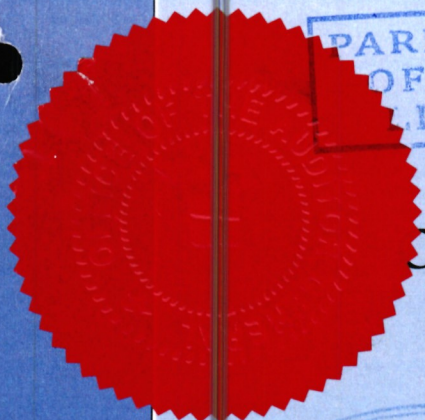


REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
JUDICIAL SERVICE COMMISSION**

**FOR THE YEAR ENDED
30 JUNE 2017**



**NATIONAL GOVERNMENT ENTITY
JUDICIAL SERVICE COMMISSION**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

The *Judicial Service Commission* was formed under Article 171 of the constitution of Kenya 2010 and operationalized by the Judicial Service Act No 1 of 2011. The Commission is represented by the Chief Registrar of the Judiciary who is responsible for general policy and strategy direction.

(a) Background information

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

Vision

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

Mission

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

Strategic Goals/Objectives of the Sector

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

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

Mandate

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

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

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

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

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(b) Key Management

- The Commission day-to-day management is under the following key organs:
 1. The Commission
 2. Chief Registrar of the Judiciary
 3. Registrar JSC
 4. Director JTI

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

Audit and Governance and Risk Management Committee

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

Parliamentary committee

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

Development partner oversight activities

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

Finance Planning and Development Committee

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

(e) Entity Headquarters

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

Entity Contacts

Telephone: (254) 2212221

NATIONAL GOVERNMENT ENTITY – JUDICIAL SERVICE COMMISSION
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E-mail: jscsecretariat.go.ke
Website: www.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

II. FORWARD BY THE SECRETARY

The 2016/2017 report and financial statements marks yet another milestone for the Commission as we endeavour to fulfil our mandate of promoting and facilitating the independence and accountability of the Judiciary and the efficient, effective and transparent administration of Justice. The Kenyan populace is highly aware of its rights as enshrined in the constitution. As a Commission whose major role is to oversee the judiciary, we remain committed to ensuring that this is achieved. We appreciate this expansive mandate that the Kenya people have placed on us as we improve measures to effectively oversight the judiciary.

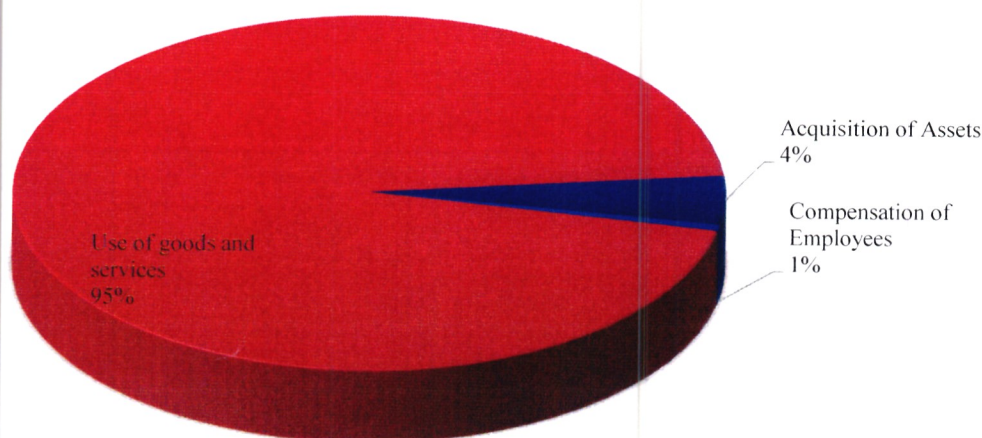
In implementing activities during the financial year under review, the Commission took into consideration a number of factors including: constitutional mandate and functions, judiciary management reports, lessons learnt and challenges from the previous years and emerging issues in administration of justice.

Budget Allocation Vs. Absorption

In the 2016/17 Financial Year, The Commission's approved allocation for Recurrent Budget estimates was Kshs 450 million and this was further allocated to the two sub-programmes namely: Administration and Judicial Services; and Judicial Training.

The Commission utilized 95% of the approved estimates. This was an improvement from the previous year's 88% in FY 2014/15 and 85% in FY 2015/16. It is noted that 95% of the budget was utilized on use of goods and services, 1% of the budget was utilized on employee compensation while 4% was utilized on acquisition of assets as illustrated in the figure below:

Budget Utilisation as Per Economic Items



The key achievements for the commission in the FY2016/17 include:

a) Recruitment

The Commission advertised and competitively recruited the Chief Justice, the Deputy Chief Justice, 29 Judges, 30 judicial officers and 297 judiciary staff.

b) Promotions

The Commission recognizes that career advancement opportunities for serving officers is essential in attracting, motivating and retention of qualified personnel in the judicial service. During the year under review the Commission considered the cases of promotion of both Judicial Officers and Staff. 130 magistrates, 38 Kadhis and 294 judicial staff were promoted.

c) Resolution of Disciplinary cases

Decisions on 59 disciplinary cases were concluded and communicated to the affected staff.

d) Management of complaints

Under Article 172 (1) (c) of the Constitution, the Commission is mandated to receive complaints against, investigate and remove from office or otherwise, discipline Registrars, Magistrates, other Judicial officers and other staff of the Judiciary.

It is in light of the above provisions of the Constitution the Commission received 50 complaints against Judges and 58 complaints against Magistrates and they were forwarded to

the Judiciary Ombudsperson for processing as per the Commission's resolution.

e) Training

The Judiciary Training Institute coordinated successful Annual Judges Colloquium and the Magistrates and Kadhis Colloquiums. The colloquiums are crucial in that they allow Judges and Magistrates to introspect the preceding year and discuss critical issues relating to the administration of justice. Other trainings held included environmental law, wildlife law, anticorruption, refugee law, and specific civil and criminal law areas. Discussions in these trainings were on emerging jurisprudence, new legislation and comparative aspects. The year ended with a series of trainings on Election Dispute Resolution, which are aimed at ensuring that the Judiciary is ready to hear and determine election disputes post August, 2017.

JTI also co-hosted other trainings for Judiciary staff including registry staff, drivers on defensive driving and other staff in registry management, customer care and professionalism within their line of duty. Newly recruited staff had induction sessions that will enable them undertake their duties efficiently.

f) Research and Policy

To address research and development needs aimed at increasing the Judiciary's capacity to effectively perform its duties several policy documents were reviewed in the year and are at various completion stages. These include:

- i. **Development of draft Rules and guidelines on ADR:** The draft addresses various concerns on ADR like civic engagement and awareness as well as suggesting a creation of a workable system of ADR.
- ii. **Justice Needs Survey:** The program is underway and survey was conducted on the Justice needs of the public through partnering with stakeholders to provide data for decision making.
- iii. **Training Needs Survey:** The program on training needs survey is actively in progress and a Consultant to conduct the survey has been procured.
- iv. **Courts Administrators Handbook:** JTI in conjunction with stakeholders have developed a working document currently awaiting reference to committee for their review and input.
- v. **Kadhi's Court Handbook:** The draft for Kadhi's Court handbook has been drawn and JTI is in the process of procuring a consultant to review in readiness for the finalization of the Handbook.
- vi. **Manual on complaints against Judicial Officers:** A draft for the manual complaints against Judicial Officers has been drawn and submitted to the Judicial Service Commission (JSC).

Emerging Issues

1. **Transitions of Tribunals in the Judiciary** – Prior to the enactment of the Constitution 2010, Tribunals operated under various ministries within the executive arm of government. The Changes introduced in the constitution prompted their transition in the Judiciary as a component to the court system. To date 18 tribunals have transited to the Judiciary

NATIONAL GOVERNMENT ENTITY – JUDICIAL SERVICE COMMISSION
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and 3 more are in the process. This was done in an adhoc manner and without the legal framework to ensure seamless transition. The Commission has taken measures for appropriate legal, policy and institutional framework for full transition of Tribunals.

2. **Operationalization of the Judicial Fund and its Regulations** – The coming into law of the Judicial Fund Act, 2016 is expected to contribute immensely towards how the Judiciary fulfils its mandate. The Commission may require to procure its own integrated financial management system to operate the fund.

Challenges

1. **Insufficient resources**

Insufficient resources have hampered the performance of the commission's mandate to provide adequate training. This has led to over-reliance on partners and donor organizations to cover the resource-gaps. The challenge will be compounded with the exit of the World Bank funding under Judiciary Performance Improvement Project.

2. **Legal suits against the commission.**

Numerous litigations have been filed against the commission majority of them touching on constitutional and labour relations. The effect of this has been high legal cost thus constraining the commission's budget. JSC will however actively pursue arbitration.

I sincerely wish to thank the commissioners, secretariat staff, Judiciary and development partners who have stood with us and for their unwavering dedication in ensuring that we perform our mandate.

Hon. Anne A. Amadi, CBS
Secretary/Chief Registrar of the Judiciary

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the Judicial Service Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Judicial Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Judicial Service Commission financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer in charge of the Judicial Service Commission further confirms the completeness of the accounting records maintained for the Judicial Service Commission, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Judicial Service Commission confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing

NATIONAL GOVERNMENT ENTITY – JUDICIAL SERVICE COMMISSION

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For the year ended June 30, 2017

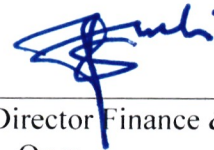
covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form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

Approval of the financial statements

The Judicial Service Commission's financial statements were approved and signed by the Accounting Officer on _____ 2017.



Accounting Officer
Anne Amadi, CBS



Deputy Director Finance & Admin
Emma A. Orua

ICPAK Member Number: 12564



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON JUDICIAL SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Judicial Service Commission set out on pages 12 to 28, which comprise the statement of financial position as at 30 June 2017, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Judicial Service Commission as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and Judicial Service Act, 2011.

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in the audit of financial statements of the current year. I have determined that there were no Key Audit Matters to communicate in my report.

Report of the Auditor-General on the Financial Statements of Judicial Service Commission for the year ended 30 June 2017

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

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

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

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

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 of Kenya. 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 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.

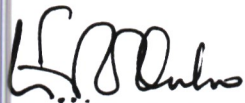
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission's to cease to continue as a going concern.
- 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 of the Commission in order to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

04 April 2018

NATIONAL GOVERNMENT ENTITY – JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2017

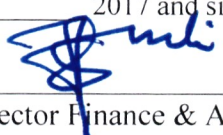
V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Exchequer releases	1	435,200,000	405,000,000
TOTAL RECEIPTS		435,200,000	405,000,000
PAYMENTS			
Compensation of Employees	2	2,333,167	-
Use of goods and services	3	408,065,383	389,974,646
Transfers to other Government Units	4	16,569,800	-
Social Security Benefits	5	-	3,105,917
Acquisition of Assets	6	18,872,325	1,331,190
TOTAL PAYMENTS		445,840,675	394,411,753
SURPLUS/DEFICIT		-10,640,675	10,588,247

(Note: the deficit of Ksh. 10,640,675 arises from recovery of unspent AIE FY2015/16 of Ksh. 16,569,800 as per note 4 above)

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 _____ 2017 and signed by:


 Accounting Officer
 Anne Amadi, CBS


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


NATIONAL GOVERNMENT ENTITY – JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2017

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	3,174,057	13,545,946
Cash Balances		-	-
Total Cash and cash equivalent		<u>3,174,057</u>	<u>13,545,946</u>
Accounts receivables – Outstanding Imprests	8	211,217	480,000
TOTAL FINANCIAL ASSETS		<u>3,385,271</u>	<u>14,025,946</u>
REPRESENTED BY			
Fund balance b/fwd	9	14,025,946	3,437,699
Surplus/Deficit for the year		-10,640,675	10,588,247
NET FINANCIAL POSSITION		<u>3,385,271</u>	<u>14,025,946</u>

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 _____ 2017 and signed by:


 Accounting Officer
 Anne Amadi, CBS


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

NATIONAL GOVERNMENT ENTITY – JUDICIAL SERVICE COMMISSION

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VII. STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015-2016 Kshs
Receipts for operating income			
Exchequer Releases	1	435,200,000	405,000,000
Payments for operating expenses			
Compensation of Employees	2	2,333,167	-
Use of goods and services	3	408,065,383	389,974,646
Transfers to other Government Units	4	16,569,800	-
Social Security Benefits	5	-	3,105,917
Adjusted for:			
Changes in receivables		268,783	2,856,692
Net cash flow from operating activities		8,500,433	14,776,129
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	-18,872,325	-1,331,190
Net cash flows from Investing Activities		-18,872,325	-1,331,190
NET INCREASE IN CASH AND CASH EQUIVALENT		-10,371,892	13,444,939
Cash and cash equivalent at BEGINNING of the year	7	13,545,946	101,007
Cash and cash equivalent at END of the year	7	3,174,054	13,545,946

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 _____ 2017 and signed by:



Accounting Officer
Anne Amadi, CBS



Deputy Director Finance & Admin
Emma A. Orua

ICPAK Member Number: 12564

NATIONAL GOVERNMENT ENTITY – JUDICIAL SERVICE COMMISSION

Reports and Financial Statements


For the year ended June 30, 2017

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	450,000,000	-	450,000,000	435,200,000	14,800,000	97%
Other Receipts						
PAYMENTS						
Compensation of Employees	5,356,000		5,356,000	2,333,167	3,022,833	44%
Use of goods and services	424,471,384		424,471,384	408,065,383	16,406,001	96%
Acquisition of Assets	20,172,616		20,172,616	18,872,325	1,300,291	94%
Total Payments	450,000,000		450,000,000	429,270,875	20,729,125	95%
Surplus/ Deficit			-	5,929,125	-5,929,125	

Under-utilization in the compensation of employees' budget whose absorption stood at 44% is attributed to the fact that the payroll is currently managed under the Judiciary vote.

The entity financial statements were approved on _____ 2017 and signed by:


Accounting Officer
Anne Amadi, CBS



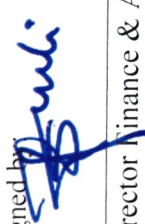
Deputy Director Finance & Admin
Emma A. Orua
ICPAK Member Number: **12564**

NATIONAL GOVERNMENT ENTITY – JUDICIAL SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2017

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	450,000,000	-	450,000,000	435,200,000	14,800,000	97%
Other Receipts						
PAYMENTS						
Compensation of Employees	5,356,000		5,356,000	2,333,167	3,022,833	44%
Use of goods and services	424,471,384		424,471,384	408,065,383	16,406,001	96%
Acquisition of Assets	20,172,616		20,172,616	18,872,325	1,300,291	94%
Total Payments	450,000,000		450,000,000	429,270,875	20,729,125	95%
Surplus/ Deficit	-		-	5,929,125	-5,929,125	

Under- utilization in the compensation of employees' budget whose absorption stood at 44% is attributed to the fact that the payroll is currently managed under the Judiciary vote.

The entity financial statements were approved on _____ 2017 and signed by  Deputy Director Finance & Admin
 Accounting Officer Anne Amadi, CBS
 Emma A. Orua
 ICPAK Member Number: **12564**

NATIONAL GOVERNMENT ENTITY – JUDICIAL SERVICE COMMISSION
 Reports and Financial Statements
 For the year ended June 30, 2017

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2017 Kshs	Adjustments Kshs	Final Budget 2017 Kshs	Actual-on comparable basis 30 th June, 2017 Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1	246,448,001	-	246,448,001	237,309,976	9,138,025
Sub-programme 2	203,551,999	-	203,551,999	191,960,899	11,591,100
TOTALS	450,000,000	-	450,000,000	429,270,875	20,729,125

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Judicial Service Commission The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012. No development projects were implemented by the entity in the period under review.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

Transfer from Exchequer is 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.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

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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 disclosure. This summary is disclosed as an annexure to the entity's financial statements.

4. In-kind contributions

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

5. 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.

6. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs nil compared to Kshs nil in prior period.

There were no other restrictions on cash during the year

7. Accounts Receivable

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	60,500,000	73,000,000
Total Exchequer Releases for quarter 2	104,700,000	75,000,000
Total Exchequer Releases for quarter 3	100,000,000	102,000,000
Total Exchequer Releases for quarter 4	170,000,000	155,000,000
Total	435,200,000	405,000,000

A total of 97% (Ksh. 435.2 Million) of the planned exchequer of Ksh. 450 million was received in the FY under review

2 COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	2,333,167	-
Total	2,333,167	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	306,812	368,064
Communication, supplies and services	3,528,224	2,955,293
Domestic travel and subsistence	47,523,587	32,537,873
Foreign travel and subsistence	48,054,972	56,157,908
Printing, advertising and information supplies & services	14,101,740	16,614,827
Rentals of produced assets	10,037,529	6,499,959
Training expenses	146,099,844	136,376,546
Hospitality supplies and services	103,065,466	98,660,575
Insurance costs	-	-
Specialised materials and services	727,725	612,200
Office and general supplies and services	5,321,230	5,237,044
Other operating expenses	27,357,461	32,100,485
Routine maintenance – vehicles and other transport equipment	587,270	1,610,023
Routine maintenance – other assets	537,076	37,455
Fuel Oil and Lubricants	816,449	206,394
Total	408,065,383	389,974,646

4 TRANSFER TO OTHER GOVERNMENT UNITS

Description of the Transfer to other Government Units	2016 – 2017	2015 – 2016
	Kshs	Kshs
Transfer to other Government Units	16,569,800	-
	16,569,800	-

(The above relate to balance of exchequer issued but not fully utilised that was directly recovered by the National Treasury on the 22nd of July, 2016).

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5 SOCIAL SECURITY BENEFITS

Explanation	2016-2017	2015-2016
	Kshs	Kshs
Government pension and retirement benefits	-	3,105,917
Total	-	3,105,917

(Provide details of what social security benefits relate to and to which organisations the benefits are contributed to)

6 ACQUISITION OF ASSETS

Non Financial Assets	2016-2017	2015-2016
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	10,986,000	-
Purchase of Office Furniture and General Equipment	3,763,158	1,281,440
Purchase of ICT Equipment, Software and Other ICT Assets	4,123,167	-
Purchase of Specialized Plant, Equipment and Machinery	-	49,750
Total	18,872,325	1,331,190

7 Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2016-2017	2015-2016
				Kshs	Kshs
<i>Judicial Service Commission, 1000181273 & KES</i>	3,174,054	Recurrent	1	3,174,054	13,545,946
Total				3,174,054	13,545,946

8 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016-2017	2015-2016
	Kshs	Kshs
Government Imprests	211,217	480,000

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[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Lucy N. Waithaka</i>	Nov. 2016	65,608.3	-	65,608.3
<i>Patrick Kiage</i>	Nov. 2016	65,608.3	-	65,608.3
<i>Patrick N. Kinuthia</i>	Jan. 2017	80,000	-	80,000
Total		211,217	-	211,217

(NB: The total of the balance column should agree to the total amount under note 23).

9 FUND BALANCE BROUGHT FORWARD

Description	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	13,545,946	101,007
Accounts Receivables	480,000	3,437,699
Total	14,025,946	3,437,699

[Provide short appropriate explanations as necessary]

10 RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the Judicial Service Commission:

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

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

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13. 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)
1	Under Expenditure	The Commission has institutionalised use of approved work-plans to guide budgeting and monitoring of activities.	Catherine Mugonya / Edwin Mbui	Resolved	
2	Unsupported Board Expenditure	All board minutes were availed supporting all the payments in regard to the Board meetings.	Edwin Mureti Mbui	Resolved	
3	Unexplained Expenditure Increases	The expenditure was per approved annual budget and activities as per the approved workplan.	Catherine Mugonya / Edwin Mureti Mbui	Resolved	

Amadi

Accounting Officer
 Anne Amadi, CBS

Orua

Deputy Director Finance & Admin
 Emma A. Orua

ICPAK Member Number: 12564

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Supply of goods						
Sub-Total						
1. Judiciary Training Institute	3,364,050		-	3,364,050		
2. Judicial Service Commission	347,600		-	347,600		
3.						
Supply of services						
Sub-Total	3,711,650			3,711,650		
4. Judiciary Training Institute	8,348,018		-	8,217,191	130,827.00	
5. Judicial Service Commission	1,798,140		-	1,798,140		
6.						
Sub-Total	10,146,158			10,015,331	130,827.00	
Grand Total	13,857,808			13,726,981	130,827.00	

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	10,986,000	-	10,986,000
Office equipment, furniture and fittings	3,049,375	3,763,158	-	6,812,533
ICT Equipment, Software and Other ICT Assets	1,348,900	4,123,167	-	5,472,067
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	4,398,275	18,872,325	-	23,270,600

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

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ANNEX 3- REPORTS GENERATED FROM IFMIS

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

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes



Trial Balance
 Entity: 2051-Judicial Service Commission
 Current Period: JUL-16 To JUN-17
 Compare With: JUL-15 To ADJ2-16

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
2110103 Basic Salaries - Judiciary	2,333,166.65	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	2,333,166.65	0.00	0.00	0.00
2110000 Wages and Salary Contributions	2,333,166.65	0.00	0.00	0.00
2210101 Electricity	306,812.25	0.00	368,063.90	0.00
2210100 Utilities, Supplies and Services	306,812.25	0.00	368,063.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,095,421.30	0.00	2,486,223.00	0.00
2210202 Internet Connections	743,699.00	0.00	195,100.00	0.00
2210203 Courier & Postal Services	689,103.90	0.00	273,970.00	0.00
2210200 Communication, Supplies and Services	3,528,224.20	0.00	2,955,293.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	16,044,510.00	0.00	11,951,038.30	0.00
2210302 Accommodation - Domestic Travel	22,782,976.75	0.00	12,065,324.40	0.00
2210303 Daily Subsistence Allowance	7,746,100.30	0.00	7,501,510.95	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	950,000.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	47,523,587.10	0.00	31,517,873.65	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	22,092,404.00	0.00	17,461,809.30	0.00
2210402 Accommodation	19,604,535.40	0.00	27,741,471.70	0.00
2210403 Daily Subsistence Allowance	6,244,324.35	0.00	10,979,976.30	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	113,708.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	48,054,971.80	0.00	56,183,257.30	0.00
2210502 Publishing & Printing Services	3,779,145.00	0.00	4,889,190.40	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	132,249.45	0.00	0.00	52,650.00
2210504 Advertising, Awareness and Publicity Campaigns	10,190,345.40	0.00	11,798,762.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	14,101,739.90	0.00	16,687,952.40	52,650.00
2210603 Rents and Rates - Non-Residential	10,037,528.65	0.00	6,499,958.65	0.00
2210600 Rentals of Produced Assets	10,037,528.70	0.00	6,499,958.65	0.00
2210701 Travel Allowance	17,113,682.70	0.00	11,616,314.35	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	3,050,000.00	0.00	3,000,000.00	0.00
2210703 Production and Printing of Training Materials	1,268,284.00	0.00	111,051.50	0.00
2210704 Hire of Training Facilities and Equipment	86,630,046.20	0.00	91,570,104.45	0.00
2210708 Trainer Allowance	4,122,585.00	0.00	3,060,000.00	0.00
2210710 Accommodation Allowance	32,243,851.95	0.00	26,138,117.15	0.00
2210711 Tuition Fees Allowance	1,671,393.90	0.00	1,469,940.00	0.00
2210700 Training Expenses	146,099,844.00	0.00	136,965,527.45	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,638,714.00	0.00	6,817,210.65	0.00
2210802 Boards, Committees, Conferences and Seminars	40,306,752.30	0.00	92,700,825.45	0.00
2210809 Board Allowance	57,120,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Services	103,065,466.00	0.00	99,518,036.10	0.00
2211009 Education and Library Supplies	705,620.00	0.00	587,600.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	22,105.00	0.00	24,600.00	0.00
2211000 Specialised Materials and Supplies	727,725.00	0.00	612,200.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,508,486.00	0.00	4,150,835.05	0.00
2211102 Supplies and Accessories for Computers and Printers	581,244.00	0.00	865,480.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211103 Sanitary and Cleaning Materials, Supplies and Services	231,500.00	0.00	220,728.80	0.00
2211100 Office and General Supplies and Services	5,321,230.00	0.00	5,237,043.85	0.00
2211201 Refined Fuels and Lubricants for Transport	751,948.50	0.00	1,557,335.50	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	64,500.00	0.00	52,688.00	0.00
2211200 Fuel Oil and Lubricants	816,448.50	0.00	1,610,023.50	0.00
2211305 Contracted Guards and Cleaning Services	953,240.00	0.00	138,040.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	274,261.00	0.00	118,476.35	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,879,000.00	0.00	14,804,960.00	0.00
2211310 Contracted Professional Services	22,271,200.00	0.00	15,887,190.00	0.00
2211311 Contracted Technical Services	1,979,760.00	0.00	1,148,000.00	0.00
2211300 Other Operating Expenses	27,357,461.00	0.00	32,096,666.35	0.00
2210000 Goods and Services	406,941,038.00	0.00	390,251,896.15	52,650.00
2220101 Maintenance Expenses - Motor Vehicles	587,269.65	0.00	37,455.00	0.00
2220100 Routine Maintenance - Vehicles	587,269.65	0.00	37,455.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	7,950.00	0.00
2220202 Maintenance of Office Furniture and Equipment	127,200.00	0.00	8,000.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	230,016.00	0.00	8,283.60	0.00
2220210 Maintenance of Computers, Software, and Networks	179,860.00	0.00	182,160.00	0.00
2220200 Routine Maintenance - Other Assets	537,076.00	0.00	206,393.60	0.00
2220000 Routine Maintenance	1,124,345.65	0.00	243,848.60	0.00
2230102 Foreign Exchange Rates Loss	0.00	0.00	3,819.05	0.00
2230100 Exchange Rate Losses	0.00	0.00	3,819.05	0.00
2230000 Other Charges	0.00	0.00	3,819.05	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	3,105,916.65	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	3,105,916.65	0.00
2710000 Social Security Benefits	0.00	0.00	3,105,916.65	0.00
3110701 Purchase of Motor Vehicles	10,986,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	10,986,000.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,737,669.80	0.00	823,540.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	1,226,792.70	0.00	389,250.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	798,695.00	0.00	68,650.00	0.00
3111000 Purchase of Office Furniture and General Equipment	3,763,157.50	0.00	1,281,440.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	485,439.05	0.00	49,750.00	0.00
3111112 Purchase of Software	3,637,728.25	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	4,123,167.30	0.00	49,750.00	0.00
3110000 Acquisition of Fixed Capital Assets	18,872,324.80	0.00	1,331,190.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	835,438,557.60	27,421,349.15	0.00
6530100 Recurrent Bank Accounts	0.00	835,438,558.00	27,421,349.15	0.00
6530000 Recurrent Bank Accounts	0.00	835,438,558.00	27,421,349.15	0.00
6580101 Cash	181,876,839.35	0.00	162,887,931.90	0.00
6580104 Cash in Transit	689,530,681.25	0.00	504,032,599.30	0.00
6580100 Cash in Hand	871,407,521.00	0.00	666,920,531.20	0.00
6580000 Cash in Hand	871,407,521.00	0.00	666,920,531.20	0.00
6740101 Prepayment	0.00	10,279,508.25	4,403,691.10	0.00
6740102 R/D Cheques	12,036,476.00	0.00	0.00	306,118.50
6740100 Other Debtors & Pre-payments	12,036,476.00	10,279,508.30	4,403,691.10	306,118.50
6740000 Other Debtors & Pre-payments	12,036,476.00	10,279,508.30	4,403,691.10	306,118.50
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6760000 Government Imprests	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	431,521.00	0.00	297,075.00	0.00
6790100 Other Current System A/cs	431,521.00	0.00	297,075.00	0.00
6790000 Other Current Assets (System r	431,521.00	0.00	297,075.00	0.00
7320201 Contractors Retention Money	0.00	367,000.00	0.00	367,000.00
7320200 Other General Liabilities	0.00	367,000.00	0.00	367,000.00
7320000 Other Liabilities	0.00	367,000.00	0.00	367,000.00
7380102 VAT Withholding	0.00	552,939.75	0.00	672,562.15
7380100	0.00	552,939.75	0.00	672,562.15
7380000 Withholding Taxes	0.00	552,939.75	0.00	672,562.15
7390101 Inventory AP Accrual	0.00	150,000.00	0.00	180,100.00
7390103 AP Liabilities	17,273,759.55	0.00	0.00	5,357,859.00
7390100 System Required Liabilities	17,273,759.60	150,000.00	0.00	5,537,959.00
7399999 Cash Clearing A/c	0.00	43,277,679.65	0.00	683,081,245.50
7399900	0.00	43,277,679.70	0.00	683,081,245.50
7390000 System Required Liabilities A/cs	17,273,759.60	43,427,679.70	0.00	688,619,204.60
9910201 Exchequer Releases/ Provisioning Account	0.00	1,093,900,000.00	0.00	658,700,000.00
9910200 Exchequer Provisions	0.00	1,093,900,000.00	0.00	658,700,000.00
9910000 Provisions	0.00	1,093,900,000.00	0.00	658,700,000.00
9990101 Opening Balance Bank	0.00	1,746,538.00	0.00	1,746,538.00
9990100 Opening Balance Bank	0.00	1,746,538.00	0.00	1,746,538.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	6,470,267.30	0.00	2,546,973.30	0.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	6,470,267.30	0.00	2,546,973.30	0.00
9999999 Consolidated Fund	648,821,803.40	0.05	0.00	0.05
9999900	648,821,803.00	0.05	0.00	0.05
9990000 Opening Balance Reserves	655,292,071.00	1,746,538.05	2,546,973.30	1,746,538.05
Total	1,985,712,223.25	1,985,712,223.30	1,096,526,290.20	1,350,464,073.20

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

Prepared By: Catherine Mugonyo

Date: 30.09.2017

Reviewed By: Edwin Muregi

Date: 30.09.17

Approved By: _____

Date: _____


REPUBLIC OF KENYA
BANK RECONCILIATION
JUDICIAL SERVICE COMMISSION


From Date : 01-JUL-16 To : 30-JUN-17

REC-JUDICIAL SERVICE COMMISSION

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

Balance as per bank certificate	28,266,340.85
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	17,060,451.10
2. Receipts in Bank Statement not yet recorded in Cash Book	1,223,003.70
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	27,354,283.70
Bank Balance as per Cash Book	37,337,169.75

Reconciled by: MATHAI Signature:  Date: 30/09/2017

Reviewed by: Catherine Signature:  Date: 30.09.2017

Approved by: Signature: Date:

BANK RECONCILIATION
JUDICIAL SERVICE COMMISSION

From Date : 01-JUL-16 To : 30-JUN-17

REC-JUDICIAL SERVICE COMMISSIO

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

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

Cheque		Payee	Amount
No	Date		
1005761	16-MAY-17	COMMISSIONER OF VAT	1,680.00
1005795	18-MAY-17	COMMISSIONER OF VAT	671.90
1005822	05-JUN-17	COMMISSIONER OF INCOME TAX	3,247.50
1005823	05-JUN-17	COMMISSIONER OF INCOME TAX	3,247.50
1005835	07-JUN-17	COMMISSIONER OF VAT	155,172.40
1005892	09-JUN-17	COMMISSIONER OF VAT	81,285.40
1005893	09-JUN-17	COMMISSIONER OF VAT	7,293.10
1005894	09-JUN-17	COMMISSIONER OF VAT	3,506.15
1005895	09-JUN-17	COMMISSIONER OF VAT	38,482.75
1005959	22-JUN-17	REGINA KARARI	28,000.00
1005972	22-JUN-17	COMMISSIONER OF INCOME TAX	150,000.00
1005978	22-JUN-17	COMMISSIONER OF VAT	447.30
1005979	22-JUN-17	COMMISSIONER OF VAT	1,174.60
1005980	22-JUN-17	COMMISSIONER OF VAT	956.90
1005983	22-JUN-17	COMMISSIONER OF VAT	18,638.55
1005988	22-JUN-17	COMMISSIONER OF VAT	605.15
1006001	27-JUN-17	JONATHAN MWANGI KAHU	42,000.00
1006039	30-JUN-17	AGGREY OTSYULA MUCHELULE	252,000.00
1006040	30-JUN-17	MOHAMED ABDULLAHI WARSAME	280,000.00
1006042	30-JUN-17	CATHERINE NJERI MUGONYA	3,368,500.00
1006043	30-JUN-17	TOM ODHIAMBO OJIENDA	283,500.00
1006054	30-JUN-17	KENYA SCHOOL OF MONETARY STUDIES	82,500.00
1006055	30-JUN-17	WELLINGTON OLOO AMKAYA	1,352,000.00
1006056	30-JUN-17	PHILOMENA MBETE MWILU	140,000.00
1006057	30-JUN-17	RAYDOLL TOURS AND TRAVEL LIMITED	585,200.00
1006059	30-JUN-17	RAYDOLL TOURS AND TRAVEL LIMITED	24,950.00
1006064	30-JUN-17	Novel Technologies EA LIMITED	1,502,068.95
1006065	30-JUN-17	MERCY DECHE MWARAH	423,500.00
1006067	30-JUN-17	NATION MEDIA GROUP LIMITED	165,000.00
1006071	30-JUN-17	PAULINE NYAKERARIO ODHIAMBO	28,000.00
1006072	30-JUN-17	WINDSOR GOLF HOTEL AND COUNTRY CLUB	675,172.40
1006074	30-JUN-17	DAVID KENANI MARAGA	175,000.00
1006075	30-JUN-17	STANFAJOY COMPANY LIMITED	244,579.30
1006076	30-JUN-17	LEMUS TECHNOLOGIES	712,719.40
1006078	30-JUN-17	THE NAIROBI LAW MONTHLY LIMITED	11,094.85
1006081	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	36,000.00
1006082	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	1,554,000.00
1006083	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	1,437,000.00
1006084	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	225,000.00
1006085	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	985,500.00
1006089	30-JUN-17	RAYDOLL TOURS AND TRAVEL LIMITED	52,335.00
1006090	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	354,000.00
1006091	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	159,750.00
1006092	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	60,000.00
1006093	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	20,400.00
1006094	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	45,000.00
1006095	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	28,400.00
1006096	30-JUN-17	INTERCONTINENTAL NAIROBI	193,685.35
1006097	30-JUN-17	PALBINA TRAVEL LIMITED	188,600.00
1006098	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	39,075.00
1006099	30-JUN-17	COMMISSIONER OF VAT	4,112.05
1006100	30-JUN-17	COMMISSIONER OF VAT	3,600.00
1006101	30-JUN-17	COMMISSIONER OF VAT	178,965.50
1006103	30-JUN-17	COMMISSIONER OF VAT	32,728.45
1006104	30-JUN-17	COMMISSIONER OF VAT	6,750.00

**BANK RECONCILIATION
JUDICIAL SERVICE COMMISSION**

From Date : 01-JUL-16 To : 30-JUN-17

REC-JUDICIAL SERVICE COMMISSION

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

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

Cheque		Payee	Amount
No	Date		
1006105	30-JUN-17	COMMISSIONER OF VAT	870.00
1006106	30-JUN-17	COMMISSIONER OF VAT	6,985.60
1006107	30-JUN-17	COMMISSIONER OF VAT	61,603.45
1006108	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	118,500.00
1006109	30-JUN-17	COMMISSIONER OF VAT	9,000.00
1006110	30-JUN-17	COMMISSIONER OF VAT	2,700.00
1006111	30-JUN-17	COMMISSIONER OF VAT	38,875.60
1006112	30-JUN-17	KENYA REVENUE AUTHORITY PAYE	24,000.00
1006115	30-JUN-17	COMMISSIONER OF VAT	424.00
1006116	30-JUN-17	COMMISSIONER OF VAT	6,483.45
1006117	30-JUN-17	COMMISSIONER OF VAT	8,796.00
1006118	30-JUN-17	COMMISSIONER OF VAT	45,733.25
1006119	30-JUN-17	COMMISSIONER OF VAT	6,594.85
1006120	30-JUN-17	COMMISSIONER OF VAT	13,340.70
1006122	30-JUN-17	COMMISSIONER OF VAT	36,827.60
1006125	30-JUN-17	COMMISSIONER OF VAT	7,719.60
1006129	30-JUN-17	COMMISSIONER OF VAT	840.00
1006130	30-JUN-17	COMMISSIONER OF VAT	79,560.00
1006131	30-JUN-17	COMMISSIONER OF VAT	16,034.50
1006132	30-JUN-17	COMMISSIONER OF VAT	21,360.00
1006133	30-JUN-17	COMMISSIONER OF VAT	20,976.00
1006134	30-JUN-17	COMMISSIONER OF VAT	4,200.00
1006135	30-JUN-17	COMMISSIONER OF VAT	81,931.05
Total			17,060,451.10

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount	
No	Date		
NONREF	08-AUG-16	Inward KEPSS MT 103 /BENM/ WITHHOLDING TAX	16,529.00
FT162726M88G	28-SEP-16	Cash Deposit	3,800.00
NONREF	01-MAR-17	Cash Deposit	210.00
351778	23-FEB-17	Outward Chq	963,310.00
NONREF	12-JUN-17	Cash Deposit	196,528.00
351784	12-JUN-17	Outward Chq	38,479.00
FT17173K4LFW	22-JUN-17	Cash Deposit	3,000.00
NONREF	30-JUN-17	Inward KEPSS MT 103	1,147.70
Total			1,223,003.70

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
FT17009FB6MT	09-JAN-17	264,429.00
FT17101JCL42	11-APR-17	207.00
FT16315BDH54	10-NOV-16	12,000,000.00

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BANK RECONCILIATION
JUDICIAL SERVICE COMMISSION

From Date : 01-JUL-16 To : 30-JUN-17

REC-JUDICIAL SERVICE COMMISSION

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

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
FT162888W2PW	14-OCT-16	* 6,000,000.00
FT17181HJ4JC	30-JUN-17	• 1,147.70
FT16323W8R4F	18-NOV-16	* 9,000,000.00
FT17173K4LFW	22-JUN-17	• 3,000.00
FT17060GDBG1	01-MAR-17	85,500.00
Total		27,354,283.70

rad.

→ FT162888W2PW



**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 2051-Judicial Service Commission

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	435,200,000.00	405,000,000.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		435,200,000.00	405,000,000.00
PAYMENTS			
Compensation of Employees	12	2,333,166.65	0.00
Use of goods and Services	13	408,065,383.95	390,446,913.80
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	3,105,916.65
Acquisition of Assets	18	18,872,324.80	1,331,190.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		429,270,875.40	394,884,020.45
SURPLUS/DEFICIT		5,929,124.60	10,115,979.55

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

Prepared By: Catherine MugonyoDate: 30.09.2017Reviewed By: Edwin MurethDate: 30.09.17

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 2051-Judicial Service Commission

Current Period: JUL-16 To JUN-17

Compare With: JUL-15 To JUN-16

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(835,438,557.60)	27,421,349.15
Cash Balances	22B	871,407,520.60	666,920,531.20
Total Cash And Cash Equivalents		35,968,963.00	694,341,880.35
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	2,188,488.75	4,394,647.60
TOTAL FINANCIAL ASSETS		38,157,451.75	698,736,527.95
Financial Liabilities			
Accounts Payables - Deposits	24	27,073,859.85	689,658,766.65
NET FINANCIAL ASSETS		11,083,591.90	9,077,761.30
REPRESENTED BY			
Fund Balance b/fwd	25	9,077,761.30	1,508,755.00
Surplus/Deficit for the Year		5,929,124.60	10,115,979.55
NET FINANCIAL POSITION		15,006,885.90	11,624,734.55

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

Prepared By: Catherine Mugooya

Date: 30.09.2017

Reviewed By: Edwin Muregi

Date: 30.09.17

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 2051-Judicial Service Commission
Current Period: JUL-16 To JUN-17
Compare With: JUL-15 To JUN-16

Table with 4 columns: Note, Current Period, Previous Period, and Kshs. Rows include Receipts and operating income, Payments for Operating Expenses, Adjusted for, Net Cash From Operating Activities, Cash Flow From Investing Activities, Cash Flow From Borrowing Activities, and Net Cash Flow From Financing Activities.

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

Prepared By: Catherine Mugoonyo
Reviewed By: Edwin Mureh
Approved By:

Date: 30.09.2017
Date: 30.09.2017
Date:



NOTES TO THE FINANCIAL STATEMENTS
 Entity: 2051-Judicial Service Commission
 Current Period: JUL-16 To JUN-17
 Compare With: JUL-15 To JUN-16

2 Social Security Contribution

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account		435,200,000.00	405,000,000.00
TOTAL		435,200,000.00	405,000,000.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer		0.00	0.00
Receipts from the Sale of Buildings		0.00	0.00
Receipts from sale of other st		0.00	0.00
Receipts from sale of other st		0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer		0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment		0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer		0.00	0.00
Receipts from the Sale Plant Machinery and Equipment		0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer		0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock		0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks		0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities		0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities		0.00	0.00
Receipts from the Sale of Land		0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets		0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets		0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA		0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government		0.00	0.00
Loans to Non-Financial Public Enterprises		0.00	0.00
Loans to Financial Institutions		0.00	0.00
Repayments from Domestic Loans to Individuals and Households		0.00	0.00
Repayments from lending to Foreign Govts.		0.00	0.00
Repayments from lending to International Orgns.		0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.		0.00	0.00
Repayments from Other Foreign Lending		0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises		0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions		0.00	0.00
Sales and Disposals of Other Equity Holdings		0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad		0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad		0.00	0.00
Redemption/ Disposal of Other Financial Assets		0.00	0.00
Refund of Bonds paid as Deposits for Guarantees		0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)		0.00	0.00
Reimbursement of Audit Fees		0.00	0.00
Reimbursement on Messing Charges (UNICEF)		0.00	0.00
Reimbursement from World Bank - ECD		0.00	0.00
Reimbursement from Individuals and Private Organizations		0.00	0.00
Reimbursement from Local Government Authorities		0.00	0.00
Reimbursement from Statutory Organizations		0.00	0.00
Reimbursement within Central Government		0.00	0.00
Reimbursement Using Bonds		0.00	0.00
Reimbursements and Refunds - Other (Budget)		0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received		0.00	0.00
Profits and Dividends		0.00	0.00
Withdrawals from Income of Quasi-corporations		0.00	0.00
Rents on land, houses and buildings		0.00	0.00
Other Property Income collected as AIA		0.00	0.00
Sales of Market Establishment		0.00	0.00
Administrative Fees and Charges		0.00	0.00
Administrative Fees and Charges collected as AIA		0.00	0.00
Incidental Sales by Non-Market Establishments		0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Incidental Sales by Non-Market Establishments Collected as AIA		0.00	0.00
Receipts from Sale of Incidental Goods		0.00	0.00
Fines, Penalties, Forfeitures and other Charges		0.00	0.00
Current Grants from International NGOs paid through Exchequer		0.00	0.00
Capital Grants from International NGOs paid through Exchequer		0.00	0.00
Current Grants from International NGOs collected as AIA		0.00	0.00
Capital Grants from International NGOs collected as AIA		0.00	0.00
Other Voluntary Transfers for Current purposes		0.00	0.00
Other Voluntary Transfers for Capital purposes		0.00	0.00
Paid to Exchequer		0.00	0.00
Receipts Not Classified Elsewhere		0.00	0.00
		0.00	0.00
		0.00	0.00
Business Permits		0.00	0.00
Cesses		0.00	0.00
Poll Rates		0.00	0.00
Plot Rents		0.00	0.00
Other Local Levies		0.00	0.00
Administrative Services Fees		0.00	0.00
Various Fees		0.00	0.00
Council'S Natural Resources Exploitation		0.00	0.00
Sales Of Council Assets		0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets		0.00	0.00
Other Miscellaneous Revenues		0.00	0.00
Other Miscellaneous Revenues		0.00	0.00
Insurance Claims Recovery		0.00	0.00
Medium Term Loans (1-3 Yr Repayment)		0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)		0.00	0.00
Transfers From Reserve Funds		0.00	0.00
Donations		0.00	0.00
Fund Raising Events		0.00	0.00
Other Revenues From Financial Assets Loan		0.00	0.00
		0.00	0.00
Market/Trade Centre Fee		0.00	0.00
Vehicle Parking Fees		0.00	0.00
Housing		0.00	0.00
Social Premises Use Charges		0.00	0.00
School Fees		0.00	0.00
Other Education-Related Fees		0.00	0.00
Other Education Revenues		0.00	0.00
Public Health Services		0.00	0.00
Public Health Facilities Operations		0.00	0.00
Environment & Conservancy Administration		0.00	0.00
Slaughter Houses Administration		0.00	0.00
Water Supply Administration		0.00	0.00
Sewerage Administration		0.00	0.00
Other Health & Sanitation Revenues		0.00	0.00
Technical Services Fees		0.00	0.00
External Services Fees		0.00	0.00
		0.00	0.00
System Required Revenue A/cs		0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

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

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
Recurrent Bank Accounts		(835,438,557.60)	27,421,349.15
Development Bank Accounts		0.00	0.00
Deposit Bank Account		0.00	0.00
Project Specific Bank Accounts		0.00	0.00
Foreign Currency and Foreign D		0.00	0.00
TOTAL		(835,438,557.60)	27,421,349.15

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand		871,407,520.60	666,920,531.20
Foreign Currency and Foreign D		0.00	0.00
TOTAL		871,407,520.60	666,920,531.20

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances		0.00	0.00
Debtors & Advances - Govt Owne		0.00	0.00
Foreign Debtors & Advances		0.00	0.00
Other Debtors & Pre-payments		1,756,967.75	4,097,572.60
Government Imprests		0.00	0.00
Agency Accounts		0.00	0.00
Suspense & Clearance Account		0.00	0.00
Other Current Assets (System r		431,521.00	297,075.00
TOTAL		2,188,488.75	4,394,647.60

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	367,000.00	367,000.00
Withholding Taxes	7380000	552,939.75	672,562.15
System Required Liabilities A/cs	7390000	26,153,920.10	688,619,204.50
TOTAL		27,073,859.85	689,658,766.65

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	27,421,349.15	17,616,002.85
Opening Balance Cash	22B	666,920,531.20	257,255,153.30
Opening Balance Receivables - Imprest and Clearance Accounts	23	4,394,647.60	3,015,318.55
Opening Balance - Deposits	24	(689,658,766.65)	(276,377,719.70)
TOTAL		9,077,761.30	1,508,755.00

Annexure (vii)

Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission

Current Period: JUL-16 To JUN-17



	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	435,200,000.00	(435,200,000.00)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	0.00	0.00	0.00	0.00	435,200,000.00	(435,200,000.00)	0.00%
PAYMENTS								
	12	5,356,000.00	0.00	0.00	5,356,000.00	2,333,166.65	3,022,833.35	43.56%
	13	425,741,384.00	0.00	(1,270,000.00)	424,471,384.00	408,065,383.95	16,406,000.05	96.13%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	930,000.00	0.00	(930,000.00)	0.00	0.00	0.00	0.00%
	18	17,972,616.00	0.00	2,200,000.00	20,172,616.00	18,872,324.80	1,300,291.20	93.55%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	450,000,000.00	0.00	0.00	450,000,000.00	429,270,875.40	20,729,124.60	95.39%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission

Current Period: JUL-16 To JUN-17

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

Prepared By: _____

Date: _____

Catherine Murgonyk

Reviewed By: _____

Date: _____

30.09.2017

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 2051-Judicial Service Commission

Period: JUL-16 To JUN-17

Program	Item	Description	Approved Budget	Actual Payments	Variance
061900000		General Administration, Planning and Support Services	450,000,000.00	429,270,875.40	20,729,124.60
	2110000	Wages and Salary Contributions	5,356,000.00	2,333,166.65	3,022,833.35
	2210000	Goods and Services	421,728,384.00	406,941,038.30	14,787,345.70
	2220000	Routine Maintenance	2,743,000.00	1,124,345.65	1,618,654.35
	2230000	Other Charges	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	20,172,616.00	18,872,324.80	1,300,291.20
T000000			450,000,000.00	429,270,875.40	20,729,124.60
	2110000	Wages and Salary Contributions	5,356,000.00	2,333,166.65	3,022,833.35
	2210000	Goods and Services	421,728,384.00	406,941,038.30	14,787,345.70
	2220000	Routine Maintenance	2,743,000.00	1,124,345.65	1,618,654.35
	2230000	Other Charges	0.00	0.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	20,172,616.00	18,872,324.80	1,300,291.20
		Grand Total	900,000,000.00	858,541,750.80	41,458,249.20

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

Prepared By: Catherine Mugonye

Date: 30.09.2017

Reviewed By: Edwin Murethi

Date: 30.09.17

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 2051-Judicial Service Commission

Period: JUL-16 To JUN-17

Head	Program	Description	Approved Budget	Actual Payments	
2051000200		Judicial Service Commission	246,448,001.00	237,309,976.15	
	0619000000	General Administration, Planning and Support Services	246,448,001.00	237,309,976.15	
2051000300		Judicial Training Institute (J.T.I)	203,551,999.00	191,960,899.25	11,5
	0619000000	General Administration, Planning and Support Services	203,551,999.00	191,960,899.25	11,59
Grand Total			450,000,000.00	429,270,875.40	20,729,1

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

Prepared By: Catherine Mugonye

Date: 30.09.2017

Reviewed By: Edwin Mureth

Date: 30.09.17

Approved By: _____

Date: _____

Temperature (°C)

Variance

9,138,024.85
738,024.85
1,099.75
099.75
4.60