

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

JUDICIARY


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


THE JUDICIARY
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2020

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 KShs	2018-2019 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	6,910,868,419	7,437,549,982
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	309,756,847	265,127,574
TOTAL FINANCIAL ASSETS		7,220,625,265	7,702,677,555
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	11	6,715,511,637	7,410,138,140
NET FINANCIAL ASSETS		505,113,627	292,539,416
REPRESENTED BY			
Fund balance b/fwd.	12	292,539,416	931,162,078
Prior Year Adjustment	13	-	(712,320,295)
Surplus/Deficit for the year		212,574,212	73,697,632
NET FINANCIAL POSITION		505,113,627	292,539,416

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Judiciary financial statements were approved on 28th September 2020 and signed by:


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



 CPA Wycliffe Wanga - ICPAK No: 3209
 Accounts Controller


THE JUDICIARY
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2020

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		KShs	KShs
RECEIPTS			
Exchequer releases	1	14,436,767,825	13,044,322,865
Other receipts - Direct Payments	2	1,888,098,130	2,158,285,551
		16,324,865,955	15,202,608,416
PAYMENTS			
Compensation of Employees	3	8,442,433,334	7,599,671,082
Use of goods and services	4	3,793,176,500	3,557,016,786
Transfers to Other Government Units	5	-	533,663,056
Social Security Benefits	6	712,924,948	790,400,544
Acquisition of Assets	7	2,456,368,155	1,875,806,861
Other Expenses	8	707,388,807	772,352,455
		16,112,291,744	15,128,910,784
TOTAL PAYMENTS			
		212,574,212	73,697,632
SURPLUS/DEFICIT			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Judiciary financial statements were approved on 28th September, 2020 and signed by:


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


 CPA Wycliffe Wanga - ICPAK No: 3209
 Accounts Controller



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1261-The Judiciary

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	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	16,085,596,932.90	15,513,533,550.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	1,096,032,855.75	936,540,433.25
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		17,181,629,788.65	16,450,073,983.25
PAYMENTS			
Compensation of Employees	12	8,442,433,333.90	7,599,671,081.75
Use of goods and Services	13	3,810,987,936.95	3,568,231,069.35
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	591,289,941.45
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	712,924,947.95	791,242,273.40
Acquisition of Assets	18	3,186,438,597.30	2,742,918,574.35
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		16,152,784,816.10	15,293,352,940.30
SURPLUS/DEFICIT		1,028,844,972.55	1,156,721,042.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1261-The Judiciary

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	8,300,124,913.05	8,865,763,509.05
Cash Balances	22B	(17,652,867,008.75)	(18,401,505,814.10)
Total Cash And Cash Equivalents		(9,352,742,095.70)	(9,535,742,305.05)
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(100,394,980.10)	(50,252,604.00)
TOTAL FINANCIAL ASSETS		(9,453,137,075.80)	(9,585,994,909.05)
Financial Liabilities			
Accounts Payables - Deposits	24	(524,968,748.45)	371,500,799.85
NET FINANCIAL ASSETS		(8,928,168,327.35)	(9,957,495,708.90)
REPRESENTED BY			
Fund Balance b/fwd	25	(9,957,495,708.90)	(11,114,216,751.85)
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		1,028,844,972.55	1,156,721,042.95
NET FINANCIAL POSITION		(8,928,650,736.35)	(9,957,495,708.90)

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____