

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



R. K. TIAMPATI		BY: [Signature]	
LEADER OF THE MAJORITY		TABLED	
REPORT		DATE: 15 OCT 2020	
THURSDAY	DAY	THE NATIONAL ASSEMBLY PAPERS LAID	

THE AUDITOR-GENERAL

ON

JUDICIAL SERVICE COMMISSION

**FOR THE YEAR ENDED
30 JUNE, 2019**

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JUDICIAL SERVICE COMMISSION

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

(a) Background information

The *Judicial Service Commission* was formed on 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 Secretary who is also the Chief Registrar of the Judiciary. She is responsible for general policy and strategy direction of the Commission.

Our Vision

A Commission of excellence in promoting a justice system that is efficient, effective and accountable.

Our Mission

To promote an independent and accountable justice system through oversight of the judiciary and stakeholder engagement.

Our Core Values

- a) Independence
- b) Transparency and accountability
- c) Integrity
- d) Professionalism

Our Mandate

The Judicial Service Commission is an independent Commission established under Article 171 of the Constitution. Its mandate as stipulated in Article 172 of the Constitution is to promote and facilitate the independence and accountability of the Judiciary and the efficient, effective and transparent administration of justice in Kenya.

Our Functions

- a) To recommend to the President persons for appointment as judges
- b) To review and make recommendations action on the conditions of service for judges (other than their remuneration), judicial officers and staff of the Judiciary.

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- c) To receive complaints against, investigate and remove from office or otherwise disciplining registrars, magistrates, other judicial officers and other staff of the Judiciary.
- d) To Prepare and implement programmes for the continuing education and training of judges and judicial officers
- e) To advise the national government on improving the efficiency of the administration of justice

(b) Key Management

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

- The Commission
- The Secretary who is the Chief Registrar of the Judiciary
- Registrar Judicial Service Commission
- Director Judiciary Training Institute

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 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 Kathurima M’Inoti
4.	Deputy Director Finance & Admin	C.P.A Emma A. Orua

(d) Fiduciary Oversight Arrangements

Audit and Governance and Risk Management Committee

Section 73(5) of the Public Finance Management Act, 2012 provides that every national Government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulation. Judicial Service commission has established an audit Committee which assist the Commission in fulfilling its oversight responsibilities by reviewing, identifying, assessing, monitoring and managing risks and to ensure good governance generally.

The committee monitors the effectiveness of the internal control system and regularly receives report from internal and external auditors. The audit committee has direct contact access to the External auditors and commissions internal audit function.

Parliamentary committee

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This committee has an oversight role and reviews the Commission's performance on financial matters. The Commission has continually engaged parliament committees in line with its mandate of promoting effective and efficient administration of Justice

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) Headquarters

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

Contacts

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

(f) Bankers

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

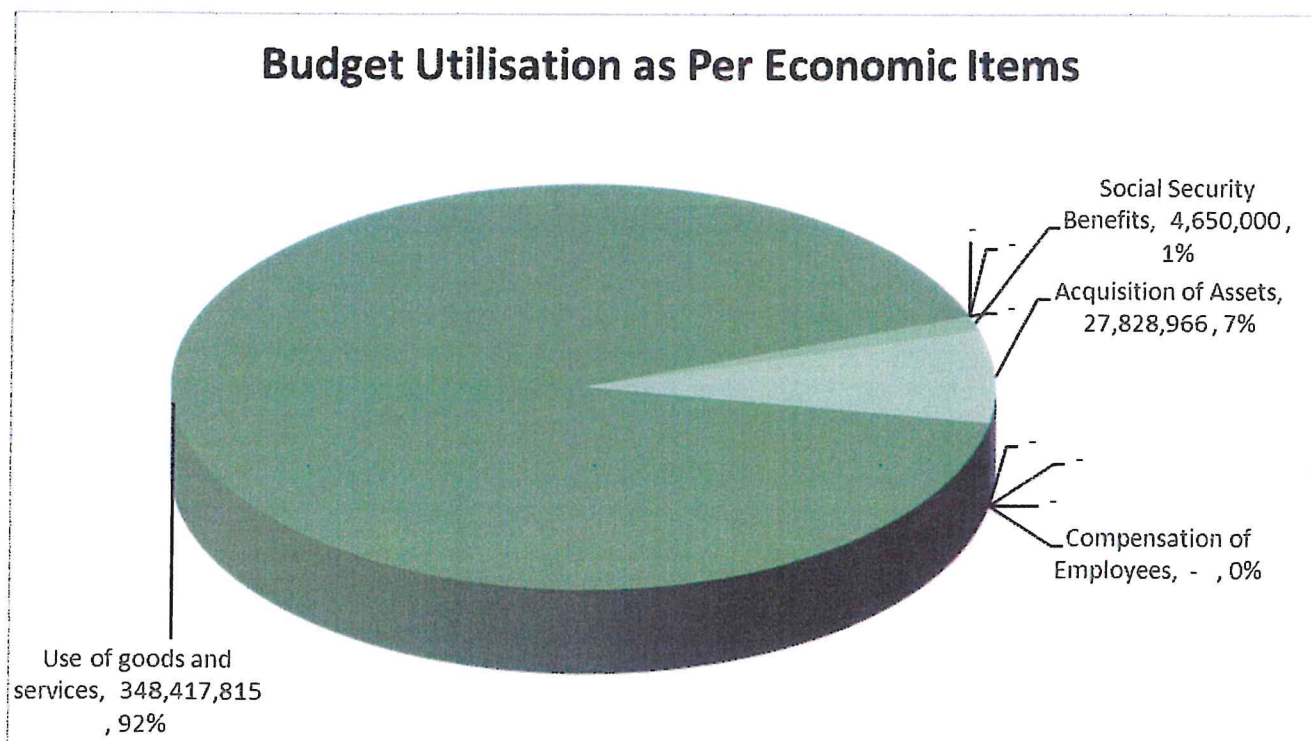
II. FORWARD BY THE SECRETARY

This is the Annual Judicial Service Commission Financial Report for the years 2018-2019 which has been prepared to comply with the requirements of Article 254 of the constitution and section 38 of the Judicial Service Act, 2011.

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

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

In the financial year 2018/19 the commission was allocated a total of **KES 408,800,000** which comprised of the recurrent budget only. As at 30th June 2019 the commissions had pending bills amounting to **KES 1,373,566**. It is noted that out of the total expenditure of **Ksh. 380,896,781/-**, 92% was utilized on use of goods and services, 1% on social security services while 7% was utilized on acquisition of assets as illustrated in the figure below:



Detail key achievements for the entity

In the year under review the Commission was able to achieve the following;

1. Revised organizational structure for JSC and the Judiciary. During the year under review, the Commission carried out a job analysis which resulted to revised organizational structures for JSC and the Judiciary. The review was intended to match competence and eliminate skill redundancy by streamlining service centers and removing duplication of duties. Upon Implementation of the structure, service delivery will be enhanced thus improving administration of justice.
2. The Commission taking cognizance of the need to speed up the justice dispensation process in line with the commission's strategic objectives, the Commission approved and recruitment of High Court judges, Environment and Land Court judges.
3. During the Period under review, the Commission made several appointments for Judicial Officers and Staff to address staffing needs for effective service delivery. In the period under review the commission made 213 appointments of Judicial Officers and staff
4. Fact finding court visits: The Commission visited courts in North Eastern and upper eastern regions. The objectives of the visits inter alia were to identify areas that require stream lining in the administration of justice, Fostering collaboration with county Governments and other stakeholders in the administration of Justice. The commission also held meetings with governors in the regions.
5. 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. In the review period, The Commission received 136 new public complaints against judges and magistrates, 124 of which were heard and concluded while 3 complaints were forwarded to the Hon Chief Justice for administrative action. The Commission sent 4 petition to the President recommending appointment of a tribunal provided under Article 168(4) to further investigate the Judges.
6. The Promotion of staff by the Commission is meant to boost morale and increase productivity as well as address succession in the Judiciary and the Commission. The Commission during period under review promoted 131 judicial staff in the cadres of Executive Assistant and

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the Judicial Service Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the Judicial Service Commission further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Judicial Service Commission financial statements were approved and signed by the Accounting Officer on 22/9 / 2019.



Accounting Officer,
Anne A. Amadi, CBS



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

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON JUDICIAL SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Judicial Service Commission set out on pages 11 to 27, which comprise the statement of assets and liabilities as at 30 June, 2019, the statement of receipts and payments, statement of cash flows and summary statement of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Judicial Service Commission as at 30 June, 2019, 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 Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Judicial Service Commission 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 opinion.

Key Audit Matters

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

Other Matter

1.0 Unreconciled Outstanding Imprest

The statement of assets and liabilities reflects outstanding imprest of Kshs.4,006,000 as at 30 June, 2019. However, the Trial Balance reflects a balance of Kshs.886,000 against outstanding imprests resulting in a variance of Kshs.3,120,000 which Management attributed to an unexplained error which is yet to be corrected. Under the circumstances, the accuracy of the outstanding imprest balance could not be confirmed.

2.0 Budget and Budgetary Control

2.1 Under Collection of Receipts

The summary statement of appropriation - recurrent and development combined shows that the Commission budgeted to collect receipts amounting to Kshs.408,800,000. However, actual receipts amounted to Kshs.394,424,200 resulting in a shortfall of Kshs.14,375,800 or 4% of the budgeted amount, which was attributed to reduction of Exchequer Issues by The National Treasury. Failure to receive Kshs.14,375,800 implies that the Commission did not undertake some of the planned activities during the year under review.

2.2 Under Expenditure

Similarly, the summary statement of appropriation - recurrent and development combined shows that the Commission had budgeted to spend Kshs.408,800,000. However, actual payments amounted to Kshs.380,896,781 resulting in under expenditure of Kshs.27,903,219 or 7%. The under expenditure mainly occurred under use of goods and services and acquisition of assets. The under absorption of Kshs.27,903,219 implies that the Commission planned activities were not realized impacting negatively on service delivery to the citizens of Kenya.

3. Pending Bills

Disclosed in the financial statements under Note 26 are pending bills amounting to Kshs.1,373,566 relating to supply of goods and services. Management has not provided reasons for non-payment of the bills. Had the pending bills been paid and the expenditure charged to the relevant items in the accounts, the statement of receipts and payments would have reported a surplus of Kshs.12,153,853 instead of the Kshs.13,527,419 now reported. Failure to settle bills in the year to which they relate adversely affects the following year's provision to which they form 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 was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON 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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of a Risk Management Policy

The Commission does not have a risk management policy. Failure to develop a risk policy means that the Commission does not have a framework for management of risk and hence it is not possible to identify, assess and control risk. As a result, it is not possible to define the entity's risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable exposure to risk.

2. Lack of a Disaster Recovery Strategy

The Commission lacks a disaster recovery strategy and backups stored in a secure off-site location. Data recovery strategy plan secures the Commission's ability to provide basic services. The plan is also designed to place the Commission in a sound and sustainable financial condition as quickly as possible to avoid the risk of loss of data which would otherwise adversely affect service delivery.

Basis for Conclusion

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.

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 Commission's ability to continue to sustain 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 Commission 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 entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect

a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 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 Commission's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to continue as a going concern or to sustain its services.

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi


07 October, 2020


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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	394,424,200	196,978,268
Other Revenues		-	-
TOTAL REVENUES		394,424,200	196,978,268
PAYMENTS			
Compensation of Employees		-	-
Use of goods and services	2	348,417,815	180,550,460
Social Security Benefits	3	4,650,000	2,650,500
Acquisition of Assets	4	27,828,966	10,011,672
TOTAL PAYMENTS		380,896,781	193,212,632
SURPLUS/DEFICIT		13,527,419	3,765,636

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 27/9 2019 and signed by:


 Accounting Officer,
 Anne A. Amadi, CBS



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


JUDICIAL SERVICE COMMISSION
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VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	11,720,820	2,147,213
Cash Balances		-	-
Total Cash And Cash Equivalents		11,720,820	2,147,213
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	4,006,000	384,712
TOTAL FINANCIAL ASSETS		15,726,820	2,531,925
NET FINANCIAL ASSETS		15,726,820	2,531,925
REPRESENTED BY			
Fund balance b/fwd	24	2,531,925	3,385,271
Prior year adjustments	25	332,524	4,618,982
Surplus/Deficit for the year		13,527,419	3,765,636
suspense		-	
NET FINANCIAL POSITION		15,726,820	2,531,925

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 27/9/2019 and signed by:


 Accounting Officer,
 Anne A. Amadi, CBS



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

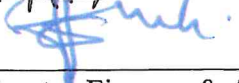
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VII. STATEMENT OF CASH FLOWS

	Note	2018-2019	2017-2018
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	394,424,200	196,978,268
		394,424,200	196,978,268
Payments for operating expenses			
Compensation of Employees	5	-	-
Use of goods and services	2	348,417,815	180,550,460
Social Security Benefits	3	4,650,000	2,650,500
		353,067,815	183,200,960
Adjusted for:			
Changes in receivables		3,621,288	- 173,495
		-	
Adjustments during the year	26	332,524	- 4,618,982
Net cash-flow from operating activities		37,402,573	8,984,831
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	4	(27,828,966)	(10,011,672)
Net cash flows from Investing Activities		(27,828,966)	(10,011,672)
NET INCREASE IN CASH AND CASH EQUIVALENT		9,573,607	1,026,841
Cash and cash equivalent at BEGINNING of the year		2,147,213	3,174,054
Cash and cash equivalent at END of the year		11,720,820	2,147,213

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 27/9/19 2019 and signed by:


 Accounting Officer,
 Anne A. Amadi, CBS


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

Reports and Financial Statements
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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	186,895,257	221,904,743	408,800,000	394,424,200	14,375,800	96%
Total Receipts	186,895,257	221,904,743	408,800,000	394,424,200	14,375,800	96%
Payments						
Compensation of Employees	2,600,000	(2,600,000)	0	0	0	#DIV/0!
Use of goods and services	168,594,710	203,439,742	372,034,452	348,417,815	23,616,637	94%
Social Security Benefits	2,325,000	2,325,000	4,650,000	4,650,000	0	100%
Acquisition of Assets	13,375,547	18,740,002	32,115,548	27,828,966	4,286,582	87%
Grand Total	186,895,257	221,904,743	408,800,000	380,896,781	27,903,219	93%
Surplus/Deficit	0	(0)	(0)	13,527,419	(13,527,420)	

1. The Commission initial budgetary allocation under Recurrent budget was kshs 364 Million at the beginning of the year. In the supplementary budget the commission received additional budgetary support of ksh 50 Million to facilitate performance of its mandate which had been hampered by inadequate budgetary allocation. The Commission however declared savings of Kshs 5.2 Million under Compensation of employees since the commission staff were being paid under the Judiciary Vote in the year under review. The Commission thus closed the year with an approved budget of Ksh 408.8 Million under the Recurrent Budget.
2. The Commission does not have a development Vote

The entity financial statements were approved on 27/9/ 2019 and signed by:



Accounting Officer,
Anne Amadi, CBS



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

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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	186,895,257	221,904,743	408,800,000	394,424,200	14,375,800	96%
Total Receipts	186,895,257	221,904,743	408,800,000	394,424,200	14,375,800	96%
Payments						
Compensation of Employees	2,600,000	(2,600,000)	0	0	0	#DIV/0!
Use of goods and services	168,594,710	203,439,742	372,034,452	348,417,815	23,616,637	94%
Social Security Benefits	2,325,000	2,325,000	4,650,000	4,650,000	0	100%
Acquisition of Assets	13,375,547	18,740,002	32,115,548	27,828,966	4,286,582	87%
Grand Total	186,895,257	221,904,743	408,800,000	380,896,781	27,903,219	93%

Notes

- The Commission initial budgetary allocation under Recurrent budget was kshs 364 Million at the beginning of the year. In the supplementary budget the commission received additional budgetary support of ksh 50 Million to facilitate performance of its mandate which had been hampered by inadequate budgetary allocation. The Commission however declared savings of Kshs 5.2 Million under Compensation of employees since the commission staff were being paid under the Judiciary Vote in the year under review. The Commission thus closed the year with an approved budget of Ksh 408.8 Million under the Recurrent Budget.*
- The Commission does not have a development Vote*

The entity financial statements were approved on 27/9/19 2019 and signed by:



Accounting Officer,
Anne Amadi, CBS



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

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018-2019 Kshs	Adjustments Kshs	Final Budget 2018-2019 Kshs	Actual on comparable basis 30 th June, 2019 Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1	206,058,325	37,400,000.00	243,458,325	234,817,203	8,641,122
Sub-programme 2	157,941,765	7,400,000.00	165,341,765	145,044,620	20,297,145

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

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

λ Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

SIGNIFICANT ACCOUNTING POLICIES

λ Transfers from the Exchequer

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

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2019

λ **External Assistance**

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

λ **Other receipts**

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

b) Recognition of payments

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

λ **Compensation of Employees**

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

λ **Use of Goods and Services**

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

λ **Interest on Borrowing**

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

λ **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.

λ **Acquisition of Fixed Assets**

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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.

There were no other restrictions on cash during the year.

8. Accounts Receivable

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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

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

15. Related Party Transactions

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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018-2019	2017 -2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	45,100,000	70,398,390
Total Exchequer Releases for quarter 2	70,624,200	50,751,678
Total Exchequer Releases for quarter 3	83,800,000	41,383,200
Total Exchequer Releases for quarter 4	194,900,000	34,445,000
Total	394,424,200	196,978,268

(Provide explanations relating to budgeted exchequer versus received exchequer)

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, Supplies and Services	-	57,765
Communication, Supplies and Services	4,580,990	3,625,197
Domestic Travel and Subsistence, and Other Transportation Costs	55,051,082	40,424,411
Foreign Travel and Subsistence, and other transportation costs	22,601,834	11,403,963
Printing , Advertising and Information Supplies and Services	11,298,156	6,513,518
Rentals of Produced Assets	14,382,159	8,598,357
Training Expenses	104,790,601	50,103,899
Hospitality Supplies and Services	88,427,708	51,730,585
Insurance Costs	-	-
Specialised Materials and Supplies	594,687	42,100
Office and General Supplies and Services	6,333,501	941,363
Fuel Oil and Lubricants	2,435,392	319,754
Other Operating Expenses	34,666,913	6,211,730
Routine Maintenance - Vehicles	2,283,446	292,578
Routine Maintenance - Other Assets	971,346	285,240
Exchange Rate Losses	-	-
Total	348,417,815	180,550,460

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 SOCIAL SECURITY BENEFITS

Explanation	2018-2019	2017 -2018
	Kshs	Kshs
Government pension and retirement benefits	4,650,000	2,650,500
Total	4,650,000	2,650,500

The Payments related to gratuity of Hon Commissioners whose term had ended under the year in review

4 ACQUISITION OF ASSETS

Non Financial Assets	2018-2019	2017 -2018
	Kshs	Kshs
Refurbishment of Buildings	10,874,100	9,611,070
Purchase of Vehicles and Other Transport Equipment	10,986,000	-
Purchase of Office Furniture and General Equipment	3,764,040	11,299
Purchase of Specialised Plant, Equipment and Machinery	2,204,826	389,303
Sub Total	27,828,966	10,011,672

(Where Financial Assets are purchased, explanation should be given as to the nature of the assets purchased and the institutions where such investments are made.)

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Developme nt, deposit e.t.c	Exc rate (if in foreign currency)	2018-2019	2017 -2018
				Kshs	Kshs
Central Bank of Kenya,1000181273, KShs	1	Recurrent		11,720,820	2,147,213
Total				11,720,820	2,147,213

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018-2019	2017 -2018
	Kshs	Kshs
Government Imprests	4,006,000	384,712
Total	4,006,000	384,712

[See attached schedule.]

24. FUND BALANCE BROUGHT FORWARD

Description	2018-2019	2017 -2018
	Kshs	Kshs
Bank accounts	2,147,213	3,174,054
Cash in hand	-	-
Accounts Receivables	384,712	211,217
Accounts Payables		
Total	2,531,925	3,385,271

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019	2017 -2018
	Kshs	Kshs
Adjustments on bank account balances	-	-
	332,524	4,618,982
	-	-
	332,524	4,618,982

(This relates to unspent exchequer releases recovered by the National Treasury).

26: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	-	400,991	-	400,991
Supply of services	-	972,575	-	972,575
Total	-	1,373,566	-	1,373,566


27. 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)
In the year under review the commission received un qualified audit Report hence no issues were raised that required follow up					

Guidance Notes:

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


 Accounting Officer,
 Anne A. Amadi, CBS


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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
	A	B	c	d=a-c		
Supply of goods						
1. Sidweb Technologies Ltd	336,600		-	336,600	-	
2. Toyota Kenya	64,391		-	64,391	-	
3.						
Sub-Total	400,991			400,991		
Supply of services						
1. M/s Kenya Coach Industries	378,740		-	378,740	-	
2. Stantech Motors	40,020		-	40,020	-	
3. Stantech Motors	95,352		-	95,352	-	
4. Stantech Motors	29,464		-	29,464	-	
5. Stantech Motors	26,680		-	26,680	-	
6. Stantech Motors	58,928		-	58,928	-	
7. Toyota Kenya Limited	102,638		-	102,638	-	
8. CMC Motors	88,253		-	88,253	-	
9. Intercontinental Hotel	152,500		-	152,500	-	
Sub-Total	972,575			972,575		
Grand Total	1,373,566			1,373,566		

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2018/2019
Land	-	-	-	-	-
Buildings and structures	9,611,070.00	10,874,100.20	-	-	20,485,170.20
Transport equipment	10,986,000.00	10,986,000.00	-	-	21,972,000.00
Office equipment, furniture and fittings	6,823,832.00	3,764,040.00	-	-	10,587,872.00
ICT Equipment, Software and Other ICT Assets	5,472,067.00		-	-	5,472,067.00
Other Machinery and Equipment	389,303.00	2,204,826.00	-	-	2,594,129.00
Heritage and cultural assets			-	-	-
Intangible assets			-	-	-
Total	33,282,272.00	27,828,966.20	-	-	61,111,238.20

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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2019

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

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

**RECURRENT (1000181273)
As at 30th June, 2019**

	Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Certificate						
Less:-	20,869,837.95					
1 Payments in Cash book not yet recorded in Bank Statement (Unpresented Cheques)	39,390,648.25					
2 Receipts in Bank Statement not yet recorded in Cash Book	-					
Add:-						
3 Payments in Bank Statement not yet recorded in Cash Book	-					
4 Receipts in Cash Book not yet recorded in Bank statement	32,857,317.85					
Bank Balance as per Cash Book					14,336,507.55	

.....
Signature

.....
Designation

.....
Date

Reviewed By:

.....
Signature

.....
Designation/ AIE Holder

.....
Date

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

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

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

ATTACHMENTS

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

Note:

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

REPUBLIC OF KENYA

JUDICIAL SERVICE COMMISSION

RECURRENT ACCOUNT (1000181273)

APPENDIX I

PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

As at 30th June, 2019

Date	Chq #	Details	Amount	Comments
28.06.2019		Bernard Ochieng	82,000.00	
28.06.2019		Simon Aruwa	7,000.00	
28.06.2019		Robert Kibor	7,000.00	
28.06.2019		Boniface Kivelenge	5,600.00	
28.06.2019		Lucy Wanjiru	5,600.00	
28.06.2019		Eugene Mulama	11,200.00	
28.06.2019		Caroline Ireri	11,200.00	
28.06.2019		Shadrack Nzuki	5,600.00	
28.06.2019		Eunice Obura	11,200.00	
28.06.2019		Edwin Mureti	5,600.00	
28.06.2019		Vivian Gacheri	5,600.00	
28.06.2019		Lydia Ongera	11,200.00	
28.06.2019		KRA	43,200.00	
28.06.2019		Winfride Mokaya	4,200.00	
28.06.2019		Bernard Ochieng	4,200.00	
28.06.2019		Wellington Amkaya	2,800.00	
28.06.2019		Simon Aruwa	2,800.00	
28.06.2019		Jane Nditika	2,100.00	
28.06.2019		Kevin Omondi	2,100.00	
28.06.2019		Phillip Waki	7,000.00	
28.06.2019		Isaack Lenaola	14,000.00	
28.06.2019		Kathurima M'Inoti	7,000.00	
28.06.2019		Stephen Radido	21,000.00	
28.06.2019		Francis Andanyi	14,000.00	
28.06.2019		Letizia Wachira	28,000.00	
28.06.2019		Ishaq Hussein	7,000.00	
28.06.2019		Charles Ondieki	35,000.00	
28.06.2019		Catherine Mburu	21,000.00	
28.06.2019		Agnes Chepkemoi	22,750.00	
28.06.2019		Divina Kwamboka	13,650.00	
28.06.2019		Phillip Waki	14,000.00	
28.06.2019		William Ouko	14,000.00	
28.06.2019		Onesmus Makau	14,000.00	
28.06.2019		Samson Okongo	14,000.00	
28.06.2019		Lucy Wanjiru	21,000.00	
28.06.2019		Boniface Kivelenge	21,000.00	
28.06.2019		Osman ahmed	21,000.00	
28.06.2019		Stanely Owiti	68,000.00	
28.06.2019		Shadrack Nzuki	7,000.00	
28.06.2019		David Maraga	490,000.00	

30.06.2019		VAT	7,406.90
30.06.2019		VAT	7,496.35
30.06.2019		VAT	8,700.00
30.06.2019		VAT	8,793.10
30.06.2019		VAT	8,940.00
30.06.2019		VAT	10,628.00
30.06.2019		VAT	13,880.15
30.06.2019		VAT	15,750.00
30.06.2019		VAT	18,131.90
30.06.2019		VAT	18,568.95
30.06.2019		KRA	22,800.00
30.06.2019		KRA	25,200.00
30.06.2019		VAT	30,579.30
30.06.2019		VAT	73,290.00
30.06.2019		VAT	74,100.00
30.06.2019		KRA	75,000.00
30.06.2019		VAT	80,534.50
30.06.2019		VAT	84,087.95
30.06.2019		VAT	89,493.10
30.06.2019		VAT	107,456.90
30.06.2019		Steve Ouma	3,500.00
30.06.2019		Emmanuel Nyongesa	3,500.00
30.06.2019		Emma Orua	3,500.00
30.06.2019		Freda Mugambi	3,500.00
30.06.2019		Standard Group Ltd	6,727.05
30.06.2019		Standard Group Ltd	6,776.85
30.06.2019		Crispus Mwangi	7,350.00
30.06.2019		Mary Kimotho	7,350.00
30.06.2019		Imelda Muthoni	9,100.00
30.06.2019		Melody Karani	11,200.00
30.06.2019		Dennis Nyambane	11,200.00
30.06.2019		Patrick Lumumba	11,200.00
30.06.2019		Agnes Chepkemioi	11,200.00
30.06.2019		Muma Kanjama	12,575.85
30.06.2019		Mercy Watatua	14,000.00
30.06.2019		Dennis Nyambane	14,700.00
30.06.2019		Emma Orua	14,700.00
30.06.2019		African Touch	16,945.00
30.06.2019		Peter mukururo	35,000.00
30.06.2019		Elizabeth Keingati	35,000.00
30.06.2019		Pauline Nyakerario	35,000.00
30.06.2019		Postal Cooperation	37,987.95
30.06.2019		Total Kenya	52,691.20
30.06.2019		African Touch	59,229.00
30.06.2019		Patricia Mwangi	70,000.00
30.06.2019		Jualink Enterprises	74,913.80
30.06.2019		Kleen Maximus Ventures	90,086.20

30.06.2019		Sarova Stanely	1,970,043.10	
30.06.2019		KRA - Alltime Commercial Agencies	7,686.20	
30.06.2019		Alltime Commercial Agencies	140,913.80	
30.06.2019				
		Appendix 1 Totals	39,390,648.25	

APPENDIX II

RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK

As at 30th June, 2019

Date	Chq #	Details	Amount	Comments
		Appendix 2 Totals	-	

APPENDIX III

PAYMENTS IN BANKSTATEMENT NOT IN CASHBOOK

As at 30th June, 2019

Date	Chq #	Details	Amount	Comments
		Appendix 3 Totals	-	

APPENDIX IV

RECEIPTS IN CASHBOOK NOT THE BANKSTATEMENT

As at 30th June, 2019

Date	Bank slip	Details	Amounts	Comments
30.06.19		Patmall Traders - Returned RTGS	388,318.95	
30.06.19		Exchequer	31,200,000.00	
		Imprest surrender - Emma Orua	1,092,792.00	
		Imprest surrender - Richard Odak	15,000.00	
		Nemlon Enterprises - returned RTGS	161,206.90	
		Appendix 4 Totals	32,857,317.85	

Bank Statement Balance		20,869,837.95	
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Appendix 1		39,390,648.25	
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Appendix 2		-	
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Appendix 3		-	
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Appendix 4		32,857,317.85	
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Cash Books Balance		14,336,507.55	
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