


Enhancing Accountability



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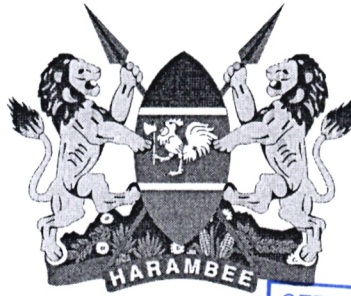
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
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JUDICIAL PERFORMANCE IMPROVEMENT PROJECT


THE JUDICIARY

PROJECT GRANT/CREDIT NUMBER IDA NO. 5181-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

 THE NATIONAL ASSEMBLY PAPERS LAID		
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*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

CONTENTS	PAGE
1. PROJECT INFORMATION AND OVERALL PERFORMANCE.....	ii
2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES.....	vi
3. REPORT OF THE INDEPENDENT AUDITORS.....	vii
4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020.....	8
6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020.....	10
7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS.....	11
8. NOTES TO THE FINANCIAL STATEMENTS.....	12
9. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	24

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is Judicial Performance Improvement Project

Objective: The key objective of the project is to improve the performance of the Judiciary to provide services in the project areas in a more effective and accountable manner

Address: The project headquarters offices are in Nairobi City, Nairobi County, Kenya.

The address of its registered office is:
P.O Box 30041 – 00100
Nairobi

Contacts: The following are the project contacts

Telephone: (254) 02-2221221
E-mail: jpipproject@gmail.com
Website: www.go.ke

1.2 Project Information

Project Start Date:	The project start date is 30.04.2013
Project End Date:	The project end date is 31.10.2020
Project Manager:	The project manager is Ms Nancy Kanyago
Project Sponsor:	The project sponsor is The World Bank

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Judiciary.
Project number	P105269
Strategic goals of the project	The strategic goals of the project are as follows: (i) To improve the performance of the Judiciary to enable it provide services in a more effective, efficient and accountable (ii) To support and achieve the priority areas of the Judiciary Transformation (iii) To contribute to Kenya's vision 2030 development strategy for transforming Kenya into a middle income country

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

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

1.4 Bankers

The following are the bankers for the current year:

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

1.5 Auditors

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

1.6 Roles and Responsibilities

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

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

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

1.7 Funding summary

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

Below is the funding summary. The Donor commitment shown has not taken into effect the current exchange rate and the therefore the undrawn balance to date will change with the exchange rate ruling:

Source of funds	Donor Commitment-		Amount received to date – 30.06.2020		Undrawn balance to date 30.06.2020	
	<i>Donor currency USD</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Loan						
International Development Association	120,000,000	10.5B	74,044,754	9,191,009,846	45,955,246	1,308,990,154.29
Total	120,000,000	10.5B	74,044,754	9,191,009,846	45,955,246	1,308,990,154.29

1.8 Summary of Overall Project Performance:

- Three courts have been upgraded/modernized. These includes: Kitui, Kangema and Tamu (Muhoroni).
- Twelve newly constructed Courts have been completed. These are: Kigumo, Engineer, Molo, Nyando, Makindu, Vihiga, Nyamira, Chuka, Nanyuki, Oyugis, Isiolo and Kakamega
- Eight newly constructed Courts are over 80% to completion. These are: Nakuru, Kajiado, Siaya, Makueni, Maralal, Garissa, Kwale and Voi
- Court Tracking System (CTS) was developed and currently being used to collect daily court data.
- Performance contracts rolled out in 283 courts, directorates and Judiciary agencies. This has enhanced performance and efficiency of courts to serve the public better.
- 1,473,342 million colour coded file folders were procured and distributed to all High

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

- Courts, Magistrates Courts and & Kadhi courts. This has led to reduced number of lost files.
- Over 200,000 backlog cases (over five years old) cleared through the justice at last initiative/RRI
 - Cases worth over 32.6 billion have been referred to the court annexed mediation program. This has enhanced the speed of completion of civil, land and family cases. So far Kshs. 6.13 billion worth of cases have been successfully resolved, at an average time of only 66 days.
 - Court User's Committees (CUCs) have been strengthened through a 'small grant program'. This has enhanced coordination and cooperation among the justice chain institutions towards improved performance of courts.
 - Registry Operation Manual developed and 1598 officers and staff trained on it
 - 23 4x4s vehicles, three 9-seater vans, a saloon car and bus were procured and used in monitoring progress of court constructions.

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Chief Registrar of the Judiciary and the Project Coordinator for **the Judicial Performance Improvement Project** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Chief Registrar of the Judiciary and the Project Coordinator for **The Judicial Performance Improvement project** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Chief Registrar of the Judiciary and the Project Coordinator for **The Judicial Performance Improvement project** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. Chief Registrar of the Judiciary and the Project Coordinator for The Judicial Performance Improvement project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

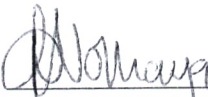
The Chief Registrar of the Judiciary and the Project Coordinator for **The Judicial Performance Improvement project** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

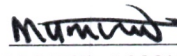
The Project financial statements were approved by the Chief Registrar of the Judiciary and the Project Coordinator for The Judicial Performance Improvement project on _____ 2020 and signed by them.



CHIEF REGISTRAR OF THE JUDICIARY
ANNE. A. AMADI



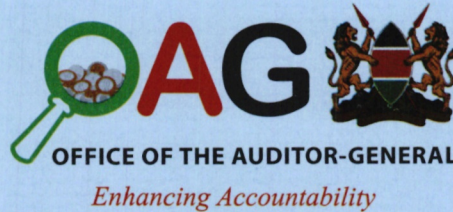
PROJECT COORDINATOR
NANCY KANYAGO



PROJECT ACCOUNTANT:
MARY MUCHOKI
ICPAK MEMBER NUMBER: 6621

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON JUDICIAL PERFORMANCE IMPROVEMENT PROJECT (IDA CREDIT NO.5181- KE) FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Judicial Performance Improvement Project set out on pages 8 to 24, which comprise the statement of financial assets as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Judicial Performance Improvement Project as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement No.5181- KE dated 5 December, 2012 (Revised 16 May, 2016) between the International Development Association and the Republic of Kenya and Public Finance Management Act, 2012.

Basis for Qualified Opinion

Difference between Project Payments and Work Certified

The statement of receipt and payments reflects Kshs.1,519,539,642 on acquisition of non-financial assets which includes Kshs.1,474,939,671 relating to construction of buildings. A comparison of actual payments with certified works for four (4) contracts at Nakuru, Milimani, Wajir and Nyamira reveals excess payment of Kshs.3,798,892 that was attributed to previous years' taxes that had not been paid. However, no documentary evidence has been provided in support of the paid tax.

Consequently, the validity of Kshs.3,798,892 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Judicial Performance Improvement Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Special Account Reconciliation

The statement of receipts and payments reflects loans from external development partners of Kshs.750,051,429 as disclosed under Note 8.3 to the financial statements. However, the balance differed with the special accounts statements balance of Kshs.758,072,640 resulting in an unreconciled and unexplained difference of Kshs.8,021,211.

My opinion is not modified based on the effects described on the above matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budget Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.2,195,000,000 and Kshs.1,888,098,131 respectively resulting to an underfunding of Kshs. 306,901,869 or 14% of the budget. Similarly, the statement reflects final payments budget and actual on comparable basis of Kshs.2,195,000,000 and Kshs.1,726,379,499 respectively resulting to an under expenditure of Kshs. 468,620,501 or 21% of the budget. The underfunding and under expenditure affected the planned activities and could have impacted negatively on service delivery for the public.

2. Pending Bills

Note 9.1 and 9.2 reflects pending bills totaling Kshs.83,675,667 while the IFMIS ledger reflects Kshs.32,693,603 for pending bills resulting in a difference of Kshs.50,982,064. No reconciliation or explanation has been availed for audit review. The Project is at risk of incurring significant interest costs and penalties with the continued delay in payment.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Delayed Implementation of Projects

Examination of records for the Project (JPIP) as at 30 June, 2020 revealed that work certified in respect of contractors totalled to Kshs.5,175,142,583.68 out of the contract sum amounting to Kshs.6,892,064,478. However, analysis of the project status provided by the Project Coordinator indicated that twenty (20) out of the twenty-eight (28) projects were still under construction. An audit inspection of sampled projects during the month of November, 2020 revealed delay in completion of projects.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. 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 overall 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the International Development Association (IDA) and the Republic of Kenya, I report based on my audit, that:

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is

higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



Nancy Gathungu

AUDITOR-GENERAL

Nairobi

31 December, 2020

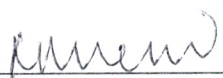
Report of the Auditor-General on the Judicial Performance Improvement Project (IDA Credit No. 5181 KE) for the year ended 30 June, 2020


*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

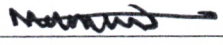
4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

	Note	2019/2020		2018/2019		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Loan from external development partners	8.3	750,051,429	1,121,703,366	1,230,918,768	927,366,783	9,191,009,846
Miscellaneous receipts	8.4	16,343,336		11,210,727		31,468,933
TOTAL RECEIPTS		766,394,765	1,121,703,366	1,244,608,950	927,366,783	9,222,478,779
PAYMENTS						
Purchase of goods and services	8.5	206,839,857		452,413,790	119,826,566	3,364,031,445
Acquisition of non-financial assets	8.6	397,836,276	1,121,703,366	741,411,506	807,540,217	5,556,737,794
TOTAL PAYMENTS		604,676,133	1,121,703,366	1,193,825,296	927,366,783	8,920,769,239
SURPLUS/DEFICIT		161,718,632	-	48,304,199	-	

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


CHIEF REGISTRAR OF THE JUDICIARY
ANNE. A. AMADI


PROJECT COORDINATOR
NANCY KANYAGO



PROJECT ACCOUNTANT:
MARY MUCHOKI
ICPAK MEMBER 6621


*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*


5. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020

	Note	2019-2020	2018-2019
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8.7.A	152,808,495	6,110,685
Total Cash and Cash Equivalents		152,808,495	6,110,685
Accounts receivables – Imprest and Advances	8.8	15,020,822	48,304,199
TOTAL FINANCIAL ASSETS		167,829,317	54,414,884
REPRESENTED BY			
Fund balance b/fwd	8.9	54,414,884	91,686,710
Prior year adjustments	8.10	(48,304,199)	(85,576,025)
Surplus/(Deficit) for the year		161,718,632	48,304,199
NET FINANCIAL POSITION		167,829,317	54,414,884

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2020 and signed by:


CHIEF REGISTRAR OF THE JUDICIARY
ANNE. A. AMADI


PROJECT COORDINATOR
NANCY KANYAGO



PROJECT ACCOUNTANT:
MARY MUCHOKI
ICPAK NUMBER: 6621

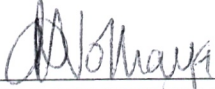
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Reports and Financial Statements
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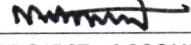
6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020

		2019-2020	2018-2019
	Note	KShs	KShs
Receipts for operating activities			
Miscellaneous receipts	8.4	16,343,336	11,210,727
Payments for operating activities			
Purchase of goods and services	8.5	(206,839,857)	(452,413,800)
Changes for receivables during the year	8.8	33,283,377	43,193,670
Adjustments during the year		(48,304,199)	(85,576,025)
Net cash flow from operating activities		(205,517,342)	(483,585,418)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8.6	(397,836,276)	(741,411,506)
Net cash flows from Investing Activities		(397,836,276)	(741,411,506)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	8.5	750,051,429	1,230,918,768
Net cash flow from financing activities		750,051,429	1,230,918,768
NET INCREASE IN CASH AND CASH EQUIVALENT		146,697,810	5,921,844
Cash and cash equivalent at BEGINNING of the year		6,110,685	188,851
Cash and cash equivalent at END of the year		152,808,495	6,110,685

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 _____ 2020 and signed by:


CHIEF REGISTRAR OF THE JUDICIARY
ANNE. A. AMADI


PROJECT COORDINATOR
NANCY KANYAGO



PROJECT ACCOUNTANT:
MARY MUCHOKI
ICPAK MEMBER: 6621


*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*


7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Final Budget	Actual On Comparable Basis	Budget Utilization Difference	% of Utilization
	a	c=a+b	d	e=c-d	f=d/c %
Receipts					
Proceeds from borrowings	2,595,000,000	2,195,000,000	1,871,754,795	323,245,205	83%
Miscellaneous receipts		-	16,343,336	16,343,336	100%
Total Receipts	2,595,000,000	2,195,000,000	1,888,098,131		85%
Payments					
Purchase of goods and services		675,460,358	206,839,857	468,620,499	31%
Acquisition of non-financial assets		1,519,539,642	1,519,539,642		100%
Total Payments		2,195,000,000	1,726,379,499		100%

Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.


CHIEF REGISTRAR OF THE JUDICIARY
ANNE. A. AMADI


PROJECT COORDINATOR
NANCY KANYAGO


PROJECT ACCOUNTANT:
MARY MUCHOKI
ICPAK MEMBER: 6621

8. NOTES TO THE FINANCIAL STATEMENTS

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

8.1. Basis of Preparation

8.1.1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

8.1.2. Reporting entity

The financial statements are for the Project under Judiciary. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

8.1.3. Reporting currency

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

8.2. Significant Accounting Policies

a) Recognition of receipts

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

- **Transfers from the Exchequer**

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

- **External Assistance**

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

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the year they were received.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

- **Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bill

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

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

- **Acquisition of fixed assets**

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

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

c) Cash and cash equivalents

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

statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits

d) Accounts receivable

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

e) Pending bills

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

f) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

g) Third party payments

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

During the year Kshs. 1,121,703,366 being loan disbursements was received in form of direct payments from third parties.

h) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are ineligible according to the donor agreement and are not recognised in the statements of receipts and payments.

i) Comparative figures

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

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

j) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2020.

k) Errors

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

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

8.3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2020 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	FY19/20	FY18/19
Loans Received from Multilateral Donors (International Organizations)						
International Development Agency	17-Sep-19	2,633,035	270,833,980			
	29-Jan-20	3,679,805	372,727,448			
	18-Jun-20	1,000,000	106,490,000			
Total		7,312,840	750,051,429	1,121,703,366	1,871,754,795	2,158,285,551

8.4. MISCELLANEOUS RECEIPTS

	2019-2020	2018-2019	Cumulative to date
	Kshs	Kshs	Kshs
Other receipts not classified elsewhere	16,343,336	11,210,720	31,468,933
	16,343,336	11,210,720	31,468,933

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

8.5. PURCHASE OF GOODS AND SERVICES

	2019-2020			2018-2019	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	6,138,342		6,138,342	71,317,017	450,398,969
Domestic travel and subsistence	41,903,409		41,903,409	120,374,402	549,577,732
Foreign travel and subsistence				2,828,530	6,133,897
Printing, advertising and – information supplies & services	10,452,457		10,452,457	24,077,552	106,804,557
Rentals of produced assets	12,552,332		12,552,332	36,145,755	207,038,748
Training payments	14,228,946		14,228,946	121,951,942	1,286,199,338
Other operating payments	2,841,799		2,841,799	78,447,046	757,878,204
Consultancy	118,722,572		118,722,572	117,098,113	
Total	206,839,857		206,839,857	572,240,357	3,364,031,445

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

8.6. ACQUISITION OF NON-FINANCIAL ASSETS

	2019/2020			2018/2019	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Construction of buildings	374,990,702	1,099,948,969	1,474,939,671	1,279,323,272	5,037,789,927
Purchase of vehicles & other transport equipment				76,159,210	186,242,249
Purchase of office furniture & general equipment	21,658,971		21,658,971	96,955,369	213,900,315
Purchase of ICT equipment	1,186,603	21,754,397	22,941,000	95,864,303	118,805,303
Total	397,836,276	1,121,703,366	1,519,539,642	1,548,951,723	5,556,737,794

8.7. CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 8.7A)	152,808,495	6,110,685
Cash equivalents (receivables) (Note 8.8)	15,020,822	48,304,199
Total	167,829,317	54,414,884

The project has one project account spread within the project implementation area and one foreign currency designated accounts managed by the National Treasury as listed below:

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

8.7 A Bank Accounts (See Appendix 1)

Project Bank Accounts

	2019/20	2018/19
	KShs	KShs
<u>Foreign Currency Accounts</u>		
Equity bank [A/C No.0810260885749]	2,037,945	2,547
Total Foreign Currency balances	2,037,945	2,547
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 10000187441]	152,808,495	6,110,685
Total local currency balances	152,808,495	6,110,685
Total bank account balances	152,808,495	6,110,685

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2020 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

Special Deposit Accounts Movement Schedule

	2019/20	2018/19
	KShs	KShs
(i) A/C Name [A/c No:081026088749]		
Opening balance	2,547	4,327,621
Total amount deposited in the account	7,312,840	7,845,589
Total amount withdrawn (as per Statement of Receipts & Payments)	9,348,239	12,170,664
Closing balance (as per SDA bank account reconciliation attached)	2,037,945	2,547

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as (**Appendix ii**) support these closing balances.

8.8. OUTSTANDING IMPRESTS AND ADVANCES (Appendix iii)

Staff Imprests	2019/20	2018/19
	KShs	KShs
	15,020,822	48,304,199
Total	15,020,822	48,304,199

8.9. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	6,110,685	188,849
Outstanding imprests and advances	48,304,199	91,497.869
Total	54,414,884	91,686,710

8.10. PRIOR YEAR ADJUSTMENT

	2019/20	2018/19
	KShs	KShs
Receivables - Outstanding Imprests	(48,304,199)	(85,576,025)
Total	(48,304,199)	(85,576,025)

*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

9.1 PENDING ACCOUNTS PAYABLE (Appendix IV)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of civil works	32,850,006	56,759,118.07	32,850,006	56,759,118.07
Supply of goods	22,941,000	12,930,081.38	22,941,000	12,930,081.38
Supply of services	13,311,424	13,986,468.38	13,311,424	13,986,468.38
Total	69,102,490	83,675,667.83	69,102,490	83,675,667.83

9.2 PENDING STAFF PAYABLES (Appendix iv)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Employees	2,262,000	2,960,499.70	2,262,000	2,960,499.70
Total	2,262,000	2,960,499.70	2,262,000	2,960,499.70

9.3 RETENTION PAYABLES (Appendix v)

The Project has deducted and withheld 10% from all certificates on construction contracts from F/Y 2014/2015 up to the current F/Y 2019/2020

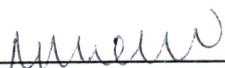
Cumulative contract sum	10% Retention payable
6,892,064,478.00	445,897,650.29


*Judicial Performance Improvement Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
JUD/JPIP/2019-2020	Underutilization of budgeted resources	Explanation was provided	-	Resolved	-
	Delayed projects	Explanation was provided	-	Resolved	-
	Awarding of consultant's contract	Explanation was provided	-	Resolved	-
	Reimbursements of imprests	Explanation was provided	-	Resolved	-


 Chief Registrar Judiciary
 Anne. A. Amadi
 Date


 Project Coordinator
 Nancy Kanyago
 Date

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

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from borrowings	2,195,000,000	1,871,754,795	323,245,205	83%	Low utilization of revenue budget due to slow operations during the Covid 19 pandemic
Miscellaneous receipts	16,343,336	16,343,336	-	100%	
Total Receipts	2,195,000,000	1,888,098,131	323,245,205		
Payments					
Purchase of goods and services	675,460,358	206,839,859	468,620,499	31%	Low utilization of revenue budget due to slow operations during the Covid 19
Acquisition of non-financial assets	1,519,539,642	1,519,539,642	267,438,277	99%	
Total payments	2,195,000,000	1,726,379,501	425,503,722		

APPENDICES

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

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

July 23, 2020

CERTIFICATE OF BALANCES

Customer: 120349

Account Name: THE JUDICIARY

Balance Date: June 30, 2020

ACCOUNT No.	ACCOUNT TITLE	AMOUNT
1000182048	DEV-THE JUDICIARY	45,276,144.05
1000181915	REC-THE JUDICIARY	46,559,517.00
1000182342	DEP-THE JUDICIARY	524,217,988.80
1000187441	JUDICIAL PERF. IMPR. PRO.NO.5181 KE	191,702,276.70
1000190124	ELD-CBK165-JUDICIARY-ELDORET	0.00
1000352043	THE JUDICIARY REVENUE COLLECTION	0.00

A handwritten signature in black ink, appearing to read 'L. K. Rweria'.

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

A handwritten signature in black ink, appearing to read 'P. S. Lenkume'.

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

REPUBLIC OF KENYA
BANK RECONCILIATION

JPIP BANK ACCOUNT NO 1000187441

AS AT30TH JUNE.....2020.....Station.....NAIROBI.....

	Sh.	Cts.	Shs.	Cts.	Shs.	cts
Balance as per Bank Certificate					191,702,276	70
Less:-						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					38,772,690	40
2. Receipts in Bank Statements not yet recorded in Cash Book					126,078	25
Add:-						
3. Payments in Bank Statement not yet recorded in Cash Book					4,987	00
4. Receipts in Cash Book not yet recorded in Bank Statement					-	
Bank Balance as per Cash Book					152,808,495	05

Prepared by
Maureen Mathule
Me

Approved
MD
29/06/2020

BOS
Dominic Mwiru - Chairman

Payments in Bank Statement not in cash book
19-Aug-19 Inward Unpaid Cheque-Account Closed

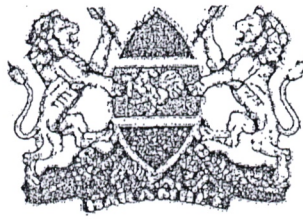
4,987.00

Receipts in bank statement not in cashbook

5-Jul-18 Receipts	Surrender of unspent balance	79,881.00
11-Jul-18 Receipts	Surrender of unspent balance	3,451.25
30-Aug-18 Receipts	Surrender of Unspent A/E balance	56.00
28-Jun-19 Receipts	Surrender of unspent balance	1,300.00
25-Oct-19 Receipts	Refund of unspent funds	41,390.00
		<u>126,078.25</u>

Payments in cashbook not in bankstatement

30-Jun-20 Shijende Walter Chumuma c/o jud	Being payment of per diem for travel to Makeni	1479	110,400.00
30-Jun-20 Shijende Walter Gumuma c/o jud	Being payment of transport and two days per di	1591	27,600.00
30-Jun-20 Nyando Enterprises P.O.Box.20104	Being payment for supply and delivery of street l	1611	39,310.35
30-Jun-20 Anole Construction Co.Ltd.P.O.Box	Being interim payment for cert.no.5 for proposel	1612	25,447,201.60
30-Jun-20 Nanchang Foreign Engineering Co	Being payment for cert.no.13 for construction w	1613	9,796,702.60
30-Jun-20 Apex Suppliers P.O.Box.50914-002	Being payment for supply and delivery of assort	1614	195,797.40
30-Jun-20 Shadow Super Investments P.O.Box	Being payment for supply and delivery of A4 cou	1615	669,872.85
30-Jun-20 Benson Shitsimi Sakwa c/o judiciary	Being reimbursement of 1 day's per diem and tra	1616	13,600.00
30-Jun-20 Benson Shitsimi Sakwa c/o judiciary	Being reimbursement of 2 days per diem and tra	1617	27,800.00
30-Jun-20 Daje Enterprises Limited P.O.Box 57	Being payment of supply, delivery and fabricator	1618	1,661,304.90
30-Jun-20 Michael Awino Obuya c/o judiciary	Being reimbursement of 3 days per diem for trav	1619	51,000.00
30-Jun-20 Gilbert Nyingi Nginya c/o judiciary	Being payment of 2 days per diem for inspection and acce	3995462	26,000.00
30-Jun-20 Stephen Kennedy Muturi Njehia c/	Being payment of 2 days per diem for inspection and acce	3995463	26,000.00
30-Jun-20 Mercy Abayo c/o judiciary	Being payment of 2 days per diem for inspection and acce	3995464	20,000.00
30-Jun-20 Isaac Kibuchi c/o judiciary	Being payment of 2 days per diem for inspection and acce	3995465	30,000.00
30-Jun-20 Victor Yator c/o judiciary	Being payment of 2 days per diem for inspection and acce	3995466	26,000.00
30-Jun-20 Pogo Airways Travel Services Limite	Being payment for cost for change of reservation	1518	122,870.00
30-Jun-20 Donald Collins Odhiambo Akoko c/	Being payment of salary for June 2020 to JPIP Co	1535	158,499.70
30-Jun-20 Total Kenya Limited P.O.Box 30041	Being payment for fuel consumed by JPIP vehicle	1604	17,425.30
30-Jun-20 Commissioner of VAT P.O.Box 3004	Being 2% VVAT on payment for fuel consumed b	1604	305.70
30-Jun-20 Siranka Benard Lenonka c/o judicla	Being reimbursement of 3 days per diem for trav	1620	39,000.00
30-Jun-20 Donald Collins Odhiambo Akoko c/	Being payment of 5 days DSA for travel to various	1621	75,000.00
30-Jun-20 Samuel Maina Karua c/o judiciary	Being payment of 5 days DSA for travel to various	1622	50,000.00
30-Jun-20 Addah Maureen Wanyonyi c/o judi	Being payment of 5 days DSA for travel to various	1623	65,000.00
30-Jun-20 Christopher Otieno Ondieko c/o judi	Being payment of 5 days DSA for travel to various	1624	75,000.00
			<u>38,772,690.40</u>



THE JUDICIARY

INTERNAL MEMO

TO : Chief Accounts Controller
FROM : JPIP Project Coordinator
DATE : 5th June, 2020
SUBJECT : Appointment of Board of Survey for Judicial Performance Improvement Project (JPIP)

The Memo for the Chief Registrar of the Judiciary dated 3 June, 2020 in regard to guidelines on closure of the Financial Year 2019/2020, refers.

Further to the requirement therein to have a Board of Survey, I hereby appoint Dominic Maina as the Chairman of the Board of Survey for the Judicial Performance Improvement Project for the financial year ended June 30th, 2020.

A handwritten signature in black ink, appearing to read 'Nancy Kanyago'.

Nancy Kanyago

Date 1/7/2020

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

Judicial performance

Improvement project

as at the close of

Business on 30th June, 2020

The Board consisting of - (Names and official titles)

1. Dominic Maina - chair

2.

3.

Assembled at the office of JPIP Accountant

at 10:00 am (time) on the 1-July, 2020 and

The following cash was produced:-

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

It was observed that cheques amounting to Sh. NIL 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

30th June, 2020

Cash on hand..... NIL Sh.

Bank Balance..... 152,808,495.05 Sh.

The Bank Certificate of Balance showed a sum of Sh. 191,702,276.70

..... Cts. (Sh. Cts.)

Standing to the credit of the account on 30th June, 2020

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.

Dominic Maina - Chairman

Date 01/07/2020

Members of the Board

JUDICIAL PERFORMANCE IMPROVEMENT PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2020

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

Bank Account No.: 0810260885749 Held with EQUITY BANK NAIROBI


	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		71,416,110.57
	Less:		
2	Total amount documented		65,364,523.40
3	Outstanding amount to be documented		6,051,587.17
	Represented by:		
4	Ending Special account Balance as at 30 June 2020		2,037,945.53
5	Amounts claimed but not credited as at 30 June 2020		-
6	Amounts withdrawn and not claimed		4,013,641.64
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2020		6,051,587.17

Discrepancy between total appearing on line 3 and 9

Notes:

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

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


AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

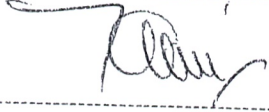
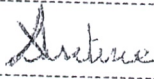
DATE: 13 08 2020

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2020
Account No.	0810260885749
Depository Bank	EQUITY BANK
Address	
Related Loan	EQUITY-JUD. PERFORM. IMPROV. PRJ
Credit Agreement	5181-KE
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2019 as per C.B.K. Ledger Account	2,546.53
Add:	
Total Amount deposited by World Bank	7,312,840.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	9,348,239.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2020	2,037,945.53

AUTHORIZED REPRESENTATIVE CENTRAL BANK OF KENYA	SIGNATURE:	
	DATE	10-8-2020
AUTHORIZED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY	SIGNATURE:	
	DATE	18-08-2020

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2020 have been reconciled and a copy of the supporting reconciliation Statement is attached.

Equity

CENTRAL BANK OF KENYA - RECONCILIATION

STATEMENT AS AT : 30.06.2020
G.L.A/C NO : 1000175621

OFF-SHORE A/C NO: 810260885749

DETAILS

EQUITY-JUD. PERFORM. IMPROV. PRJ

1. BALANCE AS PER OFFSHORE STATEMENT:

CURRENCY
USD

AMOUNTS
2,037,945.53

REMARKS

ACTION TAKEN

2. ADD DEBITS NOT IN NRB

3. LESS CREDITS NOT IN NRB

4. ADD DEBITS NOT IN OFFSHORE

5. LESS CREDITS NOT IN OFFSHORE

6. BALANCE AS PER CBK LEDGER

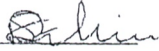
(2,037,945.53)

2,037,945.53

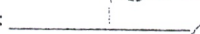


Prepared By: Muthuri K.E

Checked by:



Approved By:



Date: 03.07.2020

Date:

7/7/2020

Date:

7-7-2020

NOSTRO RECONCILIATION STATEMENTS

Reconcile Hold

Manual Input of NR Statement: [1000175621,20200701,5,182,]

Transaction Ref Number (Tag20)	141549
Account Identification (Tag25)	1000175621 EQUITY-JUD. PERFORM. IMPROV. PRJ
Account Currency	USD US Dollar
Opening Bal Indicator (Tag60a)	C
Opening Bal Date (Tag60a)	30 JUN 2020 30 JUN 2020
Opening Bal Amount (Tag60a)	2,037,945.53
Closing Bal Indicator (Tag62a)	C
Closing Bal Date (Tag62a)	30 JUN 2020 30 JUN 2020
Closing Bal Amount (Tag62a)	2,037,945.53

Statement Complete.

Entry Details Audit

SWIFT Tag: 64
SWIFT Tag content.1.1: C200630USD2017945.53

Statement Complete.

Result of 7

Run Date: 07/08/2020 Run Time: 14:35:23
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2019 To

STATEMENT OF ACCOUNT PAGE NO : 1
 ACCOUNT NUMBER : 1000175621
 ACCOUNT TITLE : EQUITY-JUD. PERFORM. IMPROV. PRJ
 30/06/2020

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :				-2,546.53		
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	22/07/2019	FT19203386PG	FUNDING	-2,633,010.00	0.00	-2635556.53
2	22/08/2019	FT19233CFQ53	PAI22518	0.00	2,633,035.00	-2521.53
3	18/11/2019	FT19322VTX6T	FRGN/RMT INTL DE	-3,679,780.00	0.00	-3682301.53
4	16/01/2020	FT200156Y4SP	PAI23378	0.00	3,679,805.00	-2496.53
5	10/03/2020	FT20070245GQ	FUNDING	-1,685,893.00	0.00	-1688389.53
6	12/06/2020	FT201633G02M	PAI24535	0.00	1,000,000.00	-688389.53
7	25/06/2020	FT2017715W9N	FRGN/RMT INTL DE	-1,349,556.00	0.00	-2037945.53
				CLOSING BALANCE :		-2037945.53

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM [More Options](#) [Clear Selection](#) [Find](#)

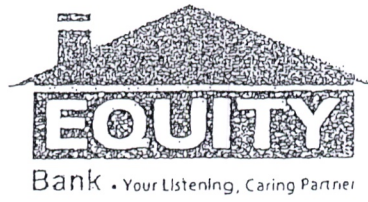
Account 1000175621

Statement From 20190701

Statement To 20200630

TAM.E.STMT.OF.ACCT.EPRM

STATEMENT OF ACCOUNT



MUTUALCENTRALBANK.CO.KE
 JUDICIAL PERFORMANCE IMPROVEMENT PROJECT-CREDIT NO. 0161 KE (DEPOSIT ACCOUNT)
 F.O.ECN 60000-00200
 NAIROBI

A/C No. 0910260092749 - BUSINESS CURRENT - USD
 From 01-01-2020 To 31-01-2020

Date	Value	Particulars	Money Out	Money In	Balance
019		I/F.			3,682,361.53 Cr
020		RZC/CLAIM IDA CR 51610 KE USD0678805	3,679,805.00		2,486.53 Cr
			2,270,000.00	0	3,296.53 Cr
			3,679,805.00	0.00	2,486.53 Cr
		Cheques:			0.00

Sign or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order


JUDICIAL PERFORMANCE IMPROVEMENT PROJECT-CREDIT NO. 5181-KE (DEPOSIT ACCOUNT)
 P.O.BOX 60000-00200
 NAIROBI

0810260885749 - BUSINESS CURRENT - USD

01-06-2020 30-06-2020

31-05-2020	B/F.				
17-06-2020	/REC/CLAIM IDA CR 51810KE 8502FT201633G0	1,000,000.00		1,688,389.53	Cr
24-06-2020	FRGN/RMT INTL DEVELOPMENT ASSO			688,389.53	Cr
			1,349,556.00	2,037,945.53	Cr
Page Total:		1,000,000.00	1,349,556.00	2,037,945.53	Cr
Grand Total:		1,000,000.00	1,349,556.00	2,037,945.53	Cr
Uncleared Cheques:				0.00	

EQUITY BANK (KENYA) LTD.
 EQUITY SUPREME CENTRE
 CERTIFIED TRUE COPY
 OF THE ORIGINAL.

Signature:  Date: _____



To,

JUDICIAL PERFORMANCE IMPROVEMENT
PROJECT-CREDIT NO. 5181-KE (DEPOSIT
ACCOUNT)
P.O.BOX 60000
NAIROBI
KE
00200

Branch ID : 081
Customer Name : JUDICIAL PERFORMANCE IMPROVEMENT
PROJECT-CREDIT NO. 5181-KE (DEPOSIT
ACCOUNT)
Product Name : CAA
Currency : USD

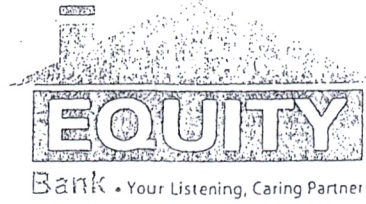
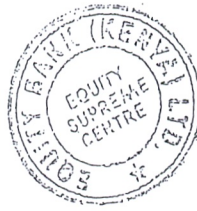
Account Statement 0810260885749

Statement Period (From 01-01-2020 To 03-08-2020)

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
22-01-2020	22-01-2020	/REC/CLAIM IDA CR 51810 KE USD3679805	3,679,805.00		2,496.53
09-03-2020	09-03-2020	FRGN/RMT INTL DEVELOPMENT ASSO		1,685,893.00	1,688,389.53
17-06-2020	17-06-2020	/REC/CLAIM IDA CR 51810KE 8502FT201633G02M	1,000,000.00		688,389.53
24-06-2020	24-06-2020	FRGN/RMT INTL DEVELOPMENT ASSO		1,349,556.00	2,037,945.53
Grand Total			4,679,805.00	3,035,449.00	2,037,945.53

: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

STATEMENT OF ACCOUNT



MUTHUIM@CENTRALBANK.GO.KE
 JUDICIAL PERFORMANCE IMPROVEMENT PROJECT-CREDIT NO. 5181-KE (DEPOSIT ACCOUNT)
 P.O.BOX: 60000-00200
 NAIRROI

A/C No.

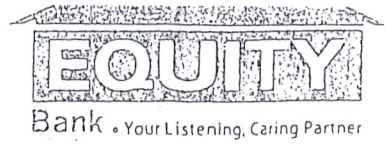
From 0210260885749 - BUSINESS CURRENT - USD

01-06-2019

30-06-2019

Date	Value	Particulars	Money Out	Money In	Balance
2019		B/F.			2,569.09 Cr
2019		REV DORMANT ACTIVATION FEE 27.5.2019		2.44	2,571.53 Cr
2019		FRGN/RMT INTL DEVELOPMENT ASSO		2,637,607.00	2,540,376.53 Cr
2019		/REC/CLATH IDA 5181 KE USD 2637932	2,637,832.00		2,546.53 Cr
Total:			2,637,832.00	2,637,609.44	2,546.53 Cr
Total:			2,637,832.00	2,637,609.44	2,546.53 Cr
Total Cheques:					0.00

Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed correct.



MUTUUM CENTRAL BANK, GO. KE
 JUDICIAL PERFORMANCE IMPROVEMENT PROJECT-CREDIT NO. 3181-KE (DEPOSIT ACCOUNT)
 P.O. BOX 60000-00200
 NAIROBI

A/C No.

From 09102609996749 - BUSINESS CURRENT - USD

01-09-2019

30-09-2019

Date	Value	Particulars	Money Out	Money In	Balance
19	B/F.				2,521.53 Cr
			0	0	2,521.53 Cr
			0.00	0.00	2,521.53 Cr
cheques					0.00

EQUITY BANK LTD.
 NAIROBI
 01-09-2019
 15:00

Any errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

MUTHUJAG CENTRAL BANK, GO. KE
JUDICIAL PERFORMANCE IMPROVEMENT PROJECT-CREDIT NO. 5151-KE (DEPOSIT ACCOUNT)
P.O. BOX: 80000-00100
NAIROBI

0810760185744 - BUSINESS CURRENT - USD
01-02-2020 30-04-2020

31-01-2020	B/F.			2,486.53 Cr
09-03-2020	FRGH/INTL DEVELOPMENT ASSO	1,655,893.00		1,658,389.53 Cr

Page Total:		0	1,655,893.00	1,660,876.06 Cr

Grand Total:		0.00	1,655,893.00	1,660,389.53 Cr

Uncleared Cheques:				0.00

EQUITY BANK (KENYA) LTD.
EQUITY SUPREME CENTRE
CERTIFIED TRUE COPY
OF THE ORIGINAL
Sign: *MAD* Date:

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

Project: P105269 - Judicial Performance Improvement

Loan Overview | **Disbursements** | History | Repayments | Amortization Schedule | Audit Submission
Applications | eSignatorie(s) | Beneficiaries | Contracts | **Designated/UN Accounts** | Category Schedule |

Designated Account Detail- DA-A

Account Details

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

Transaction Details

Currency (USD) View Transaction List

Total Deposits Less Refunds	71,416,110.57
Documented	65,364,523.40
Outstanding Balance	6,051,587.17
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Closing Dates in less than 3 months

The Closing Date for the Loan is in 3 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action is needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

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

Project: P105269 - Judicial Performance Improvement

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 15-Nov-2012	Loan Signing Date 05-Dec-2012	Loan Made Effective 30-Apr-2013	Authorized Signatories Submitted to WB 06-Apr-2020	Authorized Signatories Approved 06-Apr-2020	Loan is Ready for Disbursing Online 20-Aug-2020
-----------------------------------	----------------------------------	------------------------------------	---	--	--

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 229 entries

Filter by DA-A Paid Summary Value Date Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
JUD WA 40	DA-A	Completed	USD	1,349,581.00	Multiple	USD	1,349,581.00	23-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020
JUD WA 39	DA-A	Completed	USD	1,685,918.00	Multiple	USD	1,685,918.00	09-Mar-2020	09-Mar-2020	Borrower	09-Mar-2020
JUD WA 38	DA-A	Completed	USD	3,679,805.00	7	USD	3,679,805.00	13-Nov-2019	14-Nov-2019	Borrower	14-Nov-2019
JUD WA 37	DA-A	Completed	USD	2,633,035.00	7	USD	2,633,035.00	17-Jul-2019	19-Jul-2019	Borrower	19-Jul-2019
JUD WA 36	DA-A	Completed	USD	2,637,832.00	7	USD	2,637,832.00	06-Jun-2019	12-Jun-2019	Borrower	12-Jun-2019
JUD WA 35	DA-A	Completed	USD	3,470,663.00	Multiple	USD	3,470,663.00	26-Feb-2019	27-Feb-2019	Borrower	27-Feb-2019
JPIP JUD WA 33	DA-A	Completed	USD	1,737,169.00	7	USD	1,737,169.00	05-Dec-2018	11-Dec-2018	Borrower	11-Dec-2018
JUD WA 32	DA-A	Completed	USD	69.35	7	USD	0.00	07-Sep-2018	07-Sep-2018	Borrower	07-Sep-2018
JUD WA29	DA-A	Completed	USD	1,181,185.00	7	USD	1,181,185.00	17-Apr-2018	25-Apr-2018	Borrower	25-Apr-2018
JUD WA 30	DA-A	Completed	USD	3,117,498.00	7	USD	3,117,498.00	20-Apr-2018	24-Apr-2018	Borrower	24-Apr-2018
JUD WA 28	DA-A	Completed	USD	1,662,529.00	7	USD	1,662,529.00	07-Feb-2018	09-Feb-2018	Borrower	09-Feb-2018
JUD WA 27	DA-A	Completed	USD	45,931.00	7	USD	45,931.00	29-Jan-2018	31-Jan-2018	Borrower	31-Jan-2018
JUD WA 26	DA-A	Completed	USD	2,206,653.00	7	USD	2,206,653.00	29-Nov-2017	01-Dec-2017	Borrower	01-Dec-2017
JUD WA 25	DA-A	Completed	USD	3,210,935.00	Multiple	USD	3,210,935.00	13-Nov-2017	17-Nov-2017	Borrower	17-Nov-2017
JUD WA 24	DA-A	Completed	USD	4,046,416.00	7	USD	4,046,416.00	17-Aug-2017	24-Aug-2017	Borrower	24-Aug-2017

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

Project: P105269 - Judicial Performance Improvement

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

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

Withdrawal Applications

Disbursement Milestone

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Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 387 entries

Filter by DA-A

Documented C

Value Date

Search

Application						Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
JUD WA 40	DA-A	Completed	USD	1,349,581.00	8	USD	9,882.00	23-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020
JUD WA 40	DA-A	Completed	USD	1,349,581.00	7	USD	1,339,699.00	23-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020
JUD WA 39	DA-A	Completed	USD	1,685,918.03	8	USD	34,915.00	09-Mar-2020	09-Mar-2020	Borrower	09-Mar-2020
JUD WA 39	DA-A	Completed	USD	1,685,918.03	7	USD	1,651,003.03	09-Mar-2020	09-Mar-2020	Borrower	09-Mar-2020
JUD WA 38	DA-A	Completed	USD	3,679,805.00	7	USD	3,679,805.00	13-Nov-2019	14-Nov-2019	Borrower	14-Nov-2019
JUD WA 37	DA-A	Completed	USD	2,633,035.00	7	USD	2,633,035.00	17-Jul-2019	19-Jul-2019	Borrower	19-Jul-2019
JUD WA 36	DA-A	Completed	USD	2,637,832.00	7	USD	2,637,832.00	06-Jun-2019	12-Jun-2019	Borrower	12-Jun-2019
JUD WA 35	DA-A	Completed	USD	3,470,663.00	8	USD	536,919.24	26-Feb-2019	27-Feb-2019	Borrower	27-Feb-2019
JUD WA 35	DA-A	Completed	USD	3,470,663.00	7	USD	2,933,743.76	26-Feb-2019	27-Feb-2019	Borrower	27-Feb-2019
JPIP JUD WA 33	DA-A	Completed	USD	1,737,169.00	7	USD	1,737,169.00	05-Dec-2018	11-Dec-2018	Borrower	11-Dec-2018
JUD WA 32	DA-A	Completed	USD	69.35	7	USD	69.35	07-Sep-2018	07-Sep-2018	Borrower	07-Sep-2018
JUD WA29	DA-A	Completed	USD	1,181,185.00	7	USD	1,181,185.00	17-Apr-2018	25-Apr-2018	Borrower	25-Apr-2018
JUD WA 30	DA-A	Completed	USD	3,117,498.00	7	USD	3,117,498.00	20-Apr-2018	24-Apr-2018	Borrower	24-Apr-2018
JUD WA 29	DA-A	Deleted	USD	1,181,185.00	7		0.00	28-Mar-2018		Stephen Kennedy Muturi Njehia	03-Apr-2018
JUD WA 28	DA-A	Completed	USD	1,662,529.00	7	USD	1,662,529.00	07-Feb-2018	09-Feb-2018	Borrower	09-Feb-2018
JUD WA 27	DA-A	Completed	USD	45,931.00	7	USD	45,931.00	29-Jan-2018	31-Jan-2018	Borrower	31-Jan-2018
JUD WA 26	DA-A	Completed	USD	2,206,653.00	7	USD	2,206,653.00	29-Nov-2017	01-Dec-2017	Borrower	01-Dec-2017
JUD WA 25	DA-A	Completed	USD	3,210,935.00	8	USD	68,937.08	13-Nov-2017	17-Nov-2017	Borrower	17-Nov-2017

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

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

Bank Account No.: 0810260885749 Held with EQUITY BANK NAIROBI

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

Discrepancy between total appearing on line 3 and 9

-

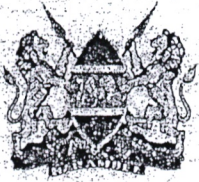
Notes:

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

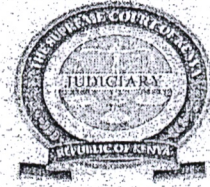
The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE:



REPUBLIC OF KENYA



THE JUDICIARY

Internal Memo

To : The Chief Registrar of the Judiciary
Through : The Project Coordinator JPIP
From : Assistant Director Accounts
Date : 3rd August, 2020

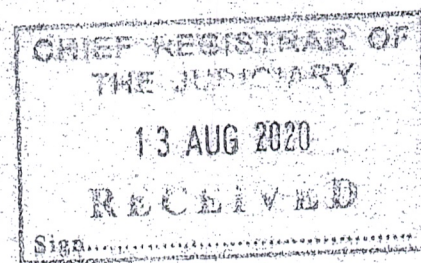
M. Mumira 13/8/2020

Subject: JPIP PENDING BILLS FOR THE FY 2019/2020

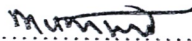
The above subject matter refers.

Attached herewith please find for your approval list of payments for activities, supplies and contractors certificates undertaken in the financial Year 2019/2020. The summary of the unpaid bills is as indicated below:

Mumira
Mary Mumira
Assistant Director Accounts JPIP



No.	Supplier of Goods or Services	Date Contracted	Details	Amount Paid To-Date	Outstanding Balance	Comments/Justification
					2019/20 F/Y	
		B		c	d=a-c	
1	Total Kenya		Being payment for tax on fuel consumed by jpip vehicles on april 2020		369.85	Cut off date
2	Jerry Inyama Shililu		Being payment for june 2020 salary		173,499.70	Cut off date
3	Recavo Ventures Ventures		Being payment of supply and delivery of drinking water for use at jpip secretariat of-fices at kenya re towers		34,200.00	Cut off date
4	Antipa Kipkemboi Chepkwony		Reimbursement of three days dsa for travel to garissa,mukurweini and wajir courts from 9-14 dec 2019 for site inspection and meetings		45,000.00	Cut off date
5	Biodesk Africa Limited		Being payment for supply, delivery and fabrication of container for Kikuyu Law Courts cert 1		1,799,390.00	Cut off date
6	CHARLES KARANI		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		150,000.00	Cut off date
7	Catherine Majale		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		130,000.00	Cut off date
8	Don Abner		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		100,000.00	Cut off date
9	Getrude Asango		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		130,000.00	Cut off date
10	Isaac Kibuchi		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		150,000.00	Cut off date
11	Vincent Otieno		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		130,000.00	Cut off date
12	Caleb Njoroge		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		130,000.00	Cut off date


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 Assistant Director Accounts- JPIP


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 The Project Coordinator-JPIP


 Approved By: Anne Amadi
 The Chief Registrar of the Judiciary

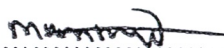
No.	Supplier of Goods or Services	Date Contracted	Details	Amount Paid To-Date	Outstanding Balance	Comments/Justification
					2019/20 F/Y	
		B		c	d=a-c	
13	Duncan Odima		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		150,000.00	Cut off date
14	Michael Obuya		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		170,000.00	Cut off date
15	Caroline Too		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		100,000.00	Cut off date
16	Bela Wairimu Gitonga		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		100,000.00	Cut off date
17	Chelule Maina		Ten days facilitation on court recording & transcription from 29 june to 15 july 2020		150,000.00	Cut off date
18	Nanchang Foreign Engineering Company Kenya Limited		Being payment of cert no 14 for nanchang engineering company for construction of siaya law courts		10,313,749.60	Cut off date
19	Steve Njehia		JPIP training on leadership, good governance and financial management in the public sector at ESAMI in Mombasa		189,000.00	Cut off date
20	Victor Yator		TRAINING AT KIMS "Asset Disposal" Training program at KIM Mombasa from 16th to 20th March 2020		103,000.00	Cut off date
21	Benard Lerionka		TRAINING ON data analytics on Ms Excel from 11th-15th May 2020		103,000.00	Cut off date
22	Maureen Muthule		TRAINING ON data analytics on Ms Excel from 11th-15th May 2020		103,000.00	Cut off date
23	Bela Wairimu Gitonga		Reimbursement for two days for inspection of furniture at Nanyuki Law Courts		20,000.00	Cut off date

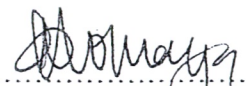
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No.	Supplier of Goods or Services	Date Contracted	Details	Amount Paid To-Date	Outstanding Balance	Comments/Justification
					2019/20 F/Y	
		B		c	d=a-c	
24	Phillip Manyi Omenga		Being payment of 30% fees payable for submission and acceptance of environmental and social impact assessment inception report for Kangema Law Courts		240,000.00	Vendor details Unvailabe on ifmis
25	Phillip Manyi Omenga		Being payment of 30% fees payable for submission and acceptance of environmental and social impact assessment inception report for Kangema Law Courts		240,000.00	Vendor details Unvailabe on ifmis
26	Phillip Manyi Omenga		Being payment of 40% fees payable for submission and acceptance of environmental and social impact assessment inception report for Kangema Law Courts		320,000.00	Vendor details Unvailabe on ifmis
27	Panari Resort		Provision of accomodation for Nairvasha Law Courts retreat		1,353,000.00	Cut off date
28	Artline Contractors		Supply, delivery and fabrication of containers for Wanguru Law Courts		3,458,140.00	Cut off date
29	Sibi General Supplies		Supply, devivery and fabrication of containers for Eldoret Law Courts		4,298,680.00	Cut off date
30	New Hayvans Ltd		Supply, delivery and fabrication of containers for Bomet Law Courts		2,046,058.00	Cut off date
31	Ramco Printing Works		Provision of printing services for employee satisfaction and court user satisfaction survey report		498,800.00	Cut off date
32	Fast Choice		Supply and delivery of orthopedic seat for JPIP accountant		80,000.00	Cut off date

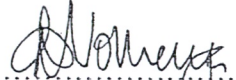

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No.	Supplier of Goods or Services	Date Contracted	Details	Amount Paid To-Date	Outstanding Balance	Comments/Justification
					2019/20 F/Y	
		B		c	d=a-c	
33	Doti Guyo		JPIP TRAINING - "The Essential Skills Program For Office Administrators" training at KIM Mombasa from 7th to 13th June 2020		60,000.00	Cut off date
34	Pauline Nafula		Jpip training		201,000.00	Cut off date
35	Caroline Too		JPIP TRAINING for "Life Skills Training for Drivers: What Next After Driving? Program at Kim Mombasa from 4th to 8th May 2020		60,000.00	Cut off date
36	Nicholas Munyi Simani		Jpip training at kisumu 23-27 march 2020		102,000.00	Cut off date
37	County Builders		Kapenguria Law Courts cert no 13		40,024,439.00	Cut off date
38	Athanasius Vundi James		lct data entry clerks for Kitui Law Courts		7,000.00	Cut off date
39	Divya Ltd		Supply, delivery and fabrication of containers for ngong law courts		6,356,960.00	Cut off date
44	Mary Muichoki		Jpip training on leadership and Governance		221,000.00	Delays due to covid Measures
41	Esami		Tuition fees for Mary Muchoki on leadership and governance		150,000.00	Delays due to covid Measures
42	Fast Choice		Supply and delivery of furniture at Siaya Law Courts		12,815,881.38	Supplier was attending To defects noted on Inspection
	TOTAL				75,468,869	Insufficient funds


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Judicial Performance Improvement Project				
Reports and Financial Statements				
For the financial year ended June 30, 2020				
OUTSTANDING IMPREST				
DATE	PAYEE	DETAILS	IMPREST	AMOUNT
26-Sep-19	Mercy Abayo c/o Judiciary	Being standing imprest for JPIP secretariat	3699152	150,000.00
26-Sep-19	Elizabeth Osumba c/o Judiciary	Being hospitality standing imprest	3699153	30,000.00
17-Oct-19	Nickson Kemboi c/o Judiciary	Being fourteen days per diem for PMMUs evaluation	3699180	140,000.00
17-Oct-19	Rashid Hamad Mwarama c/o Judiciary	Being eighteen days per diem for PMMUs evaluation	3699184	180,000.00
24-Oct-19	Elizabeth Osumba c/o judiciary	Being six days per diem for travel to Mombasa for tr	3699191	60,000.00
05-Nov-19	Caroline Too c/o judiciary	Being six days per diem for training in Protocol and E	3699190	60,000.00
02-Dec-19	Patricia Kilele Nundu c/o judiciary	Being payment of 2days retreat CTS Support Naivash	3699195	41,668.00
31-Jan-20	Caroline Chepkemoi Too c/o judiciary	Being payment of 6days per diem for completion of	3940424	30,000.00
31-Jan-20	Mary Mumira Wambui Muchoki c/o ju	Being payment of 9days per diem for completion of	3940425	153,000.00
31-Jan-20	Phillip Kakai c/o judiciary	Being payment of 6days per diem for completion of	3940428	102,000.00
31-Jan-20	Salome Balozi c/o judiciary	Being payment of 6days per diem for completion of	3940432	90,000.00
31-Jan-20	Samson Bett c/o judiciary	Being payment of 3days per diem for completion of	3940433	45,000.00
05-Mar-20	Kennedy Edeyo Mugonyi c/o judiciary	Being payment of 13days per diem for training at In	3940441	221,000.00
12-Mar-20	Farery Nalimae c/o judiciary	Being payment of 3days per diem for Content Devel	3940444	39,000.00
12-Mar-20	Isaac Kibuchi c/o judiciary	Being payment of 3days per diem for Content Devel	3940445	45,000.00
12-Mar-20	Mercy Abayo c/o judiciary	Being payment of 3days per diem for Content Devel	3940447	30,000.00
05-Jun-20	Yegon Jared c/o judiciary	Being payment of 6days per diem for LAN Inspector	3995456	90,000.00
05-Jun-20	Erick Ojuka Otiende c/o judiciary	Being payment of 6days per diem for LAN Inspector	3995457	68,000.00
05-Jun-20	Mercy Abayo c/o judiciary	Being payment of 6days per diem for LAN Inspector	3995458	60,000.00
18-Jun-20	Bela Wairimu Gitonga c/o judiciary	Being payment of 7days per diem for LAN Inspector	3940449	70,000.00
18-Jun-20	Chrispus Njogu c/o judiciary	Being payment of 6days per diem for LAN Inspector	3940450	60,000.00
24-Jun-20	Elijah Owino c/o judiciary	Being payment of 3days per diem for asset tagging f	3995460	51,000.00
24-Jun-20	Bela Wairimu Gitonga c/o judiciary	Being payment of 3days per diem for asset tagging f	3995461	30,000.00
30-Jun-20	Gilbert Nyingi Nginya c/o judiciary	Being payment of 2days per diem for inspection and	3995462	26,000.00
30-Jun-20	Stephen Kennedy Muturi Njehia c/o ju	Being payment of 2days per diem for inspection and	3995463	26,000.00
30-Jun-20	Mercy Abayo c/o judiciary	Being payment of 2days per diem for inspection and	3995464	20,000.00
30-Jun-20	Isaac Kibuchi c/o judiciary	Being payment of 2days per diem for inspection and	3995465	30,000.00
30-Jun-20	Victor Yator c/o judiciary	Being payment of 2days per diem for inspection and	3995466	26,000.00
01-Nov-16	Martin Atsiba C/o judiciary	Imprests for purchase Imprests for purchase of refr	2663102	937,500.00
20-Mar-18	Winam Law Court c/o judiciary	Winam Law courts c/o Court User Committee Funds for the 2018		380,000.00
02-Nov-18	Paul Thiongo Mwaniki c/o judiciary	Being payment of request for funding for the service	3316319	70,000.00
02-Nov-18	Patrick M. Chege c/o judiciaray	Being payment of request to facilitate the service w	3316374	20,000.00
06-Nov-18	Becky Cheloti c/o judiciary	Being payment of six days per diem for deputy regis	3316407	90,000.00
06-Nov-18	Wilson Kitur c/o judiciary	Being payment of six days per diem for deputy regis	3316414	90,000.00
08-Nov-18	Justice Lucy Waithaka c/o judiciary	Being payment of thirteen days per diem for ELC ser	3316344	234,000.00

<i>Judicial Performance Improvement Project</i>				
<i>Reports and Financial Statements</i>				
<i>For the financial year ended June 30, 2020</i>				
OUTSTANDING IMPREST				
DATE	PAYEE	DETAILS	IMPREST	AMOUNT
08-Nov-18	Alfred Ileli Mengo c/o judiciary	Being payment of thirteen days per diem for ELC ser	3316345	130,000.00
08-Nov-18	Simon Musyoki Wambua c/o judiciary	Being payment of thirteen days per diem for ELC ser	3316346	130,000.00
08-Nov-18	Richard Tamar c/o judiciary	Being payment for RMC service week-Molo	3316438	75,000.00
08-Nov-18	Justice Jane Onyango c/o judiciary	Being payment of thirteen days per diem for ELC ser	3316488	234,000.00
08-Nov-18	George Musabi c/o judiciary	Being payment of thirteen days per diem for ELC ser	3316489	130,000.00
08-Nov-18	Justice Christine Ochieng c/o judiciary	Being payment of thirteen days per diem for ELC ser	3316490	234,000.00
08-Nov-18	Alfred Mudaka Boge c/o judiciary	Being payment of thirteen days per diem for ELC ser	3316491	130,000.00
13-Nov-18	Simon Irungu Kimemia c/o judiciary	Being payment for facilitation of RMC service week-	3316318	75,000.00
13-Nov-18	Musyoka Kondi Mulingo c/o judiciary	Being payment for facilitation of RMC service week-	3316354	102,500.00
13-Nov-18	Rashid Hamad Mwarama c/o judiciary	Being payment of thirteen days per diem for clearan	3393964	130,000.00
23-Nov-18	Daniel Mwitwa Mosabi c/o judiciary	Being payment of facilitating service week Mumias f	3316363	75,000.00
23-Nov-18	Collins Oluoch Odumba c/o judiciary	Being payment of facilitating service week Kericho f	3316370	102,500.00
23-Nov-18	Stanley Tole c/o judiciary	Being payment of facilitating service week Iten for D	3316459	75,000.00
27-Nov-18	John Kipyego c/o judiciary	Being payment of 13 days per diem for ELC Service v	3316392	100,000.00
27-Nov-18	Oliver Indusa c/o judiciary	Being payment of 6 days per diem for COA session a	3578753	60,000.00
28-Nov-18	Gordon Ngutu Omondi c/o judiciary	Being payment of 6 days per diem for COA session a	3578756	78,000.00
30-Nov-18	Enock Kong'a Kinaro c/o judiciary	Being payment for facilitation of service week Nyam	3316099	70,000.00
30-Nov-18	David Kibui Kinyanjui c/o judiciary	Being payment for facilitation of service week Kyusc	3316314	20,000.00
30-Nov-18	Hilda Anita Nyakoiro c/o judiciary	Being payment for facilitation of service week Sotik	3316351	75,000.00
30-Nov-18	Hiuhu Anne Gathoni c/o Judiciary	Being payment to facilitate service week Mavoko or	3316352	70,000.00
30-Nov-18	John Wambugu Kanyungu c/o judiciar	Being payment for facilitation of service week Mwin	3316359	75,000.00
30-Nov-18	Robert M.Kamau c/o judiciary	Being payment for facilitation of service week Kwale	3316434	70,000.00
06-Dec-18	Justice Charles Kariuki c/o judiciary	Being payment of 6days per diem for service week f	3578769	105,890.00
06-Dec-18	Bernard Rotich c/o judiciary	Being payment of 6days per diem for service week f	3578770	60,000.00
06-Dec-18	Getanda S. Duke c/o judiciary	Being payment of 6days per diem for service week f	3578771	60,000.00
06-Dec-18	Justice Mugure Thande c/o judiciary	Being payment of 6days per diem for service week f	3578772	108,000.00
06-Dec-18	John Kiogora Kithinji c/o judiciary	Being payment of 6days per diem for service week f	3578774	60,000.00
12-Dec-18	Felix Kibichii Kimeli c/o judiciary	Being payment of 13days per diem for ELC service w	3316396	130,000.00
22-Jan-19	Kadhi Court Nairobi c/o judiciary	Payment of CUC funds 2018/2019	A971317	500,000.00
22-Jan-19	Lamu Law courts c/o judiciary	Payment of CUC funds 2018/2019	A971323	360,000.00
22-Jan-19	Kitui Law courts c/o judiciary	Payment of CUC funds 2018/2019	A971325	350,000.00
22-Jan-19	Chuka Law courts c/o judiciary	Payment of CUC funds 2018/2019	A971345	370,000.00
22-Jan-19	Butali Law courts c/o judiciary	Payment of CUC funds 2018/2019	A971346	330,664.00
25-Jan-19	Lodwar Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971321	300,000.00

25-Jan-19	Kimilili Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971328	500,000.00
25-Jan-19	Baricho Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971350	490,000.00
25-Jan-19	Moyale Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971465	370,000.00
25-Jan-19	Mumias Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971467	400,000.00
25-Jan-19	Mutomo Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971469	500,000.00
25-Jan-19	Ndhiwa Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971475	289,600.00
25-Jan-19	Nyahururu Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971476	257,500.00
25-Jan-19	Nyando Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971477	300,000.00
<i>Judicial Performance Improvement Project</i>				
<i>Reports and Financial Statements</i>				
<i>For the financial year ended June 30, 2020</i>				
OUTSTANDING IMPREST				
DATE	PAYEE	DETAILS	IMPREST	AMOUNT
25-Jan-19	Ogembo Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971479	230,000.00
25-Jan-19	Thika Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971484	370,000.00
25-Jan-19	Tigania Law Courts c/o judiciary	Payment of CUC funds 2018/2019	A971485	440,000.00
11-Feb-19	Justice William Musyoka c/o judiciary	Being payment for 6days per diem for Roll out of co	3578826	108,000.00
11-Feb-19	Benjamin Kiilu c/o judiciary	Being payment for 6days per diem for Roll out of co	3578827	60,000.00
05-Mar-19	Kaloleni Law Court c/o judiciary	Payment of CUC funds 2018/2019	A971420	260,000.00
05-Mar-19	Kisii Law Court c/o judiciary	Payment of CUC funds 2018/2019	A971421	355,000.00
05-Mar-19	Sirisia Law Court c/o judiciary	Payment of CUC funds 2018/2019	A971422	380,000.00
05-Mar-19	Sotik Law Court c/o judiciary	Payment of CUC funds 2018/2019	A971423	340,000.00
05-Mar-19	Winam Law Court c/o judiciary	Payment of CUC funds 2018/2019	A971424	340,000.00
05-Mar-19	Garissa Law Court c/o judiciary	Payment of CUC funds 2018/2019	A971426	260,000.00
TOTAL				15,020,822.00

JUDICIAL PERFORMANCE IMPROVEMENT PROJECT						
RETENTION PAYABLE						
FOR THE YEAR ENDED 30TH JUNE 2020						
Contractor's Name	Court Station	Contract Value	Value of works inclu	Retention at 10%	Retention paid	Balance due
1 G.L Williams & Nanchang Foreign Engine	Siaya	342,751,951.30	298,148,661.22	29,814,866.12	-	29,814,866.12
2 Yomason Contractors Limited	Engineer	78,615,579.00	77,614,051.91	7,761,405.19	-	7,761,405.19
3 Debroso Construction Limited	Maralal	378,745,872.00	299,514,385.06	29,951,438.51	-	29,951,438.51
4 Havi Construction Limited	Kibera	137,649,133.60	116,454,604.03	11,645,460.40	-	11,645,460.40
5 Gracan Limited	Makindu	96,855,446.60	96,855,446.59	9,685,544.66	4,842,772.33	4,842,772.33
6 Philmark System Services Limited	Muhoroni	74,902,949.00	74,879,919.00	7,487,991.90	7,487,991.90	-
7 Philmark System Services Limited	Chuka	98,106,542.96	74,827,121.00	7,482,712.10	7,482,712.10	-
8 Philmark System Services Limited	Nyando	74,827,121.00	74,827,121.00	7,482,712.10	7,482,712.10	-
9 Atlas Plumbers& Builders Limited	Molo	99,910,955.00	99,910,995.00	9,991,099.50	4,995,549.75	4,995,549.75
10 Sasah Contractors Limited	Oyugis	109,731,080.00	109,005,344.85	10,900,534.49	-	10,900,534.49
11 Inshaallah Limited	Garissa	351,323,457.76	264,936,737.81	26,493,673.78	-	26,493,673.78
12 JN Investment	Nyamira	118,305,748.00	118,305,748.00	11,830,574.80	-	11,830,574.80
13 Marimo Construction Ltd	Kigumo	94,160,933.00	94,160,933.00	9,416,093.30	9,416,093.30	-
14 Lunao Enterprises Ltd	Vihiga	78,476,529.00	78,476,528.70	7,847,652.87	-	7,847,652.87
15 High Octone Engineering Ltd	Kangema	42,992,271.57	36,274,312.12	3,627,431.21	-	3,627,431.21
16 Inforserve Networks Ltd P.o Box NBI	Kwale	389,998,592.00	301,904,980.00	30,190,498.00	-	30,190,498.00
17 One Source Company Ltd	Mukurweini	158,978,306.85	70,678,894.34	7,067,889.43	-	7,067,889.43
18 Nelliwa Builders & Civil Engineers Ltd P.C	Kalau	399,323,129.00	135,067,118.80	13,506,711.88	-	13,506,711.88
19 County Builders Ltd	Kapenguria	400,963,501.00	242,980,157.52	24,298,015.75	-	24,298,015.75
20 Dallo Holdings Ltd	Isiolo	379,082,160.90	329,082,160.90	32,908,216.09	-	32,908,216.09
21 Concordia Building and Engineering C.o L	Voi	347,582,674.49	271,339,942.31	27,133,994.23	-	27,133,994.23
22 Bashash Construction Co.Ltd P.o Box NBI	Mombasa	445,173,322.65	273,966,811.25	27,396,681.13	-	27,396,681.13
23 Admo Construction Ltd P.o Box NBI	Makueni	410,099,717.10	321,108,732.12	32,110,873.21	-	32,110,873.21
24 Diwafa Investments Limited	Nakuru	347,765,950.00	339,314,213.40	33,931,421.34	-	33,931,421.34
25 Pinnie Agencies Limited	Nanyuki	318,559,759.25	283,665,729.01	28,366,572.90	-	28,366,572.90
26 Hashit Construction & Supplies Ltd	Kakamega	387,664,343.33	338,744,343.33	33,874,434.33	-	33,874,434.33
27 Glen Steam Engineering Works Ltd	Milimani	50,348,410.00	31,007,270.80	3,100,727.08	-	3,100,727.08
28 Misbah Limited	Kajiado	351,401,895.00	304,712,096.00	30,471,209.60	-	30,471,209.60
29 Anole construction	Wajir	369,567,957.00	159,885,687.60	15,988,568.76	-	15,988,568.76
TOTAL		6,212,895,436.36	4,853,052,263.07	494,188,733.35	41,707,831.48	443,597,394.83

