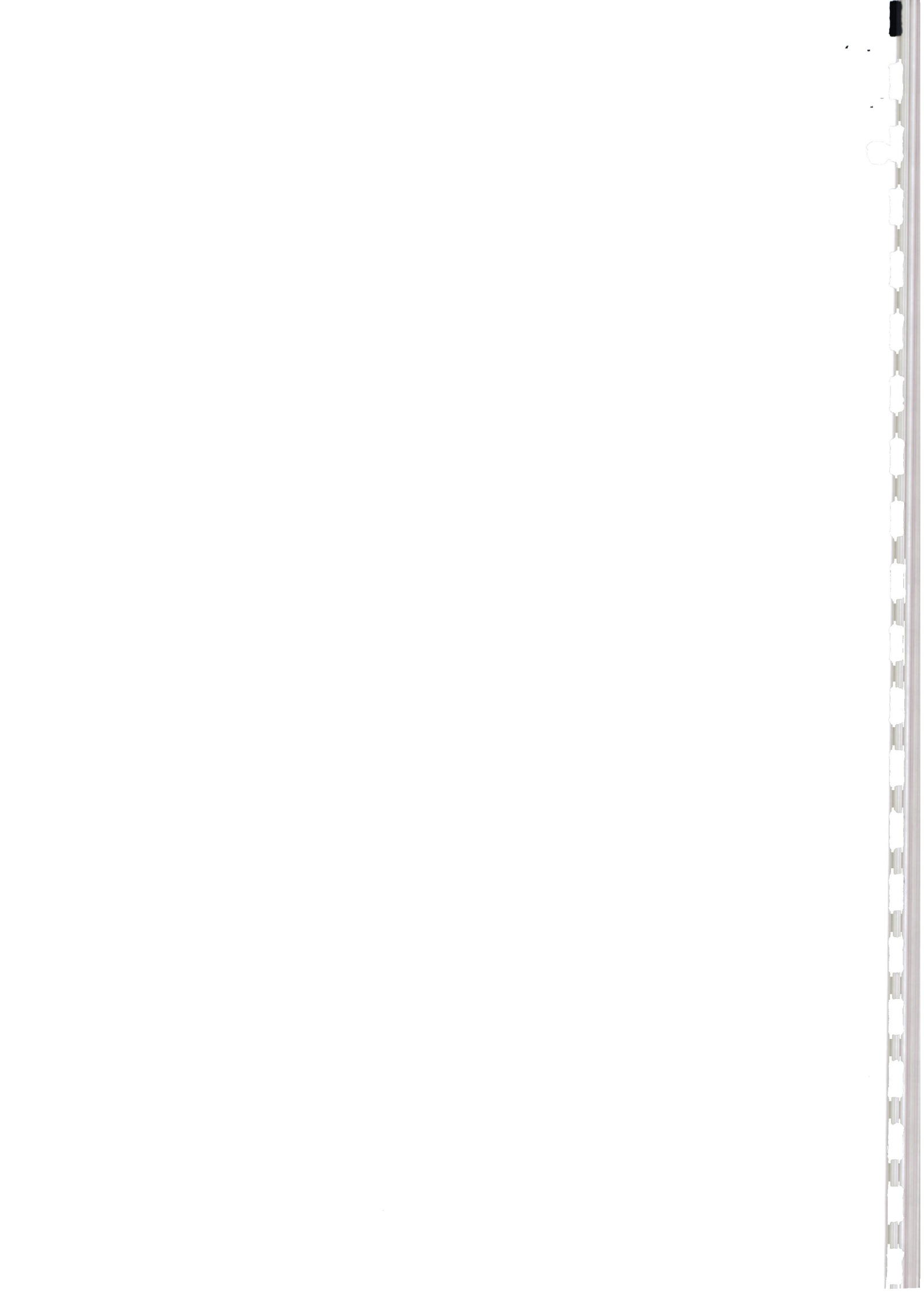
Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000 - 00200
Nairobi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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



II. FORWARD BY THE CHAIRPERSON

I am delighted to present the Annual Report and the Financial Statements for the Commission on Administrative Justice (Office of the Ombudsman) for the financial year ended 30th June 2018. This report is issued in accordance with Article 254 of the Constitution, and Section 53 of the Commission on Administrative Justice Act (Chapter 102A of the Laws of Kenya) and Section 26 of the Access to Information Act (No. 31 of 2016). The report is our statement of accountability to the public on the enforcement of administrative justice and access to information in Kenya.

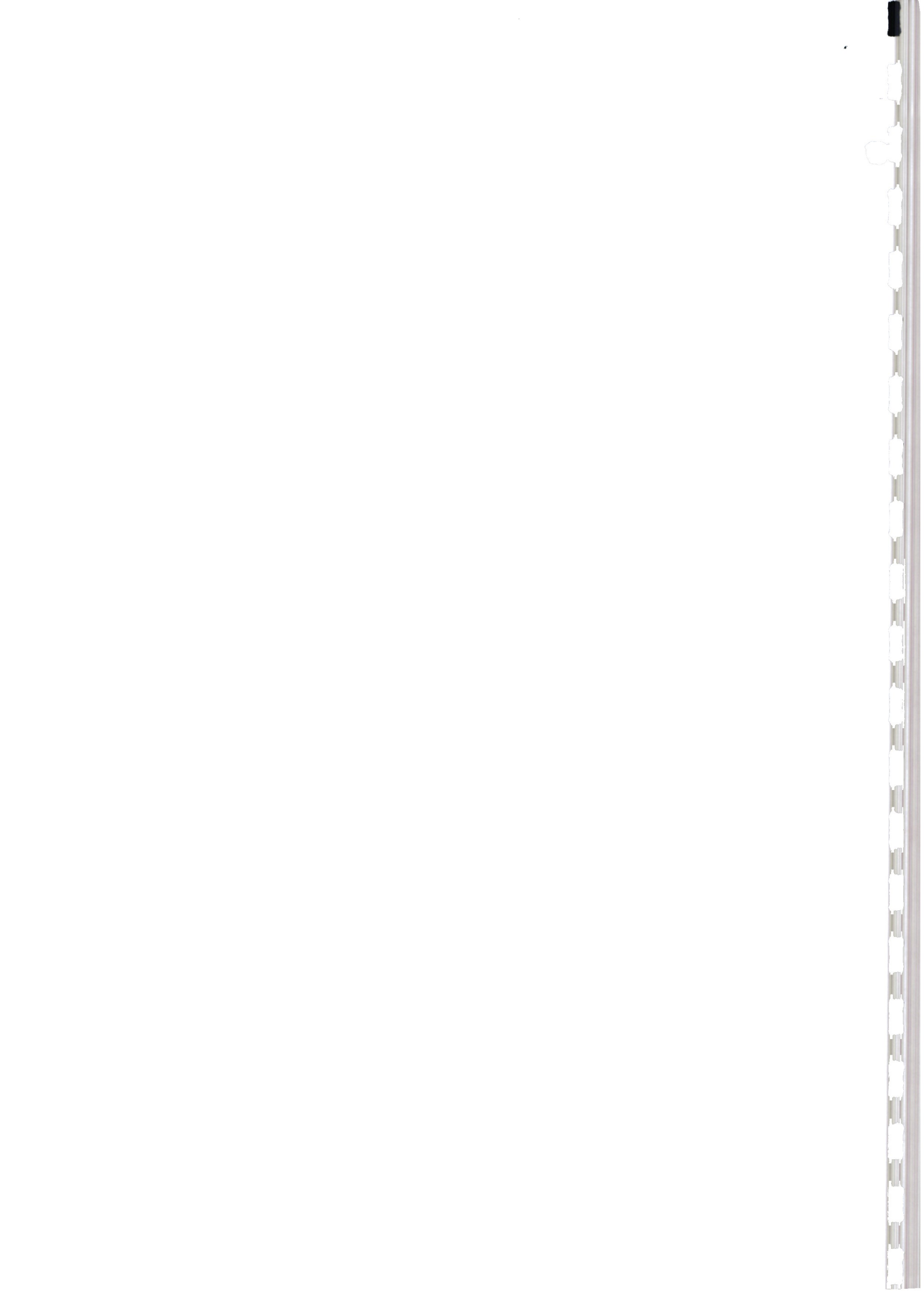
As an oversight institution, the Commission plays a key role towards the fulfilment of Kenya's aspirations articulated in the Kenya Vision 2030. To this end, the Commission continues to promote good governance and a culture of responsiveness in the public service for improved service delivery in the national and county Governments. It is worthwhile to note that in the reporting period, the Commission made tremendous progress towards the implementation of its expanded mandate under the Access to Information Act.

I am pleased to note the various milestones by the Commission under the pioneer Commissioners, whose six-year tenure expired on 8th November 2017. Some of the key milestones achieved included institutional capacity strengthening to handle complaints, establishment of strategic partnerships, and provision of necessary support towards strengthening the complaints handling capacity for public institutions and creation of awareness on administrative justice and access to information.

In spite of the foregoing, the Commission faced a number of challenges that affected the optimal attainment of its functions. These included limited resources, unresponsiveness in the public sector and frequent downtime of the Integrated Financial Management Information System. In order to address the foregoing, we will seek to develop a new strategic plan to guide the Commission through the next phase, enhance its service delivery points through decentralisation to the counties, leverage on technology, enhance its awareness creation strategy, fully operationalise the Access to Information Act and strengthen linkages and partnerships. We believe that these measures will certainly institutionalise good governance and enable us to achieve our mandate.



HON. FLORENCE KAJUJU, MBS
CHAIRPERSON OF THE COMMISSION



THE COMMISSION ON ADMINISTRATIVE JUSTICE

Reports and Financial Statements

For the year ended June 30, 2018

III. STATEMENT OF ENTITY 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.

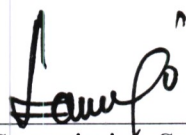
The Accounting Officer in charge of the Commission on Administrative Justice is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Commission on Administrative Justice accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Commission's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the Commission on Administrative Justice further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

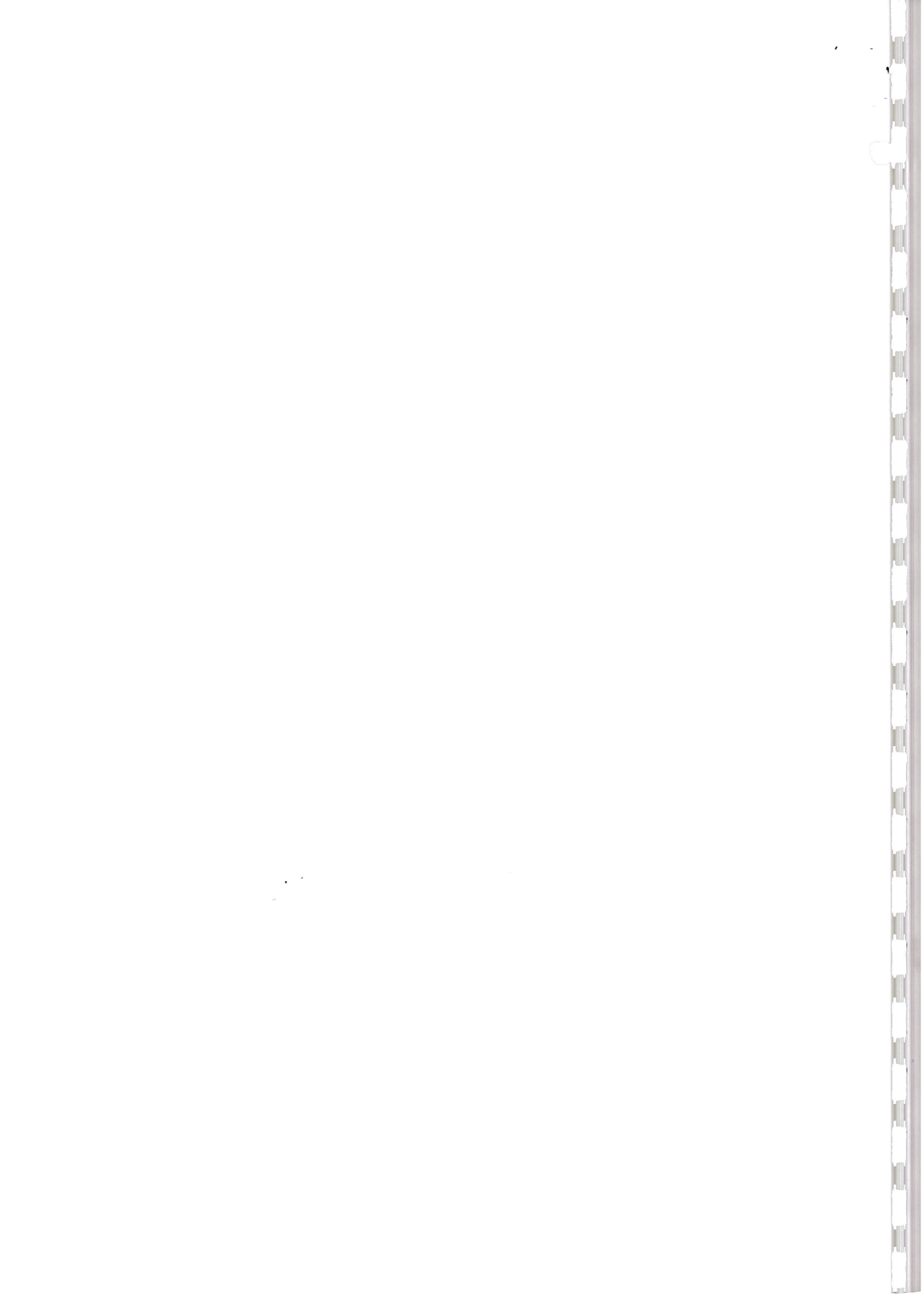
The Commission's financial statements were approved and signed by the Accounting Officer on 28/09/ 2018.



Commission Secretary/CEO
Leonard Ngaluma, MBS



Director, Corporate Services
Daniel Karomo



REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE COMMISSION ON ADMINISTRATIVE JUSTICE FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of set out on pages 9 to 26, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Commission on Administrative Justice as at 30 June 2018, 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 Commission on Administrative Justice Act, 2011 and Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Commission on Administrative Justice in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Other Matter section of my report, there were no Key Audit Matters to report in the year under review.

Other Matter

Although the Commission has implemented Infiniti Human Resource Management System for capturing its employees' data and management of payroll, it was observed that there was

Report of the Auditor-General on the Financial Statements of the Commission on Administrative Justice for the year ended 30 June 2018

no segregation of duties in the payroll management. The Commission stated that it had identified two officers who would be trained on the system for the time being to minimize the risk of only one officer operating the payroll and to ensure segregation of duties and enhance checks and balances.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

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

Basis for Conclusion

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain limited assurance as to whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

A review is limited primarily to analytical procedures and to inquiries, and therefore provides less assurance than an audit. I have not performed an audit, and, accordingly, express my conclusion in the form of limited assurance, which is consistent with the more limited work I have performed under this compliance review. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 1315. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes and systems of internal control, risk management and governance were maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

In preparing the financial statements, management is responsible for assessing the Commission's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the

provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

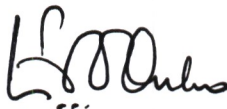
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in

the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

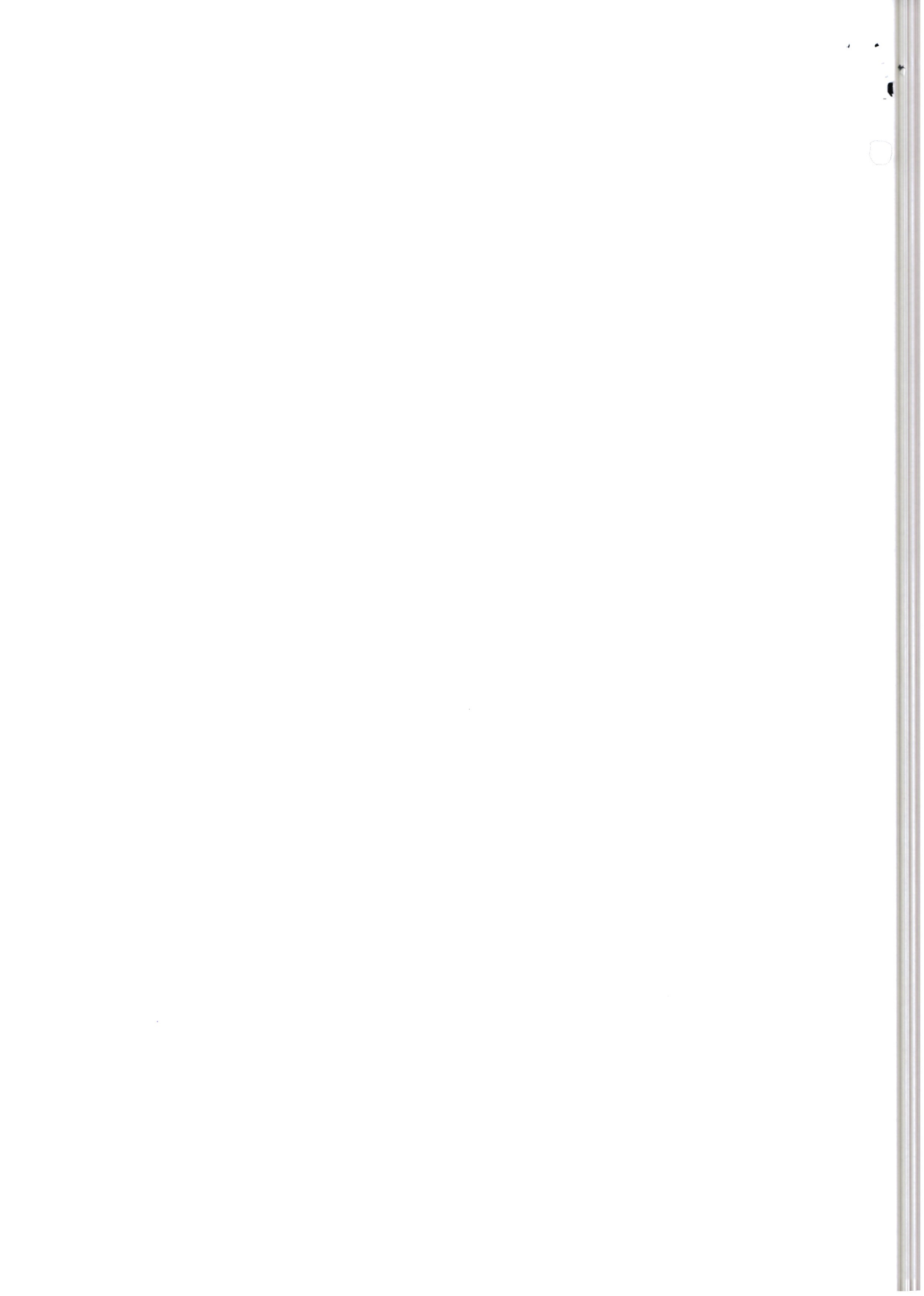
I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

10 January 2019



THE COMMISSION ON ADMINISTRATIVE JUSTICE
Reports and Financial Statements
For the year ended June 30, 2018

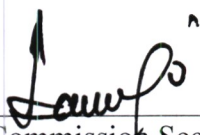
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	389,297,468	427,300,000
Other Receipts	2	-	70,500
TOTAL RECEIPTS		389,297,468	427,370,500
PAYMENTS			
Compensation of Employees	3	226,637,859	215,388,491
Use of goods and services	4	112,816,196	132,576,834
Other grants and transfers	5	101,297	511,072
Social Security Benefits	6	48,478,390	54,250,000
Acquisition of Assets	7	1,835,847	7,496,573
TOTAL PAYMENTS		389,869,589	410,222,970
SURPLUS/DEFICIT		(572,121)	17,147,530


Note:

During the reporting period, the Commission had an opening exchequer balance of KSh. 18,072,349.75 which was partly utilized to fund the expenditure for the period.

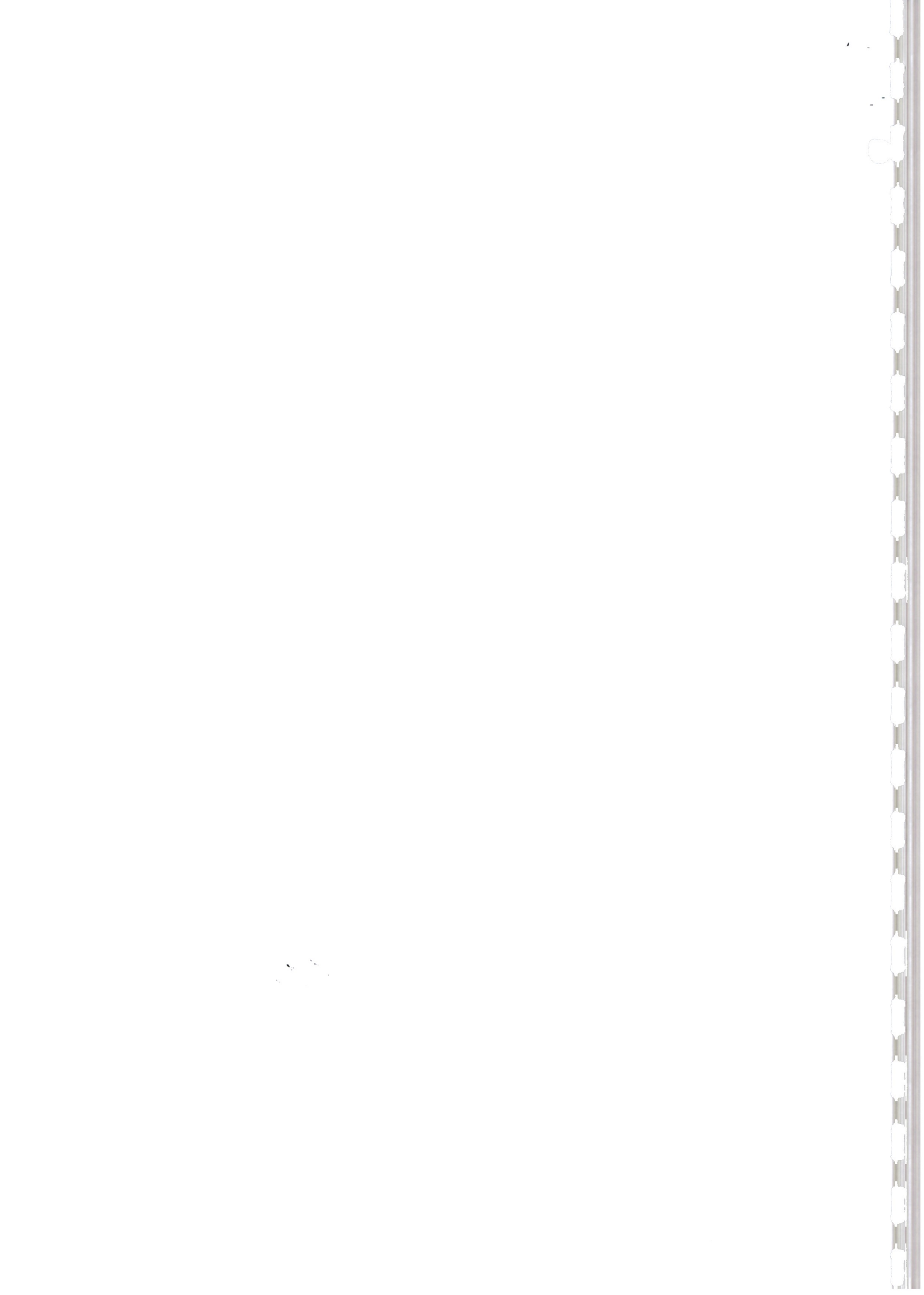
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/09/ 2018 and signed by:



 Commission Secretary
 Leonard Ngaluma, MBS



 Director, Corporate Services
 Daniel Karomo

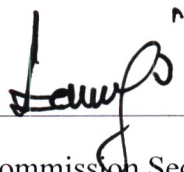


THE COMMISSION ON ADMINISTRATIVE JUSTICE
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V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	37,714,684	64,779,005
Cash Balances	8B	411,418	247,980
Total Cash and cash equivalent		<u>38,126,102</u>	<u>65,026,985</u>
Accounts receivables – Outstanding Imprests	9	-	68,310
TOTAL FINANCIAL ASSETS		38,126,102	65,095,295
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	10	20,625,873	46,954,635
NET FINANCIAL ASSETS		17,500,229	18,140,660
REPRESENTED BY			
Fund balance b/fwd	11	18,140,660	50,929,584
Prior year adjustment	12	(68,310)	(49,936,454)
Surplus/Deficit for the year		(572,121)	17,147,530
NET FINANCIAL POSITION		17,500,229	18,140,660

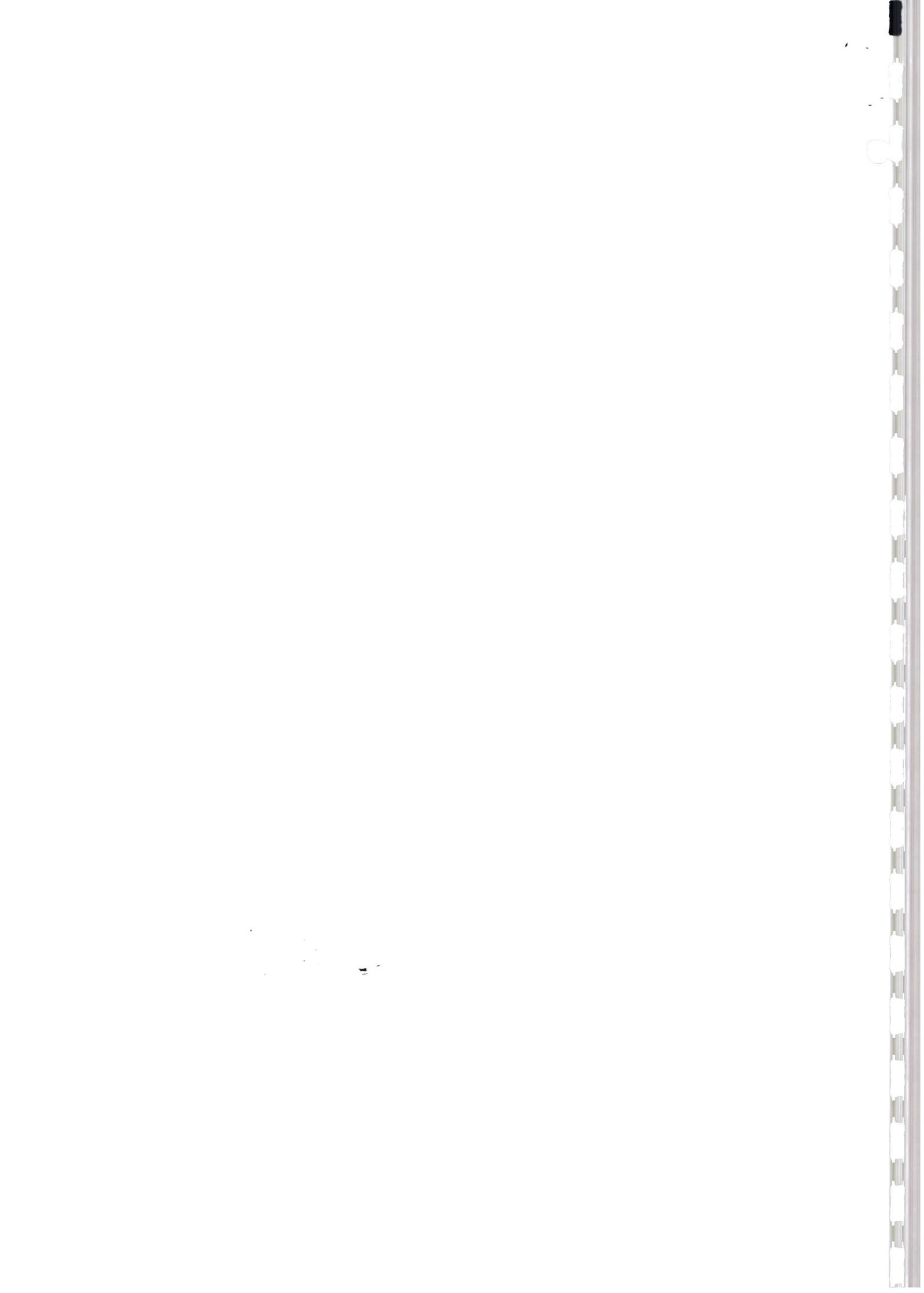
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/09/ 2018 and signed by



Commission Secretary
Leonard Ngaluma, MBS



Director Corporate Services
Daniel Karomo

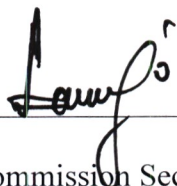


THE COMMISSION ON ADMINISTRATIVE JUSTICE
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VI. STATEMENT OF CASH FLOWS

		2017-2018	2016 -2017
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	389,297,468	427,300,000
Other Revenues	2	-	70,500
		389,297,468	427,370,500
Payments for operating expenses			
Compensation of Employees	3	226,637,859	215,388,491
Use of goods and services	4	112,816,196	132,576,834
Other grants and transfers	5	101,297	511,072
Social Security Benefits	6	48,478,390	54,250,000
		388,033,742	402,726,397
Adjusted for:			
Changes in receivables		68,310	45,904
Changes in payables		(26,328,762)	(43,589,491)
Adjustments during the year		(68,310)	(49,936,454)
Net cash flow from operating activities		(25,065,036)	(68,835,938)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(1,835,847)	(7,496,573)
Net cash flows from Investing Activities		(1,835,847)	(7,496,573)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		-	-
NET DECREASE IN CASH AND CASH EQUIVALENT		(26,900,883)	(76,332,511)
Cash and cash equivalent at BEGINNING of the year		65,026,985	141,359,496
Cash and cash equivalent at END of the year		38,126,102	65,026,985

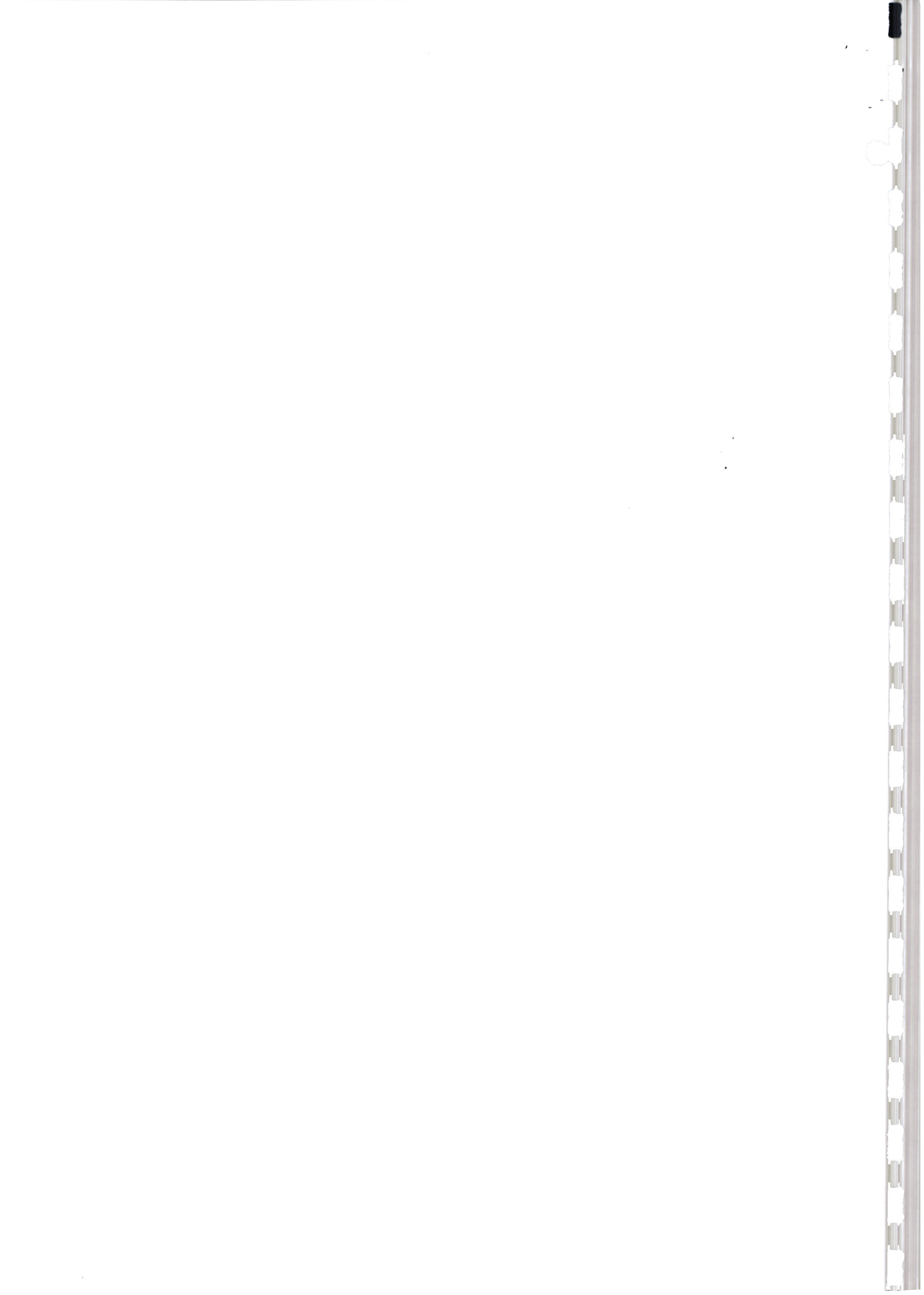
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Director, Corporate Service
Daniel Karomo



THE COMMISSION ON ADMINISTRATIVE JUSTICE
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

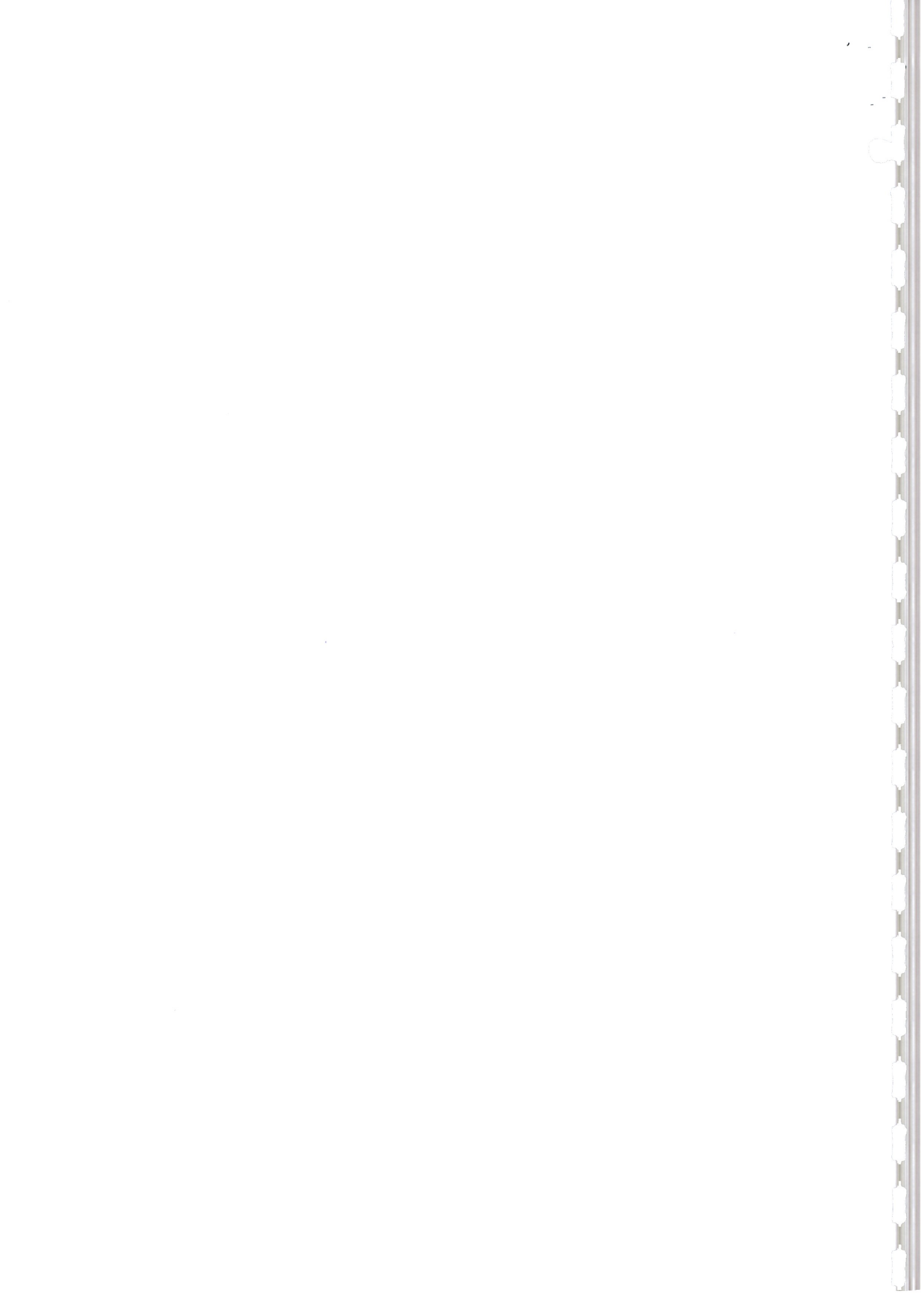
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	476,500,000	(63,710,598)	412,789,402	389,297,468	23,491,934	94%
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	476,500,000	(63,710,598)	412,789,402	389,297,468	23,491,934	94%
PAYMENTS						
Compensation of Employees	236,500,000	(4,000,000)	232,500,000	226,637,859	5,862,141	97%
Use of goods and services	172,416,691	(51,555,092)	120,861,599	112,816,196	8,045,403	93%
Other grants and transfers	572,000	-	572,000	101,297	470,703	18%
Social Security Benefits	55,556,196	-	55,556,196	48,478,390	7,077,806	87%
Acquisition of Assets	11,455,113	(8,155,506)	3,299,607	1,835,847	1,463,760	56%
TOTAL PAYMENTS	476,500,000	(63,710,598)	412,789,402	389,869,589	22,919,813	94%
Surplus/ Deficit	-	-	-	(572,121)	572,121	

Notes:

- i. Underutilisation in Other Grants and Transfers of 18% was as a result of waiver for subscriptions to African Ombudsman Research Centre (AORC)
- ii. Underutilisation in Social Security Benefits of 87% was as a result of transition of staff from contractual to permanent terms of employment mid the financial year.
- iii. Underutilisation in Acquisition of Assets of 56% was as a result of long procurement process.

The changes between the original and final budget are as a result of reduction in funding by Exchequer of KShs. 63,710,598 and thus reallocation of the budget was necessary

The entity financial statements were approved on 28/09 2018 and signed by:



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For the year ended June 30, 2018



Commission Secretary/CEO
Leonard Ngaluma, MBS



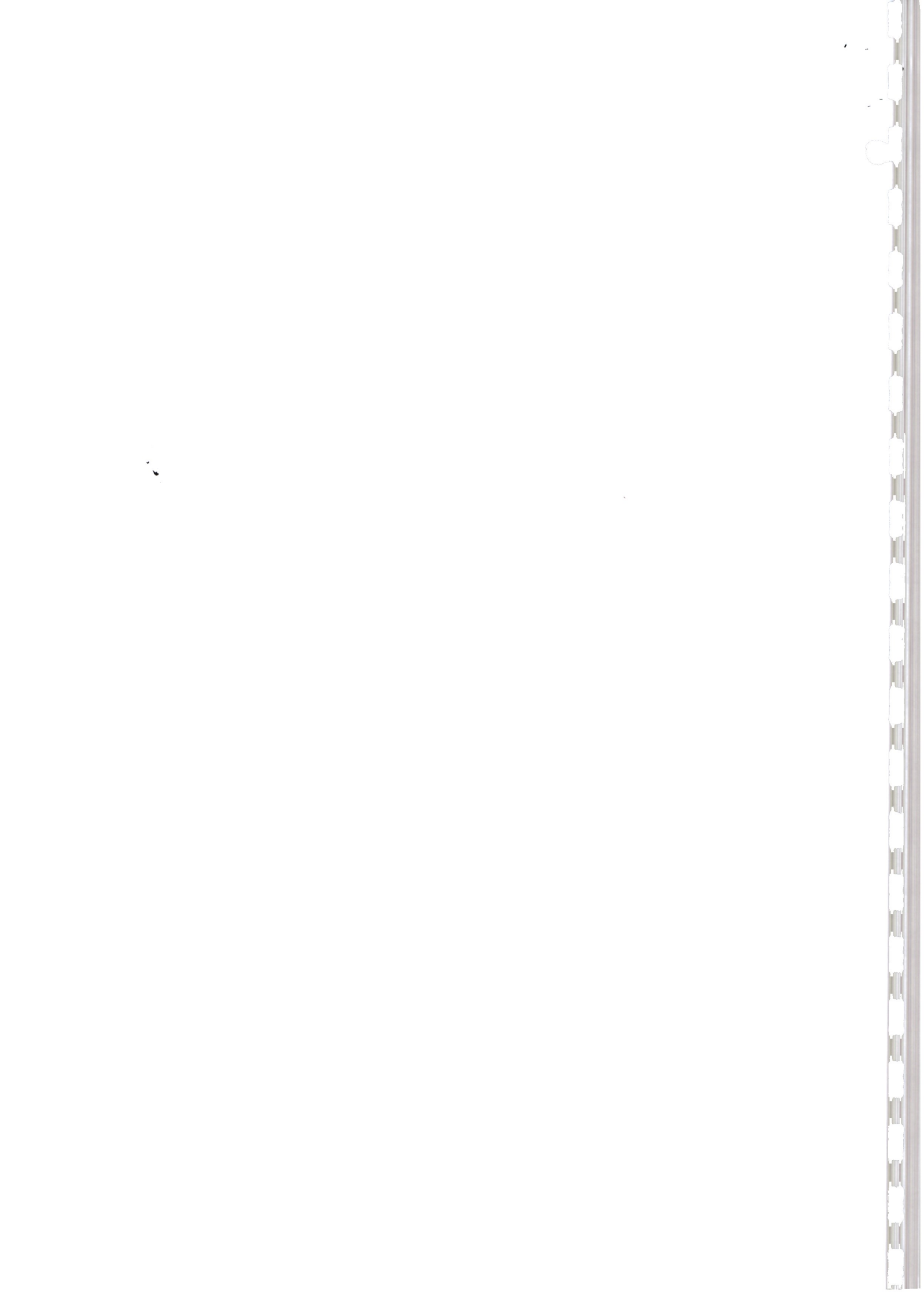
Director, Corporate Services
Daniel Karomo

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization F=d/c %
RECEIPTS						
Exchequer releases	476,500,000	(63,710,598)	412,789,402	389,297,468	23,491,934	94%
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	476,500,000	(63,710,598)	412,789,402	389,297,468	23,491,934	94%
PAYMENTS						
Compensation of Employees	236,500,000	(4,000,000)	232,500,000	226,637,859	5,862,141	97%
Use of goods and services	172,416,691	(51,555,092)	120,861,599	112,816,196	8,045,403	93%
Other grants and transfers	572,000	-	572,000	101,297	470,703	18%
Social Security Benefits	55,556,196	-	55,556,196	48,478,390	7,077,806	87%
Acquisition of Assets	11,455,113	(8,155,506)	3,299,607	1,835,847	1,463,760	56%
TOTAL PAYMENTS	476,500,000	(63,710,598)	412,789,402	389,869,589	22,919,813	94%
Surplus/ Deficit	-	-	-	(572,121)	572,121	

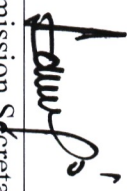
Notes:


- iv. Underutilisation in Other Grants and Transfers of 18% was as a result of waiver for subscriptions to African Ombudsman Research Centre (AORC)
- v. Underutilisation in Social Security Benefits of 87% was as a result of transition of staff from contractual to permanent terms of employment mid the financial year.
- vi. Underutilisation in Acquisition of Assets of 56% was as a result of long procurement process.



THE COMMISSION ON ADMINISTRATIVE JUSTICE
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For the year ended June 30, 2018

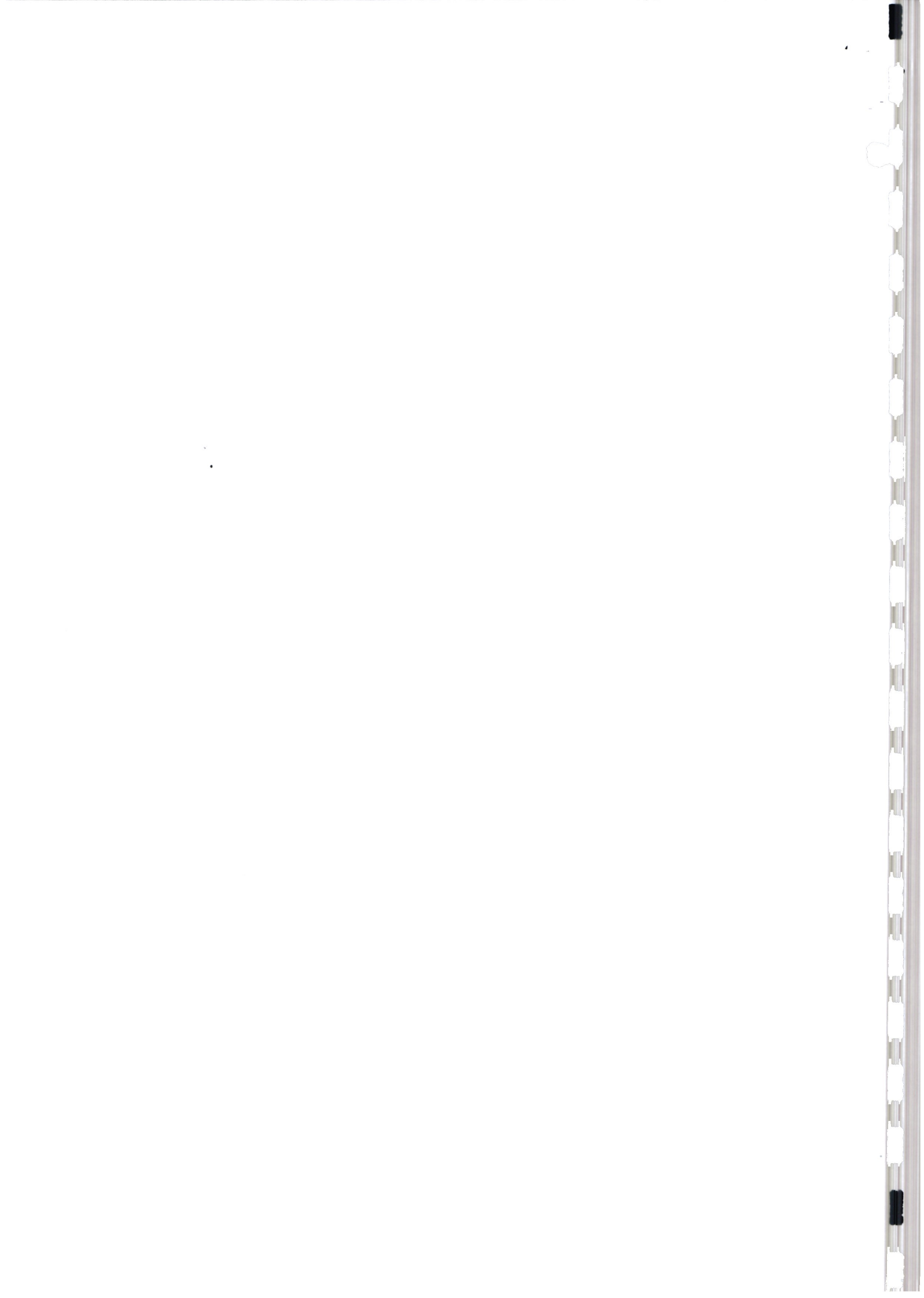
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 Commission Secretary/CEO
 Leonard Ngalmu, MBS


 Director, Corporate Services
 Daniel Karomo

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2017/18FY Kshs	Adjustments Kshs	Final Budget 2017/18FY Kshs	Actual on comparable basis JUNE 30 TH 2018 Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1	476,500,000	(63,710,598)	412,789,402	389,297,468	94%
Sub-programme 3					
Programme 2					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					

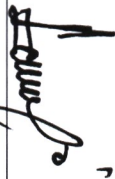


THE COMMISSION ON ADMINISTRATIVE JUSTICE
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Note:

This statement is a disclosure statement indicating the utilisation in the same format as the Commission's budgets which are programme based. The Commission did not have any voted provision for development during the reporting period. The Commission was only funded for the Recurrent budget.

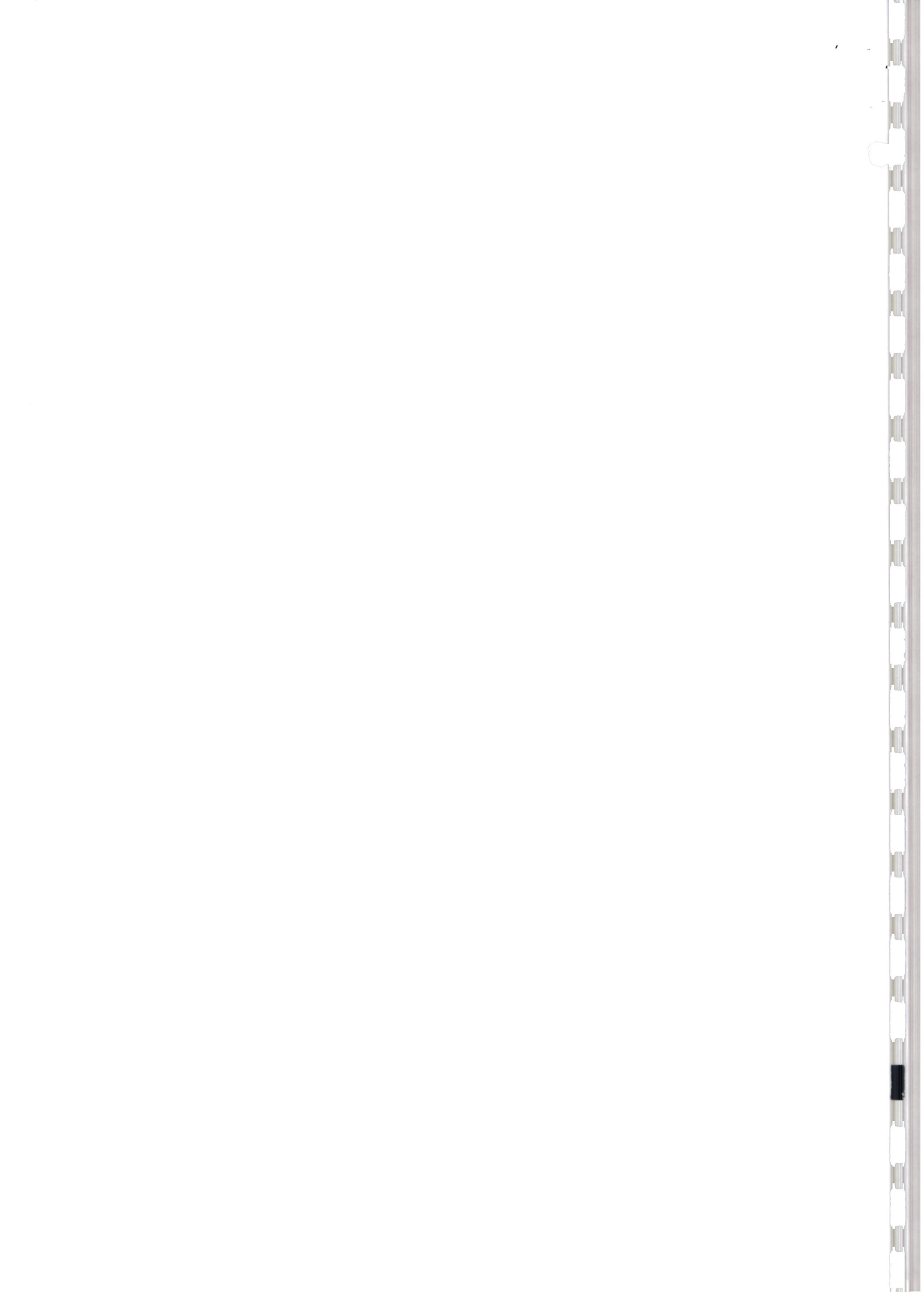
The entity financial statements were approved on 28/09 2018 and signed by:



Commissioner Secretary/CFO
Leonard Ng'uluma, MBS



Director, Corporate Services
Daniel Karomo



IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the Commission on Administrative Justice. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

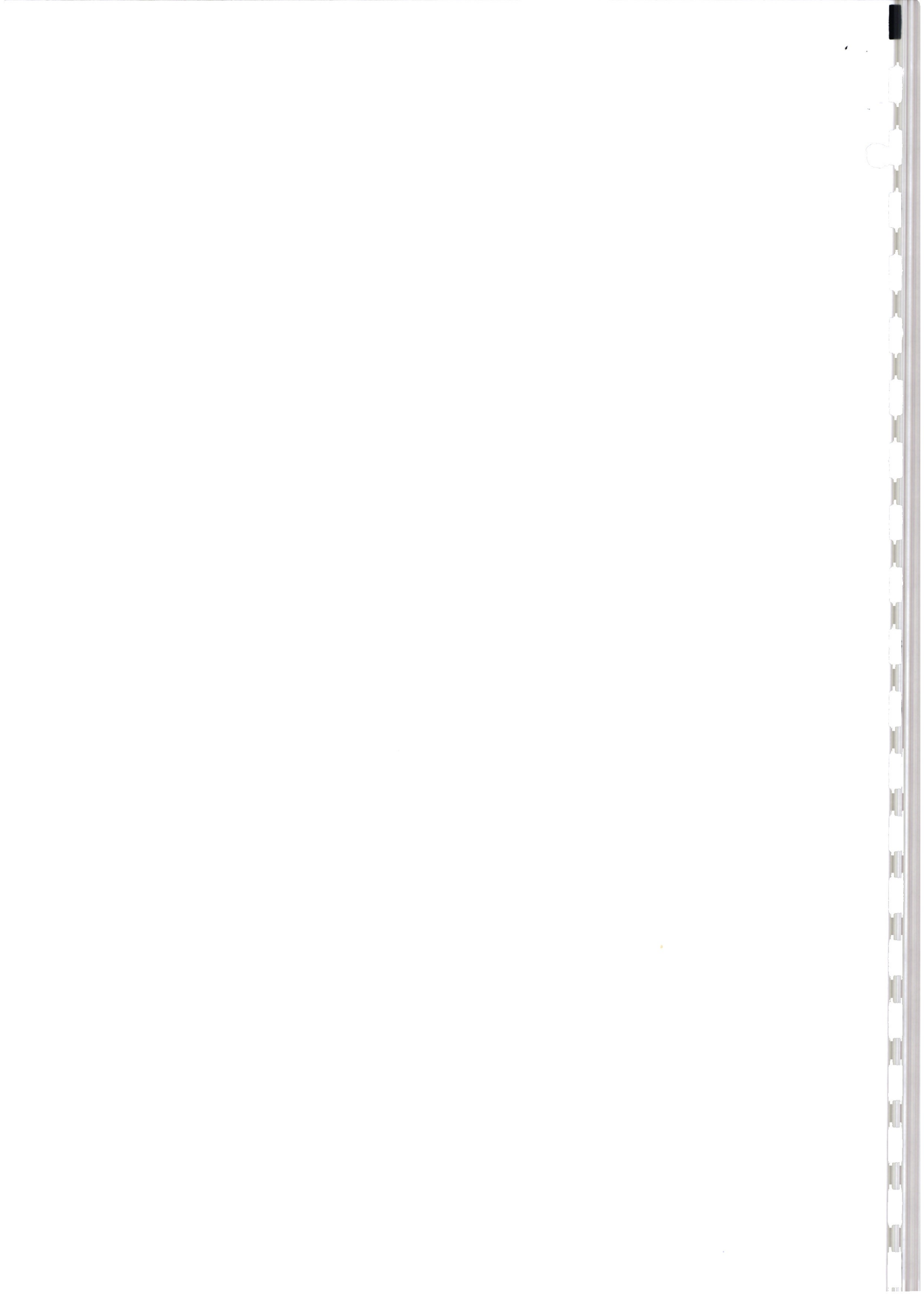
The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

- **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

- **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.



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- **External Assistance**

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

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018 there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

- **Use of Goods and Services**

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

- **Interest on Borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

- **Repayment of Borrowing (Principal Amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

- **Acquisition of Fixed Assets**

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



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

5. In-kind contributions

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

6. Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

7. 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.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to **Kshs.20, 625,873** compared to **Kshs. 46,954,635** in prior period as indicated on **note 24**.

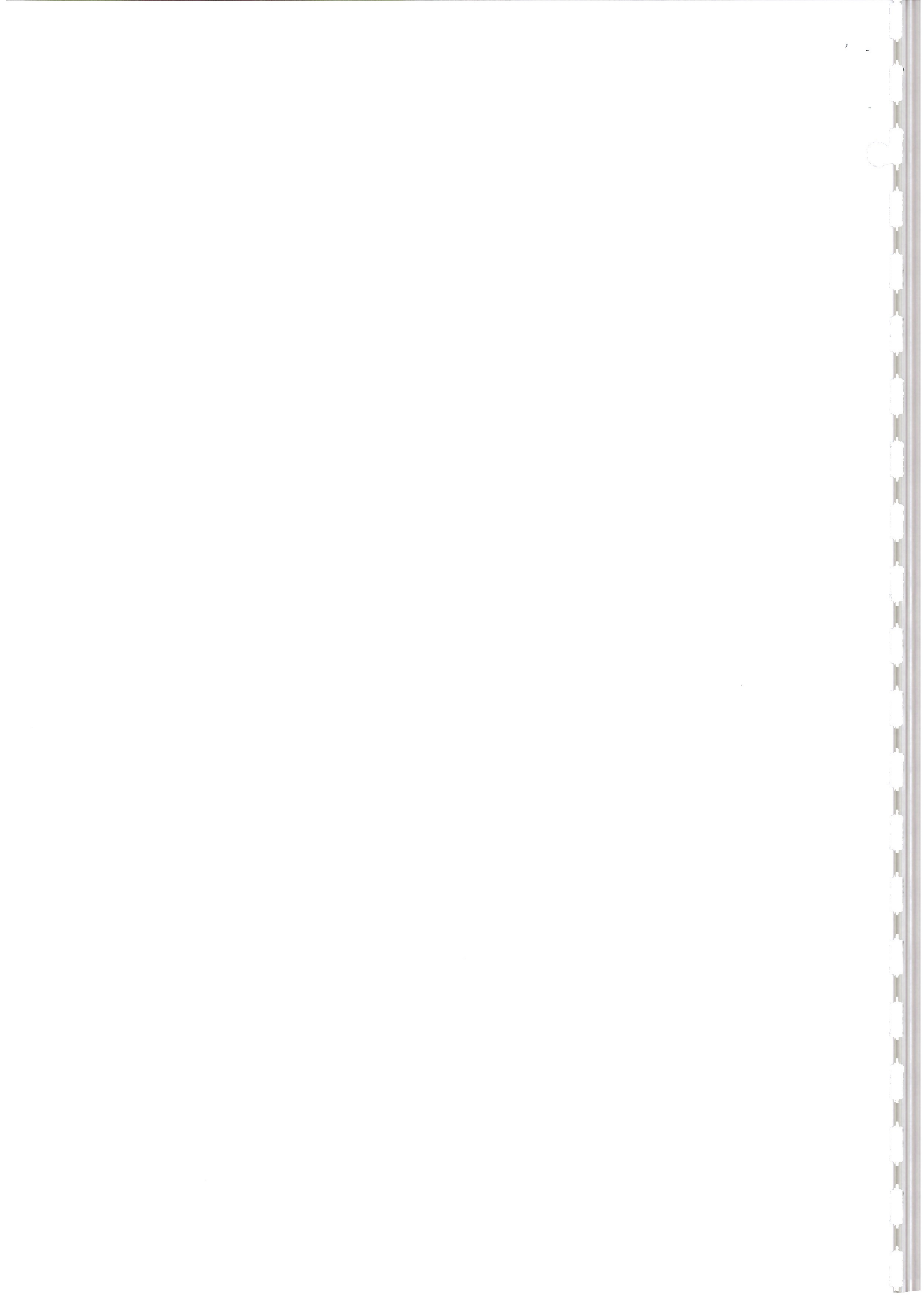
There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of



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the government practice of retaining a portion of contracted services and works pending fulfilment of 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.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Commission at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

12. Comparative Figures

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

13. Subsequent Events

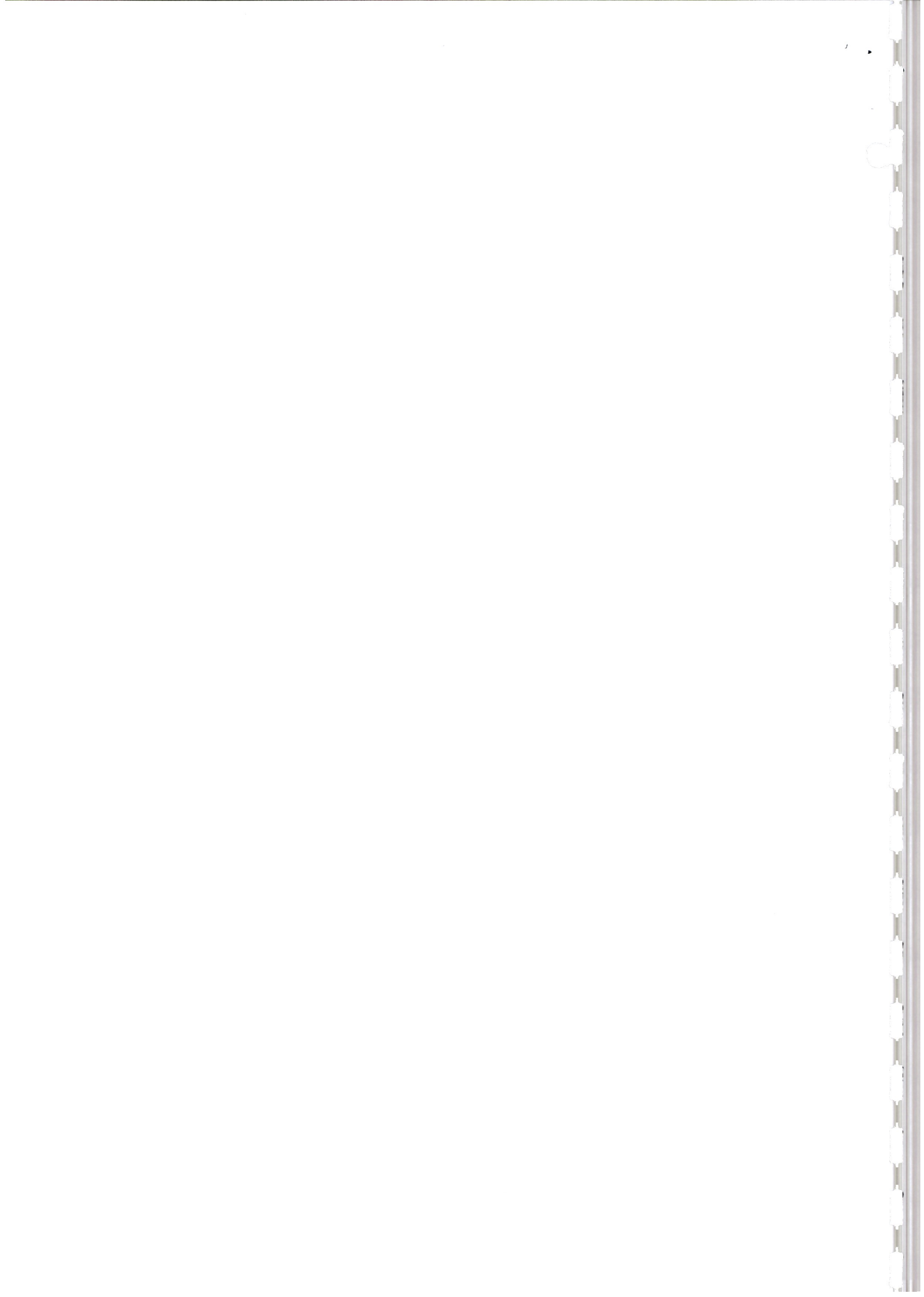
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.



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X. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	87,430,641	100,800,000
Total Exchequer Releases for quarter 2	80,505,427	78,900,000
Total Exchequer Releases for quarter 3	130,229,300	133,000,000
Total Exchequer Releases for quarter 4	91,132,100	114,600,000
Total	389,297,468	427,300,000

During the year, the Commission was to receive exchequer of KSh. 412,789,402; however, we received KSh. 389,297,468 only falling short by KSh. 23,491,934

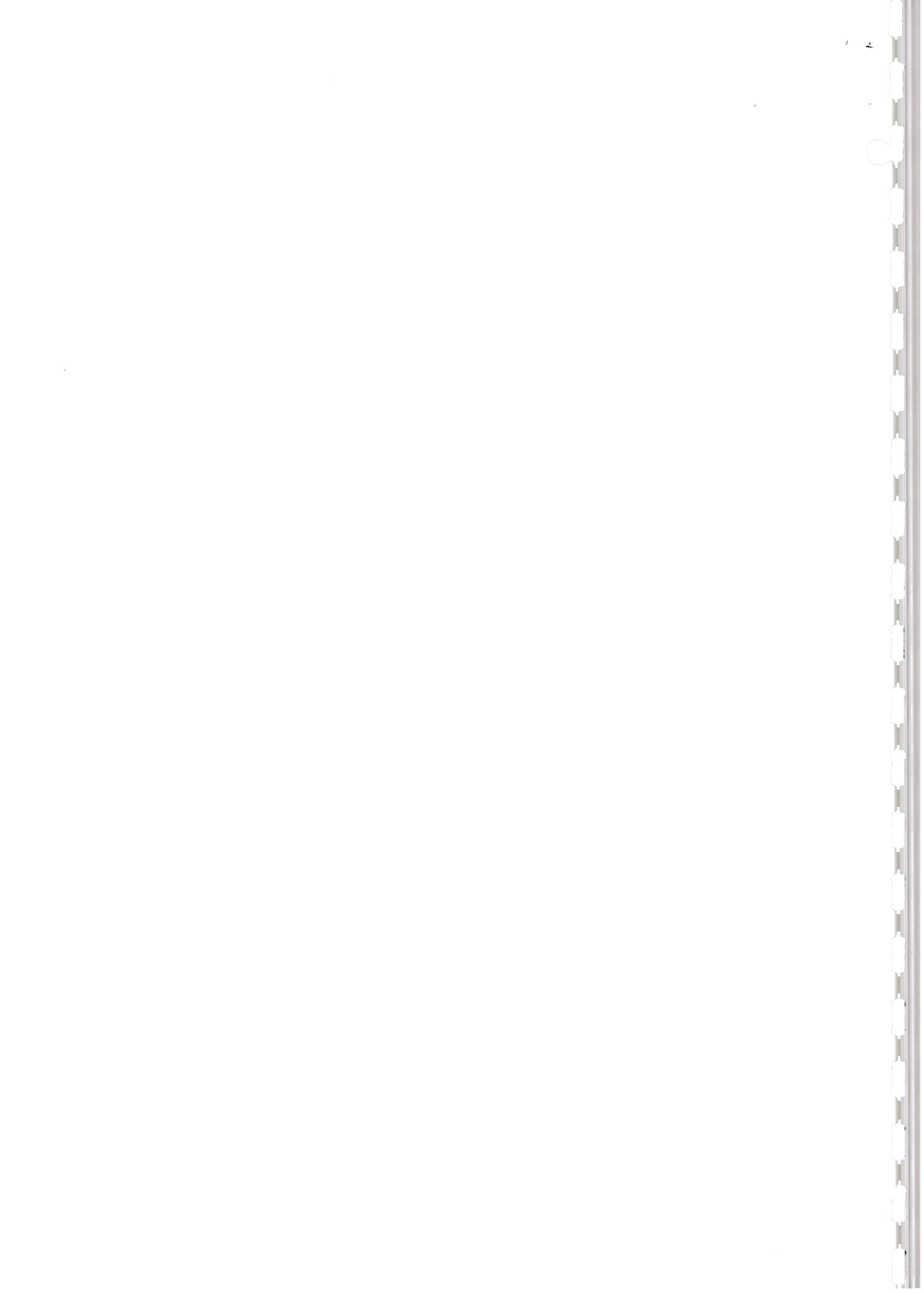
2 OTHER REVENUES

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Other receipts not classified elsewhere	-	70,500
Total	-	70,500

Other receipts not classified elsewhere relates to refunds for conference fees for a conference that was not attended. The Commission did not have these receipts during the reporting period but we have included the note for comparative purposes.

3 COMPENSATION OF EMPLOYEES

	2017 -2018	2016 -2017
	Kshs	Kshs
Basic salaries of permanent employees	171,881,251	159,298,512
Basic wages of temporary employees	5,617,879	5,836,776
Personal allowances paid as part of salary	48,152,689	49,368,683
Employer Contributions Compulsory national social security schemes	986,040	884,520
Total	226,637,859	215,388,491



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 USE OF GOODS AND SERVICES

	2017 -2018	2016 -2017
	Kshs	Kshs
Utilities, supplies and services	1,349,825	2,168,366
Communication, supplies and services	6,790,457	9,330,227
Domestic travel and subsistence	11,365,092	10,301,043
Foreign travel and subsistence	1,394,348	4,515,958
Printing, advertising and information supplies & services	1,838,439	4,468,023
Rentals of produced assets	51,771,690	47,339,716
Training expenses	2,935,181	12,940,301
Hospitality supplies and services	2,442,392	5,111,161
Insurance costs	18,177,760	17,616,182
Specialized materials and services	883,673	570,675
Office and general supplies and services	2,485,730	5,622,764
Other operating expenses	5,266,438	6,129,651
Routine maintenance – vehicles and other transport equipment	3,387,721	2,764,996
Fuel Oil and Lubricants	1,757,176	2,066,285
Routine maintenance – other assets	970,274	1,631,486
Total	112,816,196	132,576,834

5 OTHER GRANTS AND TRANSFERS

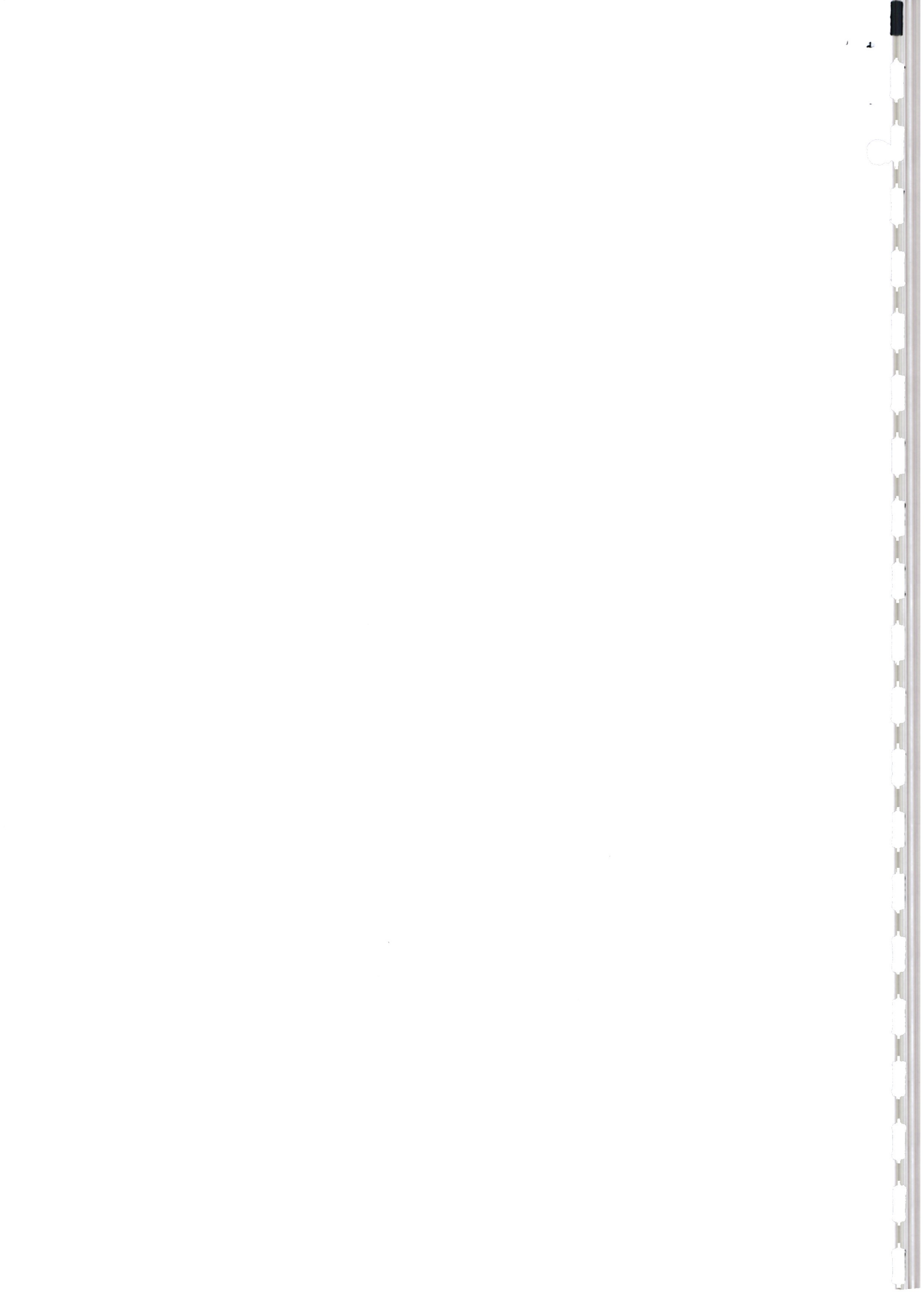
Explanation	2017-2018	2016 -2017
	Kshs	Kshs
Membership dues and subscriptions to international organizations	101,297	511,072
Total	101,297	511,072

Other Grants and transfers relate to membership subscriptions which were done to African Ombudsman and Mediators Association (AOMA). The Commission is an active member of African Ombudsman and Mediators Association (AOMA) and is required to pay annual subscriptions to retain good standing.

6 SOCIAL SECURITY BENEFITS

Explanation	2017 -2018	2016 -2017
	Kshs	Kshs
Government pension and retirement benefits	48,478,390	54,250,000
Total	48,478,390	54,250,000

Social Security benefits relate to gratuity provision for staff working for the Commission.



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7 ACQUISITION OF ASSETS

Non Financial Assets	2017 -2018	2016 -2017
	Kshs	Kshs
Refurbishment of Buildings	183,900	2,863,691
Purchase of Office Furniture and General Equipment	629,650	3,308,248
Purchase of ICT Equipment, Software and Other ICT Assets	1,022,297	1,324,634
Sub-total	1,835,847	7,496,573
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Sub-total	-	-
Total	1,835,847	7,496,573

The Commission did not acquire any financial assets during the reporting period.

8A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2017 -2018	2016 -2017
				Kshs	Kshs
<i>Central Bank of Kenya, Account No.1000181524</i>	KES	Recurrent	N/A	17,088,810	17,824,369.70
<i>Central Bank of Kenya, Account No.1000182377</i>	KES	Deposit	N/A	20,625,873	46,954,634.95
<i>Central Bank of Kenya, Account No.1000182644</i>	KES	CBK165	N/A	-	-
Total				37,714,684	64,779,004.65



THE COMMISSION ON ADMINISTRATIVE JUSTICE
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8B: CASH IN HAND

	2017 -2018	2016 -2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	411,418.45	247,980.05
Cash in Hand – Held in foreign currency	-	-
Total	411,418.45	247,980.05

Cash in hand is also analyzed as follows:

	2017 -2018	2016 -2017
	Kshs	Kshs
Location 1 – Head office	411,418.45	247,980.05
Location 2 – Kisumu office	-	-
Location 3 – Mombasa office	-	-
Location 4 – Isiolo office	-	-
Location 5 – Eldoret office		
Total	411,418.45	247,980.05

Cash count certificates for the above amount has been provided as an attachment to the financial statements.

9: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

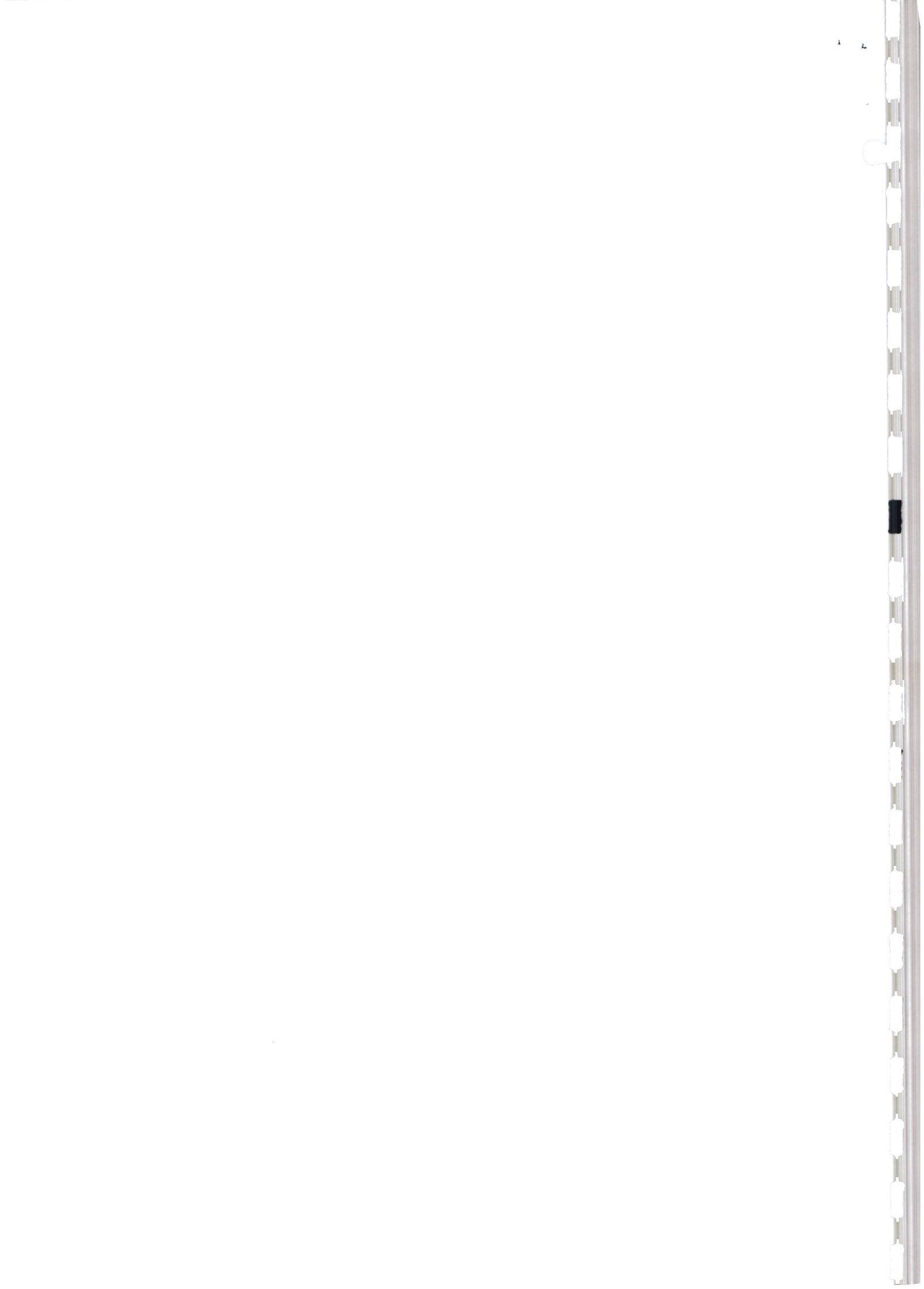
<i>Description</i>	2017 -2018	2016 -2017
	Kshs	Kshs
Government Imprests	-	68,310
Salary advances	-	-
District suspense	-	-
Clearance accounts	-	-
Total	-	68,310

The Commission did not have any accounts receivable as at 30th June 2018 but we have included the note for comparative purposes.

10. ACCOUNTS PAYABLE

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Deposits	20,625,873.45	46,954,634.95
Total	20,625,873.45	46,954,634.95

These are contractors' retention moneys and staff gratuity held in the deposit account to be settled when due for payment



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11. FUND BALANCE BROUGHT FORWARD

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Bank accounts	64,779,005	141,181,932
Cash in hand	247,980	177,564
Accounts Receivables	68,310	114,214
Accounts Payables	(46,954,635)	(90,544,126)
Total	18,140,660	50,929,584

These are the fund balances that were brought forward from FY 2016/17. The recurrent account bank balances were however taken back by exchequer as shown in note 12.

12. PRIOR YEAR ADJUSTMENTS

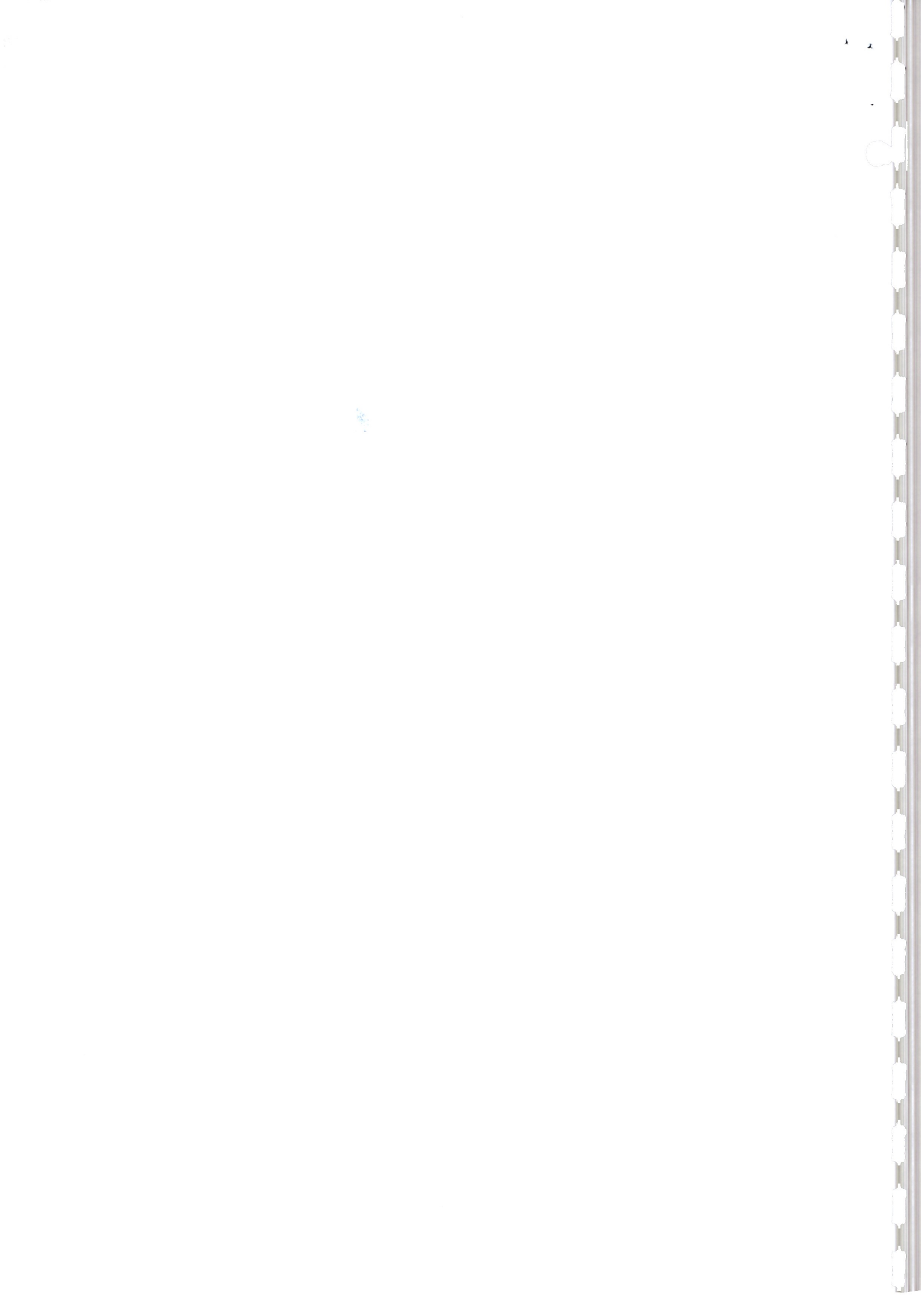
Description of the error	2017 -2018	2016 -2017
	Kshs	Kshs
Adjustments on bank account balances	-	(49,822,240)
Adjustments on receivables	(68,310)	(114,214)
	(68,310)	(49,936,454)

Adjustment on receivables of KSh. 68,310 relate to imprest amount surrendered as expenses in the current year but relate to the prior year. These adjustments affect the Statement of Assets as they result into the reduction of the fund balance brought forward.

13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	41,760	-
Supply of services	5,341,857	-
	5,383,617	-



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29. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

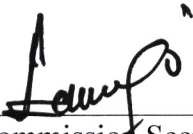
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	N/A	N/A	N/A	N/A	N/A

Note:


The Commission got an unqualified audit opinion during the prior year and therefore no recommendations were to be followed up.

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



 Commission Secretary/CEO
 Leonard Ngaluma, MBS



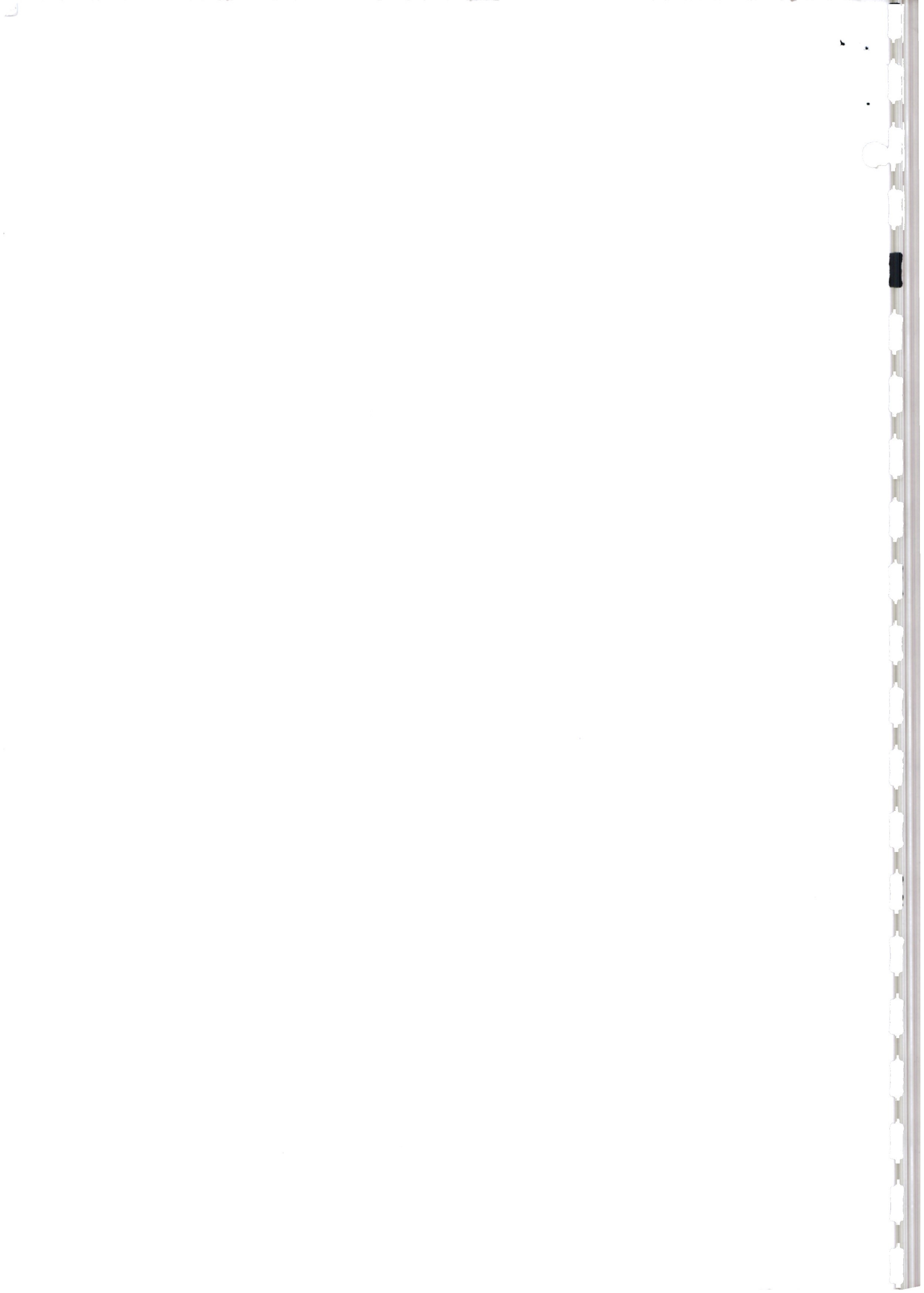
 Director, Corporate Services
 Daniel Karomo



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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
Supply of goods	41,760		-	41,760		
1. The Copy Cat Ltd						
Sub-Total	41,760			41,760		
Supply of services						
2. Postal Corporation of Kenya	1,066,992		-	1,066,992		
3. Attic tours	41,700		-	41,700		
4. KPC – Morendat	130,800		-	130,800		
5. Law Africa	144,072		-	144,072		
6. Destiny World Travel	58,400		-	58,400		
7. ASK Kenya	331,400		-	331,400		
8. KSG	607,260		-	607,260		
9. High flyers ventures	13,255		-	13,255		
10. KSG	270,000		-	270,000		
11. Machakos University	63,000		-	63,000		
12. African Touch Safaris	86,720		-	86,720		
13. Mombasa Trade Centre	289,049		-	289,049		
14. Lexis Investments Ltd	456,780		-	456,780		
15. KENATCO	199,044		-	199,044		
16. Airtel Kenya Networks	278,667		-	278,667		
17. Telkom Kenya Ltd	234,228		-	234,228		
18. Access Kenya Group	348,000		-	348,000		
19. MultiChoice Kenya Ltd	111,639		-	111,639		
20. Computer Revolution Africa	125,493		-	125,493		
21. Toyota Kenya Ltd	328,758		-	328,758		
22. Copy Cat Ltd	156,600		-	156,600		
Sub-Total	5,341,857		-	5,341,857		
Grand Total	5,383,617		-	5,383,617		



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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Land	-	-	-	-
Buildings and structures	2,863,691	183,900	-	3,047,591
Transport equipment	45,186,296	-	-	45,186,296
Office equipment, furniture and fittings	12,786,545	629,650	-	13,416,195
ICT Equipment, Software and Other ICT Assets	15,939,634	1,022,297	-	16,961,931
Other Machinery and Equipment	6,518,633	-	-	6,518,633
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	83,294,799	1,835,847	-	85,130,646

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

