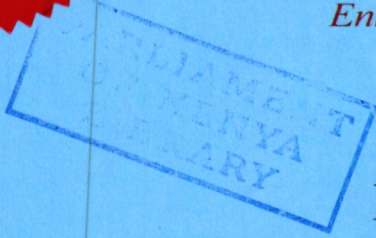
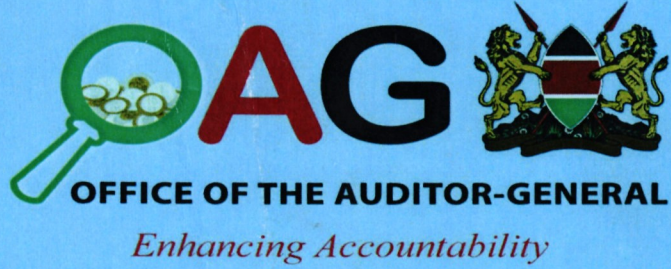


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

JUDICIAL SERVICE COMMISSION

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



JUDICIAL SERVICE COMMISSION

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table of Contents	Page
List of Tables.....	iii
List of Figures.....	iii
ACRONYMS AND ABBREVIATIONS.....	iv
I. INFORMATION AND MANAGEMENT.....	1
II. STATEMENT FROM THE CHAIRMAN.....	7
III. FOREWORD BY THE COMMISSION SECRETARY.....	8
IV. BUDGET EXECUTION, HISTORICAL PERFORMANCE AND OUTLOOK.....	9
A. ATTRACTING AND RETAINING COMPETENT HUMAN CAPITAL.....	9
B. ENHANCING TRANSPARENCY, INDEPENDENCE AND ACCOUNTABILITY OF JUSTICE.....	17
C. CAPACITY BUILDING FOR JUDGES, JUDICIAL OFFICERS AND STAFF.....	26
D. IMPROVING EFFICIENCY AND EFFECTIVENESS IN THE ADMINISTRATION OF JUSTICE.....	38
E. STAKEHOLDER ENGAGEMENT, VISIBILITY AND IMAGE OF THE COMMISSION.....	46
V. STATEMENT OF JUDICIAL SERVICE COMMISSION PERFORMANCE AGAINST PREDETERMINED OBJECTIVES.....	48
VI. CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY REPORTING.....	50
VII. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	53
VIII. REPORT OF THE INDEPENDENT AUDITORS ON THE JUDICIAL SERVICE COMMISSION.....	54
IX. STATEMENT OF RECEIPTS AND PAYMENTS.....	55
X. STATEMENT OF ASSETS AND LIABILITIES.....	56
XI. STATEMENT OF CASH FLOWS.....	57
XII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	58
XIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	59
XIV. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	60
XV. SIGNIFICANT ACCOUNTING POLICIES.....	61
XVI. NOTES TO THE FINANCIAL STATEMENTS.....	66
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	73
ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER.....	75
ANNEX 3- REPORTS GENERATED FROM IFMIS.....	76

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

List of Tables

Table 1:	Strategic direction of the commission
Table 2:	Nominee Judges by county representation
Table 3:	Recruitment of Judicial Staff
Table 4:	Gender Composition of the promoted Judicial Officers
Table 5:	Extension of Contractual Appointment
Table 6:	Summary of complaints examined by Judicial Service Commission in FY 2019/2020
Table 7:	Petitions/Complaints received in 2019/2020
Table 8:	Concluded litigations against the commission
Table 9:	Classifications of matters
Table 10:	Classification of Appeals
Table 11:	Status of cases handled during 2019/2020
Table 12:	Summary of cases handled during 2019/2020
Table 13:	Successfully disposed cases
Table 14:	Analysis of Judges Training
Table 15:	Analysis of Magistrates Training
Table 16:	Files and resolved cases by broad case type and court FY 2019/2020
Table 17:	Pending cases by broad case and court as at June 30, 2020
Table 18:	Case backlog by court and age as at June 30, 2020
Table 19:	SJT Implementation status on reduction of case backlog by court type as at June 30, 2020
Table 20:	Statistics on select performance indicators and workload analysis by court type FY 2019/2020

List of Figures

Figure 1:	Budget Utilization as per Economic items
Figure 2:	Gender analysis for nominated Judges
Figure 3:	Gender composition of the promoted judicial officers
Figure 4:	Discipline cases for FY 2019/2020
Figure 5:	Nature of Disciplinary cases handled in 2019/2020
Figure 6:	Nature of decisions taken in disciplinary cases

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

ACRONYMS AND ABBREVIATIONS

ACA	Anti-Counterfeit Authority
ACM	Active Case Management
AGA AFRICA	Attorney General Alliance - Africa
AGPO	Access to Government Procurement Opportunities

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

AIE	Authority to Incur Expenditure
AJS	Alternative Justice System
ANAW	Africa Network for Animal Welfare
ATPU	Anti-Terrorism Police Unit
BHC	British High Commission
CAJ	Commission on Administrative Justice
CAM	Court Annexed Mediation
CEO	Chief Executive Officer
CJE	Continuous Judicial Education
CJS	Criminal Justice System
CM	Chief Magistrate
CMA	Capital Markets Authority
COVID-19	Corona Virus Diseases - 2019
CUC	Court Users Committee
CWAG	Conference of Western Attorneys General
DIALS	Declaration of Income Assets and Liabilities
EACC	Ethics and Anti- Corruption Commission
ELC	Environment & Land Court
ELRC	Employment and Labour Relations Court
GIZ	German Agency for International Cooperation
GJLOS	Governance Justice, Law and Order Sector
GOK	Government of Kenya
HR	Human Resource
HRM	Human Resource Management
HRMAC	Human Resource Management Advisory Committee
HRO	Human Resource Officer
ICMS	Integrated Court Management System

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

ICT	Information, Communication Technology
IDLO	International Development Law Organisation
IFRS	International Financial Reporting Standards
INTA	International Trade Mark Association
IOJT	International Organization for Judicial Training
IPSAS	International Public Sector Accounting Standards
JLAC	Justice and Legal Affairs Committee
JMBV	Judges and Magistrates Vetting Board
JSC	Judicial Service Commission
JTI	Judicial Training Institute
JWCEP	Judiciary Working Committee on Election Preparations
KMJA	Kenya Magistrates and Judges Association
KRA	Kenya Revenue Authority
KSH	Kenya Shillings
LRF	Legal Resource Foundation
LSK	Law Society of Kenya
M&E	Monitoring and Evaluation
MDAS	Ministries, Department and Agencies
NCAJ	National Council on Administration of Justice
ODPP	Office of Director of Public Prosecution
PFM	Public Finance Management
PMMU	Performance Management and Measurement Understandings
POCAMLA	Proceeds of Crime and Anti-Money Laundering Act
PPDT	Political Parties Dispute Tribunal
PSASB	Public Sector Accounting Services Board
RWI	Raoul Wallenberg Institute
SJT	Sustaining the Judiciary Transformation
TNA	Training Needs Assessment
UK	United Kingdom
UNODC	United Nation Office of Drugs and Crime
USA	United States of America
USDOJ	United States Department of Justice

I. INFORMATION AND MANAGEMENT

(a) Background

The Judicial Service Commission was constituted under Article 171 of the Constitution of Kenya 2010 and operationalized by the Judicial Service Act No 1 of 2011. 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.

The membership of the Commission as provided for under Article 171(2) of the Constitution as follows: The Chief Justice as 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; Public Service Commission nominee; and two members, a man and a woman who are not lawyers appointed by the President with approval of the National Assembly to represent the public interest. The Chief Registrar of the Judiciary is the Secretary to the Commission as provided for in the Constitution and the Accounting Officer as provided for in the Judicial Service Act. The Chief Registrar is responsible for the preparation of the Financial Statements of the Commission and ensure that proper books and records of accounts are kept and maintained.

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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

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.

Our Functions

- i. Recommend to the President persons for appointment as judges.
- ii. Review and make recommendations on condition of service for judges (other than their remuneration), judicial officers and staff of the Judiciary.
- iii. Receive complaints against, investigate and remove from office or otherwise disciplining registrars, magistrates, other judicial officers and other staff of the Judiciary.
- iv. Prepare and implement programmes for the continuing education and training of judges and judicial officers.
- v. 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 2020 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, JA, EBS
4.	Deputy Director, Finance & Admin.	CPA Emma A. Orua

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

(d) Fiduciary Oversight Arrangements.

Section 14 of Part III of the Judicial Service Commission Act provides for delegation of functions of the Commission to sub-committees. The purpose for establishment of committees is to create structures for articulating goals and strategic plans, define one particular function in detail, and pool specialized expertise and knowledge in a given subject.

Finance, Planning and Administration Committee

The JSC Finance, Planning and Administration Committee assists the Commission in fulfilling its responsibilities in monitoring and overseeing the Commission's financial affairs with respect to the financing plans, financing requirements and policies. The Committee evaluates specific financial proposals, plans, strategies, transactions and other initiatives. During the year under review, the Commission held five meetings in which annual work plans and procurement plans for the Judiciary and Judicial Service Commission were interrogated and approved among other functions.

Audit, 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 that assist the Commission in fulfilling its oversight responsibilities by reviewing, identifying, assessing, monitoring and managing risks ensuring good governance.

The committee monitors the effectiveness of the internal control systems and regularly receives reports from internal and external auditors. The audit committee oversees the implementation of such recommendations from both external and internal auditors.

Parliamentary Committee

The committee provides 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 Partners

The Judicial Service Commission has collaborated with development partners, in particular Kenya Revenue Authority, Raoul Wallenberg Institute, Conference of Western Attorneys General, British High Commission, United Nation Office of Drugs and Crime, International Development Law Organisation, International Federation of Women Lawyers, Africa Network for Animal Welfare, Capital Market Authority, GIZ, United States Department of Justice, Legal Resource Foundation, Office of the Director of Public Prosecution and Katiba Institute to build capacity for the Judges and Judicial Officers especially on emerging jurisprudence and efficient delivery of its mandate and improve budget implementation. Key areas that were addresses include Anticorruption, Money Laundering and Asset Recovery, Cyber Crime, Intellectual Property and Plea Bargaining, Bail and Bond Sentencing, Diversion and Alternatives to Death Sentencing among others.

Other oversight committees

Human Resource Committee

The Human Resource Management Committee is responsible for ensuring that the first three functions of the Commission as stipulated in Article 172 of the Constitution are executed. Due to the role and its functions, the membership is drawn from all the constituencies represented in the Commission.

The Committee is responsible for recruitment and appointment of judges, judicial officers and staff of the Judiciary. It is also responsible for their welfare and ensuring high standards of discipline among employees.

Learning and Development Committee

The JSC Learning and Development Committee is constituted to actualize the Commission's mandate under Article 172(1)(d) of the Constitution of preparing and implementing continuing education of training of judges and judicial officers.

The committee is responsible for the transformation of the Judiciary through a learning culture that will enable judges, judicial officers and staff acquire the skills, attitudes and capabilities needed to deliver its services.

The Committee works in conjunction with the Judiciary Training Institute (JTI) and endeavors to institute programmes for change and change management. It is charged with

- a) Scrutinizing, reviewing and recommending to the Commission for approval the relevant Policies and Guidelines;
- b) Reviewing and recommending to the Commission for approval training, development and change management programmes;

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

- c) Recommending to the Commission budget for training and development; and
- d) Monitoring, evaluating and reviewing the training, development and change management programmes.

During the year under review, the committee considered and approved the training master calendar for the JTI 2018-2020 and 2020-2024, the JTI strategic plan 2020-2024, recruitment of additional JTI staff, acquisition of land for JTI and establishment of a library and resource centre at the JTI.

Committee on Administration of Justice

The Commission is committed to enhancing efficiency and improving effectiveness of administration of justice through promotion of good practices, development of standard procedures and reviewing procedures statutes that affect delivery of Justice. In the year 2019/2020, the Commission reviewed the Small Claims (Amendment) Act, 2020 (No.5 of 2020), that has increased the pecuniary jurisdiction to Million and the Bribery Act, 2016. The Commission is developing procedures for prevention of bribery and corruption.

In addition, the Judiciary has now adopted the Electronic Filing System that is geared to ensuring efficiency and integrity of Court files.

Ad Hoc Committees

The JSC is vested with powers to constitute Ad Hoc committees to enable it perform its day-to-day functions and deal with specific matters that cannot be handled by the standing committees. In the year under review, the Commission constituted the following committees;

1. JSC Strategic Plan committee
2. JSC Organization Review committee
3. Committee on terms and scheme of Service for legal researchers & law clerks
4. Committee on terms of service for registrars
5. Committees appointed to investigate complaints against judges, judicial officers and staff

(e) Headquarters

Judicial Service Commission
Re-Insurance Plaza, Podium Floor,
Taifa Road,
P. O. BOX 40048-00100,
NAIROBI.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Contacts

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

(f) Bankers

1. Central Bank of Kenya,
Haile Selassie Avenue,
P.O. Box 60000,
City Square 00200,
Nairobi, Kenya.
2. Kenya Commercial Bank,
KICC Branch,
Harambee Avenue,
P.O. Box 46950 – 00100,
Nairobi, Kenya.

(g) Independent Auditors

The 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.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

II. STATEMENT FROM THE CHAIRMAN



Article 172 of the Constitution of Kenya, 2010 provides that the Judicial Service Commission shall promote and facilitate the independence and accountability of the Judiciary and efficient, effective and transparent administration of justice. Further, it entrusts the Commission to carryout various functions to enable it deliver on its mandate. Besides recommending to the President persons for appointment as judges, among other key functions, the Commission is responsible for advising the National Government on improving the efficiency of the administration of justice.

In performing its function, the Commission is guided by competitive and transparent processes of appointment of judicial officers and other staff of the Judiciary and the promotion of gender equality. Further, our core values, namely; independence, transparency, accountability, integrity and professionalism, constitute the key principles upon which our services are anchored.

Pursuant to section 38 of the Judicial Service Act, 2011, the Judicial Service Commission has prepared this annual report for the Financial Year 2019-2020, which covers, but is not limited to the Financial Statements of the Commission and its activities. The report comprises of information relating to the setting out the Oath of Office of members, the Secretary to the Commission, other judicial officers and committees, disposal of cases, issues of access to justice, performance of the Judiciary and the attendant challenges and any other information that the Commission considers appropriate relating to its functions and judicial activities. A summary of the steps taken in the identification, selection and appointment of judicial officers and staff, is also captured in this report.

I take this opportunity to sincerely thank the Honourable Commissioners as well as members of the Secretariat for their invaluable contribution towards the realization of the objectives for which the Commission was established and the preparation of this report.


Hon. Chief Justice David K. Maraga, EGH
Chairman, Judicial Service Commission

III. FOREWORD BY THE COMMISSION SECRETARY

This is the Annual Judicial Service Commission's Financial Report for the financial year 2019-2020, prepared in compliance 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 its activities, the Commission was guided by a number of policy documents including but not limited to the Sustaining Judicial Transformation Framework (SJT), Judiciary Management reports, previous years' trends and emerging issues in administration of justice.

In the financial year 2019/2020, the Commission was allocated a total of **Ksh. 500,784,457** under the recurrent vote. The Commission's total expenditure for the period under review amounted to **Ksh. 480,770,941** translating to 96% absorption rate. As at 30th June 2020, the Commission had pending bills amounting to Ksh **1,742,959.60**. Figure 1.1 indicates the budget utilisation for the different economic items.

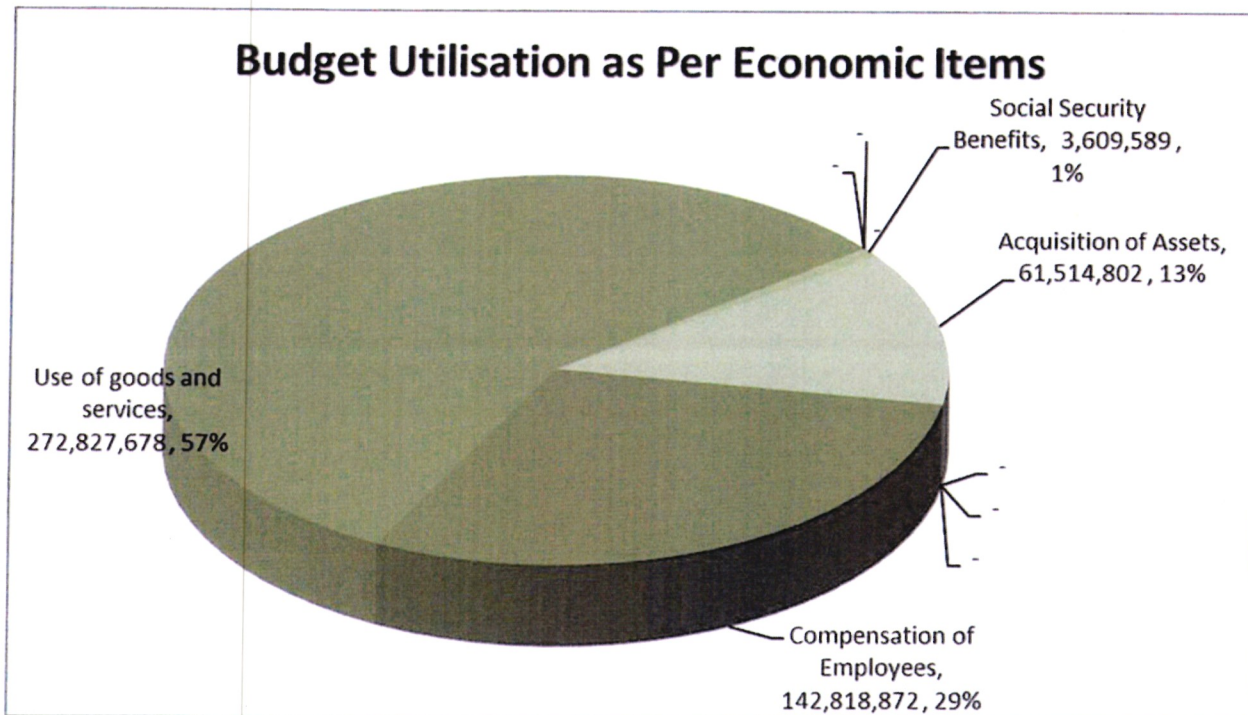


Figure 1 Budget Utilisation as per Economic Items

Out of the total expenditure of Ksh. **480,770,941** 29% was spent on

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

personnel emoluments, 57% on use of goods and services, 1% on social security services while 13% was utilized on the acquisition of assets.

IV. BUDGET EXECUTION, HISTORICAL PERFORMANCE AND OUTLOOK

It's worth noting that the Commission during the year developed an interim Strategic Plan that guided the implementation of its activities. The Plan set out the following strategic objectives to support achievement of the Commission's mandate:

Table 1 Strategic direction of the Commission

Strategic Objective 1	Attracting and retaining competent human Capital
Strategic Objective 2	Enhancing Transparency, independence and Accountability
Strategic Objective 3	Capacity Building of Judges, Judicial Officers and Staff
Strategic Objective 4	Improving efficiency and effectiveness in the administration of Justice
Strategic Objective 5	Improve Stakeholder Engagement, visibility and Image of the Commission
Strategic Objective 6	Institutional capacity building and development

In the period under review, the Commission achieved the following under the respective strategic objectives;

A. ATTRACTING AND RETAINING COMPETENT HUMAN CAPITAL

Introduction

As outlined in Article 172 (1) of the Constitution, the Commission recommends to the President persons for appointment as judges; and appoint, receives complaints against, investigates and removes from office or otherwise discipline registrars, magistrates, other judicial officers and other staff of the Judiciary, in the manner prescribed by an Act of Parliament. These functions are expected to be

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

performed in accordance with Article 172 (2) of the Constitution which demands that the Commission ensures the processes adhere to competitiveness and transparency; and promotion of gender equality.

Recruitment and nomination of Judges

During the year under review, the Commission nominated a total of 41 Judges for appointment by the President as provided under Article 166 (1) (b) of Constitution of Kenya 2010. This included 11 persons for the position of Judge of the Court of Appeal, 20 persons for the position of Judge of the Environment and Land Court (ELC) and 10 persons for the position of Judge of the Employment and Labour Relations Court (ELRC).



A panel of commissioners led by Chief Justice David Maraga interview a candidate during the recruitment of Judges to fill positions in the Court of Appeal, ELC and ELRC.

The process started in February 2019, with the Commission advertising the 41 vacancies in the Offices of Judge of the Court of Appeal, ELC and ELRC. At the closure of the adverts, the Commission received a total of 490 applications, out of which, 101 were for the Office of Judge of the Court of Appeal, 229 for ELC and 160 for the Office of Judge, ELRC.

Analysis and selection process was done and 127 candidates were shortlisted; which included 35 for the Office of Judge of the Court of Appeal, 63 for

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Office of ELC, and 29 for the Office of Judge, ELRC. The interviews for the advertised positions ran from June to August 2019 and were conducted openly to encourage public participation.

At the conclusion of the process, 11 persons comprising of four female and seven male were nominated for the position of Judge of the Court of Appeal; 20 persons consisting of 11 male and nine female for the position of Judge of the Environment and Land Court while 10 persons comprising five male and five female, for the position of Judge of the Employment and Labour Relations Court. To ensure gender and regional balance, the Commission considered gender and County representation of candidates to enhance representation. This is indicated Figure 2 and Table 2 below.

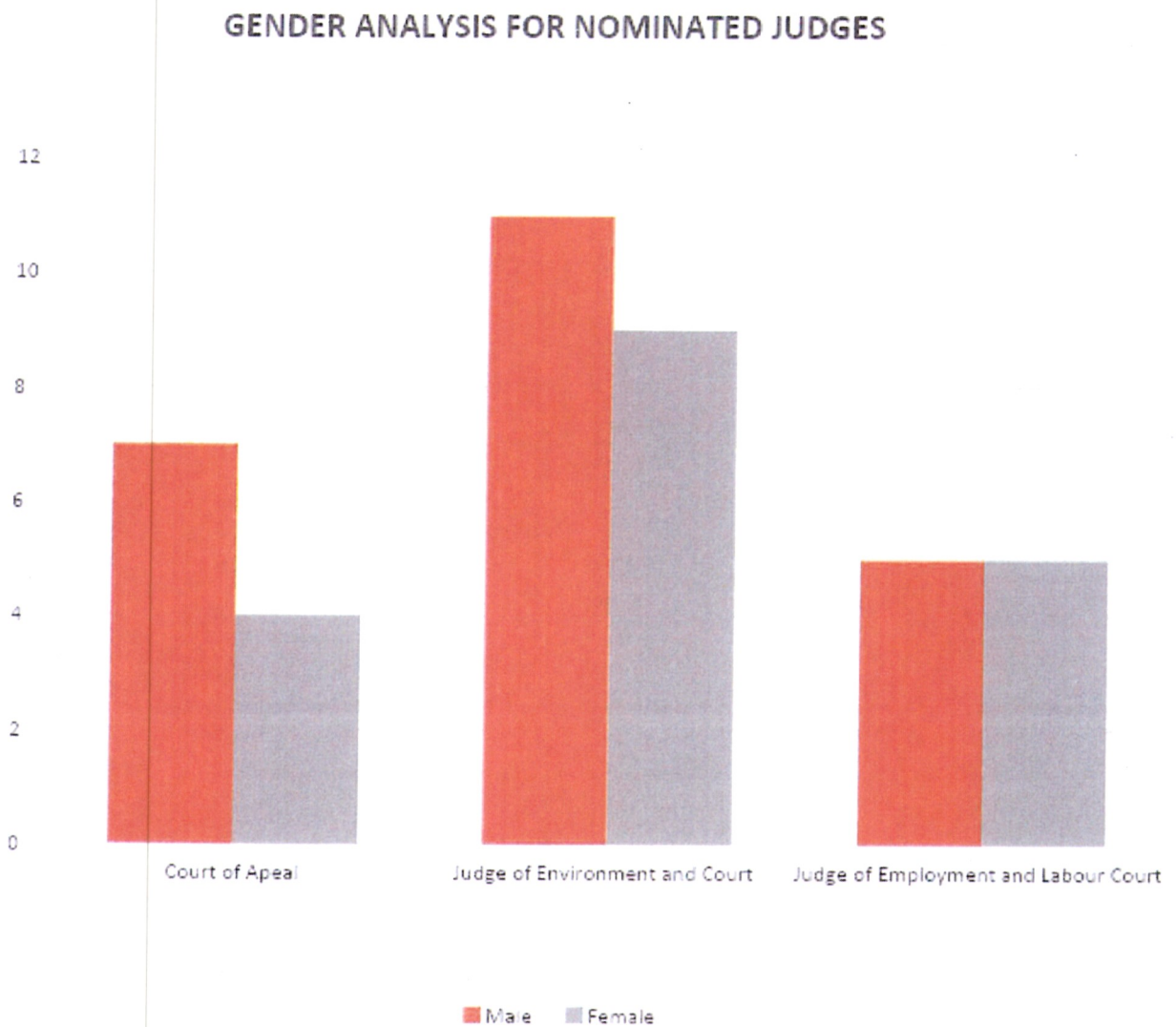


Figure 2 Gender Analysis for Nominated Judges

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table 2: Nominee Judges by County representation

S/NO.	County	CoA	ELC	ELRC	TOTAL
1.	Nakuru	1	1	1	3
2.	Kisii	1	1	1	3
3.	Samburu	1	0	0	1
4.	Kiambu	1	2	0	3
5.	Uasin Gishu	1	0	0	1
6.	Kericho	1	0	0	1
7.	Taita Taveta	1	0	0	1
8.	Kakamega	1	2	0	3
9.	Meru	1	0	0	1
10	Siaya	1	0	0	1
11	Kajiado	1	0	0	1
12	BUNGOMA	0	4	0	4
13	KILIFI	0	2	0	2
14	KISUMU	0	1	0	1
15	KITUI	0	1	0	1
16	MURANG'A	0	1	0	1
17	NAIROBI	0	1	0	1
18	NAROK	0	1	1	2
19	NYERI	0	2	2	4
20	TRANSZOIA	0	1	0	1
21	MACHAKOS	0	0	2	2
22	VIHIGA	0	0	1	1
23	HOMABAY	0	0	1	1
24	NYANDARUA	0	0	1	1
		11	20	10	41

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Recruitment of Judicial Staff

In addition, the Judicial Service Commission advertised 13 positions in the Judiciary and Tribunals to support it in delivery of services as shown in Table 3 below. The Commission received a total of 287 applications for the advertised positions, out of which, 84 candidates were shortlisted. After the interview process, the Commission appointed 19 judicial staff to various positions. During recruitment, the Commission considered gender parity and regional balance as envisioned in the Constitution and several governing Acts of parliament while embracing transparency and competitiveness as tabulated below:

Table 3 Recruitment of Judicial Staff

S/N o.	Positions	Gender	Applicants	shortlisted	Nos. Appointed	County
1.	Director, Audit and Risk Management	Male	33	6	1	Busia
2.	Director, Planning and Organization Performance	Male	23	1	1	Kitui
3.	Manager, Court Users Committees NCAJ	Female	18	4	1	Narok
4.	Senior Accountant, NCAJ	Male	96	5	1	Mandera
5.	Chairperson, Political Parties Disputes Tribunal	Female	7	3	1	Siaya
6.	Deputy Chairperson, Co-operative Tribunal	Female	16	6	1	Kilifi

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

7.	Chairperson Sports Disputes Tribunal	Male	5	4	1	Kakamega
8.	Member, Sports Disputes Tribunal	Females	30	17	3	Uasin Gishu
						Muranga'
		Males			4	Uasin Gishu
						Kakamega
Kisumu						
Migori						
9.	Secretary, Sports Disputes Tribunal	Female	17	6	1	Nyeri
10.	Chairperson, Micro and Small Enterprises Tribunal	Male	12	4	1	Uasin Gishu
11.	Vice Chairperson, Micro and Small Enterprises Tribunal	Male	8	3	1	West Pokot
12.	Chairperson, Communications and Multimedia Appeals Tribunal	Female	11	3	1	Murang'a
13.	Chairperson, Civil Aviation Administrative Review Tribunal	Male	10	3	1	Nyeri

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Promotion and Extension of Contracts

In the year under review, the Commission elevated 74 judicial officers to various positions in the magistracy cadre to include eleven Chief Magistrates, 17 Senior Principal Magistrates and 46 Principal Magistrates. This move helps to increase the jurisdiction of the Judicial Officers which is key in helping reduce the existing backlog in the Courts throughout the country as well as help in realizing the full potential of each of the promoted Judicial Officers.

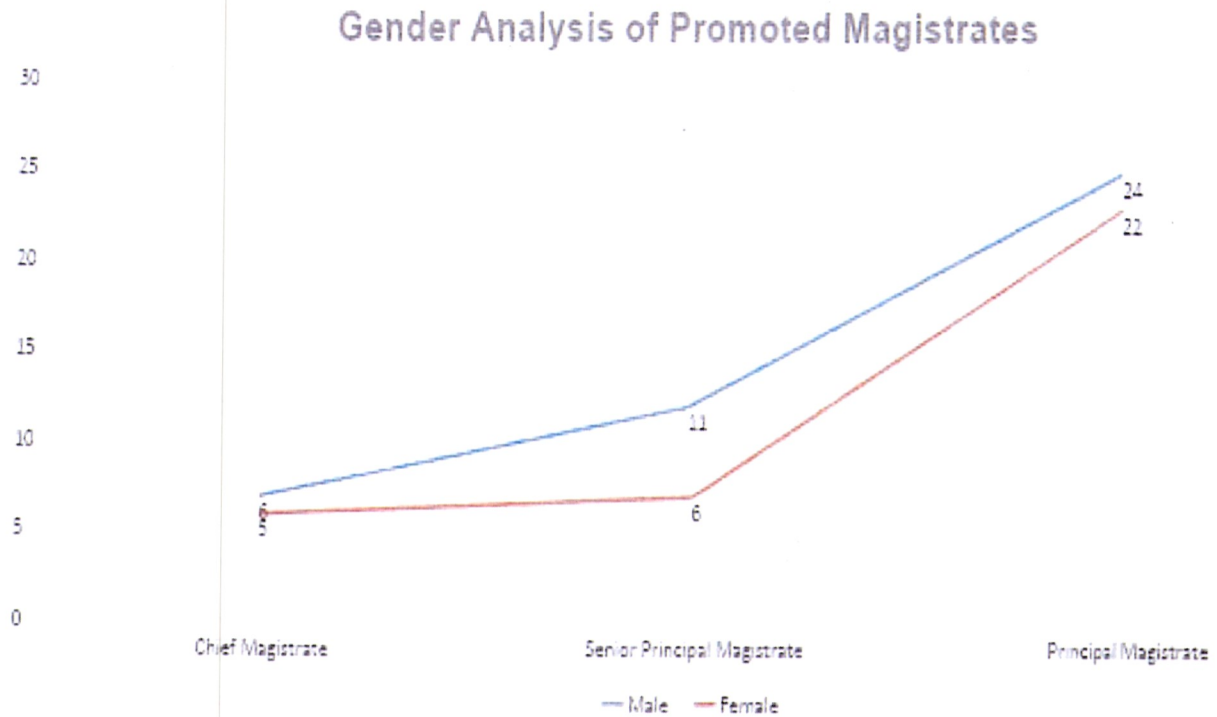
The gender composition of the promoted Judicial Officers is indicated in table 4

Table 4: Gender composition of the promoted Judicial Officers

Position promoted to	Gender	No. of Officers
Chief Magistrate	Female	5
	Male	6
Senior Principal Magistrate	Female	6
	Male	11
Principal Magistrate	Female	22
	Male	24
Total		74

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Figure 3: Gender Composition of the Promoted Judicial Officers



In addition, during the period under review, the Commission considered and extended contracts for 12 judicial staff whose contracts were due as indicated in the table 5.

Table 5: Extension of Contractual Appointment

No	Position	Number
1.	Personal Assistants	2
2.	Deputy Director, Judicial Education & Curriculum Development JTI	1
3.	Deputy Director, Finance & Administration, JTI	1
4.	Deputy Director Research and Policy JTI	1
5.	Director Supplies and Chain Management	1
6.	Support Staff to Hon. Chief Justice	4
7.	Support Staff to Hon. Deputy Chief Justice	1
8.	Principal Risk and Internal Audit	1
	Total	12

B. ENHANCING TRANSPARENCY, INDEPENDENCE AND ACCOUNTABILITY OF JUSTICE
Introduction

As set out under Article 172 of the Constitution, one of the key functions of the Commission is to promote and facilitate the independence and accountability of the Judiciary and the efficient, effective and transparent administration of justice. It is on this basis that the JSC under Article 168 exercises power to receive and consider Complaints and Petitions against judges. Further, pursuant to Article 172 (1) (c) of the Constitution, the Commission exercises power 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 manner prescribed in the Judicial Service Act, 2011.

Similarly, Article 252 of the Constitution empowers the Commission to conduct investigation on its own initiative or on a complaint made by a member of public, issue sermons and requires that statements be given under oath, adjudicate on matters relating to administration of justice, and obtain relevant information from any person, or public authority and to compel the production of such information.

Complaints /Petitions against Judges

One of the key functions of the Commission under Article 168 of the Constitution is to receive and consider petitions lodged against judges, and if satisfied that the petitions discloses a ground for removal, send the petition to the President to appoint a tribunal to investigate the petition.

In considering the petition, the Commission is reminded of the fact that it does not sit on appeal or review over a decision of a judge since such mandate as provided for by the Constitution and other relevant laws squarely lies respectively with the appellate Court and the Court issuing the decision.

Relating to this function, in the year 2019/2020, the Judicial Service Commission received and processed 121 petitions against Honourable Judges. Out of this, 92 complaints were concluded, while 66 were pending as at the end of the reporting period as indicated in Tables 5.12, and 5.13 below.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table 6: Summary of Complaints Examined by JSC in FY 2019/20

No.	Details	Number
1.	Complaints pending as at 30 th , June 2019	37
2.	Complaints received during the year	121
3.	Total Complaints	158
4.	Complaints concluded	92
5.	Complaints pending as at 30 th , June 2020	66

Table 7: Petitions/Complaints Received in 2019/2020

No.	Category	No. Complaints
1.	The Complaints dismissed by the Commission at Preliminary Evaluation stage for touching on the merit of the case and decision independence of a judge and some complainants advised to pursue appeal or review.	90
2.	Petitions withdrawn by the respective Petitioners/complainants	2
3.	New Complaints received and awaiting Preliminary Evaluation by the Commission	27

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

No.	Category	No. Complaints
4.	Petitions/Complaints admitted for hearing and have been concluded but awaiting further directions by the Commission.	4
5.	Petitions/Complaints admitted for hearing and Hearings are on going	10
6.	Complaints where the Hon Judges have responded, and the complaints and responses awaiting further directions by the Commission.	11
7.	The complaints upon which Complainants have been asked to furnish better particulars.	11
8.	Petitions dismissed after hearing	3

Litigation

The Judicial Service Commission as established, has its operational procedure secured by legislation in the Judicial Service Act, 2011. Under Article 172 of the Constitution, it is mandated to promote and facilitate the independence and accountability of the Judiciary and the efficient, effective and the transparent administration of Justice.

Under Article 249 (2), the Commission is subject only to the Constitution and the Law. It is independent and not subject to direction or control by any person or authority. In this regard, the Constitution further provides that the budget of the Commission shall be a separate vote.

Under Article 253 of the Constitution, the Commission was reconstituted as a body corporate with perpetual succession and a seal and capable of suing or being sued in its corporate name. In the year under review, the Commission was engaged in litigation either on being sued or suing in its corporate name. At the beginning of the financial year, 79 Court matters were carried forward from the previous

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

year. During the year, 18 new matters were filed for or against the Commission and those concluded were 28. In terms of the concluded matters, 17 were in favour of the Commission and 11, against it.

Table 8: Concluded Litigations against the Commission

Item	Description	Figures
1.	Matters carried forward from 2018/19	79
2.	Matters filed in the period	28
3.	Matters concluded in the period	18
4.	Matter pending on 30 th June, 2020	69
5.	Matters concluded in favour of JSC	17/28
6.	Matters concluded against the JSC	11/28

Classification of the Matters

As far as classification is concerned, 43 out of the 69 pending matters are labour and employment related while the remaining 25, comprise of Constitutional, judicial review and other matters. Out of the 43 employment related matters, 34 are matters arising from disciplinary cases against judicial officers and staff of the Judiciary.

Table 9: Classification of Matters

CLASSIFICATION BY NATURE			
Item	Type of matters	No. of matters	%
1.	Labour Related matters	43	63
2.	Constitutional Petitions/Judicial Review	26	37
	TOTAL	69	100

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Appeals

The 69 pending matters are inclusive of the appeals. Out of this, 26 are appeals before the Court of Appeal. Eighteen of them having been filed by the JSC and eight by other parties.

Table 10: Classification of Appeals

CLASSIFICATION BY APPEAL			
Item	Category of Appeals	No. of Appeals	%
1.	Appeals filed by JSC	18	70
2.	Appeals by other parties	8	30
3.	Total Appeals pending	26	100

Investigations

The Judicial Service Commission in enhancing accountability in the Judiciary receives, investigates complaints and removes from the office or otherwise disciplines registrars, magistrates and staff of the Judiciary. In the year under review, the commission undertook several tasks relating to investigations into complaints and conducted disciplinary hearings through the JSC Human Resource Management Committee as below;

1. It conducted background checks for suitability on the shortlisted candidates for positions of Judges, and compiled a report for use by the Commission during the interviews.
2. JSC conducted background checks for suitability on the shortlisted candidates for positions of magistrates and compiled a report for use by the Commission during the interviews.
3. It conducted investigations on complaints that were found with merit relating to misconduct by judicial officers and staff of the Judiciary. The complaints whose investigations were completed were nine out of a total 10.
4. It conducted oral disciplinary hearings through the JSC Human Resource Management Committee for judicial officers and staff of the Judiciary that were facing various charges relating to misconduct. This involved hearing of witnesses and handling of exhibits for evidence.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table 11: Status of Cases handled during 2019/2020 F/Y

Type of Cases handled	No. of Cases
Number of investigated cases against judicial officers	3
Number of investigated cases against Judiciary staff	4
Number of general investigation cases investigated	3
Total number of investigated cases	10
Number of cases pending for investigation	1

Impact of the investigative achievements to the general public

1. As part of the mandate of the JSC, investigations into complaints contributed to an improved image of the Judiciary. The disciplinary actions taken by the Commission led to improved service delivery and enhanced trust among taxpayers.
2. The general public enjoys improved service delivery by the Judiciary following disciplinary actions taken by the Commission on incompetent judicial officers and staff of the Judiciary.
3. Ensuring accountability among judicial officers and staff of the Judiciary safeguards human rights and Government revenue collected by the institution.

Disciplinary Matters against Judicial Officers and Staff

Article 172 (1) (c) mandates the Judicial Service Commission to appoint, receive complaints against, investigate and remove from office or otherwise discipline registrars, magistrates, other judicial officers and other staff of the Judiciary, in the manner prescribed by an Act of Parliament. The Commission has original jurisdiction in hearing and determination of disciplinary cases involving judges and judicial officers and senior members of judicial staff. However, it has delegated disciplinary matters for staff in JS 11 and below to the Human Resource Management Advisory Committee (HRMAC) subject to its ratification.

Aggrieved staff are however allowed to seek for reprieve to the Commission by way of appeal and review in cases where they feel the disciplinary actions meted was beyond one's legal power or authority, harsh or contravened the normal procedures.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

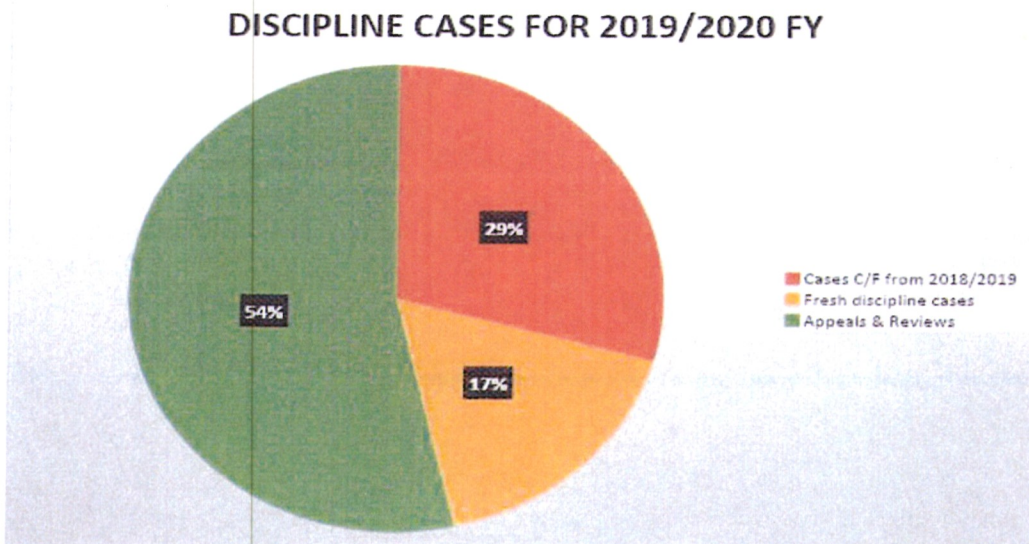
During the year under review, the Commission had a total of 41 cases out of which 12 were pending from the previous financial year (2018/2019), seven were fresh discipline cases while 22 were appeals and/or reviews from judicial staff. Out of the 29 cases received in the financial year, nine involved judicial officers while 20 were appeals and/or reviews from judicial staff.

Table 12: Summary of Discipline Cases for F/Y 2019/2020.

S/NO	PARTICULARS	NO. OF CASES
1.	Cases C/F from 2018/2019	12
2.	Fresh discipline cases	7
3.	Appeals & Reviews	22
TOTAL		41

As indicated in Table 12 above, appeals and/or reviews formed the bulk of the cases recorded by the Commission during the 2019/2020 financial year accounting for 54 per cent. However, a backlog of previous filed cases remains a challenge that needs to be addressed as a matter of speed. A drop in the newly filed cases signifies compliance with the laid down policies, procedures and other factors whose effects are plausible. Figure 4 below presents a summary this information.

Figure 4: Discipline Cases for FY 2019/2020



JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Nature of Disciplinary Cases

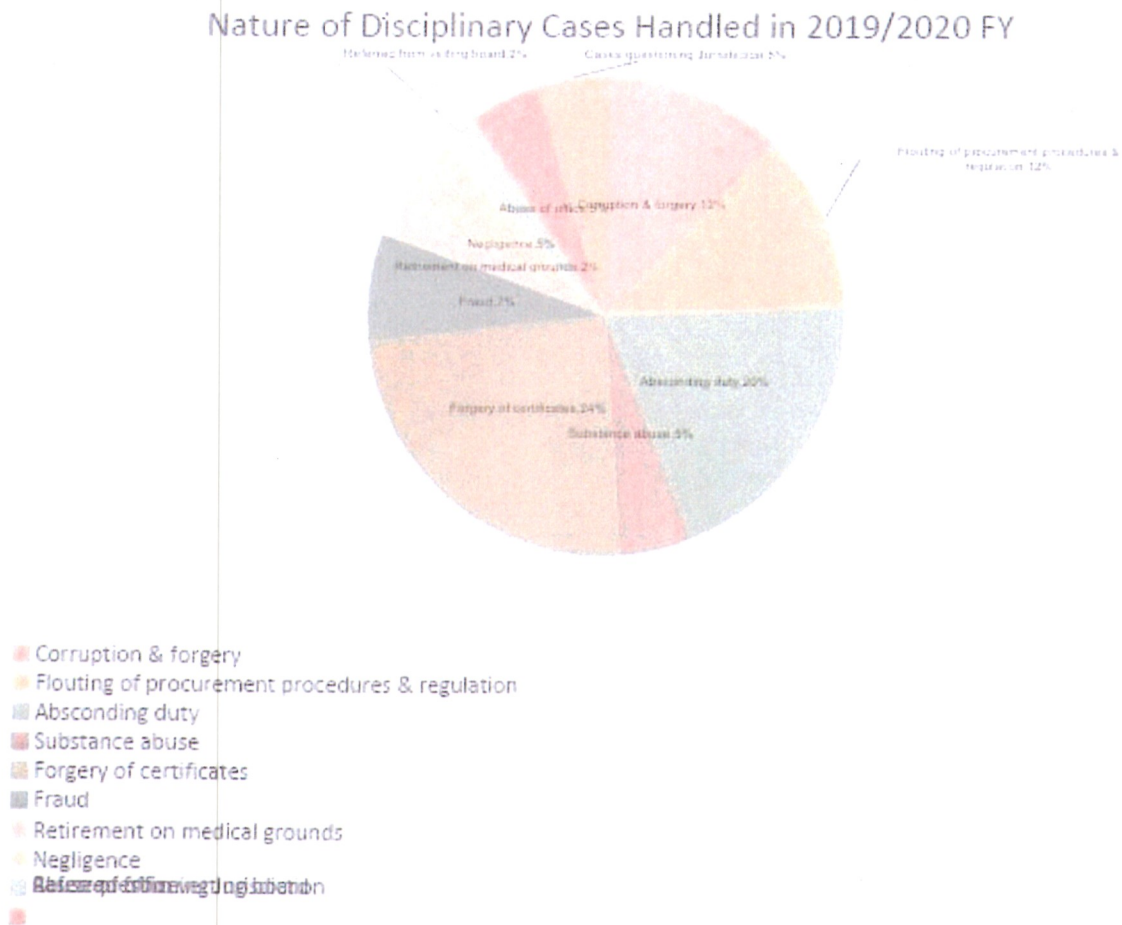
The disciplinary case in the Commission during the year under review were as follows:

- ✓ Corruption and forgery – 5 cases
- ✓ Flouting of procurement procedures & regulation – 5 cases
- ✓ Absconding duty – 8 cases
- ✓ Substance abuse – 2 case
- ✓ Forgery of certificates – 10 cases
- ✓ Fraud – 3 cases
- ✓ Retirement on medical grounds – 1 case
- ✓ Negligence – 2 cases
- ✓ Case referred from JMBV – 1 case
- ✓ Abuse of office – 2 cases
- ✓ Cases questioning Jurisdiction – 2 cases

Forgery of certificates forms bulk of cases for disciplinary following the EACC circular on confirmation of authenticity of certificates during employment of new officers. This constitutes 24 per cent of cases that were handled by the Commission. The cases involving retirement on medical grounds and those referred by the vetting board constitute a paltry 2 per cent of the cases. This is shown in the Figure 5 below.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Figure 5: Nature of Disciplinary Cases handled in 2019/2020



Classification of concluded cases

In the year under review, the Commission managed to successfully dispose of 13 cases as indicated below.

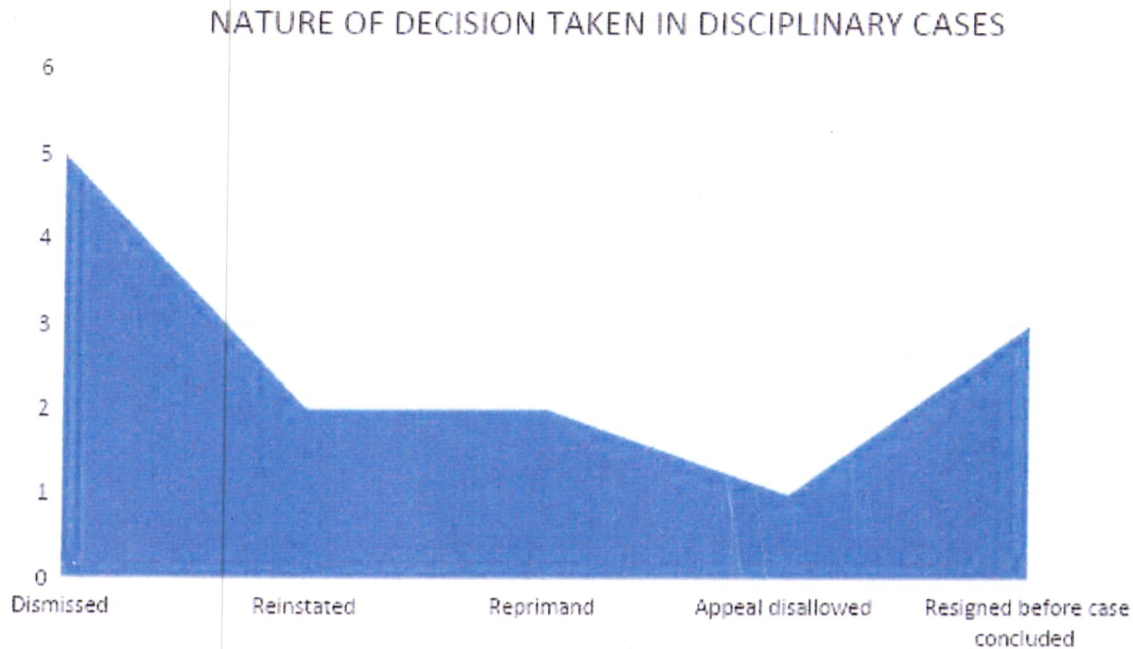
Table 13: Successfully disposed cases

S/NO.	NATURE OF DECISION	NO OF CASES
1.	Dismissed	5
2.	Reinstated	2
3.	Reprimand	2
4.	Appeal disallowed	1

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

5.	Resigned before case concluded	3
Total number of cases concluded		13

Figure 6: Nature of decision taken in disciplinary cases



As indicated in the Table 13 and Figure 6 above, dismissals outnumbered all other decisions arrived at by the Commission in the dissemination of its disciplinary mandate. They account for 39 per cent of the decisions taken.

2.3.11 Conclusion

At the close of the financial year, the Commission had a total of 28 pending disciplinary matters. However, the matters had been deliberated on at the Committee level and are awaiting presentation and deliberation before the full Commission.

C. CAPACITY BUILDING FOR JUDGES, JUDICIAL OFFICERS AND STAFF

The Judiciary Training Institute (JTI) was established in 2008 initially by an administrative action by the then Chief Justice to provide judicial education and training for judges and judicial officers. With the promulgation of the 2010 Constitution, the JTI gained legal authority as a delegatee of the Judicial Service Commission (JSC) under Article 172 (1)(d) of the Constitution. The Constitution mandates the JSC to prepare and implement programmes for the

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

continuing education and training of judges and judicial officers. This function of the JSC has been delegated exclusively to the JTI.

Further, the Judicial Service Act, 2011, under section 47(2) (a) and (e), reiterates JSC's role in "rule and regulation making" in relation to "the code of conduct and ethics for judges, other judicial officers and staff" and "*the orientation and training of judicial officers and staff*". Since its establishment, particularly after 2010, the JTI has grown to fully handle its mandate effectively. The rationale for establishing the institute was predicated in the belief that education, training and policy innovation, constitute great engines of progress and change management, and the delivery of effective and efficient services to the public.

The JTI is responsible for meeting the training, research and capacity development needs of the institution. It performs this mandate in part through various training programs and seminars, public lectures, research, and other forms of discourses targeting all judges and magistrates. In the wake of the Covid-19 pandemic, the institute has embraced technology and has been conducting training through online platforms as well as thematic webinars for the judges and judicial officers.

The institute is headed by an Executive Director and is structured into three Directorates, namely; Training and Curriculum Development, Research and Policy, and Finance, Planning & Administration. The Training Directorate is charged with the development and implementation of training curriculums and programs as well as monitoring and evaluation of the impact of training programmes. The Policy and Research Directorate is mandated to undertake applied research, training and capacity building, facilitate and support policy formulation, monitor trends and disseminate information and network with stakeholders at various levels. The Finance, Planning and Administration Directorate provides administrative support to the institute.

During the year under review, the institute achieved the following:

Performance Management & Measurement Understandings (PMMU) Results for 2018/2019 FY

The institute has been signing Performance Management and Measurement Understandings since the 2016/2017 financial year. The purpose of the PMMU is to enhance accountability for results by focusing on delivery of the mandate of the institute. Further, it forms the basis for continuous improvement in core mandate and establishes a framework for clear performance objectives, goals and targets for the Judicial Training Institute.

Upon the PMMU evaluation for the 2018/2019 FY carried out during the period under review, JTI had a composite score of 3.229 and was rated as having achieved good performance. The performance based on the weights of

indicators during the review period is shown in Figure 7 below.

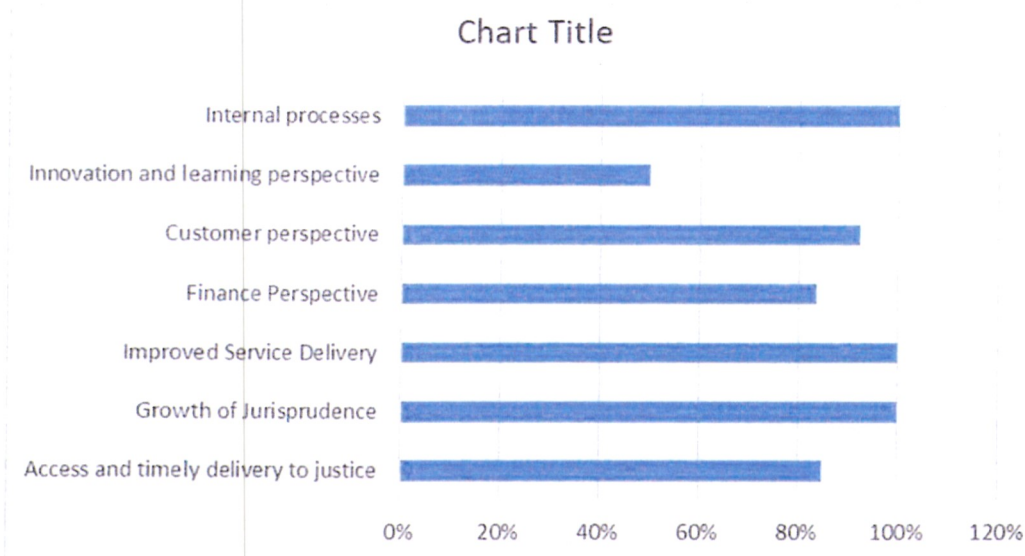


Figure 7 *JTI's performance in the 2018/2019 PMMU evaluation*

Development of an e-Learning Platform for JTI

The need for enhanced investment in ICT is now more than ever. This has been necessitated by the COVID 19 pandemic which caused interruption to the training calendar in the last part of the year under review.

In order to gear up for the 'new normal' as institutions adopt use of technology to deliver services, JTI began developing an e-learning platform. During the year under review, meetings were held with the Judiciary's Directorate of ICT to discuss how best to customize the platform and the modules. Once completed the platform will enable judges and judicial officers to select and register for training from the comfort of their desks, attend and undertake virtual trainings, access reference material and receive certification upon successful completion of training. The module will also feature a secretariat interface that will automatically allocate secretariat for all trainings and a portal to enhance administrative duties.

Implementation of the 2019/2020 Judiciary Training Master Calendar

Implementation of the training calendar during the period under review stood at 80 per cent during which, 550 judicial officers and 135 judges attended trainings on different subjects. Some of the scheduled activities were not held due to the austerity measures introduced during the part of the year and also due to the onset of COVID 19. The following is a summary of activities that took place in the year under review:

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

The Annual Judges Colloquium 2019

The annual Judges Colloquium 2019 was held from August 18-23, 2019, under the theme *Balancing Judicial Independence and Accountability*. During the forum importance of judicial independence as the bedrock of the Judiciary was emphasized. The colloquium provided an opportunity for judges to reflect on different topics related to the theme and share knowledge on other emerging issues.



Judges follow proceedings during the 2019 Judges Colloquium in Mombasa.

Judges' Training Sessions

Tax Law

As earlier stated, one of the functions of JTI is spearheading constructive engagement with and feedback from stakeholders, including the other Arms of Government, on behalf of the Judiciary. A two-day training session for judges was held in collaboration with the Kenya Revenue Authority. Diverse issues on Tax laws were discussed during the sessions.

Anti-Corruption, Money Laundering and Assets Recovery

Corruption continues to be an issue of great public concern. It is an almost intractable challenge whose complexity lies in the fluid nature of the vice which changes as a result of technology, change of governments, morals and even age. Higher levels of corruption are complex in nature and need specialized skills to uncover. As required under the SJT blueprint, the Institute continues to hold training sessions on the subject. During the year under review, one such training was organized for judges with experts comprising key players and agencies in the anti-corruption and asset recovery sector.

Cybercrime and Electronic Evidence

In collaboration with the British High Commission and the Attorney General Alliance - Africa (AGA-Africa), a three-day workshop was held on Cybercrime and Electronic Evidence, in September 2019. The resource persons for this workshop included renowned experts and visiting judges. The training programme will be extended to include magistrates due to their huge workload with regard to criminal cases.

Meanwhile, the Judiciary is in the process of automating and digitizing most of its processes in order to enhance efficiency.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020



Chief Justice David Maraga and Director JTI, Justice Kathurima M'inoti (Standing, right) are joined by 9 partners and visiting judges during the workshop on Cybercrime and Electronic Evidence.

Intellectual Property

Intellectual property is an increasingly significant and widespread form of ownership. Like other areas of law, it is an ever changing subject, thanks to technology, emerging contemporary challenges and international trends. In order to deepen the judges' understanding of intellectual property rights, a two-day training on the subject was organised in collaboration with the International Trade Mark Association (INTA) and the Anti Counterfeit Authority (ACA). The training was facilitated by experts from different local and international institutions as well as intellectual property rights owners. Some of the aspects the programme covered included patents, trademarks and copyrights.

Counter Terrorism

The training was held from March 1 - 4, 2020. Criminal Justice System players gathered to share experiences and best practices in dealing with Counter Terrorism. The participants included judges from the High Court and the Supreme Court. The experts and resource persons were drawn from Office of the Director of Public Prosecution (ODPP), the Anti-Terrorism Police Unit (ATPU) as well as other experts.

Table 14 below shows the analysis of the Judges training carried out during the period under review.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table 14: Analysis of Judges Training

A	Colloquiums	Dates	Number of Participants	Partnership
1	Annual Judges Colloquium	18 th - 23 rd August 2019	154	
B	Judges Trainings	Dates	Number of Participants	Partnership
1	Tax Law	25 th -26 th July 2019	25	Kenya Revenue Authority
2	Cybercrime and Electronic Evidence	4 th – 6 th September 2019	20	British High Commission, BHC and Attorney General Alliance - Africa, AGA
3	Anti-Corruption, Money Laundering and Assets Recovery	2 nd – 4 th October 2019	20	GIZ
4	Intellectual Property	28 th - 30 th October 2019	20	International Trade Mark Association (INTA) and the Anti Counterfeit Authority (ACA)
5	Anti-Counterfeit Law	13 th – 15 th November 2019	20	
6	Counter Terrorism	1st - 4th March, 2020	20	ODPP
7	Cyber Crime and Electronic Evidence Training for the Court of Appeal (virtual Training)	28th - 29th May, 2020	14	AGA-Africa

Continuous Judicial Education for Magistrates. (CJE)

Active Case Management (ACM)

The ACM in Criminal Justice project was conceptualised as a strategy to enhance efficient and speedy trials, which is imperative under Article 159 of the Constitution. Cascading ACM in criminal cases to all court stations is also one of the key focal and intervention strategies for access to justice in SJT.

Following approval for the nationwide roll-out, several training sessions were held throughout the country guided by the ACM Steering Committee. The trainings

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

were conducted regionally and adopted a multi-agency approach. Participants were therefore drawn from the bar, bench, prosecution, police and other players in the criminal justice system who were identified for training as champions of ACM. A total of 160 participants from the magistracy attended the four sessions held in the year under review.

Anti-corruption, Money Laundering and Assets Recovery

Section 3 of the Anti-Corruption and Economic Crimes Act empowers the Chief Justice to appoint special magistrates to hear and determine matters under the Act. Therefore, the Chief Justice appointed special magistrates who were then trained on anti-corruption issues. The training was aimed at deepening the participants' understanding of anti-corruption cases as well as equipping them with case management skills.

Annual Judicial Dialogue on Wildlife Crime

The Annual Judicial Dialogue on Environment and Wildlife Crimes has been held each year since 2000. The dialogues bring together multiple agencies and stakeholders in the wildlife and environment field, with a view to sharing emerging issues, successes, challenges and best practices in their areas. The annual dialogue was held between December 9 and 11, 2019, and was attended by 40 judicial officers, amongst other stakeholders.

The focus of the dialogue was wildlife crime as a transnational economic and organised crime. Representatives of agencies updated participants on their key developments, achievements and challenges in the year.

Leadership and Management

The training on leadership, management and integrity for Registrars and Deputy Registrars was organised to equip the participants with knowledge and skills of administration and understanding of the roles of the office. The training sought to address a gap experienced by many magistrates who are appointed to administrative positions without any prior training. The three-day training was held in February 2020 and brought together over 80 Registrars and Deputy Registrars.

Counter Terrorism

Terrorism has become an increasingly big challenge in the administration of justice. It is directly linked to other forms of organized crimes, making it complex and hence a challenge for law enforcement and criminal justice system practitioners, including judges and magistrates.

JTI rolled out a programme for judicial officers that focused on enhancement of

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

their capacity to appreciate the complexity of terrorism cases. The two-day interactive training was facilitated by experts drawn from various key players.

Plea Bargaining, Bail and Bond, Sentencing, Diversion and Alternatives to the Death Sentence

The training sessions took place against the background of developments in the law, including the plea-bargaining rules and emerging jurisprudence marked by the Supreme Court's *Muruatetu* decision.

Two training sessions were held, bringing together magistrates from different court stations. The training was aimed at bridging the gaps identified in the area of plea-bargaining, bail and bond, sentencing, diversion and alternatives to death sentence. One of the major gaps identified was the need to create a balance between the rights of suspects and accused persons to be presumed innocent until proven guilty, a right to a fair trial and the rights of convicts to mitigate with public interest.

The training sessions were organized in partnership with the Katiba Institute, the US Department of Justice, the USA Marafiki and The Death Penalty Project UK. In addition to local content, judicial officers were also exposed to international experiences and best practices.

Administration of Gender Justice

Besides building the capacity of judicial officers, this was used as a needs assessment session for the preparation of a training manual on gender justice which has already been commissioned by the institute. It also sought to contextualize the principle of access to justice in the milieu of equality and non-discrimination, gender sensitivity, gender blindness and sensitivity.

Human Trafficking and Electronic Evidence

Trafficking in persons is a complex crime with attendant challenges from investigation to prosecution. It involves vulnerable groups of persons, women, children, the poor, perpetrated by a chain of people including recruiters and even relatives. The training brought together 50 judicial officers from various parts of the country and was aimed at sharing knowledge on the tools and techniques used in the detection, investigation, prosecution of human trafficking in Kenya.

Table 15 below shows the analysis of the Magistrates training carried out during the period under review.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table 15: Analysis of Magistrates Training

	Continuous Judicial Education for Magistrates. (CJE)	Dates	Number of Participants	Partnerships
1	Non-Custodial Sentences	29 th – 30 th August, 2019	20	Raoul Wallenberg Institute of Human Rights and Humanitarian Law (RWI)
2	Active Case Management (ACM) - Four Sessions	September - December, 2019	160	United Nations Office on Drugs and Crime (UNODC)
3	Anticorruption, Money Laundering and Assets Recovery	25 th – 27 th September 2019	50	GIZ
4	Human Trafficking & Electronic Evidence	11 th -13 th November	50	CWAG, GOK, BHC
5	Annual Judicial Dialogue on Wildlife Crime	9 th - 11 th December 2019	40	ANAW, UNODC, GOK, ACA
6	Leadership, Management and Integrity for Registrars and Deputy Registrars	29 th – 31 st January 2020	80	GIZ, IDLO
7	Plea Bargaining, Bail and Bond, Sentencing, Diversion and Alternatives to the Death Sentence - Session 1	5 th – 7 th February	50	Katiba Institute, The US Department of Justice, The USA Marafiki and The Death Penalty Project UK
8	Plea Bargaining, Bail and Bond, Sentencing, Diversion and Alternatives to the Death Sentence - Session 2	10 th -12 th February	50	Katiba Institute, The US Department of Justice, The USA Marafiki and The Death Penalty Project UK
9	Counter Terrorism	26 th – 28 th February 2020	50	ODPP, BHC
	Training for Tribunals	Dates	Number of Participants	Partnership
1	Training for Tribunals on Judicial Craft (Judgment writing, ADR and ACM)	4 th – 6 th December	50	

Training for Tribunals

There are over 50 Tribunals in Kenya established under different Acts of Parliament. Of these, 20 have transited to the Judiciary and are coordinated through the Office of the Registrar Tribunals.

As part of its mandate in enhancing transformation through capacity building within the Judiciary and in a bid to ensure consistency in service delivery, training was provided for those tribunals that have transited to the Judiciary, targeting Chief Executive Officers and chairpersons.

Virtual Training

Cyber Crime Training for the Court of Appeal.

The COVID-19 crisis led significant changes in the way things are done. In complying with the Ministry of Health and the President's directives, most of the training that would have been held through face-to-face interactions were now required to be pursued online. Hence, the JTI in Collaboration with AGA-Africa, organized a two-day virtual workshop on *Cybercrime and Electronic Evidence* from May 28 and 29 2020. The participants were Judges of the Court of Appeal.

Research and Policy Activities

The research and policy Directorate of JTI has the mandate to undertake applied research, facilitate stakeholder engagement, develop policies and disseminate the same within the Judiciary. During the period under review the following policy and research programmes were undertaken.

Training Needs Assessment

The need for Training Needs Assessment (TNA) arose out of the realisation that training within the Judiciary should be demand-driven. The objective of this exercise was to identify skills and competence gaps and training needs within the Judiciary. A tool for data collection was developed and approved by stakeholders. Data was collected by a team of consultants engaged by the Judiciary and a final report on the findings prepared and forwarded to the JSC for approval. The TNA report will enable JTI to develop a curriculum for training of judges and judicial officers.

Alternative Justice Systems (AJS)

The AJS taskforce was constituted and mandated to develop a framework for

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

mainstreaming AJS into the justice system. During the year under review, with secretariat support from JTI, the taskforce conducted stakeholder forums in all parts of the Republic. Information was collated and used to generate a policy, which proposes a framework for mainstreaming the various AJS mechanisms.

Development of a Handbook for Kadhis Courts

The Handbook for Kadhis Courts is meant to be a quick reference for Kadhis Courts on areas of Islamic jurisprudence that fall within their jurisdiction and competence. During the year under review, a draft handbook which had been prepared in the past year was presented to stakeholders for their input. It was subsequently validated by a representative sample of stakeholders. At the close of the 2019/2020 financial year, it was pending publication.

Rules of Practice for Kadhis Courts

Under the year of review, the draft rules of practice and procedure for Kadhis Courts were presented to the Rules Committee for onward transmission to the Attorney General for publication. Preparatory work was done and reported in the previous financial year.

Court Administrators Handbook

The handbook for Court Administrators will be a one-stop reference resource on all matters relevant to court administrators. The handbook, which had undergone stakeholder validation, was revised during the year under review. It was forwarded to JSC for approval before it is disseminated.

Framework for Research at JTI

This policy document is expected to provide the protocols for all research activities within Judiciary that are undertaken by JTI. The draft document was prepared and subjected to stakeholder review during the period under review. The draft is awaiting adoption by the JSC.

Policy Development Pathway

The draft document on Policy Development Pathway was developed during the year under review to provide guidelines and recommendations for the formulation, development and review of policies in the Judiciary. The implementation of new policies and revision of existing ones have an important role to play in any organisation. Further, policies assist in channeling actions, behaviour, decisions and practices in directions that promote good strategy execution.

Draft Statutory instrument for JTI

A draft statutory instrument for JTI was developed, finalised and submitted to JSC for approval. The main objective of the instrument is to establish a training and research institution that will promote and facilitate the independence and accountability of the Judiciary. Additionally, it aims at enhancing the efficient, effective and transparent administration of justice through provision of judicial education and training to judges, judicial officers and staff.

Development of Employee Orientation and Induction Manual

A draft employee handbook and induction manual was developed during the period under review. The manual gives the Judiciary and the new employees the chance to know and understand each other, and ensure commitment of both parties to optimal performance and efficiency as a way of creating a productive and motivating workplace.

D. IMPROVING EFFICIENCY AND EFFECTIVENESS IN THE ADMINISTRATION OF JUSTICE

Introduction

This objective is anchored on the dictates of the Constitution of Kenya which guarantees every citizen the right to access justice. The Commission is responsible for the efficient, effective and transparent administration of justice in Kenya. In this regard, the Commission has achieved the following:

- A revised organizational structure for JSC
- Development of policies - 3 policies and Tribunals Bill
- Oversight role in the operationalization of the Small Claims Court.
- Facilitation of the implementation of the Court Annexed Mediation (CAM).
- Deployment of Integrated Court Management System (ICMS).
- Promotion of integrity among judges, judicial officers and staff
- Reduction in backlog of cases
- Engagement with stakeholders on how to improve delivery of justice.

Revised organizational structure for JSC

During the year under review, the Commission carried out a job analysis which resulted to revised organizational structures for JSC. 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,

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

service delivery will be enhanced thus improving administration of Justice.

Development of policies

The Complaints Manual

The manual which is almost complete was subjected to stakeholder participation and is currently being reviewed in light of the feedback received from the stakeholders. It is expected that the same will be published and be projected in the next financial year.

The proposed Administrative Procedures for Declaration of Income Assets and Liabilities (DIALS)

The DIALS are developed under Section 33 of the Public Officer Ethics Act which requires every Commission to establish procedures for declaration of Income, Assets and Liabilities. In this regard, the Commission has drafted the proposed procedures and during the year under review, the same was subjected to stakeholder participation and is currently being reviewed.

The Judicial Code of Conduct and Ethics

Articles 172 (c) and 168 of the Constitution of Kenya 2010, and Section 47 (2) (a) of the Judicial Service Act 2011 empowers the Commission to develop a Code of Conduct and Ethics for judges. The Judicial Service (Code of Conduct and Ethics) Regulations- Legal Notice No. 102 of 2020 was published on 12th June, 2020 vide the Kenya Gazette Vol.CXXII-No.109. The same is to be tabled before the National Assembly in accordance with Section 11 of the Statutory Instruments Acts No. 23 of 2011.

Tribunals Bill

Article 1(3) (c) of the Constitution of Kenya recognizes the Judiciary and independent tribunals as State organs to which sovereign power is delegated by the people of Kenya. In a circular dated 9th July 2014, the Cabinet Secretary National Treasury, transferred several tribunals to Judiciary. The transfer was done in the absence of any legal instrument and was more administrative in nature. There are over 60 tribunals in the country created under different statutes, 20 of which have been operationally transited to the Judiciary. However, challenges abound with regard to this transition process. This is

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

especially due to the disparate legislative frameworks, duplication and overlap of functions, inadequate funding, infrastructure, staffing, and accountability issues, among others. Hence, the need for the Commission to develop the Tribunals Bill in order to conform to the Constitution and create statutory hygiene. The same has been finalized. However, the Attorney General proposed that the Bill be subjected to further stakeholder participation and therefore, the same will be completed in the next financial year.

Facilitated the implementation of the Court Annexed Mediation (CAM)

CAM was initiated in order to ease the backlog of cases in courts in line with Article 159 (2) of the Constitution of Kenya. This has enhanced the expeditious delivery of justice.

Deployment of Integrated Court Management System (ICMS)

The Judiciary has increased transparency, efficiency and effectiveness, by developing an enterprise architecture that provides an integrated and standardized system for all the Judiciary functions.

Reduction of case backlog

The Judicial Service Commission is alive to the challenges of case backlog in the Judiciary. Various strategies have been undertaken to address this challenge. These include recruitment of additional judicial officers and staff. In addition, implementation of Performance Measurements Standards has facilitated monitoring performance of judges, judicial officers and staff. This tool has become useful in assessing performance of the courts and individual officers. The tables below presents the overall caseload statistics for the Courts in the Judiciary.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table 16: Filed and resolved cases by broad case type and court, FY 2019/20

Court Type	Filed cases FY 2019-20			Resolved cases FY 2019-20		
	CR	CC	ALL	CR	CC	ALL
Supreme Court	N/A	72	72	N/A	76	76
Court of Appeal	557	2,063	2,620	329	745	1,074
High Court	11,062	12,540	23,602	8,123	14,612	22,735
ELRC	N/A	2,015	2,015	N/A	3,568	3,568
ELC	N/A	3,156	3,156	N/A	5,518	5,518
Magistrate Court	237,580	61,258	298,838	195,524	55,972	251,496
Kadhi Court	N/A	7,207	7,207	N/A	5,261	5,261
All Courts	249,199	88,311	337,510	203,976	85,752	289,728

Source: Judiciary Annual Caseload Report 2019-2020.

Table 17: Pending cases by broad case type and court as at 30th Jun 2020

Court Type	Pending cases as at 30 th June 2019			Pending Cases as at 30 th June 2020		
	CR	CC	ALL	CR	CC	All
Supreme Court	N/A	93	93	N/A	89	89
Court of Appeal	1,839	4,211	6,050	2,069	5,529	7,598
High Court	19,341	68,119	87,460	22,458	66,957	89,415
ELRC	N/A	13,778	13,778	N/A	12,907	12,907
ELC	N/A	19,020	19,020	N/A	15,892	15,892
Magistrate Court	228,084	209,303	437,387	266,599	217,265	483,864
Kadhi Court	N/A	6,071	6,071	N/A	7,817	7,817
All Courts	249,264	320,595	569,859	291,126	326,456	617,582

Source: Judiciary Annual Caseload Report 2019-2020.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table 18: Case Backlog by Court and Age as at 30th June 2020

Court Type	Case Backlog by Age as at 30th June 2020	Case Backlog by Age as at 30th June 2020				Change in backlog
		1-3 years	3-5 years	5years and above	All Ages	
Supreme Court	41	29	7	1	37	-10%
Court of Appeal	3,631	2,963	1,773	246	4,982	37%
High Court	63,443	39,701	21,500	7,983	69,184	9%
ELRC	11,608	6,929	3,744	255	10,928	-6%
ELC	16,026	6,082	4,628	2,920	13,630	-15%
Magistrate Court	245,268	178,162	57,403	23,954	259,519	6%
Kadhi Court	1,039	1,005	62	0	1,067	3%
All Courts	341,056	234,871	89,117	35,359	359,347	5%

Source: Judiciary Annual Caseload Report 2019-2020.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Table 19: SJT Implementation Status on reduction of case backlog by court Type as at 30th June 2020

Court Type	SJT target on reduction of case backlog older than 5 years as at 1st Jan 2017	Resolved cases older than 5 years between 1st Jan 2017 and 30th June 2020	Case backlog older than 5 years as at 30th June, 2020	Percentage change in case backlog older than 5 years (Jan 2017 to June 2020)
Supreme Court	0	0	1	100%
Court of Appeal	648	916	246	-62%
High Court	58,487	68,764	7,983	-86%
ELRC	771	2,340	255	-67%
ELC	4,146	11,001	2,920	-30%
Magistrate Court	106,134	118,185	23,954	-77%
Kadhi Court	0	0	0	N/A
All Courts	170,186	201,206	35,359	-79%

Source: Judiciary Annual Caseload Report 2019-2020.

Table 20: Statistics on select performance indicators and workload analysis by Court type, FY 2019-20

Court Type	CCR	Average Time to Disposition (Days)			Productivity					DCRT/CTS Returns Submission			Workload per Judge/Judicial Officer	
		Traffic	Civil	Overall	Criminal	Civil	Traffic	Overall	YE AR S	Merit productivity	Other productivity	Overall Productivity		
Supreme Court	N/A	N/A	106 %	106%	N/A	349	N/A	349	1	46	9	54	92 %	64
Court of Appeal	59%	N/A	36%	41%	960	605	N/A	714	2	130	84	215	67 %	1,520
High Court	73%	N/A	117 %	96%	901	543	N/A	748	2	143	121	264	84 %	1,090
ELRC	N/A	N/A	177 %	177%	N/A	820	N/A	820	2	178	119	297	99 %	1,076
ELC	N/A	N/A	175 %	175%	N/A	1,130	N/A	1,130	3	86	86	172	93 %	497

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

for the year ended June 30, 2020

Magistrate Court	81%	87%	91%	84%	208	595	132	297	1	144	447	592	90%	1,183
Kadhi Court	N/A	N/A	73%	73%	N/A	37	N/A	37	0	77	20	97	74%	145
All Courts	82%	87%	97%	86%	689	583	132	585	2	N/A	N/A	N/A	85%	N/A

Source: Judiciary Annual Caseload Report 2019-2020.

E. STAKEHOLDER ENGAGEMENT, VISIBILITY AND IMAGE OF THE COMMISSION
Introduction

During the financial year under review, JSC employed various means to improve stakeholders engagement, visibility and its image. The followings actions were taken.

Partnerships

During the reporting period, the Commission has continued to cooperate with other agencies and like-minded partners for effective service delivery. Through the financial support by UNODC, the Commission commenced the preparation of the strategic plan for the year 2020-2025. Once this is finalized and published, it will guide the operations of the Commission for the next five years.

Stakeholder Engagements

A participatory process that entailed taking on board internal and external stakeholder's views was adopted for the year under review. Consultative meetings were held with the commissioners, management and staff of the Commission to ensure views and experiences of internal stakeholders were incorporated in the institution's decisions.

In the year under review, the Commission engaged various government agencies and the media to publicize information meant for public consumption.



The JSC and Judiciary leadership when they met the National Assembly Committee on Delegated Legislation led by Gladys Shollei to discuss the Judiciary Fund Regulations and the Code of Conduct for Judges, Judicial Officers and Staff.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Visibility and Image of the Commission

The Commission effectively integrated and coordinated various initiatives in order to elevate its brand and to promote its visibility. The following initiatives were taken as part of the implementation of the annual plan. In the year under review JSC, maintained a very strong presence online with a view of seeking feedback using social media platforms.


Compliance and Governance

- i. Non-Compliance with Statutory Requirements:**
In the period under review, the Commission was compliant to the Constitution and all regulatory legislations hence there are no incidences to report of any non-compliance.

- ii. On-going or potential court cases, default/material arrears in statutory/financial obligations**
There are potential court cases against the commission in regard to the various decisions made and budgetary provision have been provided for.

- iii. Financial Improbability and Serious Governance Issues:**
In the year under review the Commission had no report on financial improbity and serious governance issue.

Signed



Anne A. Amadi, CBS
Accounting Officer

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF JUDICIAL SERVICE COMMISSION PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the Judicial Service Commission 2018-2022 plan are to:

- a) Improve Efficiency and Effectiveness in the 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

Progress on the attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: The table below provides the progress on attaining the stated objectives:

JSC Program	Objective	Outcome	Indicator	Performance
General Administration Planning and support services	Improved operations to improve efficiency in the Judiciary	No of policies reviewed /Approved	5 Policies developed	5 policies developed

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

	Enhanced Capacity and performance of the Judiciary in administration of justice	No of Judges recruited	41 Judges Recruited	41 Judges Recruited
		No of judicial staff recruited.		17
	Enhanced Transparency, Independence & Accountability of Justice	% age of complaints heard and concluded.	100% complaints heard	80% Complaints heard and concluded
		No of staff disciplinary cases concluded	100% disciplinary cases heard and concluded	80% disciplinary cases heard and concluded
	Enhanced capacity of Judges, Judicial Officers and staff	% age of Judges Trained	100% Judges trained	100% judges were trained during the period
		% age of Judicial Officers Trained	100% Judicial Officers Trained	60% Judicial Officers trained during the period with several activities cancelled due to the COVID 19 pandemic.
		% age of staff Trained	100% staff Trained	100% staff trained during the period

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

	Policy documents developed.	No. of policies	6 policy documents developed	5 Policies were developed and are in various stages of review and approval. The policies include, Rules of Practice for Kadhis Courts, Court Administrators Handbook, Framework for Research at JTI, Policy Development Pathway, and Orientation and Induction Manual
--	-----------------------------	-----------------	------------------------------	---

VI. CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY REPORTING

Judicial Service Commission exists to ensure delivery of service and an accountable Judiciary. The main purpose and driving force that guides to deliver our strategy, which is founded on Sustaining the Judiciary Transformation (SJT), a Chief Justice's Blue Print: putting the customer/Citizen first, delivering services, and improving operational excellence. Below is a brief highlight of our achievement:

1. Sustainability strategy and profile

The Commission Financial Sustainability is currently under the National Government. Internally the Commission has ensured operational sustainability through the strategic objectives that guide the achievement of its mandates. Staff mentorship programs and delegation of duties are encouraged to ensure succession planning. Underway is the preparation of the strategic plan for the commission to guide the medium term operations of the commission.

2. Environmental performance

Judicial Service Commission is conscious of the environment and that it implements policies and strategies aimed at ensuring that we utilise the resources in an accountable manner. In this regard the Commission has invested in water dispensers in order to minimize the use of plastic bottles. We have also ensured that we print on both sides of printing papers in order to minimize misuse of papers. Further, JSC has ensured on the use of large glass walls to ensure use of natural light during the day.

3. Employee welfare

In the year under review, the Commission facilitated various training aimed at improving the growth of jurisprudence, judicial practices and leadership for Commissioners, Judges, Judicial Officers and Staff. This is guided by the Judiciary Human Resources Policy Manual and the emerging issues that requires discourses in various thematic areas.

The Commission also on merit and subject to the establishment promoted different cadres of staff.

During the year under review, the Commission operationalised the 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.

4. Market place practices-

Responsible competition practice. Procurement during the period was done through competitive processes and ensuring there of value for money. The Procurement Budget was Ksh. 205,026,261.00. In compliance with AGPO reporting requirement, tenders worth Ksh. 65,985,060 were awarded which amounted to 32%

Responsible Supply chain and supplier relations: The Commission ensures good working relationships with the suppliers through honouring the agreed upon contracts and timely payments for services rendered and goods delivered.

5. Community Engagements-

The Commission's staff visited a school for persons with disabilities in Kisumu, Joyland Special School for Physically Handicapped where they interacted with the management and the students and donated foodstuffs and other utilities.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020



Photo: JSC during a Community engagement in Joyland, Kisumu at a special School for physically handicapped.

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF 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 Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; 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; safeguarding the assets of the entity; selecting and applying appropriate accounting policies; and 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 Commission's financial statements give a true and fair view of the state of Commission's transactions during the financial year ended June 30, 2020, and of the Commission'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 Commission, which have been relied upon in the preparation of the Commission'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 and that the Commission'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 Commission'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 _____ 2020.



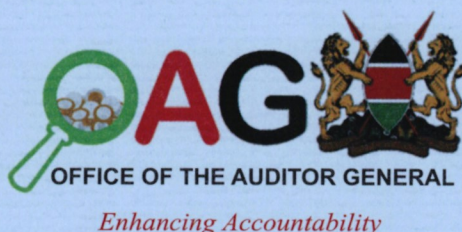
Anne A. Amadi, CBS
Accounting Officer



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

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JUDICIAL SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Judicial Service Commission set out on pages 55 to 72, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Judicial Service Commission as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Judicial Service Act, 2011.

Basis for Opinion

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

Pending Bills

Note 13.1 to the financial statements reflects pending bills amounting to Kshs.1,860,525 that were not settled in the year under review but were carried forward to 2020/2021 financial year. Failure to settle bills in the year to which they relate adversely affects the implementation of the subsequent year's budgeted programmes as the pending bills form a first charge to that year's budget provision.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 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 International Public Sector Accounting Standards (Cash Basis) of accounting unless the Management is aware of the intention to liquidate 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 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 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 to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the 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

20 April, 2021

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

IX. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	500,783,459	394,424,200
TOTAL REVENUES		500,783,459	394,424,200
PAYMENTS			
Compensation of Employees	2	142,818,872	-
Use of goods and services	3	272,827,678	348,417,815
Social Security Benefits	4	3,609,589	4,650,000
Acquisition of Assets	5	61,514,802	27,828,966
TOTAL PAYMENTS		480,770,941	380,896,781
SURPLUS/DEFICIT		20,012,519	13,527,419

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



 Anne A. Amadi, CBS
 Accounting Officer



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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

X. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6	20,748,656	11,720,820
Total Cash and Cash Equivalents		20,748,656	11,720,820
Accounts Receivables - Outstanding Imprest and Clearance Accounts	7	250,000	4,006,000
TOTAL FINANCIAL ASSETS		20,998,656	15,726,820
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	8	2,547	-
NET FINANCIAL ASSETS		20,996,109	15,726,820
REPRESENTED BY			
Fund balance b/fwd	9	15,726,820	2,531,925
Prior year adjustments	10	14,743,229	332,524
Surplus/Deficit for the year		20,012,519	13,527,419
NET FINANCIAL POSITION		20,996,109	15,726,820

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



Anne A. Amadi, CBS
Accounting Officer



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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

XI. STATEMENT OF CASH FLOWS

	Note	2019-2020	2018-2019
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	500,783,459	394,424,200
		500,783,459	394,424,200
Payments for operating expenses			
Compensation of Employees	2	142,818,872	-
Use of goods and services	3	272,827,678	348,417,815
Social Security Benefits	4	3,609,589	4,650,000
		419,256,139	353,067,815
Adjusted for:			
Changes in receivables	11	3,756,000	3,621,288
Changes in payables	8	2,547	-
Adjustments during the year	10	14,743,229	332,524
		70,542,639	37,402,573
Net cashflow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(61,514,802)	(27,828,966)
		(61,514,802)	(27,828,966)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		9,027,837	9,573,607
Cash and cash equivalent at BEGINNING of the year		11,720,820	2,147,213
Cash and cash equivalent at END of the year		20,748,657	11,720,820

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



Anne A. Amadi, CBS
Accounting Officer



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

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

II. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

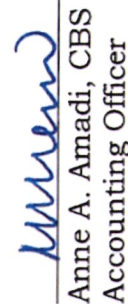
Revenue / Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	565,070,000	(64,285,543)	500,784,457	500,783,459	998	100%
Total Receipts	565,070,000	(64,285,543)	500,784,457	500,783,459	998	100%
Payments						
Compensation of Employees	121,819,999	21,000,000	142,819,999	142,818,872	1,127	100%
Use of goods and services	376,387,299	(95,870,529)	280,516,770	272,827,678	7,689,092	97%
Social Security Benefits	8,871,932	(5,000,000)	3,871,932	3,609,589	262,344	93%
Acquisition of Assets	57,990,770	15,584,986	73,575,756	61,514,802	12,060,954	84%
TOTAL PAYMENTS	565,070,000	(64,285,543)	500,784,457	480,770,941	20,013,516	96%
Surplus/Deficit	0	0	0	20,012,519	(20,012,519)	

- a. The difference between the printed estimates and the approved estimates related to the reduction of the commissions budget in the supplementary budget
- b. The under expenditure in the acquisition of assets budget was occasioned by procurement challenges, where suppliers were unable to deliver within the timelines due to the COVID 19 pandemic operational restrictions.

The entity financial statements were approved on _____ 2020 and signed by:



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



Anne A. Amadi, CBS
Accounting Officer

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
for the year ended June 30, 2020

III. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	565,070,000	(64,285,543)	500,784,457	500,783,459	998	100%
Total Receipts	565,070,000	(64,285,543)	500,784,457	500,783,459	998	100%
Payments						
Compensation of Employees	121,819,999	21,000,000	142,819,999	142,818,872	1,127	100%
Use of goods and services	376,387,299	(95,870,529)	280,516,770	272,827,678	7,689,092	97%
Social Security Benefits	8,871,932	(5,000,000)	3,871,932	3,609,589	262,344	93%
Acquisition of Assets	57,990,770	15,584,986	73,575,756	61,514,802	12,060,954	84%
TOTAL PAYMENTS	565,070,000	(64,285,543)	500,784,457	480,770,941	20,013,516	96%
Surplus/Deficit	0	0	0	20,012,519	(20,012,519)	

- a. The difference between the printed estimates and the approved estimates related to the reduction of the commissions budget in the supplementary budget
- b. The under expenditure in the acquisition of assets budget was occasioned by procurement challenges, where suppliers were unable to deliver within the timelines due to the COVID 19 pandemic operational restrictions.

The entity financial statements were approved on _____ 2020 and signed by:



Anne A. Amadi, CBS
 Accounting Officer



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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

IV. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme / Sub-programme (SP)	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020 Kshs	Kshs	2020 Kshs	Date, 2020 Kshs	Kshs
Programme 1 (General Administration, planning and Support Services)					
SP - 1 Administration and Judicial Services	405,391,512	41,467,692.00	363,923,820	362,906,592	1,017,228
SP - 2 Judicial Training	159,678,488	22,817,851.00	136,860,637	117,864,348	18,996,289
	565,070,000	(64,285,543)	500,784,457	480,770,941	20,013,516

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

XV. 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. The Commission had no development projects in the period under review.

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Ksh), 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 Commission for all the years presented.

a) Recognition of Receipts

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

• Transfers from the Exchequer

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

• External Assistance

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

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

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 June 30, 2020, 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 Commission recognises all payments when the event occurs, and the related cash has been paid out.

Compensation of Employees

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

Use of Goods and Services

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

Interest on Borrowing

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

Repayment of Borrowing (Principal Amount)

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

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at June 30, **2020**, this amounted to Kshs Nil compared to Kshs Nil in prior period.

There were no other restrictions on cash during the year.

1. 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.

SIGNIFICANT ACCOUNTING POLICIES

2. 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.

8. 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.

9. 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 2019 for the period 1st July 2019 to 30th June 2020 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.

10. Comparative Figures

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

11. 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 2020.

SIGNIFICANT ACCOUNTING POLICIES

12. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: restating the comparative amounts for prior period(s) presented in which the error occurred; or 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.

13. 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, 2020

XVI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	83,614,659	45,100,000
Total Exchequer Releases for quarter 2	136,265,744	70,624,200
Total Exchequer Releases for quarter 3	126,651,465	83,800,000
Total Exchequer Releases for quarter 4	154,251,592	194,900,000
TOTAL	500,783,459	394,424,200

During the Financial Year 2019-2020, the Commission received cumulative exchequer of Ksh 500,783,459 compared Ksh 500,784,457, translating to 99.9% of the approved budget. This was a 3.9% growth in exchequer issues compared to the previous year.

2 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	48,732,747	-
Basic wages of temporary employees	9,539,702	-
Personal allowances paid as part of salary	75,618,908	-
Employer Contributions Judiciary Staff Superannuation Scheme and GoK Pension Fund	8,927,515	-
TOTAL	142,818,872	-

Financial Year 2019/2020 is the first year the commission has operated its own payroll. Included in compensation of employees are basic salary, personal allowances and employer contribution to JSSS.

JUDICIAL SERVICE COMMISSION**Reports and Financial Statements****For the year ended June 30, 2020****NOTES TO THE FINANCIAL STATEMENTS (Continued)****3 USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
	Kshs	Kshs
Communication, Supplies and Services	6,052,239	4,580,990
Domestic Travel and Subsistence, and Other Transportation Costs	48,041,099	55,051,082
Foreign Travel and Subsistence, and other transportation costs	20,015,040	22,601,834
Printing , Advertising and Information Supplies and Services	5,230,236	11,298,156
Rentals of Produced Assets	26,372,196	14,382,159
Training Expenses	17,782,910	104,790,600
Hospitality Supplies and Services	98,164,544	88,427,708
Specialised Materials and Supplies	15,885	594,687
Office and General office Supplies and Services	4,465,374	6,333,501
Fuel Oil and Lubricants	3,386,981	2,435,392
Other Operating Expenses	36,686,286	34,666,913
Routine Maintenance - Vehicles	6,437,680	2,283,446
Routine Maintenance - Other Assets	177,209	971,346
Total	272,827,678	348,417,815

The COVID-19 pandemic led to realignment of priorities occasioning rationalization of the national budget resulting to budget reduction by the National Treasury. It consequently disrupted several planned activities which affected the following budget lines including but not limited to training expenses, Hospitality, Local and Foreign travel as well as advertisement. Further, the Ministry of Health issued health protocols to be observed during the pandemic. Subsequently, the Commission enhanced allocations to ICT and related infrastructure to support virtual operations.

There was a significant increase in Rental expenditure occasioned by ending of Judicial Performance Improvement Project support to JTI on December 31, 2018.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

4 SOCIAL SECURITY BENEFITS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	3,609,589	4,650,000
TOTAL	3,609,589	4,650,000

This relates to gratuity paid to staff whose contracts ended in the year under review.

5 ACQUISITION OF ASSETS

Non Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Non Financial Assets		
Refurbishment of Buildings	6,711,575	10,874,100
Purchase of Vehicles and Other Transport Equipment	21,982,560	10,986,000
Purchase of Office Furniture and General Equipment	28,653,167	3,764,040
Purchase of Specialised Plant, Equipment and Machinery	4,167,500	2,204,826
TOTAL	61,514,802	27,828,966

Summary of fixed assets register as per annexure 2 shows a significant increase in assets. This was occasioned by acquisition and fitting of additional office space at Reinsurance Plaza due to increased human capital and purchase of two motor vehicles to enhance mobility.

6: 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)	2019-2020	2018-2019
				Kshs	Kshs
Central Bank of Kenya, 1000181273, KShs	1	Recurrent		20,748,656	11,720,820.25
Total				20,748,656	11,720,820.25

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

7: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	250,000	4,006,000
Total	250,000	4,006,000

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
Judicial Service Commission	8-Oct-19	150,000	150,000	150,000
Boru Wako	16-Aug-18	1,500,000.00	1,400,000	100,000
Total				250,000

8. ACCOUNT PAYABLE

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Deposits	2,547	-
Total	2,547	-

This relates to unspent AIE from Court station erroneously banked into the JSC Account.

9. FUND BALANCE BROUGHT FORWARD

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	11,720,820	2,147,213
Receivables - Outstanding Imprests	4,006,000	384,712
TOTAL	15,726,820	2,531,925

This refers to Bank account balances as per certificate and outstanding imprest as at the end of each reporting period.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

10. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	11,720,820	(11,720,820)	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	4,006,000	(3,022,409)	983,591
Others (<i>specify</i>)	-	-	-
	15,726,820	(14,743,229)	983,591

The adjustments relate to balance of exchequer recovered by the National Treasury and imprest surrenders.

11. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	4,006,000	384,712
Imprest issued during the year (B)	150,000	4,006,000
Imprest surrendered during the Year (C)	3,906,000	384,712
Outstanding Imprest as at 30th June 2020	250,000	4,006,000
Increase/decrease in receivables	3,756,000	(3,621,288)

The Commission enhanced internal control systems in compliance to the PFM Act 2015 and its regulations leading to prudent imprest management which resulted to a significant reduction of outstanding imprest.

12. RELATED PARTY DISCLOSURES

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation	63,515,000	55,374,000
Total Transfers from related parties	63,515,000	55,374,000

Key management include the Commissioners, Chief Registrar of the Judiciary and Director, Judiciary Training Institute. However, the table represent allowances paid to the Commissioners during the reporting period. The increase was occasioned by full Constitution of the Commission following the appointment of the Court of Appeal, PSC, LSK, KMJA and two members representing the public representative.

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

12 (b) DETAILED RELATED PARTY DISCLOSURES

NAME OF THE COMMISSONER	DATE APPOINTMENT	OF	DESIGNATION
Hon Chief Justice David K.Maraga	19/102016		Chairperson
Hon Commissioner Dr Mercy Deche	24/03/2016		Vice Chair
Hon Commissioner Ms Emily Ominde	05/12/2015		Member
Hon Commissioner Justice Warsame Mohammed	01/06/2019		Member
Hon Commissioner Lady Justice Philomena Mwilu.MGH,Deputy Chief Justice/Vice Supreme Court	03/05/2017		Member
Hon Rtd Justice Kihara Kariuki	21/11/2018		Member
Hon Commissioner Prof Olive Mugenda	21/11/2018		Member
Hon Commissioner Patrick Gichohi,CBS	21/11/2018		Member
Hon Commissioner Felix Koskei	21/11/2018		Member
Hon Commissioner Macharia Njeru	01/06/2019		Member
Hon Commissioner David Majanja	01/06/2019		Member

The Remuneration of the the Hon commissioners is guided by the SRC guidelines and the rates applicable is as follows;

S/NO	DESIGNATION	AMOUNT
1	CHAIRPERSON	50,000
2	VICE CHAIRPERSON	45,000
3	MEMBER	40,000

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	400,991	960,000	(400,991)	960,000
Supply of services	972,575	900,525	(972,575)	900,525
Total	1,373,566	1,860,525	(1,373,566)	1,860,525


The pending bills for financial year 2018-2019 were paid in full in the financial year 2019-2020 in line with PFM Act and National Treasury guidelines. Pending bills for the year under review were as a result of deactivation of payment initiation rights in IFMIS in mid-June 2020, hence invoices received thereafter could not have been processed.


14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S 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	Observations by 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)

Note: At the time of preparation of this report the audit report previous year has not yet been received.


 Anne A. Amadi, CBS
 Accounting Officer


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

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	A	B	c	d=a-c	
Supply of goods					
Vestas Print & Creative Media	50,000.00	23/06/2020	-	50,000.00	Supply of banners
Pressed Enterprises	250,000.00	15/06/2020	-	250,000.00	Supply of document scanner
Peshdama International	255,000.00	15/06/3030	-	255,000.00	Supply of printer
Jackivah Investments	405,000.00	15/06/2020	-	405,000.00	Printing of JTI strategic plan
Sub-Total	960,000		-	960,000	
Supply of services					
Tripple N. Ventures	671,950.00	11.06.2019	-	671,950.00	10% retention money
Postal corporation	14,408.00	03/06/2020	-	14,408.00	postage fees
Postal corporation	343.95	29/04/2020	-	343.96	postage fees
Total kenya	8,910.00	14/06/2020	-	8,910.00	Vehicle fuel
Total kenya	19,798.40	30/06/2020	-	19,798.40	Vehicle fuel
Standard group	1,549.25	30/04/2020	-	1,549.26	Supply of newspapers

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Raydoll tours & travel	27,565.00	15/06/2017	-	27,565.00	Airticket
Paradise safaripark	90,000.00	30/08/2016	-	90,000.00	Catering services
Paradise safaripark	66,000.00	26/03/2020	-	66,000.00	Catering services
				-	
Sub-Total	900,525		-	900,525	
Grand Total	<u>1,860,525</u>		-	<u>1,860,525</u>	

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2019/2020
Land	-	-	-	-	-
Buildings and structures	20,485,169.20	6,711,575.00	-	-	27,196,744.20
Transport equipment	21,972,000.00	21,982,560.00	-	-	43,954,560.00
Office equipment, furniture and fittings	10,577,622.00	28,653,166.90	-	-	39,230,788.90
ICT Equipment, Software and Other ICT Assets	5,472,067.00	-	-	-	5,472,067.00
Other Machinery and Equipment	2,594,129.00	4,167,500.00	-	-	6,761,629.00
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Total	61,100,987.20	61,514,801.90	-	-	122,615,789.10

The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Commission. Additions during the year is explained in note 5.

JUDICIAL SERVICE COMMISSION

Reports and Financial Statements

For the year ended June 30, 2020

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
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance Comparison Report

Entity: 2051-Judicial Service Commission

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To ADJ2-19


Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110103 Basic Salaries - Judiciary	48,732,746.65	0.00	0.00	0.00
2110100 Basic Salaries - Permanent Employees	48,732,746.65	0.00	0.00	0.00
2110201 Contractual Employees	9,539,701.70	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	9,539,701.70	0.00	0.00	0.00
2110301 House Allowance	19,799,989.00	0.00	0.00	0.00
2110303 Acting Allowance	2,399,999.80	0.00	0.00	0.00
2110309 Special Duty Allowance	208,001.00	0.00	0.00	0.00
2110310 Top-up Allowance	3,699,999.55	0.00	0.00	0.00
2110312 Responsibility Allowance	3,971,988.55	0.00	0.00	0.00
2110313 Entertainment Allowance	1,799,990.40	0.00	0.00	0.00
2110314 Transport Allowance	22,839,999.85	0.00	0.00	0.00
2110315 Extraneous Allowance	10,518,999.70	0.00	0.00	0.00
2110317 Domestic Servant Allowance	2,219,990.25	0.00	0.00	0.00
2110318 n Practising Allowance	1,959,960.20	0.00	0.00	0.00
2110320 Leave Allowance	3,820,000.00	0.00	0.00	0.00
2110322 Risk Allowance	2,379,990.05	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	75,618,908.35	0.00	0.00	0.00
2110000 Wages and Salary Contributions	133,891,356.70	0.00	0.00	0.00
2120103 Employer Contribution to Staff Pensions Scheme	8,927,515.45	0.00	0.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	8,927,515.45	0.00	0.00	0.00
2120000 Social Contributions	8,927,515.45	0.00	0.00	0.00
2210101 Electricity	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	0.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,164,916.40	0.00	2,115,214.00	0.00
2210202 Internet Connections	2,133,677.00	0.00	2,008,870.00	0.00
2210203 Courier & Postal Services	255,398.00	0.00	456,906.15	0.00
2210206 Licencing fees for Communication	1,498,248.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	6,052,239.40	0.00	4,580,990.15	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	10,566,443.55	0.00	13,496,134.15	0.00
2210302 Accommodation - Domestic Travel	24,245,222.50	0.00	26,938,379.45	0.00
2210303 Daily Subsistence Allowance	13,229,433.00	0.00	14,616,568.45	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	48,041,099.05	0.00	55,051,082.05	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	6,340,127.80	0.00	7,846,302.50	0.00
2210402 Accommodation	8,730,143.00	0.00	10,284,928.50	0.00
2210403 Daily Subsistence Allowance	4,944,769.00	0.00	4,468,602.95	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	20,015,039.80	0.00	22,601,833.95	0.00
2210502 Publishing & Printing Services	2,061,154.00	0.00	2,601,793.60	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	349,801.50	0.00	593,536.20	0.00
2210504 Advertising, Awareness and Publicity Campaigns	2,619,280.00	0.00	8,102,826.20	0.00
2210500 Printing, Advertising and Information Supplies and Services	5,230,235.50	0.00	11,298,156.00	0.00
2210603 Rents and Rates - Non-Residential	25,930,510.15	0.00	13,759,746.00	0.00
2210606 Hire of Equipment, Plant and Machinery	441,685.75	0.00	622,413.00	0.00
2210600 Rentals of Produced Assets	26,372,195.90	0.00	14,382,159.00	0.00
2210701 Travel Allowance	918,750.10	0.00	3,686,090.95	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	66,736.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	86,722.05	0.00	105,636.00	0.00
2210704 Hire of Training Facilities and	4,164,430.00	0.00	70,822,654.70	0.00


Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Equipment				
2210708 Trainer Allowance	0.00	0.00	2,190,017.00	0.00
2210710 Accommodation Allowance	11,867,987.90	0.00	25,091,411.65	0.00
2210711 Tuition Fees Allowance	678,284.40	0.00	2,894,790.00	0.00
2210700 Training Expenses	17,782,910.45	0.00	104,790,600.30	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,013,977.70	0.00	9,306,335.40	0.00
2210802 Boards, Committees, Conferences and Seminars	9,678,982.00	0.00	16,577,225.70	0.00
2210809 Board Allowance	82,471,583.95	0.00	62,544,146.90	0.00
2210800 Hospitality Supplies and Servi	98,164,543.65	0.00	88,427,708.00	0.00
2211009 Education and Library Supplies	0.00	0.00	527,993.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	15,885.00	0.00	66,694.00	0.00
2211000 Specialised Materials and Supp	15,885.00	0.00	594,687.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,790,068.00	0.00	3,929,160.00	0.00
2211102 Supplies and Accessories for Computers and Printers	1,008,233.70	0.00	2,303,973.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	667,072.00	0.00	100,368.00	0.00
2211100 Office and General Supplies and Services	4,465,373.70	0.00	6,333,501.00	0.00
2211201 Refined Fuels and Lubricants for Transport	3,370,376.55	0.00	2,408,537.20	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	16,604.00	0.00	26,855.00	0.00
2211200 Fuel Oil and Lubricants	3,386,980.55	0.00	2,435,392.20	0.00
2211301 Bank Service Commission and Charges	23,417.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	2,231,168.95	0.00	1,030,430.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	259,909.00	0.00	149,830.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	34,075,377.25	0.00	32,521,884.50	0.00
2211310 Contracted Professional Services	0.00	0.00	867,568.50	0.00
2211311 Contracted Technical Services	0.00	0.00	0.00	0.00
2211318 Witness Expenses	96,414.00	0.00	97,200.00	0.00
2211300 Other Operating Expenses	36,686,286.20	0.00	34,666,913.00	0.00
2210000 Goods and Services	266,212,789.20	0.00	345,163,022.65	0.00
2220101 Maintenance Expenses - Motor Vehicles	6,437,679.90	0.00	2,283,446.35	0.00
2220100 Routine Maintenance - Vehicles	6,437,679.90	0.00	2,283,446.35	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,200.00	0.00	226,500.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	28,310.00	0.00	124,425.00	0.00
2220210 Maintenance of Computers, Software, and Networks	147,699.00	0.00	620,420.80	0.00
2220200 Routine Maintenance - Other Assets	177,209.00	0.00	971,345.80	0.00
2220000 Routine Maintenance	6,614,888.90	0.00	3,254,792.15	0.00
2230102 Foreign Exchange Rates Loss	0.00	0.00	0.00	0.00
2230100 Exchange Rate Losses	0.00	0.00	0.00	0.00
2230000 Other Charges	0.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	3,609,588.50	0.00	4,650,000.00	0.00
2710100 Government Pension and Retirement Benefits	3,609,588.50	0.00	4,650,000.00	0.00
2710000 Social Security Benefits	3,609,588.50	0.00	4,650,000.00	0.00
3110302 Refurbishment of Non-Residential Buildings	6,711,575.00	0.00	10,874,100.20	0.00
3110300 Refurbishment of Buildings	6,711,575.00	0.00	10,874,100.20	0.00
3110701 Purchase of Motor Vehicles	21,982,560.00	0.00	10,986,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	21,982,560.00	0.00	10,986,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	12,012,510.50	0.00	2,026,056.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	16,640,656.40	0.00	1,737,984.00	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	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and	28,653,166.90	0.00	3,764,040.00	0.00


Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
General Equipment				
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	4,167,500.00	0.00	2,204,826.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	4,167,500.00	0.00	2,204,826.00	0.00
3110000 Acquisition of Fixed Capital Assets	61,514,801.90	0.00	27,828,966.20	0.00
6530101 Ministry HQ Recurrent Bank A/C	20,748,656.45	0.00	11,720,820.00	0.00
6530100 Recurrent Bank Accounts	20,748,656.45	0.00	11,720,820.00	0.00
6530000 Recurrent Bank Accounts	20,748,656.45	0.00	11,720,820.00	0.00
6550101 Ministry HQ Deposit Bank A/C	0.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	0.00	0.00	0.00	0.00
6550000 Deposit Bank Account	0.00	0.00	0.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	150,000.00	0.00	4,006,000.00	0.00
6760100 Imprests	150,000.00	0.00	4,006,000.00	0.00
6760000 Government Imprests	150,000.00	0.00	4,006,000.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	2,547.00	0.00	0.00
7310100 General Deposits Items	0.00	2,547.00	0.00	0.00
7310000 Deposits	0.00	2,547.00	0.00	0.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7350103 AP Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7350002 VAT Withholding Tax	0.00	0.00	0.00	0.00
7350000 Withholding Taxes	0.00	0.00	0.00	0.00
7350101 General Withholding Tax	0.00	0.00	0.00	0.00
7350102 VAT Withholding	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	2,166,085,927.30	0.00	1,665,302,468.00
9910209 Remittances to Exchequer Miscellaneous Revenue	19,794,735.30	0.00	4,951,506.10	0.00
9910200 Exchequer Provisions	19,794,735.30	2,166,085,927.30	4,951,506.10	1,665,302,468.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
9910000 Provisions	19,794,735.30	2,166,085,927.30	4,951,506.10	1,665,302,468.00
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	0.00	4,205,270.95	0.00	4,205,270.95
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	4,205,270.95	0.00	4,205,270.95
9999999 Consolidated Fund	1,650,575,950.85	0.00	1,269,679,169.85	0.00
9999900	1,650,575,950.85	0.00	1,269,679,169.85	0.00
9990000 Opening Balance Reserves	1,650,575,950.85	5,951,808.95	1,269,679,169.85	5,951,808.95
Total	2,172,040,283.25	2,172,040,283.25	1,671,254,276.95	1,671,254,276.95

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

Prepared By: Caroline K. Ikeni  Date: 29/09/2020

Reviewed By: Catherine Mugonyi  Date: 29/09/2020

Approved By: Emmanuel Orwa  Date: 29/9/2020

REPUBLIC OF KENYA
BANK RECONCILIATION

Annex ii

From Date : 01-JUL-19 To : 16-JUL-20

REC-JUDICIAL SERVICE COMMISSION

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

Balance as per bank certificate	20,748,656.80
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	20,748,656.80

Reconciled by: Caroline K. Ikeni Signature: [Signature] Date: 29/09/2020

Reviewed by: Catherine Mwangi Signature: [Signature] Date: 29/09/2020

Approved by: Emmanuel Ombwa Signature: [Signature] Date: 29/9/2020

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-19 To : 16-JUL-20

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		
			Total :

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

Receipts		Amount
No	Date	
		Total :

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

Cheque		Amount
No	Date	
		Total :

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

Receipts		Amount
No	Date	
		Total :



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2051-Judicial Service Commission

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	500,783,459.30	394,424,200.00
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		500,783,459.30	394,424,200.00
PAYMENTS			
Compensation of Employees	12	142,818,872.15	0.00
Use of goods and Services	13	272,827,678.10	348,417,814.80
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	3,609,588.50	4,650,000.00
Acquisition of Assets	18	61,514,801.90	27,828,966.20
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		480,770,940.65	380,896,781.00
SURPLUS/DEFICIT		20,012,518.65	13,527,419.00

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

Prepared By: Candice K. Ikeni  Date: 29/09/2020

Reviewed By: Catherine Mugonyi  Date: 29/09/2020

Approved By: Emmanuel Oduo  Date: 29/9/2020



Statement of Financial Position

Entity: 2051-Judicial Service Commission

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	20,748,656.45	11,720,820.00
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		20,748,656.45	11,720,820.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	150,000.00	4,006,000.00
TOTAL FINANCIAL ASSETS		20,898,656.45	15,726,820.00
Financial Liabilities			
Accounts Payables - Deposits	24	2,547.00	0.00
NET FINANCIAL ASSETS		20,896,109.45	15,726,820.00
REPRESENTED BY			
Fund Balance b/fwd	25	15,726,820.00	2,531,925.10
Prior Year Adjustment	26	(14,843,229.20)	(332,524.10)
Surplus/Deficit for the Year		20,012,518.65	13,527,419.00
NET FINANCIAL POSITION		20,896,109.45	15,726,820.00

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

Prepared By: Caroline K. Ikeni *[Signature]* Date: 29/09/2020

Reviewed By: Catherine Mwangi *[Signature]* Date: 29/09/2020

Approved By: Emmanuel Ochieng *[Signature]* Date: 29/9/2020



STATEMENT OF CASH FLOW


Entity: 2051-Judicial Service Commission


Current Period: JUL-19 To JUN-20


Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	500,783,459.30	394,424,200.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	142,818,872.15	0.00
Use of goods and Services	13	272,827,678.10	348,417,814.80
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	3,609,588.50	4,650,000.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		3,858,547.00	(2,815,330.10)
Prior year adjustments		(14,843,229.20)	(332,524.10)
Net Cash From Operating Activities	A	70,542,638.35	38,208,531.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	61,514,801.90	27,828,966.20
Net Cash Flow From Investing Activities	B	(61,514,801.90)	(27,828,966.20)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	9,027,836.45	10,379,564.80
Cash and Cash Equivalent at BEGINNING of The Year		11,720,820.00	1,341,255.20
Cash and Cash Equivalent at END of The Year	22A+22B	20,748,656.45	11,720,820.00

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

Prepared By: Caroline K. Ireri  Date: 29/09/2020

Reviewed By: Catherine Mugonyi  Date: 29/09/2020

Approved By: Emmanuel Oduo  Date: 29/09/2020



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2051-Judicial Service Commission

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	500,783,459.30	394,424,200.00
TOTAL		500,783,459.30	394,424,200.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	48,732,746.65	0.00
Basic Wages - Temporary Employees	2110200	9,539,701.70	0.00
Personal Allowances paid as part of Salary	2110300	75,618,908.35	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	8,927,515.45	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		142,818,872.15	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	6,052,239.40	4,580,990.15
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	48,041,099.05	55,051,082.05
Foreign Travel and Subsistence, and other transportation costs	2210400	20,015,039.80	22,601,833.95
Printing, Advertising and Information Supplies and Services	2210500	5,230,235.50	11,298,156.00
Rentals of Produced Assets	2210600	26,372,195.90	14,382,159.00
Training Expenses	2210700	17,782,910.45	104,790,600.30
Hospitality Supplies and Servi	2210800	98,164,543.65	88,427,708.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	15,885.00	594,687.00
Office and General Supplies and Services	2211100	4,465,373.70	6,333,501.00
Fuel Oil and Lubricants	2211200	3,386,980.55	2,435,392.20
Other Operating Expenses	2211300	36,686,286.20	34,666,913.00
Routine Maintenance - Vehicles	2220100	6,437,679.90	2,283,446.35
Routine Maintenance - Other Assets	2220200	177,209.00	971,345.80
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		272,827,678.10	348,417,814.80

14 Subsidies

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

15 Transfers to Other Government Units

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

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	3,609,588.50	4,650,000.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		3,609,588.50	4,650,000.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	6,711,575.00	10,874,100.20
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	21,982,560.00	10,966,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	28,653,166.90	3,764,040.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	4,167,500.00	2,204,826.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		61,514,801.90	27,828,966.20

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	20,748,656.45	11,720,820.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		20,748,656.45	11,720,820.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	150,000.00	4,006,000.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		150,000.00	4,006,000.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	2,547.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		2,547.00	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	11,720,820.00	1,341,255.20
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	4,006,000.00	1,190,669.90
Opening Balance - Deposits	24	0.00	0.00
TOTAL		15,726,820.00	2,531,925.10

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	14,843,229.20	332,524.10
TOTAL		14,843,229.20	332,524.10



Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission

Current Period: JUL-19 To JUN-20

Annex vii

	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/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	500,783,459.30	(500,783,459.30)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total						500,783,459.30	(500,783,459.30)	0.00%
PAYMENTS								
Compensation of Employees	12	60,910,000.00	0.00	81,910,000.00	142,820,000.00	142,818,872.15	1,127.85	100.00%
Use of goods and Services	13	188,193,649.00	0.00	92,323,120.00	280,516,769.00	272,827,678.10	7,689,090.90	97.26%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	4,435,966.00	0.00	(564,034.00)	3,871,932.00	3,609,588.50	262,343.50	93.22%
Acquisition of Assets	18	34,495,385.00	0.00	39,080,371.00	73,575,756.00	61,514,801.90	12,060,954.10	83.61%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		288,035,000.00	0.00	212,749,457.00	500,784,457.00	480,770,940.65	20,013,516.35	96.00%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission

Current Period: JUL-19 To JUN-20

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

Prepared By:

Date:

Caroline K. Ives

29/09/2020

Reviewed By: Caroline Ives

Date: 29/9/2020

Approved By: Emanta Osei

Date: 29/9/2020



SUMMARY STATEMENT OF DEPOSITS


Entity: 2051-Judicial Service Commission


Current Period: JUL-19 To JUN-20


Compare With: JUL-18 To JUN-19

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	0.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	0.00	0.00
<p>Principal Secretary Controller</p> <p>Principal Accounts</p>		

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

Prepared By: Caroline K. Ireni  Date: 29/09/2020

Reviewed By: Catherine Mugonyo  Date: 29/09/2020

Approved By: Emmanuel OPA  Date: 29/9/2020





Budget Execution by Programme and Economic Classification

Entity: 2051-Judicial Service Commission

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
0619000000		General Administration, Planning and Support Services	500,784,457.00	480,770,940.65	20,013,516.35
	2110000	Wages and Salary Contributions	133,892,473.00	133,891,356.70	1,116.30
	2120000	Social Contributions	8,927,527.00	8,927,515.45	11.55
	2210000	Goods and Services	270,335,991.00	266,212,789.20	4,123,201.80
	2220000	Routine Maintenance	10,180,778.00	6,614,888.90	3,565,889.10
	2230000	Other Charges	0.00	0.00	0.00
	2710000	Social Security Benefits	3,871,932.00	3,609,588.50	262,343.50
	3110000	Acquisition of Fixed Capital Assets	73,575,756.00	61,514,801.90	12,060,954.10
		Grand Total	500,784,457.00	480,770,940.65	20,013,516.35

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

Prepared By: Caroline Ki Iken  Date: 29/09/2020
 Reviewed By: Catherine Mugonyo  Date: 29/09/2020
 Approved By: Emmanuel OWA  Date: 29/09/2020



Budget Execution by Heads and Programmes

Entity: 2051-Judicial Service Commission

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
2051000200		Judicial Service Commission	363,923,820.00	362,906,592.25	1,017,227.75
	0619000000	General Administration, Planning and Support Services	363,923,820.00	362,906,592.25	1,017,227.75
2051000300		Judicial Training Institute (J.T.I)	136,860,637.00	117,864,348.40	18,996,288.60
	0619000000	General Administration, Planning and Support Services	136,860,637.00	117,864,348.40	18,996,288.60
Grand Total			500,784,457.00	480,770,940.65	20,013,516.35

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

Prepared By: Caroline K. Ikeni  Date: 28/09/2020

Reviewed By: Catherine Mugonyi  Date: 28/09/2020

Approved By: Emmanuel Ochieng  Date: 29/9/2020



Budget Execution By Programmes and Sub-Programmes


Entity: 2051-Judicial Service Commission


Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
061900000		General Administration, Planning and Support Services	500,784,457.00	480,770,940.65	20,013,516.35
	0619010000	Administration and Judicial Services	363,923,820.00	362,906,592.25	1,017,227.75
	0619020000	Judicial Training	136,860,637.00	117,864,348.40	18,996,288.60
		Grand Total	500,784,457.00	480,770,940.65	20,013,516.35

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

Prepared By: Caroline Kagendo  Date: 28/09/2020

Reviewed By: Catherine Muganyizi  Date: 28/09/2020

Approved By: Emmanuel Ochieng  Date: 29/9/2020

