

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
JUDICIAL SERVICE COMMISSION
FOR THE YEAR ENDED
30 JUNE 2018



REPUBLIC OF KENYA

JUDICIAL SERVICE COMMISSION

REPUBLIC OF KENYA



ANNUAL REPORT
&
FINANCIAL STATEMENTS

JUNE
2018

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

Revised Template 30th June 2018



NATIONAL GOVERNMENT ENTITY
JUDICIAL SERVICE COMMISSION

REPORTS AND 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)

NATIONAL GOVERNMENT ENTITY – *Judicial Service Commission*
Reports and Financial Statements
For the year ended June 30, 2018

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The membership of the Commission is provided for under Article 171 (2) of the Constitution as follows: The Chief Justice who is the chairperson of the Commission; one Supreme Court judge and one Court of Appeal judge elected by other Supreme Court and Court of Appeal judges respectively; one High Court judge and one magistrate elected by members of the Kenya Magistrates and Judges Association (KMJA); the Attorney General; two advocates elected by members of the Law Society of Kenya; one person nominated by the Public Service Commission; and two members, a man and a woman who are not lawyers appointed by the President with approval of the National Assembly to represent public interest. The composition has ensured inclusivity of key stakeholders in the justice system.

Vision

A Commission of excellence in facilitation of an independent and accountable Judiciary

Mission

To promote an independent and accountable Judiciary through oversight; capacity building and Constructive stakeholder engagement

Strategic Goals/Objectives of the Sector

The Commission implements the General Administration and Support Services Programme. The two sub programmes under this include; Administration and judicial services; judicial training. The following strategic objectives guide the implementation of activities and delivery of outputs:

- a. Improve Efficiency and Effectiveness in Administration of Justice
- b. Attract and Retain Competent Human Capital
- c. Enhance Transparency, Independence & Accountability of Justice
- d. Improve Stakeholder Engagement, visibility and Image of the Commission
- e. Enhance capacity of Judges, Judicial Officers and staff
- f. Improve Curriculum for Continuing Education and Training
- g. Enhance Research and Policy Framework
- h. Constructive Stakeholder Engagement

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Mandate

The Commission's mandate as stipulated in Article 172 of the Constitution is to promote and facilitate the independence and accountability of the Judiciary for the efficient, effective and transparent administration of justice.

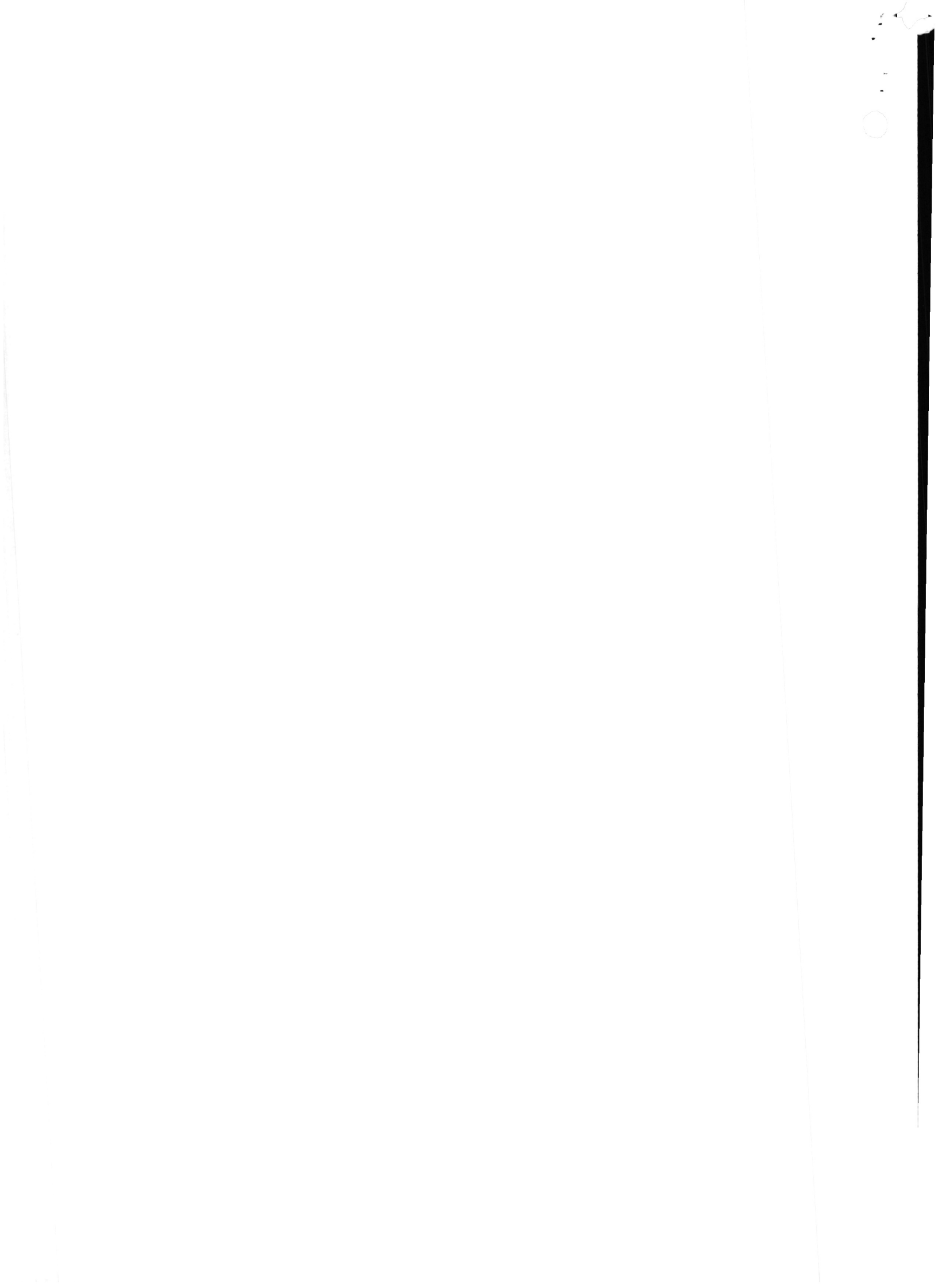
The functions of the Commission as provided under Article 172 (1) of the Constitution are to: Recommend persons for appointment as judges to the President; and Review and make recommendations on terms and conditions of service for judges, judicial officers and judicial staff (other than remuneration of judges and judicial officers). It also appoints and receives complaints against, investigates and removes from office or otherwise discipline registrars, magistrates, other judicial officers and staff of the Judiciary prepares and implements programmes for the continuing education and training of judges and judicial officers as well as advising the national government on improving the efficiency of administration of justice.

The Commission has strengthened the Judicial Training Institute to support its function of preparing and implementing programmes for the continuing education and training of judges and judicial officers. In this regard, the JTI has the following responsibilities:

- a) To provide and co-ordinate the provision of continuous judicial education to all judges and magistrates and to co-ordinate the provision of continuous professional development to all other employees working in the Judiciary.
- b) To conduct research and develop policy on various aspects related to the administration of justice. In this regard, the JTI acts as a veritable think tank for the Judiciary – analyzing issues; producing statistics; generating empirical evidence; commissioning researches and papers; and Task Forces so as to inform judicial policy and legislative reform.
- c) To have constructive engagement with stakeholders and other arms of government. In this role, the JTI acts the place where ideas of judicial reform and transformation are incubated and developed as a way of grounding Judiciary Transformation on sound policy and objective analysis on how change is most likely to happen. In this regard, JTI will closely engage stakeholders and other government agencies.

(b) Key Management

The Judicial Service Commission day-to-day management is under the following key organs:



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- The Commission
- Chief Registrar of the Judiciary
- Registrar JSC
- Director JTI

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Anne A. Amadi, CBS
2.	Registrar, JSC	Hon. Winfrida Mokaya
3.	Director, JTI	Hon. Justice (Prof) Otieno Odek
4.	Deputy Director Finance & Admin	Emma A. Orua

(d) Fiduciary Oversight Arrangements

Audit and Governance and Risk Management Committee

The purpose of this committee is to assist the Commission in fulfilling its oversight responsibilities by reviewing, identifying, assessing, monitoring and managing risks and to ensure good governance generally.

Parliamentary committee

This committee has an oversight role and reviews the Commission's performance on financial matters.

Development partner oversight activities

They keep the Commission in check mostly for external funding and its proper utilization in accordance to their regulations as contained in the financing agreement.

Finance Planning and Development Committee

The purpose of this committee is to assist the Commission in fulfilling its responsibilities to monitor and oversee the Commission's financial affairs with respect to the financing plans, investments, financing requirements and policies.

(e) Entity Headquarters

JUDICIAL SERVICE COMMISSION
Re-Insurance Plaza, Podium Floor,
Taifa Road,
P. O. BOX 40048-00100,
NAIROBI.

NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
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Entity Contacts

Telephone: (254) 2212221
E-mail: jscsecretariat.go.ke
Website: www.go.ke

(f) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

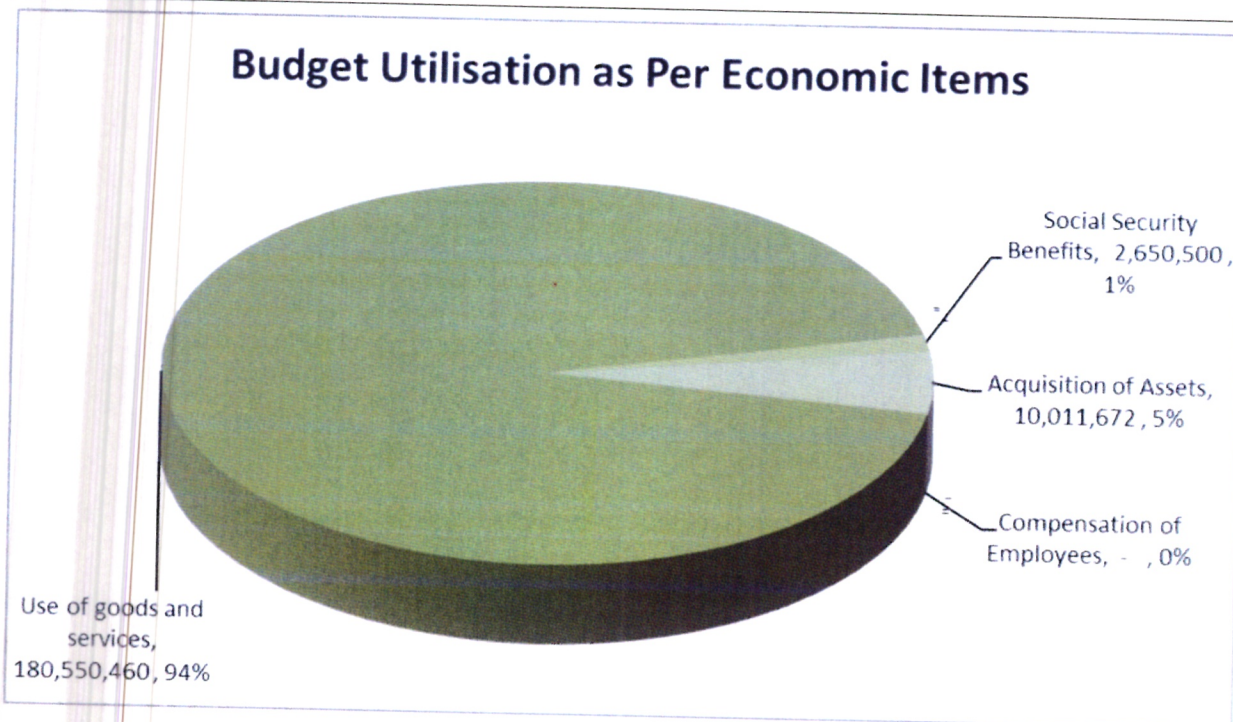
II. FORWARD BY THE CABINET SECRETARY

This is the Annual Judicial Service Commission Financial Report for the years 2017-2018 which has been prepared to comply with the requirements of Article 254 of the constitution and section 38 of the Judicial Service Act, 2011.

Once again I am glad to report that the Commission has continued to make giant strides towards ensuring fulfilment of our mandate of promoting and facilitating the independence and accountability of the Judiciary and the efficient, effective and transparent administration of justice.

In implementing activities, the Commission took into consideration a number of factors including the Sustaining Judicial Transformation Blueprint document, Judiciary Management reports, lessons learnt and challenges from previous years and emerging issues in administration of justice management reports.

In the financial year 2017/18 the commission was allocated a total of 490 Million which comprised of the recurrent budget only. The budget was reduced to ksh 283 Million which significantly affected Commissions planned activities and service delivery. As at 30th June 2018 the commissions had pending bills amounting to ksh **43,662,463**. It is noted that 94% of the budget was utilized on use of goods and services, 1% on social security services while 5% was utilized on acquisition of assets as illustrated in the figure below:



KEY ACHIEVEMENTS

IMPROVED EFFICIENCY AND EFFECTIVENESS IN ADMINISTRATION

This year the Commission approved a revised organizational structure for JSC. The structures have now clarified and clearly defined job descriptions they have distinguished chains of command, enumerated staffing levels and established clarity of roles in administration of court stations between Heads of station and Management. The organogram are intended to create order at work thereby maximizing service delivery through streamlining of reporting lines and establishment of high level directions. In creating order and defining chain of command cases of conflict of interests, low morale and laxity among Judges, Judicial officers and judicial staff will be addressed.

During the year in review the Commission developed 3 policies which were the ICT policy, Judiciary Training and Master-plan policy and Record Management Policy. The Commission is moving towards being paperless in the future and have started to enjoy the fruits in enhanced efficiency and cut in costs.

The year also saw the Commission strengthen the court users committees by engagements during the structures court visits across the country providing forums where other players in the justice sector

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gave feedbacks. There has been reduction of case backlog especially after performance evaluation requiring Judges and magistrates to file performance returns. The PMMU agreements has been successful in that individual and court outputs has gone. The Commission has also approved the holding of service days targeting certain areas of interests leading to reduction of backlogs.

As we all know, the year was an election year. The Commission approved the training of judges and magistrates. We can boast that indeed we had over 90 % of the cases successfully completed within the stipulated time.

The year saw the Commission embark on transitioning of Tribunals from the executive to the Judiciary. The Tribunals are now under the umbrella of the Judiciary though we are experiencing a lot of challenges in financing them. The tribunal bill which has been pending is now ready and is awaiting public engagement with stake holders. The Commission centralised the secretariat under an Ag. Registrar.

The commission in the year under review recorded the following achievements:

ATTRACTED AND RETAINED COMPETENT HUMAN CAPITAL

The Commission maintains its reputation as an equal opportunity employer. During our recruitments we strive to maintain regional balance. In the year under review we recruited 65 Judicial Officers and staffs of these 42 were Resident magistrates, 10 law clerks and 13 researchers. The recruited magistrates and staff will go a long way in ensuring expeditious disposal of cases. The recruitment has also enabled us to post officers to marginalized areas.

The commission further promoted 220 Judicial staff on merit after conducting suitability interviews. This has gone a long way in boosting morale. In the year the Commission also laid up a very important foundation for major reform by approving a new organo-structure. The new structure comes with new job descriptions. The task that remains now is its implementation which will kick off with skills audit. It is hoped that we shall be able to rationalize our human resources in order to improve on efficiency in human resource, finance, procurement and administration of justice.

BUILT CAPACITY OF JUDGES, JUDICIAL OFFICERS AND STAFF

The members of the Commission conducted a study tour to other jurisdictions to learn the best practices in various institutions with an aim to improving operations at the Judiciary.

The Commission approved annual Judges and magistrates colloquium which provided forums for judges and magistrates and Kadhis to exchange ideas on best practices in other jurisdictions and administration of justice. The year also saw 152 out of 159 judges being trained in various areas to enhance their competence in administration of justice. The Commission also approved five working retreats for superior courts to enable the judges discuss emerging issues on administration of justice. It is important to report that 73 Judges and 139 Magistrates were trained on electoral disputes resolution given that it was an election year. The Commission approved the training of magistrates, new and existing members of staff to enhance their capacities.

ENHANCED TRANSPARENCY, INDEPENDENCE AND ACCOUNTABILITY OF JUSTICE

The year saw the Commission come out in defence of the decisional independence of the judges in its decisions on the complaints made against Judges and Magistrates; either by holding press conferences in support or by going to court. There has been speedy processing of complaints court and fast tracking of disciplinary cases.

The Commission has also been making use of its intelligence gathering. The commission set up an audit committee from a section of the members and also appointed an Audit and Risk Manager in compliance with the requirements of the Finance Act. I wish to also point out that the Commission has been taking external and internal Audit reports very seriously and fully complies with the recommendations of the reports.

IMPROVED STAKEHOLDER ENGAGEMENT, VISIBILITY AND IMAGE OF THE COMMISSION

The Commission has been keen in establishing partnerships with the county governments. This has enabled us to expand the court infrastructure. The Commission has also improved mechanism for vetting and channelling of complaints against judges, judicial officers and staff by developing a complaints processing manual. The document is at the public engagement stage. The Commission

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attended the 6th Annual Conference for independent Constitutional Commissions which was held in Nyeri. This was a great peer and public engagement forum.

IMPROVED PHYSICAL AND ICT INFRASTRUCTURE

The Commission moved its physical address to Kenya Reinsurance building podium floor at Nairobi Central Business District. The facility is easily accessible and spacious.

The Commission has developed an ICT strategy geared toward improving efficiency and ensuring that we go paperless In the future.

The year under review can be said to have been a success, though not without its challenges .We could have performed much better if not for budgetary cuts by the National Treasury due to the austerity measures undertaken by the government which made operations especially in the last quarter of the financial period very difficult. It was intended that judges be recruited which was not possible due to reasons stated.

The Commission however wishes to acknowledge the support it received from other constitutional commissions and Independent Offices, National and County Governments, Development partners, civil society and professional bodies among others.

I will not forget to thank the Commissioners for guidance that they provided. I also wish to acknowledge the Commission's staff who performed their roles with dedication and diligence to contribute to the achievements we report this year.



Accounting Officer,
Name: **Anne Amadi, CBS**

NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
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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 Judicial Service Commission 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 Judicial Service Commission 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 Judicial Service 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 in charge of the Judicial Service Commission further confirms the completeness of the accounting records maintained for the *entity*, 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 Judicial Service Commission 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 Judicial Service Commission's financial statements were approved and signed by the Accounting Officer on 28/09/ 2018.



Accounting Officer,
Name: Anne Amadi, CBS



Deputy Director Finance & Admin.
Name: Emma Akinyi Orua
ICPAK Member Number: 12564

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON JUDICIAL SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Judicial Service Commission set out on pages 9 to 25, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development 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 Judicial Service Commission 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 Section 38 of Judicial Service Act, 2011.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Judicial Service Commission 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 evidence 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. I have determined that there are no other key audit matters to communicate in my report.

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

Other Matter

Budget and Budgetary Performance

1. Receipts

The Commission had budgeted for exchequer receipts totalling Kshs.283,537,700 against actual receipts for the year of Kshs.196,978,268 resulting to a shortfall of Kshs.86,559,432 or 31% as follows:

Receipts	Budget Kshs.	Actual Kshs.	Excess/(Shortfall) Kshs.	Variance %
Exchequer Receipts	283,537,700	196,978,268	(86,559,432)	31%

The shortfall was attributed to non-release of budgeted exchequer issues by the National Treasury.

2. Expenditure

The Commission had budgeted for expenditure totalling Kshs.283,537,700 but actual expenditure for the year under audit amounted to Kshs.193,212,632 resulting to an under expenditure of Kshs.90,325,068 or 32% as follows:

Payments	Budget Kshs.	Actual Kshs.	Over/(Under) Kshs.	Variance %
Use of Goods and Services	254,542,100	180,550,460	(73,991,640)	29%
Social Security Benefits	5,560,000	2,650,500	(2,909,500)	52%
Acquisition of Assets	23,435,600	10,011,672	(13,423,928)	57%
Total	283,537,700	193,212,632	(90,325,068)	32%

The under expenditure was attributed to non-issuance by the National Treasury of the final exchequer of Kshs.55,260,000 which led the Commission closing the year with pending bills of Kshs.43,662,463.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit 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

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, 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

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

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the National Government either intends to liquidate the Commission or 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 resources are applied in an effective way.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 Commission's policies and procedures may deteriorate.

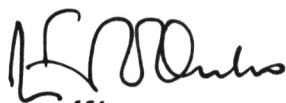
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern or 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 to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the 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

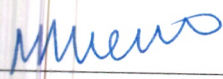
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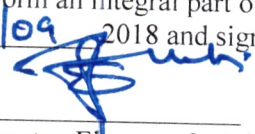
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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	196,978,268	435,200,000
TOTAL RECEIPTS		196,978,268	435,200,000
PAYMENTS			
Compensation of Employees	2	-	2,333,167
Use of goods and services	3	180,550,460	408,065,383
Transfers to Other Government Units		-	-
Social Security Benefits	4	2,650,500	-
Acquisition of Assets	5	10,011,672	18,872,325
TOTAL PAYMENTS		193,212,632	429,270,875
SURPLUS/DEFICIT		3,765,637	5,929,125

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:


 Accounting Officer,
Name: Anne Amadi, CBS



 Deputy Director Finance & Admin.
Name: Emma Akinyi Orua
ICPAK Member Number: 12564


NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
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VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	2,147,213	3,174,054
Cash Balances		-	-
Total Cash and cash equivalent		2,147,213	3,174,054
Accounts receivables – Outstanding Imprests	7	384,712	211,217
TOTAL FINANCIAL ASSETS		2,531,925	3,385,271
NET FINANCIAL ASSETS		2,531,925	3,385,271
REPRESENTED BY			
Fund balance b/fwd	8	3,385,271	14,025,946
Prior year adjustment	9	-4,618,982	-16,569,800
Surplus/Deficit for the year		3,765,637	5,929,125
NET FINANCIAL POSITION		2,531,925	3,385,271

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:


 Accounting Officer,
Name: Anne Amadi, CBS



 Deputy Director Finance & Admin.
Name: Emma Akinyi Orua
ICPAK Member Number: 12564

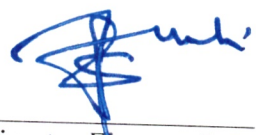
NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
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For the year ended June 30, 2018

VII. STATEMENT OF CASH FLOWS

		2017-2018	2016 -2017
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	196,978,268	435,200,000
Payments for operating expenses			
Compensation of Employees	2	-	2,333,167
Use of goods and services	3	180,550,460	408,065,383
Transfers to Other Government Units			
Social Security Benefits	4	2,650,500	
Adjusted for:			
Adjustments during the year: Changes in receivables		-173,495	268,783
Net cash flow from operating activities		8,984,831	8,500,433
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	10,011,672	18,872,325
Net cash flows from Investing Activities		10,011,672	18,872,325
NET INCREASE IN CASH AND CASH EQUIVALENT		-1,026,841	-10,371,892
Cash and cash equivalent at BEGINNING of the year	8	3,174,054	13,545,946
Suspense			
Cash and cash equivalent at END of the year	6A	2,147,213	3,174,054

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:


 Accounting Officer,
Name: Anne Amadi, CBS


 Deputy Director Finance & Admin.
Name: Emma Akinyi Orua
ICPAK Member Number: 12564

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	283,537,700	-	283,537,700	196,978,268	86,559,432	69%
TOTAL RECEIPTS	283,537,700	-	283,537,700	196,978,268	86,559,432	69%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services-	254,542,100	-	254,542,100	180,550,460	73,991,640	71%
Transfers to Other Government Units	-	-	-	-	-	-
Social Security Benefits	5,560,000	-	5,560,000	2,650,500	2,909,500	48%
Acquisition of Assets	23,435,600	-	23,435,600	10,011,672	13,423,929	43%
TOTAL PAYMENTS	283,537,700	-	283,537,700	193,212,632	90,325,069	68%
Surplus/ Deficit	-	-	-	3,765,637	(3,765,637)	


(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. The 69%, 71% and 43% absorption on exchequer releases, use of goods and services and acquisition of assets respectively is a result of non-issuance of the final exchequer of Ksh. 55,260,000/- which led to the commission closing the year with pending bills of ksh. 43,662,463 and hence low absorption.

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


 Accounting Officer,
Name: Anne Amadi, CBS


 Deputy Director Finance & Admin.
Name: Emma Akinyi Orua
ICPAK Member Number: 12564

Reports and Financial Statements
For the year ended June 30, 2018


IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

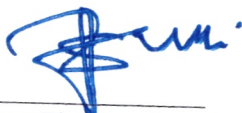
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	283,537,700	-	283,537,700	196,978,268	86,559,432	69%
TOTAL RECEIPTS	283,537,700	-	283,537,700	196,978,268	86,559,432	69%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	254,542,100	-	254,542,100	180,550,460	73,991,640	71%
Transfers to Other Government Units	-	-	-	-	-	-
Social Security Benefits	5,560,000	-	5,560,000	2,650,500	2,909,500	48%
Acquisition of Assets	23,435,600	-	23,435,600	10,011,672	13,423,929	43%
TOTAL PAYMENTS	283,537,700	-	283,537,700	193,212,632	90,325,069	68%
Surplus/ Deficit	-	-	-	3,765,637	(3,765,637)	

Notes

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
 (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]
- i. The 69%, 71% and 43% absorption on exchequer releases, use of goods and services and acquisition of assets respectively is a result of non-issuance of the final exchequer of Ksh. 55,260,000/- which led to the commission closing the year with pending bills of ksh. 43,662,463 and hence low absorption.

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


 Accounting Officer,
 Name: Anne Amadi, CBS


 Deputy Director Finance & Admin.
 Name: Emma Akinyi Orua
 ICPAK Member Number: 12564

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018 Kshs	Adjustments Kshs	Final Budget 2018 Kshs	Actual on comparable basis 30.06.2018 Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1	215,365,922	-	215,365,922	150,195,271	65,170,651
Sub-programme 2	68,171,778	-	68,171,778	43,017,362	25,154,416
TOTAL	283,537,700	-	283,537,700	193,212,632	90,325,067

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
Reports and Financial Statements
For the year ended June 30, 2018

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with 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 Judicial Service Commission. 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. (Check if this policy is applicable to entity)

SIGNIFICANT ACCOUNTING POLICIES

- **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.

- **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.

SIGNIFICANT ACCOUNTING POLICIES

- **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.

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

There were no restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

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 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 Entity 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.

SIGNIFICANT ACCOUNTING POLICIES

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.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

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.

NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
Reports and Financial Statements
For the year ended June 30, 2018

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	20 17 -2018X	20 16 -20 17
	Kshs	Kshs
Total Exchequer Releases for quarter 1	70,398,390	60,500,000
Total Exchequer Releases for quarter 2	50,751,678	104,700,000
Total Exchequer Releases for quarter 3	41,383,200	100,000,000
Total Exchequer Releases for quarter 4	34,445,000	170,000,000
Total	196,978,268	435,200,000

(A final exchequer request of Ksh. 55,260,000 was not issued.)

2 COMPENSATION OF EMPLOYEES

	2017 -2018	2016 -2017
	Kshs	Kshs
Basic salaries of permanent employees	-	2,333,167
Pension and other social security contributions	-	-
Total	-	2,333,167

NATIONAL GOVERNMENT ENTITY – *Judicial Service Commission*
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 USE OF GOODS AND SERVICES

	2017 -2018	2016 -2017
	Kshs	Kshs
Utilities, supplies and services	57,765	306,812
Communication, supplies and services	3,625,197	3,528,224
Domestic travel and subsistence	40,424,411	47,523,587
Foreign travel and subsistence	11,403,963	48,054,972
Printing, advertising and information supplies & services	6,513,518	14,154,840
Rentals of produced assets	8,598,357	10,037,529
Training expenses	50,103,899	146,588,569
Hospitality supplies and services	51,730,585	102,606,466
Insurance costs	-	-
Specialized materials and services	42,100	727,725
Office and general supplies and services	941,363	5,321,230
Other operating expenses	6,211,730	27,274,635
Routine maintenance – vehicles and other transport equipment	292,578	587,270
Routine maintenance – other assets	285,240	537,076
Fuel Oil and Lubricants	319,754	816,449
Total	180,550,460	408,065,383

NATIONAL GOVERNMENT ENTITY – Judicial Service Commission

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SOCIAL SECURITY BENEFITS

Explanation	2017 -2018	2016 -2017
	Kshs	Kshs
Government pension and retirement benefits	2,650,500	-
Total	2,650,500	-

(Being payment for gratuity to the Hon commissioner Kipngetch Bett for the period served at Judicial Service Commission since 07.04.2015 to 13.02.2018)

5 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2017 -2018	2016 -2017
	Kshs	Kshs
Refurbishment of Buildings	9,611,070	-
Purchase of Vehicles and Other Transport Equipment	-	10,986,000
Purchase of Office Furniture and General Equipment	11,299	2,536,365
Purchase of ICT Equipment, Software and Other ICT Assets	-	5,349,960
Purchase of Specialised Plant, Equipment and Machinery	389,303	-
Total	10,011,672	18,872,325

(The refurbishment was for new office space for JSC at Kenya Re building mainly involving partitioning and networking costs. The other costs relates to purchase of office furniture.)

6A: 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
Central Bank of Kenya, 1000181273, KShs	Ksh.	Recurrent	1	2,147,213.10	3,174,054
Total				2,147,213.10	3,174,054

NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2017 -2018	2016 -2017
	Kshs	Kshs
Government Imprests	384,712	211,217
Total	384,712	211,217

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Richard Otene	15/02/2018	4,886,000	4,501,288	384,712
Total				384,712

8. FUND BALANCE BROUGHT FORWARD

<i>Description</i>	2017 -2018	2016 -2017
	Kshs	Kshs
Bank accounts	3,174,054	13,545,946
Cash in hand	-	-
Accounts Receivables	211,217	480,000
Accounts Payables	-	-
Total	3,385,271	14,025,946

NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. PRIOR YEAR ADJUSTMENTS

Description of the error	2017 -2018	2016 -2017
	Kshs	Kshs
Adjustments on bank account balances	(4,618,982)	(16,569,800)
	(4,618,982)	(16,569,800)

(These relate to unspent exchequer balances at the end of the financial year recovered by the National Treasury).

10. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Judicial Service Commission

- Key management personnel that include the Cabinet Secretaries and Accounting Officers

No.	Designation	Name
1.	Accounting Officer	Anne A. Amadi, CBS
2.	Registrar, JSC	Hon. Winfrida Mokaya
3.	Director, JTI	Hon. Justice (Prof) Otieno Odek
4.	Deputy Director Finance & Admin	Emma A. Orua

NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
Reports and Financial Statements
For the year ended June 30, 2018


11. OTHER IMPORTANT DISCLOSURES

11.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017 -2018	2016 -2017
	Kshs	Kshs
Supply of goods	11,674,042	3,711,650
Supply of services	31,987,521	10,146,158
	43,662,463	13,857,808

12. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

There were no audit matters raised in the last audit report of the Auditor General that needed our address.



Accounting Officer,
Name: Anne Amadi, CBS



Deputy Director Finance & Admin.
Name: Emma Akiriyi Orua
ICPAK Member Number: 12564

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30 th June, 2018	Outstanding Balance 2017	Comments
	A	B	c	d=a-c		
Supply of goods	8,466,752.24		-	8,466,752.24		
1. Judicial service Commission	3,208,190.00		-	3,208,190.00		
2. Judiciary Training Institute						
Sub-Total	11,674,942.24		-	11,674,942.24		
Supply of services						
3. Judicial Service Commission	26,448,853.80		-	26,448,853.80		
4. Judiciary Training Institute	5,538,666.60		-	5,538,666.60		
Sub-Total	31,987,520.40		-	31,987,520.40		
Grand Total	43,662,462.64		-	43,662,462.64		

NATIONAL GOVERNMENT ENTITY – Judicial Service Commission
Reports and Financial Statements
For the year ended June 30, 2018

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	-	9,611,070	-	9,611,070
Transport equipment	10,986,000	-	-	10,986,000
Office equipment, furniture and fittings	6,812,533	11,299	-	6,823,832
ICT Equipment, Software and Other ICT Assets	5,472,067	-	-	5,472,067
Other Machinery and Equipment	-	389,303	-	389,303
Total	23,270,600	10,011,672	-	33,282,272

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)

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes
- xii. Manual Bank Reconciliation
- xiii. Copy Board of Survey
- xiv. Copy of Pending Bills
- xv. Bank Certificate

Annex (i)



Trial Balance

Entity: 2051-Judicial Service Commission

Current Period: JUL-17 To JUN-18

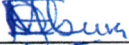
Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
2110103 Basic Salaries - Judiciary	0.00	0.00	2,333,166.65	0.00
2110100 Basic Salaries - Permanent Employees	0.00	0.00	2,333,166.65	0.00
2110000 Wages and Salary Contributions	0.00	0.00	2,333,166.65	0.00
2210101 Electricity	57,765.00	0.00	306,812.25	0.00
2210100 Utilities, Supplies and Services	57,765.00	0.00	306,812.25	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,170,864.00	0.00	2,095,421.30	0.00
2210202 Internet Connections	666,769.65	0.00	743,699.00	0.00
2210203 Courier & Postal Services	787,563.00	0.00	689,103.90	0.00
2210200 Communication, Supplies and Services	3,625,196.65	0.00	3,528,224.20	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	15,118,104.15	0.00	16,044,510.00	0.00
2210302 Accommodation - Domestic Travel	16,385,321.25	0.00	22,782,976.75	0.00
2210303 Daily Subsistence Allowance	8,920,985.75	0.00	7,746,100.30	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	950,000.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	40,424,411.15	0.00	47,523,587.05	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,914,778.45	0.00	22,092,404.00	0.00
2210402 Accommodation	8,524,521.20	0.00	19,604,535.40	0.00
2210403 Daily Subsistence Allowance	964,663.55	0.00	6,244,324.35	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	113,708.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	11,403,963.20	0.00	48,054,971.75	0.00
2210502 Publishing & Printing Services	877,889.55	0.00	3,779,145.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	942,931.20	0.00	132,249.45	0.00
2210504 Advertising, Awareness and Publicity Campaigns	4,692,697.00	0.00	10,190,345.40	0.00
2210500 Printing, Advertising and Information Supplies and Services	6,513,517.75	0.00	14,101,739.85	0.00
2210603 Rents and Rates - Non-Residential	8,598,357.05	0.00	10,037,528.65	0.00
2210600 Rentals of Produced Assets	8,598,357.05	0.00	10,037,528.65	0.00
2210701 Travel Allowance	5,248,568.90	0.00	17,113,682.70	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	662,340.50	0.00	3,050,000.00	0.00
2210703 Production and Printing of Training Materials	103,748.00	0.00	1,268,284.00	0.00
2210704 Hire of Training Facilities and Equipment	12,938,103.35	0.00	86,567,406.20	0.00
2210708 Trainer Allowance	749,920.00	0.00	4,122,585.00	0.00
2210710 Accommodation Allowance	17,250,104.55	0.00	32,243,851.95	0.00
2210711 Tuition Fees Allowance	13,151,113.90	0.00	1,671,393.90	0.00
2210700 Training Expenses	50,103,899.20	0.00	146,037,203.75	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	16,819,114.00	0.00	5,638,714.00	0.00
2210802 Boards, Committees, Conferences and Seminars	9,800,521.00	0.00	40,306,752.30	0.00
2210809 Board Allowance	25,110,950.00	0.00	57,120,000.00	0.00
2210800 Hospitality Supplies and Services	51,730,585.00	0.00	103,065,466.30	0.00
2211009 Education and Library Supplies	12,300.00	0.00	705,620.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	29,800.00	0.00	22,105.00	0.00
2211000 Specialised Materials and Supplies	42,100.00	0.00	727,725.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	821,263.00	0.00	4,508,486.00	0.00
2211102 Supplies and Accessories for Computers and Printers	104,788.00	0.00	581,244.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211103 Sanitary and Cleaning Materials, Supplies and Services	15,312.00	0.00	231,500.00	0.00
2211100 Office and General Supplies and Services	941,363.00	0.00	5,321,230.00	0.00
2211201 Refined Fuels and Lubricants for Transport	317,464.00	0.00	751,948.50	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	2,290.00	0.00	64,500.00	0.00
2211200 Fuel Oil and Lubricants	319,754.00	0.00	816,448.50	0.00
2211305 Contracted Guards and Cleaning Services	959,080.00	0.00	953,240.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	12,650.00	0.00	274,261.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	2,240,000.00	0.00	1,879,000.00	0.00
2211310 Contracted Professional Services	3,000,000.00	0.00	22,271,200.00	0.00
2211311 Contracted Technical Services	0.00	0.00	1,979,760.00	0.00
2211300 Other Operating Expenses	6,211,730.00	0.00	27,357,461.00	0.00
2210000 Goods and Services	179,972,642.00	0.00	406,878,398.30	0.00
2220101 Maintenance Expenses - Motor Vehicles	292,578.00	0.00	587,269.65	0.00
2220100 Routine Maintenance - Vehicles	292,578.00	0.00	587,269.65	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	106,275.00	0.00	127,200.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	70,470.00	0.00	230,016.00	0.00
2220210 Maintenance of Computers, Software, and Networks	108,495.00	0.00	179,860.00	0.00
2220200 Routine Maintenance - Other Assets	285,240.00	0.00	537,076.00	0.00
2220000 Routine Maintenance	577,818.00	0.00	1,124,345.65	0.00
2230102 Foreign Exchange Rates Loss	0.00	0.00	0.00	0.00
2230100 Exchange Rate Losses	0.00	0.00	0.00	0.00
2230000 Other Charges	0.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	2,650,500.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	2,650,500.00	0.00	0.00	0.00
2710000 Social Security Benefits	2,650,500.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	9,611,069.50	0.00	0.00	0.00
3110300 Refurbishment of Buildings	9,611,069.50	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	10,986,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	10,986,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	1,737,669.80	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	2,100.00	0.00	1,226,792.70	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	9,199.00	0.00	798,695.00	0.00
3111000 Purchase of Office Furniture and General Equipment	11,299.00	0.00	3,763,157.50	0.00
3111111 Purchase of ICT Networking and Communication Equipment	5,000.00	0.00	485,439.05	0.00
3111112 Purchase of Software	384,303.00	0.00	3,637,728.25	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	389,303.00	0.00	4,123,167.30	0.00
3110000 Acquisition of Fixed Capital Assets	10,011,671.50	0.00	18,872,324.80	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	603,685,550.20	0.00	621,530,464.35
6530100 Recurrent Bank Accounts	0.00	603,685,550.20	0.00	621,530,464.35
6530000 Recurrent Bank Accounts	0.00	603,685,550.20	0.00	621,530,464.35
6550101 Ministry HQ Deposit Bank A/C	0.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	0.00	0.00	0.00	0.00
6550000 Deposit Bank Account	0.00	0.00	0.00	0.00
6580101 Cash	162,227,399.20	0.00	180,701,554.35	0.00
6580104 Cash in Transit	519,521,514.20	0.00	504,283,014.20	0.00
6580100 Cash in Hand	681,748,913.40	0.00	684,984,568.55	0.00
6580000 Cash in Hand	681,748,913.40	0.00	684,984,568.55	0.00
6740101 Prepayment	4,846,756.85	0.00	0.00	10,279,506.25

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6740102 R/D Cheques	8,810,376.90	0.00	9,616,334.80	0.00
6740100 Other Debtors & Pre-payments	13,657,133.75	0.00	9,616,334.80	10,279,508.25
6740000 Other Debtors & Pre-payments	13,657,133.75	0.00	9,616,334.80	10,279,508.25
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	764,121.00	0.00	431,521.00	0.00
6790100 Other Current System A/cs	764,121.00	0.00	431,521.00	0.00
6790000 Other Current Assets (System r	764,121.00	0.00	431,521.00	0.00
7320201 Contractors Retention Money	0.00	367,000.00	0.00	367,000.00
7320200 Other General Liabilities	0.00	367,000.00	0.00	367,000.00
7320000 Other Liabilities	0.00	367,000.00	0.00	367,000.00
7380002 VAT Withholding Tax	0.00	17,453.35	0.00	0.00
7380000 Withholding Taxes	0.00	17,453.35	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	747,630.50	0.00	552,939.75
7380100	0.00	747,630.50	0.00	552,939.75
7380000 Withholding Taxes	0.00	765,083.85	0.00	552,939.75
7390101 Inventory AP Accrual	0.00	482,600.00	0.00	150,000.00
7390103 AP Liabilities	4,743,261.10	0.00	17,336,399.55	0.00
7390100 System Required Liabilities	4,743,261.10	482,600.00	17,336,399.55	150,000.00
7399999 Cash Clearing A/c	0.00	60,500,131.00	0.00	43,342,679.65
7399900	0.00	60,500,131.00	0.00	43,342,679.65
7390000 System Required Liabilities A/cs	4,743,261.10	60,982,731.00	17,336,399.55	43,482,679.65
9910201 Exchequer Releases/ Provisioning Account	0.00	1,315,878,268.00	0.00	1,118,900,000.00
9910200 Exchequer Provisions	0.00	1,315,878,268.00	0.00	1,118,900,000.00
9910000 Provisions	0.00	1,315,878,268.00	0.00	1,118,900,000.00
9990101 Opening Balance Bank	0.00	1,746,538.00	0.00	1,746,538.00
9990100 Opening Balance Bank	0.00	1,746,538.00	0.00	1,746,538.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	6,650,089.50	0.00	6,470,267.30	0.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	6,650,089.50	0.00	6,470,267.30	0.00
9999999 Consolidated Fund	1,082,649,020.80	0.00	648,821,803.40	0.05
9999900	1,082,649,020.80	0.00	648,821,803.40	0.05
9990000 Opening Balance Reserves	1,089,299,110.30	1,746,538.00	655,292,070.70	1,746,538.05
Total	1,983,425,171.05	1,983,425,171.05	1,796,869,130.00	1,796,869,130.05

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

Prepared By: 

Date: 26/09/2018

Reviewed By: 

Date: 27/09/2018

Approved By: 

Date: 27/9/18

Annex (ii)

F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 1 of 4

From Date : 01-JUL-17 To : 30-JUN-18

REC-JUDICIAL SERVICE COMMISSION

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000181273

Balance as per bank certificate	5,260,184.05
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	7,157,334.05
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	2,137,623.20
Bank Balance as per Cash Book	240,473.20

Reconciled by: J. Maina Signature: [Signature] Date: 15-7-18

Reviewed by: C. Mgonyo Signature: [Signature] Date: 15-7-18

Approved by: E. ORUA Signature: [Signature] Date: 27/9/18

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUN-18

REC-JUDICIAL SERVICE COMMISSION

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000181273

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
1006733	08-MAR-18	COMMISSIONER OF VAT	517.25
1006902	07-MAY-18	COMMISSIONER OF VAT	566.90
1006943	17-MAY-18	COMMISSIONER OF VAT	124.15
1007028	13-JUN-18	COMMISSIONER OF VAT	517.25
1007029	13-JUN-18	COMMISSIONER OF VAT	5,844.85
1007030	13-JUN-18	COMMISSIONER OF VAT	258.60
1007031	13-JUN-18	COMMISSIONER OF VAT	92,240.85
1007032	13-JUN-18	COMMISSIONER OF VAT	9,434.50
1007037	13-JUN-18	COMMISSIONER OF VAT	690.80
1007038	13-JUN-18	COMMISSIONER OF VAT	1,035.50
1007040	13-JUN-18	COMMISSIONER OF VAT	434.90
1007041	13-JUN-18	COMMISSIONER OF VAT	1,862.05
1007042	13-JUN-18	COMMISSIONER OF VAT	130.85
1007043	13-JUN-18	COMMISSIONER OF VAT	5,625.00
1007047	13-JUN-18	COMMISSIONER OF VAT	15,258.60
1007062	20-JUN-18	COMMISSIONER OF VAT	517.25
1007065	20-JUN-18	COMMISSIONER OF VAT	3,103.45
1007067	20-JUN-18	COMMISSIONER OF VAT	43,140.00
1007082	27-JUN-18	COMMISSIONER OF VAT	22,179.30
1007083	27-JUN-18	COMMISSIONER OF VAT	7,220.70
1007084	27-JUN-18	COMMISSIONER OF VAT	545.70
1007085	27-JUN-18	COMMISSIONER OF VAT	17,068.95
1007086	27-JUN-18	COMMISSIONER OF VAT	3,889.65
1007087	27-JUN-18	COMMISSIONER OF VAT	3,497.60
1007088	27-JUN-18	COMMISSIONER OF VAT	11,475.70
1007089	27-JUN-18	AGGREY OTSYULA MUCHELULE	196,000.00
1007090	27-JUN-18	EMILY OMINDE	196,000.00
1007091	27-JUN-18	TOM ODHAMBO OJIENDA	255,500.00
1007092	27-JUN-18	AIRTEL NETWORKS KENYA LIMITED	9,482.75
1007093	27-JUN-18	PHILOMENA MBETE MWILU	196,000.00
1007094	27-JUN-18	TELKOM KENYA LIMITED	4,741.40
1007095	27-JUN-18	MERCY DECHE MWARAH	227,500.00
1007096	27-JUN-18	SAFARICOM LIMITED	107,155.15
1007097	27-JUN-18	LIQUID TELECOMMUNICATIONS KENYA LTD	66,000.00
1007098	27-JUN-18	LIQUID TELECOMMUNICATIONS KENYA LTD	66,000.00
1007099	27-JUN-18	LIQUID TELECOMMUNICATIONS KENYA LTD	66,000.00
1007100	27-JUN-18	DAVID KENANI MARAGA	105,000.00
1007106	27-JUN-18	COMMISSIONER OF VAT	5,844.85
1007107	27-JUN-18	COMMISSIONER OF VAT	517.25
1007108	27-JUN-18	COMMISSIONER OF VAT	3,600.00
1007109	27-JUN-18	COMMISSIONER OF VAT	3,600.00
1007110	29-JUN-18	FAITH CHEROTICH KELLONG	35,000.00
1007112	29-JUN-18	LYDIAH ONGERA NYABARE	35,000.00
1007113	29-JUN-18	CAROLINE KAGENDO IRERI	35,000.00
1007114	29-JUN-18	SLYVIA JOYCE NJERI	35,000.00
1007115	29-JUN-18	VIVIEN GACHERI MWENDA	42,000.00
1007117	29-JUN-18	EUGENE MULAMA WESAALA	35,000.00
1007118	29-JUN-18	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	612,000.00
1007119	29-JUN-18	WELLINGTON OLOO AMKAYA	56,000.00
1007120	29-JUN-18	WELLINGTON OLOO AMKAYA	7,000.00
1007121	29-JUN-18	DAVID OCHIENG WAGA	56,000.00
1007122	29-JUN-18	SIMON KAKI ARUWA	56,000.00
1007124	29-JUN-18	LYDIAH ONGERA NYABARE	5,600.00
1007125	29-JUN-18	EDWIN MURETI MBUI	42,000.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUN-18

REC-JUDICIAL SERVICE COMMISSION

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000181273

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
1007126	29-JUN-18	WILTER NYAMBEKI NDIGITI	35,000.00
1007127	29-JUN-18	MIRRIAM MUSYIMI MUMO	35,000.00
1007128	29-JUN-18	MIRRIAM MUSYIMI MUMO	3,500.00
1007129	29-JUN-18	PATRICIA NYAWIRA NDEGWA	35,000.00
1007130	29-JUN-18	JONATHAN MWANGI KAHIU	42,000.00
1007131	29-JUN-18	JANE WANGUI NDITIKA	42,000.00
1007133	29-JUN-18	RACHAEL NJERI MUTUGU	42,000.00
1007134	29-JUN-18	RACHAEL NJERI MUTUGU	5,600.00
1007135	29-JUN-18	MORTON ONYANGO SAULO	56,000.00
1007136	29-JUN-18	MORTON ONYANGO SAULO	5,600.00
1007137	29-JUN-18	NANCY NYATICHI NYAMWAMU	42,000.00
1007138	29-JUN-18	KIPNGETICH ARAP KORIR BETT	1,855,350.00
1007139	29-JUN-18	MILKA EUNICE OBURA	42,000.00
1007140	29-JUN-18	MILKA EUNICE OBURA	5,600.00
1007141	29-JUN-18	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	795,150.00
1007142	29-JUN-18	CHRISTINE NYAWIRA KINYUA	42,000.00
1007143	29-JUN-18	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	14,100.00
1007144	29-JUN-18	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	11,700.00
1007145	29-JUN-18	DOMINIC MACHUKI AYOTO	35,000.00
1007146	29-JUN-18	ROBERT KIBET KIBOR	42,000.00
1007147	29-JUN-18	TRACY NJERI GACOKA	35,000.00
1007148	29-JUN-18	CYNTHIA ALUOCH OSIRO	35,000.00
1007150	29-JUN-18	RICHARD AKOMO OTENE	35,000.00
1007151	29-JUN-18	BONIFACE MUSEMBI KIVELENGE	35,000.00
1007152	29-JUN-18	KEVIN OMONDI	35,000.00
1007153	29-JUN-18	OSMAN AHMED	35,000.00
1007155	29-JUN-18	LUCY WANJIKU WAMBUGU	35,000.00
1007156	29-JUN-18	BERNARD ONDEGO OCHIENG	70,000.00
1007157	29-JUN-18	COMMISSIONER OF VAT	523.70
1007160	29-JUN-18	Fortified Benture Company Limited	9,601.30
1007161	29-JUN-18	WINIFRIDA BOYANI MOKAYA	70,000.00
1007162	29-JUN-18	COMMISSIONER OF VAT	4,518.10
1007163	29-JUN-18	ERIC MANYANGE ONDIEKI	35,000.00
1007165	29-JUN-18	EMMANUEL UDALI VONYOLI	35,000.00
1007166	29-JUN-18	SHADRACK MUINDI NZUKI	56,000.00
1007167	29-JUN-18	PRIDE INN HOTELS AND INVESTMENT LIMITED	82,831.90
1007170	29-JUN-18	SIMON KAKI ARUWA	7,000.00
1007173	29-JUN-18	COMMISSIONER OF VAT	3,600.00
1007178	29-JUN-18	LYDIAH ONGERA NYABARE	5,600.00
1007179	29-JUN-18	CAROLINE KAGENDO IRERI	5,600.00
1007180	29-JUN-18	EUGENE MULAMA WESAALA	5,600.00
1007213	30-JUN-18	JAMII TELECOMMUNICATION LIMITED	181,500.00
1007214	30-JUN-18	COMMISSIONER OF VAT	9,900.00
1007215	30-JUN-18	COMMISSIONER OF VAT	4,913.80
1007216	30-JUN-18	COMMISSIONER OF VAT	258.60
1007217	30-JUN-18	COMMISSIONER OF VAT	5,844.85
1007218	30-JUN-18	COMMISSIONER OF VAT	3,600.00
1007223	30-JUN-18	POSTAL CORPORATION OF KENYA	27,964.65
1007224	30-JUN-18	POSTAL CORPORATION OF KENYA	7,259.05
1007227	30-JUN-18	STANDARD GROUP LIMITED	17,241.15
1007228	30-JUN-18	PARADISE SAFARI PARK LIMITED	61,875.00
1007229	30-JUN-18	COMMISSIONER OF VAT	3,375.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUN-18

REC-JUDICIAL SERVICE COMMISSION

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000181273

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1007230	30-JUN-18	COMMISSIONER OF VAT	940.45
1007231	30-JUN-18	COMMISSIONER OF VAT	3,306.20
1007232	30-JUN-18	COMMISSIONER OF VAT	3,482.05
1007233	30-JUN-18	RAYDOLL TOURS AND TRAVEL LIMITED	56,980.00
1007234	30-JUN-18	VINSTAR EXPRESS SUPPLIES LIMITED	63,837.95
1007235	30-JUN-18	VINSTAR EXPRESS SUPPLIES LIMITED	60,613.80
1007237	30-JUN-18	COMMISSIONER OF VAT	258.60
1007240	30-JUN-18	COMMISSIONER OF VAT	399.90
1007241	30-JUN-18	NATION MEDIA GROUP LIMITED	7,331.45
1007242	30-JUN-18	MIRRIAM MUSYIMI MUMO	3,500.00
1007245	30-JUN-18	COMMISSIONER OF VAT	395.95
1007246	30-JUN-18	COMMISSIONER OF VAT	1,525.35
1007247	30-JUN-18	COMMISSIONER OF VAT	833.50
Total :			7,157,334.05
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
FT18180T78DZ	29-JUN-18		95,509.00
FT18180KNL3L	29-JUN-18		403,000.00
FT18180WHR5P	29-JUN-18		716.00
FT181782TT9Z	27-JUN-18		218,775.00
FT181809524N	29-JUN-18		458,410.00
FT18180GRRVS	29-JUN-18		229,040.00
FT18180J1ZYJ	29-JUN-18		114,326.00
FT18180VGQQW	29-JUN-18		240.00
FT18178K3H5B	27-JUN-18		477,607.20
FT18180WY0CP	29-JUN-18		140,000.00
Total			2,137,623.20



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2051-Judicial Service Commission

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	196,978,268.00	460,200,000.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		196,978,268.00	460,200,000.00
PAYMENTS			
Compensation of Employees	12	0.00	2,333,166.65
Use of goods and Services	13	180,550,460.00	408,002,743.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	2,650,500.00	0.00
Acquisition of Assets	18	10,011,671.50	18,872,324.80
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		193,212,631.50	429,208,235.40
SURPLUS/DEFICIT		3,765,636.50	30,991,764.60

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

Prepared By: Date: 26/09/2018Reviewed By: Date: 27/09/2018Approved By: Date: 27/9/18

Annex (iv)



Statement of Financial Position

Entity: 2051-Judicial Service Commission

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(603,685,550.20)	(621,530,464.35)
Cash Balances	22B	681,748,913.40	684,984,568.55
Total Cash And Cash Equivalents		78,063,363.20	63,454,104.20
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	14,421,254.75	(231,652.45)
TOTAL FINANCIAL ASSETS		92,484,617.95	63,222,451.75
Financial Liabilities			
Accounts Payables - Deposits	24	57,371,553.75	27,076,219.85
NET FINANCIAL ASSETS		35,113,064.20	36,146,231.90
REPRESENTED BY			
Fund Balance b/fwd	25	36,146,231.90	9,077,761.30
Surplus/Deficit for the Year		3,765,636.50	30,991,764.60
NET FINANCIAL POSITION		39,911,868.40	40,069,525.90

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

Prepared By: Date: 26/09/18Reviewed By: Date: 27/09/2018Approved By: Date: 27/9/18

Annex (v)



STATEMENT OF CASH FLOW

Entity: 2051-Judicial Service Commission
 Current Period: JUL-17 To JUN-18
 Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	196,978,268.00	460,200,000.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	0.00	2,333,166.65
Use of goods and Services	13	180,550,460.00	408,002,743.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	2,650,500.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for:			
Adjustments during the year		15,642,426.70	(657,956,246.75)
Net Cash From Operating Activities	A	29,419,734.70	(608,092,157.35)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	10,011,671.50	18,872,324.80
Net Cash Flow From Investing Activities	B	(10,011,671.50)	(18,872,324.80)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	19,408,063.20	(626,964,482.15)
Cash and Cash Equivalent at BEGINNING of The Year		63,454,104.20	694,341,880.35
Cash and Cash Equivalent at END of The Year	22A+22B	78,063,363.20	63,454,104.20

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

Prepared By:
 Reviewed By:
 Approved By:

Date: 26/09/2018
 Date: 27/09/2018
 Date: 27/9/18

Annex (vi)



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2051-Judicial Service Commission

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	196,978,268.00	460,200,000.00
TOTAL		196,978,268.00	460,200,000.00

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
Foreign Borrowings - Drawdowns through Exchequer	5120100	Kshs 0.00	Kshs 0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	0.00	2,333,166.65
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	0.00	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		0.00	2,333,166.65

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	57,765.00	306,812.25
Communication, Supplies and Services	2210200	3,625,196.65	3,528,224.20
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	40,424,411.15	47,523,587.05
Foreign Travel and Subsistence, and other transportation costs	2210400	11,403,963.20	48,054,971.75
Printing, Advertising and Information Supplies and Services	2210500	6,513,517.75	14,101,739.85
Rentals of Produced Assets	2210600	8,596,357.05	10,037,528.65
Training Expenses	2210700	50,103,899.20	146,037,203.75
Hospitality Supplies and Servi	2210800	51,730,585.00	103,065,466.30
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	42,100.00	727,725.00
Office and General Supplies and Services	2211100	941,363.00	5,321,230.00
Fuel Oil and Lubricants	2211200	319,754.00	816,448.50
Other Operating Expenses	2211300	6,211,730.00	27,357,461.00
Routine Maintenance - Vehicles	2220100	292,578.00	587,269.65
Routine Maintenance - Other Assets	2220200	285,240.00	537,076.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		180,550,460.00	408,002,743.95

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	2,650,500.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		2,650,500.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	9,611,069.50	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	10,986,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	11,299.00	3,763,157.50
Purchase of Specialised Plant, Equipment and Machinery	3111100	389,303.00	4,123,167.30
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		10,011,671.50	18,872,324.80

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	603,685,550.20	621,530,464.35
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		603,685,550.20	621,530,464.35

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	681,748,913.40	684,984,568.55
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		681,748,913.40	684,984,568.55

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	13,657,133.75	663,173.45
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	764,121.00	431,521.00
TOTAL		14,421,254.75	1,094,694.45

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	367,000.00	367,000.00
Withholding Taxes	7380000	765,083.85	552,939.75
System Required Liabilities A/cs	7390000	56,239,469.90	26,156,280.10
TOTAL		57,371,553.75	27,076,219.85

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(621,530,464.35)	37,421,349.15
Opening Balance Cash	22B	684,984,568.55	656,920,531.20
Opening Balance Receivables - Imprest and Clearance Accounts	23	(231,652.45)	4,394,647.60
Opening Balance - Deposits	24	(27,076,219.85)	(689,658,766.65)
TOTAL		36,146,231.90	9,077,761.30



Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission

Current Period: JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	196,978,268.00	(196,978,268.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	196,978,268.00	(196,978,268.00)	0.00%
PAYMENTS								
Compensation of Employees	12	2,780,000.00	0.00	(2,780,000.00)	0.00	0.00	0.00	0.00%
Use of goods and Services	13	222,688,500.00	0.00	31,853,600.00	254,542,100.00	180,550,460.00	73,991,640.00	70.93%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	5,560,000.00	5,560,000.00	2,650,500.00	2,909,500.00	47.67%
Acquisition of Assets	18	19,611,500.00	0.00	3,824,100.00	23,435,600.00	10,011,671.50	13,423,928.50	42.72%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		245,080,000.00	0.00	38,457,700.00	283,537,700.00	193,212,631.50	51,867,368.50	78.84%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission

Current Period: JUL-17 To JUN-18

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

Prepared By:

Date:

26/9/18

Reviewed By:

26/9/18

Date:

27/9/18

Approved By:

Date:


SUMMARY STATEMENT OF DEPOSITS

Entity: 2051-Judicial Service Commission

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	4,618,982.00	0.00
Payments made out of deposit account during the year	4,618,982.00	0.00
Closing Balance	0.00	0.00
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Principal Secretary Controller </div> <div style="width: 45%; text-align: right;"> Principal Accounts </div> </div>		

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

 Prepared By: 

 Date: 26/09/2018

 Reviewed By: 

 Date: 27/09/2018

Approved By: _____

 Date: 27/9/18

Annex (ix)



Budget Execution by Programme and Economic Classification

Entity: 2051-Judicial Service Commission

Period: JUL-17 To JUN-18

Program	Item	Description	Approved Budget	Actual Payments	Variance
061900000		General Administration, Planning and Support Services	283,537,700.00	193,212,631.50	90,325,068.50
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	252,747,100.00	179,972,642.00	72,774,458.00
	2220000	Routine Maintenance	1,795,000.00	577,818.00	1,217,182.00
	2230000	Other Charges	0.00	0.00	0.00
	2710000	Social Security Benefits	5,560,000.00	2,650,500.00	2,909,500.00
	3110000	Acquisition of Fixed Capital Assets	23,435,600.00	10,011,671.50	13,423,928.50
		Grand Total	283,537,700.00	193,212,631.50	90,325,068.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Annex (x)



Budget Execution by Heads and Programmes

Entity: 2051-Judicial Service Commission

Period: JUL-17 To JUN-18

Head	Program	Description	Approved Budget	Actual Payments	Variance
2051000200		Judicial Service Commission	215,365,922.00	150,195,271.40	65,170,650.60
	0619000000	General Administration, Planning and Support Services	215,365,922.00	150,195,271.40	65,170,650.60
2051000300		Judicial Training Institute (J.T.I)	68,171,778.00	43,017,360.10	25,154,417.90
	0619000000	General Administration, Planning and Support Services	68,171,778.00	43,017,360.10	25,154,417.90
Grand Total			283,537,700.00	193,212,631.50	90,325,068.50

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

Prepared By: 

Date: 26/09/2018

Reviewed By: 

Date: 27/09/2018

Approved By: 

Date: 27/9/18

Annex (xi)





Budget Execution By Programmes and Sub-Programmes

Entity: 2051-Judicial Service Commission

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
061900000		General Administration, Planning and Support Services	283,537,700.00	193,212,631.50	90,325,068.50
	0619010000	Administration and Judicial Services	215,365,922.00	150,195,271.40	65,170,650.60
	0619020000	Judicial Training	68,171,778.00	43,017,360.10	25,154,417.90
		Grand Total	283,537,700.00	193,212,631.50	90,325,068.50

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

Prepared By: 
Reviewed By: 
Approved By: _____

Date: 26/09/2018
Date: 27/09/2018
Date: 27/9/18

**REPUBLIC OF KENYA
JUDICIAL SERVICE COMMISSION
BANK RECONCILIATION**

**RECURRENT (1000181273)
As at 30th June, 2018**

	Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Certificate						
Less:-	6,701,425.05					
1 Payments in Cash book not yet recorded in Bank Statement (Unpresented Cheques)	7,142,321.65					
2 Receipts in Bank Statement not yet recorded in Cash Book	-					
Add:-						
3 Payments in Bank Statement not yet recorded in Cash Book	-					
4 Receipts in Cash Book not yet recorded in Bank statement	2,588,109.70					
Bank Balance as per Cash Book					2,147,213.10	

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct



Signature

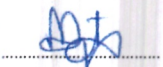
Acc I

Designation

21/7/18

Date

Reviewed By:



Signature

Snr. Accountant

Designation/ AIE Holder

21/7/2018

Date

THE Ag. DIRECTOR FINANCE
THE JUDICIARY OF KENYA
P.O. BOX 30041
NAIROBI

THE CHIEF ACCOUNTS CONTROLLER
THE JUDICIARY OF KENYA
P.O. BOX 30041
NAIROBI

THE DEPUTY DIRECTOR
THE JUDICIARY OF KENYA
P.O. BOX 30041
NAIROBI

ATTACHMENTS

1. APPENDIX I: Payments in cashbook not in bank statement
2. APPENDIX II: Receipts in bank statement not in cashbook
3. APPENDIX III: Payments in bank statement not in cashbook
1. APPENDIX IV: Receipts in cashbook not in bank statement

Note:

Attach copies of bank statement and cash book showing month closing balances

REPUBLIC OF KENYA
JUDICIAL SERVICE COMMISSION
RECURRENT ACCOUNT (1000181273)

APPENDIX I

PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

As at 30th June, 2018

Date	Chq #	Details	Amount	Comments
02.03.2018		VAT- Posta	124.15	
04.04.2018		VAT- centre for Adv Proc stud	3,889.65	
04.04.2018		VAT- Tera Inv	22,179.30	
04.04.2018		VAT- ESAMI	11,475.70	
04.04.2018		VAT- Leon Matt	545.70	
04.04.2018		VAT- Lake Naivasha	17,068.95	
04.04.2018		VAT- Brand Elements	7,220.70	
19.04.2018		VAT- Artel	517.25	
19.04.2018		VAT- Telkom	258.60	
02.05.2018		VAT- Raydoll	833.50	
09.05.2018		VAT- Artel	517.25	
09.05.2018		VAT- Safaricom	5,844.85	
09.05.2018		VAT- Posta	566.90	
09.05.2018		VAT- KBS	3,103.45	
09.05.2018		VAT- Kenya-re	92,240.85	
11.06.2018		VAT- Kyaka	9,434.50	
11.06.2018		VAT- Streamlan	15,258.60	
19.06.2018		VAT- Posta	130.85	
19.06.2018		VAT- Standard	434.90	
19.06.2018		VAT- Paradise S.P	1,862.05	
19.06.2018		VAT- Nation Media	690.80	
19.06.2018		VAT- Nation Media	5,625.00	
21.06.2018		VAT- Pride Inn	4,913.80	
21.06.2018		VAT- Nation Media	43,140.00	
30.06.2018		Safaricom Ltd	107,155.15	
30.06.2018		VAT- Safaricom	5,844.85	
30.06.2018		Artel Ltd	9,482.75	
30.06.2018		VAT- Artel	517.25	
30.06.2018		Telkom Kenya Ltd	4,741.40	
30.06.2018		Jamii Telecom	181,500.00	
30.06.2018		VAT- Jamii	9,900.00	
30.06.2018		Vinster Express	63,837.95	
30.06.2018		VAT- Vinster	3,482.05	
30.06.2018		Vinster Express	60,613.80	
30.06.2018		VAT- Vinster	3,306.20	
30.06.2018		Liquid Telecom Ltd	66,000.00	
30.06.2018		VAT- Liquid Tel	3,600.00	
30.06.2018		Liquid Telecom Ltd	66,000.00	
30.06.2018		VAT- Liquid Tel	3,600.00	
30.06.2018		Wellington O. Amkaya	7,000.00	
30.06.2018		Simon Arua	7,000.00	
30.06.2018		Rachael Njeri	5,600.00	
30.06.2018		Morton Onyango	5,600.00	
30.06.2018		Milka Eunice	5,600.00	
30.06.2018		Lydia Ongera	5,600.00	
30.06.2018		Lydia Ongera	5,600.00	
30.06.2018		Eugene Mulama	5,600.00	
30.06.2018		Caroline Kangendo	5,600.00	
30.06.2018		Liquid Telecom Ltd	66,000.00	
30.06.2018		VAT- Liquid Tel	3,600.00	
30.06.2018		Miriam Musyimi	3,500.00	
30.06.2018		KRA	9,601.30	
30.06.2018		KRA	523.70	
30.06.2018		KRA	795,150.00	
30.06.2018		KRA	612,000.00	
30.06.2018		KRA	14,100.00	
30.06.2018		KRA	11,700.00	
30.06.2018		Wilter Nyambeki	35,000.00	
30.06.2018		Tracy Njeri	35,000.00	
30.06.2018		Sylvia Joyce	35,000.00	
30.06.2018		Richard Akomo	35,000.00	

		Appendix 3 Totals	-	
APPENDIX IV				
RECEIPTS IN CASHBOOK NOT THE BANKSTATEMENT				
As at 30th June, 2018				
Date	Bak slip	Details	Amounts	Comments
30.06.2018		unpent imprest banked - Mugonya	582,108.00	
30.06.2018		unpent imprest banked - Edwin	25,000.00	
30.06.2018		unpent imprest banked - Kobia	65,225.00	
30.06.2018		Unspent imprest banked - Mokaya	1,011,576.00	
30.06.2018		Unspent imprest banked - Deche	105,620.80	
30.06.2018		Unspent imprest banked - Ojienda	316,863.00	
30.06.2018		Unspent imprest banked - Edwin	57,756.90	
30.06.2018		Unspent imprest banked - Nancy	9,000.00	
30.06.2018		Unspent imprest banked - Kibor	70,330.00	
30.06.2018		unspent imprest banked - Becky	10,000.00	
30.06.2018		unspent imprest banked - Emmanuel	32,000.00	
30.06.2018		unspent imprest banked - Christine	302,630.00	
		Appendix 4 Totals	2,588,109.70	
Bank Statement Balance			6,701,425.05	
	Appendix 1		7,142,321.65	
	Appendix 2		-	
	Appendix 3		-	
	Appendix 4		2,588,109.70	
Cash Books Balance			2,147,213.10	



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2018 TO 30/06/2018

Rundate : 02/07/2018

Runtime : 09:08:31

Customer Number : 120367

Account Number : 1000181273

Account Name : REC-JUDICIAL SERVICE COMMISSION(KES)

Opening Balance : 16775939.2

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	06/06/2018	06/06/2018	FT18157VGKZM	TRFS Payments	2,898.60	0.00	16,773,040.60
				0001006961			
				Withholding Tax			
2	06/06/2018	06/06/2018	FT18157XW6PY	Outward RTGS Payment MT 103	68,009.00	0.00	16,705,031.60
				0001006957			

108	29/06/2018	29/06/2018	FT18180T78DZ	Local Cash Deposit Bulk	0.00	95,509.00	5,356,649.05
				217494090019810000000000			
109	29/06/2018	29/06/2018	FT18180J1ZYJ	Outward Cheque	0.00	114,326.00	5,470,975.05
				374883			
110	29/06/2018	29/06/2018	FT18180WY0CP	Outward Cheque	0.00	140,000.00	5,610,975.05
				374882			
111	29/06/2018	29/06/2018	FT18180GRRVS	Local Cash Deposit Bulk	0.00	229,040.00	5,840,015.05
				229188090019810000000000			
112	29/06/2018	29/06/2018	FT18180KNL3L	Inward RTGS Payment MT 103	0.00	403,000.00	6,243,015.05
				STANDARD CHARTERED BANK KENYA LIMIT			
				/RFB/United Kingdom imprest			
113	29/06/2018	29/06/2018	FT181809524N	Local Cash Deposit Bulk	0.00	458,410.00	6,701,425.05
				217495090019810000000000			
Totals					15,872,353.35	5,797,839.20	
Closing Balance							6,701,425.05

REPUBLIC OF KENYA

F.O. 51

Date 02/07/2018

Report of the Board of Survey on the Cash and Bank Balances of JUDICIAL SERVICE

Commission AN as at the close of

Business on 30/06 2018

The Board consisting of - (Names and official titles)

SAMSON BETI - CHAIR

KENYA NZEKI MEMBER

TITUS MAINCA MEMBER

ANN NJUGUNA MEMBER (SEC)

Assembled at the office of J.S.C. ACCOUNTS

at 1900 AM (time) on the 02/07 2018 and

The following cash was produced:-

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

It was observed that cheques amounting to Sh. - Cts. -

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

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

The Cash Book reflected the following balances as at the close of business on the 30/06/2018:-

Cash on hand	Sh.	-
Bank Balance	Sh.	-

The Bank Certificate of Balance showed a sum of Sh. - Cts. - (Sh. - Cts. -)

Standing to the credit of the account on 30/06 2018

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date 02/07/2018

[Signature] 2/7/18
Chairman

[Signature] 02/07/2018
Members of the Board

[Signature] 02/7/2018

[Signature] 02/07/2018

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

27th July, 2018

CERTIFICATE OF BALANCES

Customer : 120367

JUDICIAL SERVICE COMMISSION

Balance Date: 29-Jun-18

Account No	Account Name	Currency	Balance
1000181273	REC-JUDICIAL SERVICE COMMISSION	KES	6,701,425.05
1000181982	DEP-JUDICIAL SERVICE COMMISSION	KES	0.00
1000182498	CBK165-JUDICIAL SERVICE COMMISSION	KES	0.00

Handwritten signature of L. K. RWERIA in blue ink.

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

Handwritten signature of P. S. LENKUME in blue ink.

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

Annex (xiv)

REPUBLIC OF KENYA

Telephone: Nairobi 2739180

Email: jscsecretariat@jsc.go.ke

When replying please quote:



JUDICIAL SERVICE COMMISSION

P. o. Box 40048-00100

NAIROBI

9th August 2018

Ref: JSC 4/3.

The Accountant General,
The National Treasury,
P.O. Box 3007-00100
NAIROBI



Dear Sir

REF: PENDING BILLS

We refer to the above subject matter.

Towards the close of the financial year 2017/2018 various bills for payment were at different stages of processing. The said bills are still outstanding.

The purpose of this letter is to forward the pending bills for your support in processing the payment in this financial year

Attached are schedules of the outstanding bills for Judicial Service Commission (JSC) and Judiciary Training Institute (JTI) in the format requested for your reference.

Kindly Submitted

Yours faithfully

A handwritten signature in black ink, appearing to read 'Anne A. Amadi'.

Anne A. Amadi, CBS
Secretary,
Judicial Service Commission

(JSC/JTI/R.O)

JUDICIAL SERVICE COMMISSION INVOICES PENDING PAYMENT AS AT 1ST JULY, 2018

	SUPPLIER	LSO No.	INVOICE No.	INVOICE AMOUNT		DESCRIPTION
				GOODS	SERVICE	
1	Novel Technologies E.A Limited	2009	904	6,739,279.24	-	Provision of ICT installation at JSC Reinsurance Plaza Offices
2	Gelian Investments Limited	2007	16567 &16568	-	661,300.00	June 2018 for JSC and Tribunal Secretariat
3	Intercontinental Hotel	1992	585107/584993	-	49,250.00	Catering Services
4	Intercontinental Hotel	1993	585630/728/844/966,58 5630/728/844/966	-	139,250.00	Catering Services
5	Intercontinental Hotel	1870	574800/572327/572593 /574908	-	107,000.00	Catering services for month of February
6	Silverbird Travel plus Limited	2008	TIN18060220	-	8,145,440.00	Provision of air ticket to Canada
7	Silverbird Travel plus Limited	2002	TIN18060217	-	117,590.00	attending JSC meeting in Nairobi and JSC staff attending training in Mombasa
8	Machakos University College	1975	INV771,INV763 and INV796	-	491,285.00	24 ,21-26 May and 8-13 June 2018 for HR and Legal Unit
9	Machakos University College	1652	2687	-	240,000.00	Conference facility services for review of workplan
10	Issa and Company Advocates	1990	36/17	-	500,000.00	Legal fees for fee note No.36/17
11	Okongo Omogeni and Co Advocates	1991	1779	-	2,500,000.00	Legal fees for fee note No.1779
12	Benken Hygiene Services Limited	1995	8551	-	6,960.00	Sanitary Services for April-June 2018
13	Muma and Kanjama Advocates	1940	2/274/010 & 2/274/007	-	1,680,000.00	Legal fees for fee note No.2/274/010
14	Issa and Company Advocates	1942	20/15	-	2,210,000.00	Legal fees for fee note No.20/15
15	Standard Group Limited	1948	80051393	-	216,920.00	position of Legal Researchers and Law clerks
16	Standard Group Limited	1928	80050536,80050882,800 50941 &80050881	-	828,240.00	Provision of advertising on 06th,13th and 15th April 2018
17	Nation Media Group	1949	2556340	-	216,920.00	position of Legal Researchers and Law clerks
18	Otieno Ragot and Company Advocates	1899	ORC/DO/CIV/3487	-	208,909.00	Legal fees for fee note No.ORC/DO/CIV/3487

	SUPPLIER	LSO No.	INVOICE No.	INVOICE AMOUNT		DESCRIPTION
19	BCD Travel	1922	TIN18041249/250	-	2,368,795.00	Provision of air ticket to Argentina
20	Machakos University College	1915	INV706	-	85,000.00	24 ,21-26 May and 8-13 June 2018 for HR and Legal Unit
21	Law Africa Publishing Limited	1911		465,933.00	-	Publishing, Complition supply and delivery of Statutes
22	Gracan Construction Ltd		Payment certificates	-	4,103,104.80	Partioning of JSC Reinsurance offices
23	Shinelink Agencies	1936	202	383,000.00	-	Supply and delivery of baseball caps,Constitution and Business cards
24	Kounah and Company Advocates	2015	JK/CIV/153/2017 & JK/CIV/153/2017	-	646,000.00	Provision of legal fees
25	Intergrated Supplies and Consultancy Limited	1943	7708	-	850,000.00	Provision of payroll software
26	Malsha General Suppliers	1944	377	246,160.00	-	Supply of various stationery
27	Colobus Enterprises	1945	IN00000001	632,380.00	-	Supply of various stationery
28	Postal Corporation of Kenya		PCK-009124	-	76,890.00	Provision of Courier Services
	TOTALS			8,466,752.24	26,448,853.80	

JUDICIARY TRAINING INSTITUTE INVOICES PENDING PAYMENT AS AT 1ST JULY, 2018

	SUPPLIER	LSO No.	INVOICE No.	INVOICE AMOUNT		DESCRIPTION
				GOODS	SERVICE	
1	PEPEA AFRICA LIMITED		150	610,000.00	-	toners
2	NEERAM SOLUTIONS		54	1,005,000.00	-	track suits and branded polos
3	SAYARI KENYA CO. LTD		216	259,050.00	-	toners
4	VIABLE DECO SOLUTIONS LTD	2021	INV0002589	91,190.00	-	Supply of executive table and wardrobe
5	DOTCOM ENTERPRISES	2004	114	307,500.00	-	Supply of bantex files and document wallets
6	PATH VENTURE AGENCIES	2023	127	60,000.00	-	Supply of drinking water
7	MWEMUT SUPPLIERS	2005	36	84,500.00	-	Supply of toners 90A and 83A
8	FINLEY TECHNOLOGIES	1966	25	63,600.00	-	Supply of computer antivirus
9	WAYLAND GENERAL MERCHANTS	2006	15	153,900.00	-	supply of toners CE410A, CE411A, CE412A AND CE413A
10	BEVAJ FURNITURE LIMITED		207589	115,800.00	-	furniture
11	MIDAX GLOBAL	2003	35	181,250.00	-	Supply of clear folders, masking tapes, printing papers
12	TASSEL INVESTMENTS		103	108,900.00	-	printers dictaphone
13	UNICOMM TECHNOLOGIES ENT.	2017	161	167,500.00	-	supply of laptop
15	KENYA SCHOOL OF MONETARY STUDIES		17670	-	786,500.00	accommodation
16	KENYA SCHOOL OF MONETARY STUDIES		17452	-	1,047,400.00	accommodation
17	CMC MOTORS GROUP LIMITED		2435	-	53,332.00	motor vehicle service
18	CMC MOTORS GROUP LIMITED		2861	-	27,080.00	motor vehicle service
19	PARADISE SAFARI PARK LIMITED		134820	-	20,175.00	Catering services

	SUPPLIER	LSO No.	INVOICE No.	INVOICE AMOUNT		DESCRIPTION
41	KSMS		17912	-	62,640.00	Catering services
42	KITE SUPPLY LINK			-	85,440.00	certiccate printing
43	CMC Motors Group LTD		MRU+SINV+002743	-	521,745.00	motor vehicle service
44	Paradise Safari Park Ltd		138490	-	108,750.00	Catering services
45	Paradise Safari Park Ltd	1974	147828	-	54,000.00	Catering services
46	Standard Group Ltd	1964	80052536	-	127,600.00	Advertising costs
47	Paradise Safari Park Ltd	1970	147827	-	130,500.00	Catering services
48	Paradise Safari Park Ltd	2013	149101	-	130,500.00	Catering services
49	Kite Supply Link	1763	15912	-	45,000.00	Printing services
50	Nation Media Group Ltd	1988	20180631	-	49,702.60	supply of newspapers
51	Nation Media Group Ltd	1979	2559181	-	142,680.00	Advertising costs
53	CMC Motors Group LTD		HCV SINV 003461, HCV SINV 003561	-	192,572.00	motor vehicle service
54	Pride Inn Hotels		24345, 24343, 24344	-	1,329,280.00	accommodation
58	African Touch Safaris Ltd	1976	TIN0118060284	-	619,080.00	airtickets
59	Postal Corporation of Kenya		PCK-021942	-	4,690.00	Courier services
	TOTALS			3,208,190.00	5,538,666.60	
	GRAND TOTALS			8,746,856.60		

Annex (xv)

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

27th July, 2018

CERTIFICATE OF BALANCES

Customer : 120367

JUDICIAL SERVICE COMMISSION

Balance Date: 29-Jun-18

Account No	Account Name	Currency	Balance
1000181273	REC-JUDICIAL SERVICE COMMISSION	KES	6,701,425.05
1000181982	DEP-JUDICIAL SERVICE COMMISSION	KES	0.00
1000182498	CBK165-JUDICIAL SERVICE COMMISSION	KES	0.00

Handwritten signature of L. K. RWERIA in blue ink.

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

Handwritten signature of P. S. LENKUME in blue ink.

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

