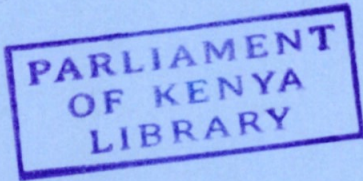


REPUBLIC OF KENYA



REPORT

OF


THE AUDITOR-GENERAL

ON

JUDICIAL SERVICE COMMISSION

FOR THE YEAR ENDED

30 JUNE, 2025

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 MAR 2026	DAY: WED
TABLED BY:	DEPUTY LEADER OF MAJORITY PARTY
PRESENT AT TABLE:	V. WAMBUI

**Judicial Service Commission
Annual Reports and Financial Statements for the year ended June 30, 2025**



JUDICIAL SERVICE COMMISSION

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

**Transitional IPSAS Financial Statements Prepared in accordance with the Accrual Basis of
Accounting Method Under International Public Sector Accounting Standards (IPSAS)**

Judicial Service Commission
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1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

<i>AGPO</i>	<i>Access to Government Procurement Opportunities</i>
<i>A-I-A</i>	<i>Appropriation-In-Aid</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>AJS</i>	<i>Alternative Justice Systems</i>
<i>BAC</i>	<i>Budget and Appropriation Committee</i>
<i>BETA</i>	<i>Bottom-Up Economic Transformation Agenda</i>
<i>BIC</i>	<i>Budget Implementation Committee</i>
<i>CAJ</i>	<i>Commission on Administrative Justice</i>
<i>CAM</i>	<i>Court Annexed Mediation</i>
<i>CAPs</i>	<i>County Action Plans</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CBS</i>	<i>Chief of the Order of the Burning Spear</i>
<i>CCIOs</i>	<i>Constitutional Commissions and Independent Offices</i>
<i>CJE</i>	<i>Continuous Judicial Education</i>
<i>CS</i>	<i>Cabinet Secretary</i>
<i>CSR</i>	<i>Corporate Social Responsibility</i>
<i>EAMJA</i>	<i>East African Magistrates and Judges Association</i>
<i>FIDA</i>	<i>Federation of Women Lawyers</i>
<i>HAU</i>	<i>Head of Accounting Unit</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>ICPSK</i>	<i>Institute of Certified Public Secretaries of Kenya</i>
<i>ICT</i>	<i>Information Communication Technology</i>

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<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>JLAC</i>	<i>Justice and Legal Affairs Committee</i>
<i>JSC</i>	<i>Judicial Service Commission</i>
<i>JTI</i>	<i>Judiciary Training Institute</i>
<i>KACA</i>	<i>Kenya Anti-Corruption Authority</i>
<i>KACC</i>	<i>Kenya Anti-Corruption Commission</i>
<i>KEMNAC</i>	<i>Kenya Muslims National Advisory Council</i>
<i>KISM</i>	<i>Kenya Institute of Supply Chain Management</i>
<i>KJA</i>	<i>Kenya Judiciary Academy</i>
<i>KMJA</i>	<i>Kenya Magistrates and Judges Association</i>
<i>KNCHR</i>	<i>Kenya National Commission on Human Rights</i>
<i>KWAL</i>	<i>Kenya Wines Agencies Limited</i>
<i>LEAD</i>	<i>Legal Education and Aid Programme</i>
<i>LSK</i>	<i>Law Society of Kenya</i>
<i>NALEM</i>	<i>National Assets and Liabilities Management</i>
<i>NDC</i>	<i>National Determined Contribution</i>
<i>NT</i>	<i>The National Treasury</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>PAC</i>	<i>Public Accounts Committee</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PPE</i>	<i>Property Plant Equipment</i>

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<i>PS</i>	<i>Principal Secretary</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>
<i>SC</i>	<i>State Corporations</i>
<i>SDGs</i>	<i>Sustainable Development Goals</i>
<i>WB</i>	<i>World Bank</i>

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B: Definition of Key Terms

Term	Definition
Accrual Accounting	Accounting method where revenues and expenses are recorded when they are earned or incurred, not when cash is exchanged.
Appropriation-In-Aid (A-I-A)	Revenue collected by a government entity that is used to supplement its approved budget.
Audit Committee	An independent committee established to oversee financial reporting, internal controls, and risk management.
Budget Implementation Committee (BIC)	A committee tasked with monitoring and advising on the execution of the approved budget.
Commission	Refers to the Judicial Service Commission established under Article 171 of the Constitution of Kenya.
Donor Funds	Financial resources received from development partners or donors for specific programs.
Financial Year (FY)	A 12-month period used for financial reporting and budgeting, e.g., FY 2024/25.
Fiduciary Management	The responsibility of managing resources on behalf of the Commission with accountability and prudence.
Governance Charter	A document outlining the structure, roles, and responsibilities of the Commission and its committees.
Integrated Financial Management Information System (IFMIS)	A computerized system for public financial management owned by the government of Kenya and used by public entities.
International Public Sector Accounting Standards (IPSAS)	Global accounting standards for public sector entities.
Kenya Judiciary Academy (KJA)	The institution responsible for the training and development of judges and judicial officers in the Judiciary.

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Term	Definition
Key Performance Indicators (KPIs)	Quantifiable measures used to evaluate the success in achieving strategic objectives.
Petition	A formal written request to the Commission to address grievances or removal of a Judge or judicial officer.
Public Finance Management (PFM) Act	The law governing the management of public funds in Kenya.
Resource Mobilization	The process of securing financial, technical, or human resources for organizational operations.
Strategic Plan	A long-term plan outlining the strategic goals and objectives of the Commission.
Work Plan	A detailed document outlining specific tasks and timelines aligned to strategic objectives.
Judicial Service Act	Legislation governing the operations and management of the Judicial Service Commission.

2. Key Information and Management

(a) Background information

The Judicial Service Commission is established under Article 171 of the Constitution of Kenya 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 is 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 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 under Article 171(3) of the Constitution and the Accounting Officer as provided for in the Judicial Service Act. The Secretary is responsible for the preparation of the Financial Statements of the Commission and ensuring that proper books and records of accounts are kept and maintained.

The Commission is domiciled in Nairobi, Kenya.

(b) Mandate

Our Mandate

The mandate of the Commission, 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 the 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.
- vi)* Receive and consider petitions for the removal from office of judges under Article 168 of the Constitution.

Vision, Mission and Core Values

Our Vision

A Commission of excellence in promoting an independent, transparent and accountable Judiciary

Our Mission

To facilitate an independent and accountable Judiciary that is competent, efficient, effective, and transparent in the administration of Justice through capacity development and strategic partnerships

Our Core Values

- Independence
- Transparency
- Accountability
- Integrity
- Professionalism
- Responsiveness
- Inclusiveness

(c) Key Management

The Judicial Service Commission is managed by the following key organs:

- i).* The Commission: Provides oversight and strategic direction.
- ii).* Committees of the Commission: The Committees are established by the Commission for expeditious processing of matters and making recommendations to the Commission.
- iii).* The Secretariat: It supports the administrative and daily functioning of the Commission.
- iv).* Kenya Judiciary Academy: The Commission executes the function of preparing and implementing programmes for the continuous education and training of Judges and Judicial Officers through Kenya Judiciary Academy (KJA).

The day-to-day management of the Commission is carried out by:

- i).* The Secretary who is also the Chief Registrar of the Judiciary
- ii).* The Registrar, Judicial Service Commission
- iii).* The Director General, Kenya Judiciary Academy

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The Secretariat

According to Sections 19 and 20 of the Judicial Service Act, 2011, the JSC has established a Secretariat to facilitate the Commission’s work and provide technical support to it.

The Secretariat is structured as follows:

- Office of the Registrar
- Directorate of Legal Services
- Directorate of Human Resource Management
- Directorate of Complaints Management and Investigation
- Directorate of Finance and Administration
- Department of Board Services,
- Department of Monitoring and Evaluation
- Department of Supply Chain Management,
- Department of Internal Audit
- Department of Public Affairs and Corporate Communication
- Department of Information Communication and Technology

(d) Fiduciary Management

The key management personnel who held office during the period ended June 2025 and who had direct fiduciary responsibility are presented in Table 2-1 below;

Table 2-1: Fiduciary Management Team

S/No.	Designation	Name	Date of Appointment
1.	Accounting Officer	Hon. Winfridah B. Mokaya, CBS	1 st July 2024
2.	Deputy Registrar, JSC	Hon. Isaac Wamaasa	1 st July 2024
3.	Director Finance & Administration	CPA Rebecca J. Kiplagat	1 st July 2024
4.	Assistant Director Finance	Mr. Steven Imbusi, ACCA	1 st July 2024

(e) Fiduciary Oversight Arrangements

The following are the key fiduciary oversight arrangements that apply to the Commission

I. Committees of the Commission

i). Finance, Planning and Administration Committee

The Commission fulfils its financial oversight role through the Finance, Planning, and Administration Committee. The Committee reviews and makes recommendations to the Commission on Financial and Administrative Policies to ensure prudent utilization of public resources. The committee reviews the budget, work plan and procurement plan of the Judiciary

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and the Commission and oversees the implementation of the budget, planning and administration activities of the Commission.

ii). Audit, Governance and Risk Management Committee

Section 73(5) of the Public Finance Management Act, Cap 412A provides that every National Government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulation. The Judicial Service Commission has established an Audit Committee that assists the Commission in fulfilling its oversight responsibilities by reviewing, identifying, assessing, monitoring and managing risks to ensure good governance within the Commission and the Judiciary.

The Committee monitors the effectiveness of the internal control systems and regularly receives reports from internal and external auditors. The Audit, Governance and Risk Management Committee oversees the implementation of such recommendations from both external and internal auditors.

iii). Budget Implementation Committee

In the FY 2024/2025, the Commission established the Budget Implementation Committee (BIC) to oversee the budget implementation and regularly advise the Accounting Officer on the budget performance. The specific terms of reference for the Committee included

1. To review and consider the cash flow plans: This involves regular review of the Commission cash plan and approval of any changes to the initial cash flow plan to be communicated to the National Treasury.
2. To review the utilization of cash limits and consider any changes as may be required.
3. To review the utilization of donor funds voted for the Commission.
4. To advise the Accounting Officer on any challenges related to the budget implementation.
5. To review and recommend reallocation of expenditures.
6. To review and approve the submission of the expenditure returns, non-financial reports, payroll reports, pending bills and A-I-A returns for the Commission and recommend actions to be taken.
7. To participate in Governance, Justice, Law and Order sector working group.
8. To prepare the budgets for Commission in consultation with Heads of directorate and departments.

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iv). Secretariat Administrative Committee

To strengthen the Commission governance framework, the Secretary established a Secretariat Administrative Committee chaired by the Registrar JSC to guide on the operations of the Commission.

Some of the specific roles of the Committee include: -

- i. Advising on Human Resource Management and Development.
- ii. Handling the administrative issues at the Secretariat i.e., disciplinary, staff welfare, and facilitate Commissioners' welfare.
- iii. Reviewing budget estimates, procurement and disposal plans before tabling to the Commission.
- iv. Reviewing the Commission's annual workplans.
- v. Reviewing the management responses to internal and external audit findings.
- vi. Enhancing legal compliance within the Commission.
- vii. Reviewing proposed administrative policies and procedures.

v). KJA Leadership Management Team

The Leadership Management Team of the Kenya Judiciary Academy reviews the implementation of the KJA annual budget and workplans to ensure the programs contribute to the achievement of the strategic objective of the Commission and also ensure efficient, effective and economic use of resources.

II. Parliamentary Committees

The Parliament is mandated to provide oversight role and review of the Commission's performance on financial matters. During the financial year 2024/25, the Commission engaged the following Committees;

- i. Parliamentary Accounts Committee (PAC) during examination of the Commission's expenditure as per the Auditor General's report
- ii. Budget Appropriation Committee (BAC) during review of budget policy statement and proposed Medium Term budgets for the Commission and the Judiciary and
- iii. Justice and Legal Affairs Committee (JLAC) during the consideration of the budget policy statement, proposed Medium Term budgets, supplementary estimates and budget performance.

III. Office of the Auditor General

The Office of the Auditor General undertakes an annual audit of the Commission's financial statements by ensuring the Commission prudently manages public resources.

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IV. Office of the Controller of Budget

The Office of the Controller of Budget approves the Commission's expenditure requests through the exchequer and also analyses quarterly and annual budget performance reports.

(f) Headquarters

Judicial Service Commission
CBK Pensions Towers, 13th Floor,
Harambee Avenue,
P. O. Box 40048-00100,

NAIROBI, KENYA.

Telephone: (254) 2739180

E-mail: jscsecretariat@jsc.go.ke

Website: www.jsc.go.ke

YouTube: Judicial Service Commission of Kenya (@JSCKE)

X: @jsckenya

Facebook: Judicial Service Commission Kenya

(g) Bankers

- i. The Central Bank of Kenya,
Haile Selassie Avenue,
P.O. Box 60000-00200,
NAIROBI, KENYA.

- ii. The Kenya Commercial Bank,
KICC Branch,
Harambee Avenue,
P.O. Box 46950 – 00100,
NAIROBI, KENYA.

(h) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

3. Members of the Judicial Service Commission

Hon. Justice Martha K. Koome, FCIArb, EGH Chief Justice and President of the Supreme Court of Kenya



Hon. Justice Martha Koome was appointed on 14th May, 2021 and assumed office on 21st May, 2021 as the Chief Justice of the Republic of Kenya, and President of the Supreme Court of Kenya. She is the first woman Chief Justice of the Kenyan Judiciary. She is the Chairperson of the Judicial Service Commission, National Council on the Administration of Justice (NCAJ), National Council for Law Reporting, and the Vice Chairperson of the Southern and Eastern Africa Chief Justices' Forum.

Prior to her appointment, she was a Judge of the Court of Appeal, and a Judge of the High Court. Before joining the judicial service, she was a practising advocate.

Hon. Justice Martha Koome was the President of the Kenya Magistrates and Judges Association (2019); Member of the AU Committee on the Rights and Welfare of the Child (2005 - 2010); Chairperson of FIDA - Kenya (1997- 2003); Chairperson of the Bill of Rights Sub-Committee at the Bomas Constitutional Conference; inaugural Treasurer of the East Africa Law Society; and Council Member of the Law of Society of Kenya (1994-1996). She chaired the NCAJ Special Taskforce on Children Matters that was the architect of the Children Act, 2022.

She was awarded the runner-up UN Person of the Year in Kenya 2020, the National Honours of the Elder of the Order of the Burning Spear (EBS), and the Elder of the Order of the Golden Heart (EGH).

She is an Advocate of the High Court of Kenya and a Fellow of the Chartered Institute of Arbitrators. She holds a Bachelor of Laws (LLB) from the University of Nairobi, Post-Graduate Diploma from the Kenya School of Law, Master of Laws (LLM) from the University of London, a certificate of completion for the Women and Power Program, (April, 2025) John F. Kennedy School of Government at Harvard University, Executive Education, and the African Chief Justices' Alternative Dispute Training (October 2024) from Pepperdine University.

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**Hon. Commissioner Isaac Kiprono Rutto,
EGH**

Hon. Isaac Kiprono Rutto is the Vice Chairperson of the Judicial Service Commission. He joined the Commission on 15th June 2023 having been appointed a representative of the public in the Commission, pursuant to Article 171 (2) (h) of the Constitution.

Hon. Rutto holds a Bachelor of Arts in Economics, Sociology & Political Science from

the University of Nairobi.

He is a seasoned leader with more than thirty years' experience and a champion of good governance across all sectors, including the National and County Governments. Hon. Rutto espouses values of inclusivity, accessibility and responsiveness in leadership and management.

Hon. Rutto is the Director of Linda Dairies. He previously served as Governor of Bomet County (2013-2017) as well as the Chair, Council of Governors and Member of Parliament Chepalungu Constituency (1998-2002 & 2008-2012).

He is a member of the following Committees JSC Human Resource Management Committee, Finance, Planning & Administration Committee, Committee on Administration of Justice, JSC Learning and Development Committee, JSC Strategic Plan Implementation and Panel III for hearing Complaints and Petitions

Hon. Commissioner Ms Everlyne S. A. Olwande, MBS Chief Magistrate



Hon. Everlyne Olwande joined the Commission on January 15, 2021, having been elected by the Kenya Magistrates and Judges Association (KMJA) pursuant to Article 171(2)(d) of the Constitution.

Hon. Olwande holds a Bachelor of Laws degree from South Gujarat University and a Bachelor of Arts degree from Mohanlal Sukhadia University. She also holds a Post Graduate Diploma in Law from the Kenya School of Law. She is currently serving as a Chief Magistrate at Milimani Law Courts.

Hon. Olwande is the chairperson of the Finance, Planning and Administration Committee and a member of the following Commission Committees: Human Resource and Management Committee and Committee on the Administration of Justice, Strategic Plan Implementation Committee, Panel I and JSC Sub Committee on External Communication.

Hon. Commissioner Ms Jacqueline Ingutiah



Hon. Jacqueline Ingutiah joined the Commission on 16th March 2022 having been duly elected as the female representative of the Law Society of Kenya pursuant to Article 171 (2) (f) of the Constitution.

She holds an MA in peace and reconciliation studies from Coventry University, LLB from Moi University and a Diploma in Law from the Kenya School of Law. She is a member of the Law Society of Kenya, ICJ-Kenya, FIDA Kenya and Chartered Institute of Arbitrators.

She is an advocate of the High Court of Kenya with over ten years' experience. She is widely experienced in Human Rights based programmes. She serves as the Regional Coordinator at the Kenya National Commission on Human Rights (KNCHR) where she undertakes strategic and programmatic oversight that ensures effective implementation, undertaking public interest litigations to protect human rights as well as enhancing the collaborations between the Commission and partners.

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Hon. Ingutiah is the chairperson Committee on Administration of Justice and a member of the following Commission Committees and Sub Committees; Finance Planning and Administration Committee, Human Resource and Management Committee and Learning and Development Committee and JSC Sub Committee on Petitions and Complaints.

Hon. Commissioner Justice Mohammed Ibrahim, Judge of the Supreme Court of Kenya



Hon. Justice Mohammed Khadhar Ibrahim was appointed as a member of the Commission on 2nd June, 2022 pursuant to Article 171 (2) (b) of the Constitution of Kenya 2010.

He holds a Bachelor of Laws Degree (LLB) from the University of Nairobi and a Diploma from the Kenya School of Law.

He is a Judge of the Supreme Court of Kenya and has served in the Court since his appointment in June 2011. Prior to his elevation to the Supreme Court, Justice Ibrahim served as a Judge of the High Court of Kenya between 2003 and 2011.

Justice Ibrahim is the Chairperson of the Judiciary Committee on Elections. On 11th January 1983, he became the first member of the Kenyan-Somali community to be admitted as an Advocate of the High Court of Kenya. He previously worked with Kituo Cha Sheria and was a member of the Board of the Legal Education and Aid Programme (LEAD). He was also a founding trustee of the human rights organisation, Mwangaza Trust, a position he held until 1994.

Justice Ibrahim is a member of the Committee on Administration of Justice and a member of the following Commission Committees and Sub Committees; Finance Planning and Administration Committee, Human Resource and Management Committee and JSC Sub Committee on external Communication

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Hon. Commissioner Dorcas Odour OGW, EBS, SC, Attorney General



Dorcas Oduor, OGW, EBS, SC, the Attorney General, is a member of the Judicial Service Commission in her capacity as the Attorney General in accordance with Article 171(2)(e) of the Constitution, effective August 23, 2024

Hon. Oduor holds a Master's degree in International Conflict Management and an LL. B Degree from the University of Nairobi.

She previously served as the Secretary, Public Prosecutions and the Principal Deputy to the Director of Public Prosecutions. A career Prosecution Counsel, she served in Public Prosecutions for over 20 years having begun her career as a State Counsel in 1991.

Hon. Commissioner Caroline Nzilani Ajuoga



Hon. Caroline Nzilani Ajuoga is a representative of the public in the Judicial Service Commission, pursuant to Article 171 (2) (h) of the Constitution, having been appointed on 15th June 2023.

She holds a Master of Arts degree in Communication from Daystar University, Bachelor's degree in Business Administration – Human Resource Management from Kenya Methodist University and International Post-Graduate Diploma in Human Resource Management from Cambridge International College.

Before joining the Commission, Hon. Nzilani was the Manager, Employee Relations, and Wellness at NCBA Bank. She is a strategic human resource expert with extensive professional experience, a Certified Human Resource Professional (CHRP) and a member of the Institute of Human Resource Management.

Hon. Ajuoga is the Chairperson of the Human Resource Management Committee and a member of the Following Commission Committees and Sub Committees: The Learning and Development Committee and Audit, Governance & Risk Management Committee, Strategic Plan

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Implementation Steering Committee, Panel II & III on Petitions and Complaints and JSC Subcommittee on External Communication in JSC.

Hon. CPA Charity Seleina Kisotu, CBS.



Hon. Charity Seleina Kisotu, CBS, is the representative of the Public Service Commission in accordance to Article 171 (2) (g) of the Constitution having been appointed to the Commission on 4th August 2023.

Hon. Kisotu holds a Master of Business Administration (MBA) degree from Moi University. She is a Certified Public Accountant of Kenya (CPAK) and a Certified Secretary (CS).

Hon. Kisotu served as Vice Chairperson of the Public Service Commission from January 2019 to January 2025.

She previously served as a member of the Board of the Central Bank of Kenya, Chairperson of the Insurance Tribunal, Chairperson of the National Social Security Fund Board of Trustees, Chairperson of Kenya Wines Agencies Limited (KWAL), Member of Nairobi City County Public Service Board and Chief Accountant at the National Water Corporation.

As Chairperson of KWAL, she successfully presided over the privatization of the organisation. This was a special assignment given to her board by the appointing authority.

Hon Kisotu is the Chairperson Learning and Development Committee and a member of the following Commission Committees and Sub Committees: Committee on Administration of Justice, Finance Planning and Administration Committee, Human Resource and Management Committee, JSC strategic Plan Implementation Steering Committee, Technical Committee on SRC and JSC Sub Committee on petitions and Disciplinary

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Hon. Lady Justice Fatuma Sichale, JA



Hon. Lady Justice Fatuma Sichale was elected as Commissioner to the Judicial Service Commission by the Judges of the Court of Appeal pursuant to Article 171 (2) (c) of the Constitution. She took the oath of office on 5th February 2024.

She holds a Bachelor of Laws degree from the University of Nairobi and a Post Graduate Diploma in Law from the Kenya School of Law.

She was appointed a Judge of Appeal in November 2012, and serves as the Presiding Judge in the Court of Appeal at Nakuru. She started her career as a District Magistrate Professional II before joining private practice at Sichale & Co. Advocates at Kitale town.

Hon. Sichale has previously served as one of the seven board members of the Kenya Anti-Corruption Authority (KACA); a member of the National Anti-Corruption Steering Committee and as Deputy Director, Kenya Anti-Corruption Authority.

Hon. Sichale serves in various leadership positions in tribunals, committees and organizations. She is the Chairperson of the Human Resource Committee of the Judiciary, a member of the National Council for Law Reporting and a member of the International Association of Women Judges – Kenya Chapter.

Hon. Sichale the Chairperson of JSC Sub Committee on Petitions and Disciplinary cases, Technical Committee on SRC and Panel I on petitions and Complaints and a member of the following Commission Committees and Sub Committees; JSC Human Resource Management Committee, Audit, Governance and Risk Management Committee and the Committee on Administration of Justice,

Hon. Omwanza Ombati



Hon. Omwanza Ombati was appointed the Law Society of Kenya Male representative to the Judicial Service Commission on 13th May 2024 pursuant to Article 171(2) (f) of the Constitution.

Hon. Omwanza holds a Master of Laws degree from the University of Cumbria and a Bachelor of Laws degree from Moi University.

He is a seasoned legal practitioner with over 20 years' experience having been admitted to the Roll of Advocates in 2004. Hon Omwanza is a partner at Nchogu, Omwanza and Nyasimi Advocates.

He has previously served as a joint Secretary to the Presidential Taskforce on Police Reforms; Researcher at the Presidential Commission of Inquiry into illegal/irregular Allocation of Public Land; Program Assistant Officer in the Constitution of Kenya Review Commission; Assisting Junior Counsel, Military 1 Trial, International Criminal Tribunal for Rwanda, among other positions.

Hon. Omwanza Ombati is the chairperson of the Audit, Governance and Risk Management Committee and a member of the following Committees Learning and Development Committee, Human Resource Management Committee, and the Committee on Administration of Justice.

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Hon. Commissioner Justice Antony Mrima, Judge of the High Court



Hon Justice Anthony Mrima joined the Commission on 6th September 2024, after being elected by the Kenya Magistrates and Judges Association according to Article 171 (2) (d) of the Constitution.

He holds a Bachelor of Laws (LLB) degree from the University of Nairobi and was admitted to the Bar in 1998.

Justice Mrima was appointed a Judge of the High Court in 2014. He has also served as a presiding Judge in Kitale. He currently sits in the Constitutional & Human Rights Division at the Milimani Law Courts in Nairobi. In 2023, Justice Mrima was the recipient of the Law

Society of Kenya Best Judge of the Year award.

Before being appointed a Judge, Justice Mrima served as the Chairman of both Kilifi Water and Sewerage Company and Coast Water Services Board.

Justice Mrima is the Chairperson of the JSC Strategic Plan Implementation Steering Committee and a member of the following Commission Committees and Sub Committees: JSC Finance, Planning and Administration Committee, Human Resource Management and Committee on Administration of Justice, Technical Committee on SRC and Panel II on Complaints

Changes in the Membership of the Commission in 2024/2025

During the year under review, the Judicial Service Commission had changes in its membership where Hon Commissioner Dorcas Oduor, OGW, EBS, SC was appointed the Attorney General on 23rd August 2024 thus replacing Hon. Justin B. N Muturi, EGH, in the Commission.

4. Profiles of Accounting Officer and Key Management

Hon. Winfridah B. Mokaya, Secretary, Judicial Service Commission



Hon. Winfridah B. Mokaya was appointed as the Chief Registrar of the Judiciary and the Secretary to the Judicial Service Commission with effect from March 2024.

Hon Mokaya holds a Bachelor of Laws degree from the University of Nairobi and a Post Graduate Diploma in Law from the Kenya School of Law. She is also a Certified Public Secretary.

Prior to her appointment as the CRJ and the Secretary to the Commission, she served as the Registrar of the Judicial Service Commission, a position she had held since 2012.

Hon. Mokaya joined the Judiciary in 1997 rising from District Magistrate II to Chief Registrar of the Judiciary/Secretary. With over 28 years of experience in the legal profession, Hon Mokaya has garnered a wealth of knowledge and expertise in law, administration and governance.

She is an active member of the Kenya Magistrates and Judges Association (KMJA), Kenya Women Judges Association (KWJA), East African Magistrates and Judges Association (EAMJA) and the Institute of Certified Public Secretaries of Kenya (ICPSK).

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Mr Isaac Wamaasa - Ag. Registrar, JSC



Mr. Wamaasa is an Advocate of the High Court of Kenya with 33 years of extensive experience spanning private practice, the corporate sector, and the public service.

He holds a Bachelor of Laws (LLB) degree from the University of Nairobi and a Postgraduate Diploma in Law from the Kenya School of Law.

Mr. Wamaasa is a member of the Law Society of Kenya (LSK) and an Associate Member of the Chartered Institute of Arbitrators (CIArb). He has also undertaken numerous leadership development programmes, further strengthening his legal and managerial expertise.



CPA Rebecca J. Kiplagat: Director, Finance and Administration, Judicial Service Commission

CPA Rebecca J. Kiplagat is a Finance and Accounting Expert with vast experience spanning over 24 years in Public Sector Accounting, Financial Management, and Administration.

She holds a Master of Business Administration (MBA), Finance from the University of Nairobi and a Bachelor of Business Management (BBM)

Degree from Moi University.

She is a Certified Public Accountant and a member of the Institute of Certified Public Accountants of Kenya (ICPAK). She is also a Certified Public Secretary Finalist and holds a Certificate in Senior Leadership Development Programme (SLDP) from Kenya School of Government.

**Mr. Amkaya Wellington, CHRP, CHRA- Director
Human Resource Management**



Mr. Amkaya is a seasoned Human Resource Practitioner with over 30 years of experience in the public sector, specializing in institutional reforms.

He holds a Master of Business Administration (MBA) in Human Resource Management and a Bachelor of Arts degree in Sociology (Major) from Kenyatta University. In addition, he possesses a Diploma in Human Resource Management from the Kenya Institute of Management (KIM).

Mr. Amkaya is a Certified Human Resource Professional and an active member of the Institute of Human Resource Management (IHRM). He holds a Certified Public Secretary (CPS II) qualification from KASNEB, the Strategic Leadership Development Programme (SLDP) at the Kenya School of Government and a Certificate in Corporate Governance for Directors.

Mr Martin Machira - Director Legal Services



Mr. Machira is an advocate of the High Court of Kenya with an aggregate of 20 years post-admission experience.

He holds a Master of Laws (LL.M) degree from the University of Nairobi, a post graduate Diploma in Law from the Kenya School of Law and a Bachelor of Laws degree LL.B (Hons) from the University of Nairobi. He is a certified Leading High-Performance Teams Fellow from Raiser Resource Group. Holds a certificate in Strategic Leadership Development from

the Kenya School of Government.

Mr. Machira is an accredited Governance Auditor, a Commissioner for Oaths, Notary Public, Certified Public Accountant (Finalist), Certified Public Secretary (CPS-K), a trained and accredited Mediator, a member of the Law Society of Kenya (LSK), Institute of Certified Secretaries (ICS) and Chartered Institute of Arbitrators (CArb).



Kenya School of Government.

Mr Evans Okeyo - Director Investigations and Complaints

Mr. Okeyo holds a Master of Governance, Peace and Security degree from Africa Nazarene and holds certifications in Crime Scene Management and Interview & Interrogation at the Federal Bureau of Investigation (FBI). Counter Violent Extremism (CVE) & Executive Policy Development, at the International Law Enforcement Academy, New Mexico, USA. Internal Affairs Investigation and Instructor Development Training at California Highway Patrol, USA. Senior Management Course and Strategic Leadership Development Program (SLDP) from the



Systems from UK British Standards Institute.

Mr Shadrack Nzuki – Deputy Director ICT

Mr. Nzuki holds a Bachelor's Degree in Information Technology from Jomo Kenyatta University of Agriculture and Technology (JKUAT).

He is a member of the Computer Society of Kenya and an accredited ISO Lead Auditor in Information Security and



Mr Simon Aruwa – Deputy Director Board Services

Mr. Aruwa holds a Bachelor of Arts Degree, from the University of Nairobi (UoN), National Diploma in Human Resource Management (KNEC) and Corporate Governance Training. He has undertaken training in the Senior Management Course (SMC) and Strategic Leadership Development Program (SLDP) from the Kenya School of Government

He has 24 years of working experience in the Public Sector and Board governance.



Ms Sophia Wanuna - Deputy Director, Public Affairs and Communication

Ms. Wanuna is an experienced communications professional with over 15 years of experience as an established journalist and newsroom manager.

She holds a Bachelor of Arts in Communication, specialising in Public Relations from Daystar University.

Ms. Wanuna is a member of the Kenya Editors Guild.



CPA Edwin Mureti – Assistant Director Finance

CPA Mureti holds a Bachelor's degree in Commerce in Finance and Accounts (Double Major) from Strathmore University.

He is a CPA (K) and a member of the Institute of Certified Public Accountants of Kenya (ICPAK)

CPA Mureti has over 18 years of experience in Public Finance, planning, and policy.



Mr Moses Thurania - Head of Monitoring and Evaluation.

Mr. Thurania holds a Master of Science degree in Monitoring and Evaluation from Jomo Kenyatta University of Agriculture and Technology, and a Bachelor's degree in Applied Statistics with Computing from Maasai Mara University.

He has over 10 years of experience in strategy development, planning, public policy, and monitoring and evaluation.

He is a member of the Monitoring and Evaluation Professionals Kenya

Mr Paul Gitau- Head of Supply Chain Management

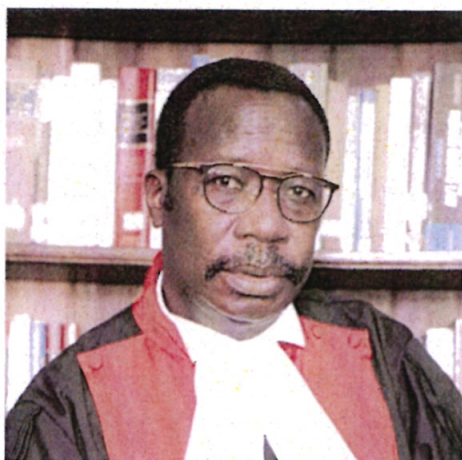


Mr. Gitau is a seasoned Supply Chain Management practitioner with over 13 years of experience in procurement, logistics and compliance within the public sector.

He holds a Master's degree in Procurement and Logistics and a Bachelor's degree in Purchasing and Supplies Management from Jomo Kenyatta University of Agriculture and Technology (JKUAT). Additionally, he holds a foundation diploma from the Chartered Institute of Supplies Management (C.I.P.S) as well as a CPA (finalist).

He is a member of the Kenya Institute of Supplies Management (KISM)

Kenya Judiciary Academy Leadership



**HON. (DR.) JUSTICE SMOKIN C. WANJALA, PhD,
SCJ CBS, Director General KJA.**

Hon. (Dr.) Justice Smokin C. Wanjala is a distinguished Judge of the Supreme Court of Kenya, appointed in 2011, and currently serves as the Director General of the Kenya Judiciary Academy (KJA).

Justice Wanjala holds a PhD from the University of Ghent Belgium, LL.M from Columbia University and LL.B (Hons) from the University of Nairobi,

Justice Wanjala lectured at the University of Nairobi for 19 years (1986–2004), served as Assistant Director of the Kenya Anti-Corruption Commission (KACC, 2004–2009) and served as a Commissioner at the Judicial Service Commission (2011–2016). He is the Judiciary representative to the Council of Legal Education (CLE). The Judge has published extensively on law, human rights and governance.

Justice Wanjala’s multifaceted career reflects his commitment to justice, education, and institutional reform, blending scholarly rigor with transformative leadership.

Hon. Lilian Arika, Registrar, KJA



Hon. Arika holds an LLB from the University of Nairobi and a Diploma from the Kenya School of Law, qualifying as an advocate in 2002.

She has served in various courts across Kenya, rising to the rank of Chief Magistrate in 2020.

Hon. Arika combines judicial acumen with strategic leadership, advancing legal education and innovative justice solutions in Kenya.



Dr. Stephen Ouma,

Deputy Director Research and Policy

Dr. Ouma holds a PhD from the University of Nairobi, LLM from the University of the Witwatersrand and LLB from the University of Nairobi

He is a distinguished lawyer, educator, and author.

Dr. Ouma taught and evaluated courses including Constitutional Law, Jurisprudence, and Public International

Law at the university level.



**Commissioner Duncan Okello, Deputy Director,
Judicial Education and Curriculum Development**

Duncan Okello's career is a triad of politics, policy, and the law. He studied political science, law, and international studies, and holds degrees in the three disciplines. He has served as a director at the Institute of Economic Affairs, Society for International Development, National Council on the Administration of Justice; Chief of Staff, Office of the Chief Justice;

and as Commissioner, Kenya Law Reform Commission. He holds two bachelor degrees in law and in political science, both from the University of Nairobi, and a Masters in International Relations from the University of Kent, at Canterbury, UK where he studied as a Chevening Scholar

Steve Imbusi, Assistant Director Finance



Mr. Imbusi holds an MBA in Financial Management from the University of Hull Business School (UK) and a Bachelor's degree in Economics and Finance from Kenyatta University.

He is a certified ACCA member with a diploma in Accounts and Finance, specializing in Public Finance.

He has over 20 years of experience.



Mercy Mwirigi, Assistant Director,

HRM, Development & Administration

Ms. Mwirigi holds an MBA in Strategic Management from Kenya Methodist, Bachelor's Degree in Education from the University of Nairobi and certifications in mediation and HR auditing.

She is an accomplished HR executive with over 21 years of leadership experience in Human Resource Management, Development and Administration.

She is recognized for aligning human capital strategies with organizational goals and fostering high-performance cultures.



Ms. Lucy Lilian Muthusi, Head of ICT

Ms Muthusi holds an MBA in Strategic Management from the University of Nairobi and a Bachelor of Science in Information Technology from JKUAT.

She has over 15 years of experience in systems administration, network management, and digital transformation and specializes in aligning technology with organizational goals, user training, and ICT governance compliance.

She is a member of ISACA and the Computer Society of Kenya.



CPA Catherine Njeri Mugonya, Head of Accounts

Ms. Mugonya holds a Bachelor of Commerce degree from Daystar University and a Certified Public Accountant (CPA- K).

She has over twenty-four (24) years' experience in private and Public Sector Accounting, financial analysis & reporting, budgeting, tax returns and audit compliance.

She is a member of the Institute of Certified Public Accountants of Kenya (ICPAK).



Ms. Sellah Muyodi, Head of Supply Chain Management

Ms. Muyodi is a well-versed Supply Chain Management officer with over twenty (20) years of experience in procurement, logistics and compliance within the public sector.

She holds a Bachelor Degree in Commerce from The University of Delhi, a Diploma in Purchasing and Supplies (CIPS), Diploma in Computerised Accounting and end user computing

She is a member of the Kenya Institute of Supply Chain Management (KISM)



Hon. Boru Wako is an Assistant Deputy Registrar, an Advocate of the High Court of Kenya, a holder of a Bachelors of Law degree from the University of Nairobi and a post Graduate Diploma from the Kenya School of Law and CPA (Part II).

Hon. Wako is serving his 18th year in the Judiciary having served as a Court Clerk/Borana Interpreter and as Accounts Assistant

before his current position.

He has held several leadership roles such as; the President of the Kenya Judicial Staff Association between 15th May, 2021 and 1st March, 2025

5. Statement of the Chairperson, Judicial Service Commission


The Financial Year 2024/25 marked a significant period of growth and institutional strengthening for the Judicial Service Commission (JSC). Guided by its constitutional mandate, the Commission advanced key reforms, strengthened institutional partnerships, and aligned operations with best governance and financial practices. Our efforts were recognised at the 2024 FiRe Awards, where the JSC was named first runners-up in the Commissions' Reporting category under the IPSAS Cash Basis framework affirming our commitment to transparency, accountability, and prudent stewardship of public resources.

The Commission deepened collaboration with development partners, parliamentary committees, professional bodies, and other stakeholders, reinforcing our institutional capacity and enabling the delivery of impactful programmes. At the strategic level, we initiated reviews of critical policy frameworks on integrity, anti-corruption, and governance to keep pace with evolving legal and institutional requirements.

While the year brought challenges, including budget constraints, rising operational costs, and increased public expectations, the Commission responded with strategic prioritisation, stronger inter-institutional coordination, and targeted reforms aimed at strengthening the justice system.

I extend my sincere appreciation to all our partners, stakeholders, and the public for their continued trust, and to the Members of the Commission, the Secretary, and Secretariat staff for their dedication.

As we move into the next financial year, we remain committed to innovation, responsive service delivery, and the continuous improvement of the administration of justice.


Hon. Justice Martha K. Koome, EGH
Chairperson
Judicial Service Commission

6. Statement by the Accounting Officer


The 2024/25 Annual Report marks an important milestone for the Judicial Service Commission in fulfilling its constitutional and statutory obligation to account to the people of Kenya. Prepared in compliance with Sections 81(1–3) of the Public Finance Management Act, 2012, and in accordance with the International Public Sector Accounting Standards (IPSAS), Accrual Basis, this is the inaugural year of reporting under the accrual framework following its adoption on 1st July 2024.

In the third year of implementing the 2022–2027 Strategic Plan, the Commission made notable progress towards its operational priorities. The recurrent budget allocation of **Kshs. 902 million** was later revised downwards to **Kshs. 747 million**, impacting the implementation of planned activities. Despite this, the Commission appointed 61 judicial officers and staff (31 males and 30 females) and promoted 595 judicial staff across various cadres to strengthen judicial capacity.

Operational achievements during the year included the roll-out of the JSC Recruitment Module to digitise hiring processes; development and review of six policy guidelines; continued delivery of Continuous Judicial Education programmes for Judges and Judicial Officers; and the handling of 214 petitions, of which 82 were concluded. The Commission also approved the Investigation Manual and the Petitions and Complaints Procedure Regulations, 2025, paving the way for stakeholder validation before submission to the National Assembly.

While operational progress was significant, challenges such as budgetary constraints and legal hurdles in complaints resolution persist. The Secretariat remains committed to efficiency gains, digital transformation, and timely service delivery, all in support of the Commission's constitutional mandate.

I commend the Honourable Commissioners for their leadership and sincerely acknowledge the professionalism and commitment of the Secretariat staff, whose hard work made these achievements possible.


Hon. Winfridah B. Mokaya, CBS
Secretary / Accounting Officer
Judicial Service Commission

7. Statement of Performance Against Predetermined Objectives for the FY2024/25

The Commission under Article 171 of the Constitution of Kenya, 2010, has the mandate of promoting and facilitating the independence and accountability of the Judiciary and the efficient, effective and transparent administration of justice. To ensure smooth execution of this mandate, the Commission implemented the Strategic Plan 2022-2027 through its annual workplans.

The key strategic outcome as per the Judicial Service Commission strategic plan 2022-2027 are to:

- i).* Efficient, effective, accountable, and transformative administration of justice
- ii).* Motivated, professional, dynamic, responsive Judges, Judicial Officers, and Judicial Staff
- iii).* Sustainable funding and sound financial management for the Commission and the Judiciary
- iv).* Increased public confidence and trust in the Commission and the Judiciary
- v).* Strengthened the institutional capacity of the Commission

7.1 Progress on the Attainment of Strategic Objectives and Outcomes

The Commission, during the year under review, was in its third year of implementation of its strategic plan. For the purposes of implementing the strategic plan 2022-2027, the commission implemented the annual workplan 2024/2025. Attendant SMART (Specific, Measurable, Attainable, Realistic and Time-bound) indicators were identified to facilitate tracking progress and performance measurement as presented in Table 7-1:

Table 7.1: Summary of Program Performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Judicial Oversight	Efficient, effective, accountable, and transformative administration of justice (To promote an efficient, effective, accountable, and transformative administration of justice.)	enhanced access to justice	Policies & guidelines developed/reviewed	No. of policies & guidelines developed/reviewed.	6	6	-	12	8	4	4 draft policies are at different stages of development
		Improved Judicial Accountability	Petitions against judges handled	Percentage of petitions against judges	100%	38%	62%	100%	46%	54%	Several petitions were brought forward towards the end of FY and were carried forward.
	Disciplinary matters against judicial officers and staff handled		Percentage of disciplinary matters against judicial officers and staff	100%	0%	100%	100%	0%	0%		
	Motivated, professional	Improved attraction,	Judges, Judicial officers and	No. of Judges Appointed	20	0	20	60	27	33	Recruitment of Judges, was

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	1, dynamic, responsive Judges, Judicial Officers, and Judicial Staff (To promote a motivated, professional, dynamic, and responsive corps of Judges, Judicial Officers, and Judicial Staff)	retention, and capacity of judges, judicial officers, and judicial staff.	Judicial staff Appointed							affected by budget cuts	
			No. of Judicial Officers Appointed	50	37	13	150	137	13	Recruitment of Judicial officers in the current FY, was affected by budget cuts	
			No. of Judicial Staff Appointed	300	24	376	1200	1014	186	Recruitment of Judicial staff was affected by budget cuts in the year	
			No. of Judicial Officers Promoted	80	0	80	150	185	155	Promotion of Judicial Officers was affected by budget cuts	
			No of Judicial staff promoted	600	595	0	600	600	0	Target achieved	
			No. of Polices developed and issued	1	1	0	2	1	1	The human resources manual and procedure will be finalized in the FY 2025/2026	
		Judges, Judicial	Training programmes for	No. of training programmes	12	5	7	36	17	19	The budget on training was

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks	
					Target	Actual	Variance	Target	Actual	Variance		
		Officers, and Judicial Staff equipped with enhanced knowledge and skills through implemented training programmes.	Judges implemented	organized for Judges							significantly cut in the year	
			Training programmes for Judicial Officers implemented		No. of training programmes organized for Judicial Officers	10	2	8	30	16	14	The budget on training was significantly cut in the year
					No. of training programmes targeting both Judges and Judicial Officers.	10	5	5	30	17	13	The budget on training was significantly cut in the year
			Law clerks and legal researchers trained	No. training programmes for Law clerks and legal researchers trained.	5	1	4	15	4	11	The budget on training of law clerks and legal researchers was significantly cut in the year	
			Policies & guidelines developed/reviewed	No. of Policies developed	4	4	-	4	4	0	Target Achieved	
	Sustainable funding and sound	Enhanced funding to the		% of national budget allocated to support	1.6	0.7	0.9	1.6	0.9	0.7	The Judiciary was allocated KSh 21.7 billion against	

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	financial management for the JSC and the Judiciary (To enhance sustainable funding and strengthen financial management systems for the Judicial Service Commission and the Judiciary)	Commission and the Judiciary		Administration of Justice							shareable revenue of KShs 2.85 trillion
			Policies & guidelines developed/reviewed	No. of Policies developed	1	1	0	1	1	0	Target Achieved

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	Increased public confidence and trust in the JSC and the Judiciary (To enhance public confidence and trust in the Judicial Service Commission (JSC) and the Judiciary)	increased public confidence and trust in the JSC		No of stakeholder engagements held	15	32	17	45	56	11	In the Year under review Commission surpassed the target on stakeholder engagement due to public participation on policies under development
			Policies & guidelines developed/reviewed	No. of Policies developed	2	1	1	2	1	1	The Brand Manual policy will be developed in the FY 2025/2026
	Strengthened institutional capacity of the JSC	strengthened the Institutional Capacity of the JSC	Commission staff appointed	No. of Staff Appointed	10	10	0	14	14	0	Target achieved
			Staff trained	No. of Staff trained	39	39	-	39	39	-	Target Achieved
			Policies & guidelines	No. of Policies developed	4	4	0	11	8	3	The remaining policies are in the

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	(To strengthen institutional capacity of the JSC)		developed/reviewed								final stages of development

The detailed achievements of the above strategic outcomes are discussed below:

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7.2 Efficient, Effective and Accountable Administration of Justice.

7.2.1 Strengthened JSC Governance Framework

In the reporting period, the Commission in its quest to strengthen the JSC governance framework, reviewed the Commission's and Committees' Governance charters. The review was aimed at aligning the Commission's charter to emerging best practice in corporate governance. The charter provides a framework for the Commission to carry out its function in accordance with the Leadership and Integrity Act, the Mwongozo guidelines and other relevant laws and regulations.

7.2.2 Strengthened Organizational Performance within the Judiciary

To enhance organizational performance within the Judiciary, the Commission reviewed the **Performance Management and Measurement Understandings (PMMUs)** report for the 2023/2024 financial year. This marked the **ninth cycle** of the PMMU process, reflecting the Commission's continued commitment to institutional accountability, performance tracking, and service delivery improvement across the Judiciary.

The PMMUs are used to establish the key performance indicators (KPIs) for each unit, set targets, sign measurements of understanding and assign responsibilities. The understandings explain each party's unique obligations and objectives.

Beyond the broad framework, the PMMU defines and utilizes various metrics to gauge performance across different aspects of the courts' operations which are internationally recognized as benchmarks for excellence.

7.2.3 Improving Judicial Accountability

To improve the process of handling petitions, complaints and disciplinary cases the commission undertook the following initiatives.

i) Complaints and Petitions handling

In exercising judicial authority donated by the people of Kenya under Article 159 of the Constitution, the Judiciary must remain accountable. To this end, the Constitution under Article 168 has bestowed upon the Commission powers to receive and process petitions against judges. Similarly, under Article 172 (1) (c) of the Constitution, the Commission exercises disciplinary control over judicial officers and judicial staff.

In the pursuit of that mandate, the Commission during the year under review processed a total of **Two hundred and Fourteen (214) Petitions**, seventy-one (71) of which were brought forward from the previous financial year and One Hundred and forty-three (143) received in the year. Out of the 214

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Petitions, the Commission processed and concluded Seventy (82) petitions with one Hundred and forty (132) pending as indicated in with table 7.2

Table 7.2 Summary of Petitions against Judges in the FY 2024/25

Details	Number
Petitions pending as at 30 th June,2024	71
Petitions received during the year	143
Total Petitions handled	214
Petitions concluded	82
Petitions pending as at 30 th June,2025	132

ii) **Development of the Judicial Service (Process of Petitions and Complaints) Regulations.**

Complaints/Petitions management is critical in entrenching integrity and accountability in the Judicial Service and providing a feedback mechanism on service delivery and adherence to the code of conduct.

To further improve the process of petitions and on complaints management, the Commission developed the Judicial Service (Process of Petitions and Complaints) draft Regulations which when finalized will streamline the process of handling petitions against Judges and complaints against judicial officers and staff. The regulations were developed pursuant to Section 47 of the Judicial Service Act which requires the Commission to make regulations for the better carrying out its functions. The Regulations provide for the standardised handling of petitions and complaints against judicial officers and staff. Public participation was conducted, and stakeholder views were incorporated into the document.

The Commission approved the Regulations and recommended stakeholder validation before submission to the National Assembly for enactment.

iii) **Investigations and Spot Checks**

The Commission conducted a total of **seventeen (17)** investigations against Judges, Judicial Officers and staff in support of the processing of complaints and Petitions. The background checks are conducted in line with the provisions of the Judicial Service Act, which requires the commission during recruitment and selection processes to conduct reference checks, background investigations and vetting with a view to ascertaining any information that may pose a threat to the proper functioning of the Courts should the applicant be appointed.

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7.2.4 Strengthened Integrity Framework

In fulfilment of the Commission's mandate to promote integrity and transparency, the Commission has developed the following policies and procedures.

a) Judicial Service Commission Anti-Corruption Policy

The Commission developed the Anti-Corruption Policy to provide a framework for the prevention, detection, and reporting of corruption within the Commission. It outlines the systems and structures to be put in place to deter corrupt practices.

b) Leadership and Integrity Code for Members of the JSC

The Code was developed and gazetted pursuant to Sections 37 and 38 of the Leadership and Integrity Act and Chapter Six of the Constitution, aims to ensure that JSC members uphold constitutional values and principles.

c) Whistleblower Policy

The Policy seeks to protect individuals who disclose improper or illegal conduct within the Judiciary in good faith, with the aim of enhancing transparency and accountability.

d) Draft Procedures for Declaration of Income, Assets and Liabilities (DIALs)

The draft DIALs Procedures, developed in line with Section 33(1) of the Public Officer Ethics Act, 2003, aim to enhance integrity and accountability through structured declaration of assets, income, and liabilities by judiciary officers.

The draft was presented to the CAJ Committee, which recommended further engagement with EACC. The engagement is ongoing before re-tabling for further review.

e) JSC Investigations Procedures Manual

The Manual provides a structured framework for handling complaints and investigations against judges, judicial officers, and staff, as mandated under the Judicial Service Act, 2011 and Article 172(1)(c) of the Constitution.

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7.2.4 Litigation Management

In accordance with Article 253 of the Constitution, the JSC being a body corporate is involved in litigation as a party in its corporate name. During the period under review, the Commission handled **140 matters: 105** were carried forward, and **35** were newly filed. **19 matters** were concluded, leaving **121** pending.

Litigation outcomes continue to inform institutional reforms and policy adjustments. Notably, court decisions have guided the streamlining of disciplinary procedures, leading to proposals for amending the Judicial Service Act and the Human Resource Policies and Procedures Manual to address procedural gaps

Table 7.3: Court matters handled in the period.

<u>S/No</u>	<u>Description</u>	<u>No.</u>
1.	Matters brought forward from previous period	105
2.	Matters filed in the period	35
3.	Total cases in the period	140
4.	Matters concluded in the period	19
5.	Pending matters at 30th June,2025	121

It is noteworthy that, as disclosed under Contingent Assets and Contingent Liabilities (Note 17), the Commission currently has 13 matters with an estimated value of Kshs. 33,043,000 in which the Courts have issued decisions against the Commission, awarding damages or compensation to successful litigants. The Commission has appealed these decisions and obtained stay orders, effectively suspending any payment obligations.

This provision reflects a significant reduction from the Financial Year 2023/24 balance of Kshs 95,843,000, attributable to the review of certain awards that relate to the Judiciary.

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7.3 Motivated, Professional, Dynamic and Responsive Judges, Judicial Officers and Judicial Staff

One of the key roles of the Commission in promoting and facilitating the efficient, effective and transparent administration of justice is the strengthening of the Judiciary's institutional capacity by ensuring that it has optimum number of Judges, Judicial Officers and staff. The Commission also has a duty to ensure that it puts in place mechanisms that will guarantee motivated, professional, dynamic and responsive Judges, Judicial Officers, and Judicial Staff.

In pursuit of this cardinal duty, the JSC undertook the following activities during the year under review;

7.3.1. Nominations and Appointments

i) Appointments of Judicial Officers

In the period under review the Commission appointed a total of thirty-seven (37) Judicial Officers as shown in Table 7-4;

Table 7.4: Appointment of Judicial Officers

S/No	Position	No. of appointments	Gender	
			Male	Female
1.	Assistant Deputy Registrar	21	6	15
2.	Chairperson, Legal Education Appeals Tribunal	1		1
3.	Member, Legal Education Appeals Tribunal	4	4	0
4.	Chairperson, Tax Appeal Tribunal	1	1	
5.	Chairperson, Water Tribunal	1	1	
6.	Chairperson, Sports Tribunal	1	1	
7.	Member, Tax Appeals Tribunal	4	3	1
8.	Member, Water Tribunal	4	4	
	Total	37	20	17

The appointed Assistant Deputy Registrars were internal staff in various cadres with law degree qualifications. Their appointment was to ensure skill match, motivate them, and improve their morale,

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reducing turnover chances. The Assistant Deputy Registrars were deployed in various courts and Tribunals to support the Deputy Registrars in the administrative functions of the Courts, thereby ensuring the efficient and effective administration of Justice.

ii) Appointment of Judicial Staff.

During the period under review the Commission appointed twenty-four (24) judicial staff in various cadres in the Judiciary and the Commission to give support to the service delivery in the Judiciary.

Table 7-5: Appointment of Judicial Staff

S/No	Position	No. of appointments	Gender	
			Male	Female
1.	Communications Advisor, OCJ	1	1	0
2.	Court Assistant	1	1	0
3.	ICT Officer II	1	1	0
4.	Driver III	2	2	0
5.	Personal Assistant	10	3	7
6.	Secretary Tax Appeal Tribunal	1		1
7.	Deputy Administration Director	1	1	
8.	Law Clerks	7	2	5
	Total	24	11	13

The Commission remains steadfast in its commitment to upholding gender parity within the Judiciary and the Secretariat. In the recruitment of Judicial Officers and staff, there was balanced representation, with the selection of 31 male and 30 female candidates. This represents a gender distribution of 51% male and 49% female, reflecting our dedication to inclusivity, diversity, and achieving equitable representation.

7.3.2 Resignations

In the period under review the Commission, redesignated eighty-seven (87) employees and assigned them new titles and duties.

Redesignation is the process of changing an employee's job title, role, or position within an organisation, but does not necessarily change their grade. It involves reassigning the employee different roles, responsibilities, and duties, depending on the employer's needs and the employee's skills.

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Redesignations ensure the optimal use of available skills and talents and pave the way for career growth and development.

Table 7-6: Staff Redesignated

S/No.	Previous Designation	JSG	Current Designation	JSG	No. Re-designated
1.	Court Assistant	8	ICT Assistant	8	31
2.	Court Assistant	8	Supply Chain Management Assistant	8	54
3.	Senior Court Assistants	7	Human Resource Management and Development Assistant	7	2
Total					87

7.3.3 Career Progression and Alignment of Staff in over-established career lines

In the FY 2023/2024, the Commission issued guidelines on Career Progression for Judicial Staff within the common cadre establishment. This initiative was driven by prolonged stagnation at the same grade. The Commission also observed that the existing organizational structures and career progression guidelines were restrictive and demotivating for staff. The new guidelines aim to boost staff morale and provide a clear direction for career growth.

However, due to budgetary constraints, the implementation of these guidelines was delayed and subsequently carried out during the reporting period in two phases: July 2024 and October 2024. In these phases, 443 and 152 judicial staff, respectively, were promoted to the next grade.

The details of staff progressions in both phases are presented in tables 7.7

Table 7.7: Analysis of Staff Progressed

S/No	Previous Grade	Current Grade	Total Progressed
1.	JSG 6	JSG 5	205
2.	JSG 7	JSG 6	173
3.	JSG 8	JSG 7	201
4.	JSG 9	JSG 8	10
5.	JSG 10	JSG 9	5
6.	JSG 11	JSG 10	1
Grand Total			595

7.3.4 Development of disciplinary process guidelines

During the reporting period, the Commission approved disciplinary process guidelines. These guidelines aim to streamline the management of disciplinary procedures, reducing costs associated with litigation in Employment and Labour relations courts. Additionally, they will ensure that the

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Commission complies with legal requirements for handling employee grievances and disciplinary cases effectively.

7.3.5 Review of Judiciary Directorate Structures

The Commission expanded the organisation structure and establishment for three (3) Judiciary Directorates. This was geared towards enhancing the optimum staffing levels for effective delivery of service. The expanded Structures will also create positions for purposes of career progression and succession management. In the **Directorate of Information and Communication Technology (ICT)**, the establishment increased from 215 to 257. Further, In the Directorate of Supply Chain Management, the new structure introduced three additional positions, namely: Deputy Director Procurement Planning, Deputy Director Stores, and Deputy Director Inventory and Asset Management. These roles are intended to strengthen procurement oversight, inventory control, and asset management in line with public finance management principles.

The Directorate of Audit and Risk Management saw an increase in establishment from 35 to 50, yielding an increase of 15 positions. This expansion is designed to bolster internal audit capacity and strengthen the Judiciary's risk management framework for improved accountability and institutional performance.

7.3.6 Training and Capacity Building for Judges, Judicial Officers and Staff

The Kenya Judiciary Academy (KJA) is responsible for meeting the training, research and capacity development needs of Judges and Judicial Officers. KJA exercises this delegated mandate on behalf of JSC, by dint of article 172(1)(d). During the period under review, the Commission approved the training calendar for 2024/25 Financial Year which had vast trainings targeting Judges and Judicial Officers. In the period under review the Commission undertook the following capacity building programs:

a) Judicial Dialogue on emerging issues in the adjudication of tax disputes

To improve the capacity of judicial officers in handling emerging issues in the adjudication of tax disputes, the Academy held a Dialogue on emerging issues in the adjudication of tax disputes. The background of this training was to tackle issues to do with challenges in the business environment more importantly taxation issues and strengthen the Judiciary's capacity to address increasingly complex and nuanced tax disputes in courts. The training brought together the industry players who interact with tax matters.

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Judicial officers participating on Judicial Dialogue workshop on emerging issues in adjudication of tax disputes

b) AJJF Conference

The Academy in collaboration with the African Judges and Jurists Forum hosted the inaugural All Africa Judges and Jurists Summit that brought together distinguished Judges and Jurists from across our vast and diverse continent. The convening of the Summit provided an invaluable platform to reflect, deliberate, and exchange views on matters of good governance, democracy, human rights, and the rule of law in our continent under the theme “Pivoting judiciaries for the transformation of Africa into the global powerhouse of the future.”

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From L-R: Judy Kaberia, Rtd Chief Andrew Nyirenda, Malawi; Justice Moses Chinhengo, Zimbabwe; Chief Justice Emeritus David Maraga, Kenya; Chief Justice Martha K. Koome, Kenya; Chief Justice (Rtd) Dr. Willy Mutunga (2012-2016), Kenya; Chief Justice (Rtd) Othman Thande, Tanzania, Mr. Evans Ogada and Prof. Thomas Milej present the report on Judicial Financial independence in Kenya.



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c) Uniformity in resentencing Post Muruatetu: Emerging Jurisprudence and Best Practices for Judges

The Academy in collaboration with Reprieve UK organized a workshop on Uniformity in resentencing Post Muruatetu: Emerging Jurisprudence and Best Practices for Judges. The key objective of the workshop was to establish uniformity in the process of re-hearing cases for convicts sentenced under the now unconstitutional mandatory death penalty. This was in response to the Supreme Court's directive following its landmark 2017 decision, which declared the mandatory death penalty unconstitutional and required a framework for re-sentencing. The workshop was attended by 5 Court of Appeal Judges and 18 High Court Judges among other justice sector players. The workshop resulted in Sharing of experiences among judges and other justice sector players as well as developing best practices to ensure consistent and fair re-sentencing processes across courts.



Justice George Odunga, JA makes a presentation



d) Judicial Multi-Stakeholder Colloquium: Enhancing Access to Justice for People Living With HIV, Infected and Affected by TB and Key Affected Populations

In an effort to enhance access to justice for people living with HIV, infected and affected by TB and key affected populations, the academy organized a Colloquium to examine existing laws and policies that impact the rights of PLHIV, Key Populations, persons infected with TB and identify gaps and areas for reform. The Colloquium brought together fifteen (15) Judicial officers, 9 other Justice sector players. The colloquium identified key limitations to access to justice for PLHIV and members of Key Populations and the possible responses to them and enhanced an understanding of the intersection between public health and human rights, particularly concerning key Populations, PLHIV and those infected with TB in the justice system.

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e) Training of Judges on Adjudication of Counter Terrorism Cases

The training of Judges on Adjudication of Counter Terrorism Cases was aimed at building the capacity of the Judges and Magistrates in the adjudication of counter terrorism matters and strengthening collaboration among the key agencies in the investigation, prosecution and related matters.



Judges' training session on the adjudication of counter terrorism cases

f) Continuous Judicial Education on Arbitration

To foster understanding of international arbitration practices and enhance participants' capacity to manage and resolve complex trade disputes, the Academy held a training on continuous judicial education on Arbitration, where participants were drawn from the bench and sectors within the ecosystem of arbitration. The training was attended by 18 participants. Participants included two (2) Court of Appeal judges, four (4) ELRC judges, three (3) High Court judges and nine (9) Magistrates.



Judges and Magistrates attending the Arbitration workshop session

g) Training on Technology-Facilitated Gender-Based Violence (TFGBV) for Judicial Officers and Justice actors

The Academy held a workshop focused on equipping participants with the tools to address the challenges posed by TFGBV in an increasingly digital world through engaging discussions, practical sessions, and expert-led presentations.

The aim was to strengthen the judicial response to combat technology-facilitated violence and uphold dignity, equality, and human rights for all.

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Technology-Facilitated Gender-Based Violence workshop for judicial officers and justice actors

h) Social Justice jurisprudence

In partnership with CEELI Institute, as part of the African Judicial Exchange of eleven (11) countries, the Academy held a webinar designed as an opportunity for African judges to come together and discuss good practices and challenges on Judicial Ethics. Additionally, three judges and three Magistrates participated in the online course on strengthening anti-corruption efforts in Central and Eastern Europe and the African Regions, which took place over a four-week session.

i) Council of Europe's Country Assessment Workshop

The Academy participated in a two-day workshop to assess Kenya's capacity as a Country in the process of ratifying the Budapest Convention. The workshop was attended by other representatives in the justice sector; The Office of the Director of Public Prosecution, the Directorate of Criminal Investigation, the Office of the Attorney General and the National Computer and Cybercrime Coordination Committee (NC\$), among others.

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j) Magistrates' and Kadhis' Colloquium

The KJA, in collaboration with the Office of the Registrar of Magistrates' Courts (ORMC), hosted a five-day colloquium under the theme "*Digital Transformation, Technology and the Law - Tech Justice*". The event convened judicial officers (magistrates and Kadhis) the resource persons being Judges, legal practitioners, technology experts, and policymakers to explore the intersection of law and emerging technologies. The colloquium successfully bridged legal and technological discourse, fostering collaboration among stakeholders to advance Kenya's vision of a digitally empowered justice system.



Hon. Magistrates in a training session during the colloquium

k) ELRC Judges Conference

The ELRC Judges Conference held its annual conference themed "*Insolvency, Labour Rights and Technology*". The conference, with its focus on training, jurisprudence, and collegiality, provided an invaluable platform to deepen the Hon. Judges' understanding of insolvency law, share best practices, and reflect on how the court can better serve the interests of employees, employers, and the broader economic performance of the country.

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The ELRC Judges conference

I) Biotechnology Sensitization Forum

KJA, in collaboration with the Kenya University Biotechnology Consortium (KUBICO), hosted a sensitization workshop with the aim of building the capacity of Judges to adjudicate on biotechnology-related suits. The sensitization workshop aimed to enhance judicial understanding of emerging issues in biotechnology, including biosafety, genetic modification, and bioethics, thereby equipping judges with the knowledge necessary to handle complex scientific evidence and make informed rulings in such matters."

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Biotechnology sensitization Forum

m) Plea Bargaining for Judicial Officers, Public Prosecutors and Defence Counsel

The Kenya Judiciary Academy, in partnership with Pepperdine University, the Office of the Director of Public Prosecutions (ODPP), the Law Society of Kenya (LSK), and the National Legal Aid Service (NLAS), held a foundational plea-bargaining training with Prof. McCollum unpacking core plea-bargaining concepts. This is a step towards efficient justice and case backlog reduction. The sensitization workshop aimed to enhance the understanding and practical application of plea-bargaining among justice actors, promote collaboration among key stakeholders, and support the implementation of alternative case resolution mechanisms in line with constitutional values of fair trial, efficiency, and access to justice.

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Plea bargaining workshop for Judges, Judicial officers and justice actors

j. Judicial Conversation on Wildlife and Environmental Crimes for Judicial Officers including Tribunal Members

The Kenya Judiciary Academy (KJA) in partnership with the Africa Network for Animal Welfare (ANAW), Animal Welfare Institute (AWI), and the Society for the Protection of Animals Abroad (SPANNA) held the 11th National Dialogue on Wildlife and Environment Crimes.

The overall objective of the dialogue was to bring together all enforcement agencies to discuss and understand the current and complex nature of wildlife and environmental crimes that they handle in their line of work, challenges and successes.

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The 11th National Dialogue on Wildlife and Environment Crimes.

O. Judicial Conversation on Data Protection Workshop

The main objective of this workshop was to establish a framework for continuous training of judges and judicial officers on data protection laws, with a particular focus on emerging technologies and evolving legal standards. The training aimed to equip judicial officers with the technical knowledge and competencies required to adjudicate cases involving complex data protection issues, such as data breaches, cross-border data transfers, and the handling of sensitive personal data, including health records and children's information. This initiative is part of the Judiciary's broader effort to enhance judicial capacity in safeguarding digital rights and upholding constitutional protections in the digital age.

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The judicial dialogue on data protection workshop

7.3.7 Polices and guidelines developed

i. Development of a Bench-book on Wildlife, Forestry and Fisheries Crimes

The commission developed a Bench-book on Wildlife, Forestry and Fisheries Crimes. The bench book serves as a quick reference guide for judges, magistrates, and quasi-judicial officers handling wildlife, forest, and fisheries crimes. It provides a concise summary of key legal provisions and jurisprudence, enhancing predictability and consistency in adjudication.



Stakeholders Engagement on Development of a Bench-book on Wildlife, Forestry and Fisheries Crimes

ii. Development of a Training Manual on Adjudication of Trafficking in Persons and Smuggling of Migrants (TiP & SoM) in Kenya

The Commission developed a manual on Adjudication of Trafficking in Persons and Smuggling of Migrants. The manual addresses the normative, institutional and operational frameworks for adjudicating Trafficking in Persons and Smuggling of Migrants in Kenya, with a focus on indicators and evidence, digital evidence, financial investigation and confiscation, international cooperation, trafficking, victim testimony and protection, Human Rights and protection of smuggled migrants, and sentencing consideration. It presents international standards as well as national legal framework and case-law relevant to each topic addressed

iii. Development of Access to Justice Toolkit

The Toolkit is designed to support change by promoting the use, management, ownership and sustainability of evidence-based tools of judicial development in Kenya. By developing and making available this resource, the Commission aims to build capacity to enable the judiciary address access to justice needs.

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iv. **Judicial Performance Evaluation Toolkit**

The Toolkit aims at improving the performance of individual judges, judicial officers and the judiciary by establishing specific measures of accountability and transparency. It is also geared towards promoting judicial self-improvement, enhancing the quality of the judicial performance as a whole and providing relevant information to the judiciary leadership.



Stakeholders' engagement on Judicial Performance Evaluation Toolkit

v. **ToT on adjudicating Trafficking in Persons and Smuggling of Migrants in Kenya (SoM and TiP)**

The Training of Trainers on adjudicating Trafficking in persons and smuggling of migrants aimed at equipping Judges and Magistrates as trainers with the requisite knowledge and skills on how to train their colleagues in effectively adjudicating crimes related to smuggling of immigrants and Trafficking in Persons.



Training of trainers on adjudicating trafficking in persons and juggling migrants in Kenya.

7.4 Financially independent and sustainable Judiciary and Judicial Service Commission.

To ensure financial Independence, the Commission carried out the following activities in the period under review.

7.4.1 Development of JSC Resource Mobilization Policy

The Commission recognizes that the effective delivery of justice is heavily reliant on the availability of adequate financial and technical resources. In line with its Strategic Plan 2022–2027, the Commission identified the urgent need to strengthen its resource base to sustain and scale up judicial reforms and operational efficiency. Consequently, the finalization of the Resource Mobilization Policy was prioritized for the current financial year. The Policy is designed to guide efforts in diversifying funding streams, strengthening partnerships, and optimizing internal and external resource utilization. Its primary objective is to enhance the financial capacity of both the Judiciary and the Commission to ensure seamless and sustained programme implementation. By institutionalizing resource mobilization, the Commission aims to reduce overreliance on exchequer funding, bridge resource gaps, and improve responsiveness to emerging justice needs across the country.

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7.4.2 Development of a draft JSC Finance Policy and Procedures manual.

The Commission commenced the development of the JSC Finance Policy and Procedures Manual in line with the provisions of the Public Procurement and Asset Disposal Act. The Finance Policy and Procedures Manual aims to provide a clear and standardized framework for financial management within the Commission. The manual outlines the principles, policies, and procedures governing budgeting, expenditure management, financial reporting, and internal controls. Its development is a key milestone in strengthening institutional efficiency, transparency, and compliance with public finance management laws and regulations. The manual ensures that financial decisions and transactions are guided by consistent practices, promotes prudent utilization of resources, and supports the Commission's broader goal of enhancing institutional integrity and service delivery.

7.4.3 Transition to Accrual basis of accounting.

Pursuant to Section 81(3) of the Public Finance Management (PFM) Act, which requires accounting officers to prepare financial statements in accordance with the applicable accounting standards as prescribed by the Public Sector Accounting Standards Board (PSASB), the Commission has transitioned from the cash basis to the **International Public Sector Accounting Standards (IPSAS) accrual basis** of reporting effective 1st July 2024, as recommended by PSASB. The Commission continues to implement necessary measures to ensure full and effective transition to the accrual accounting framework in line with national public sector financial reporting requirements.

7.4.4 Engagement with the National Assembly and National Treasury.

The Commission engaged with the National Assembly departmental Committee on Justice and Legal Affairs and the Cabinet Secretary, National Treasury, on 5th March and 13th May 2025, respectively. The engagements centred on performance review and provided forums to present the need for additional resources to facilitate the Judiciary and Commission in the discharge of its mandates.

7.5 Increased public confidence and trust in the JSC and the Judiciary

The Commission has made notable strides in increasing public confidence and trust in the JSC and the Judiciary. The significant milestones in this regard are outlined below:

7.5.1 Development of the JSC Communication and Stakeholder Engagement Strategy

The Commission developed and adopted a Communication and Stakeholder Engagement Strategy as a key tool to enhance its interaction with both internal and external stakeholders. This strategy provides a structured and proactive framework for engaging the public, government agencies, civil society, the media, and other actors within the justice sector. It is aimed at improving transparency, strengthening institutional visibility, and fostering public trust in the Commission's work. Through its

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implementation, the JSC is better equipped to manage its public image, respond effectively to emerging issues, and promote greater awareness, participation, and confidence in the judicial system.

7.5.2 Development of JSC Journals

In an effort to promote knowledge management, thought leadership, and institutional memory, the JSC developed and published two official journals. These publications serve as platforms for documenting critical developments, sharing research, and reflecting on reforms and best practices within the Judiciary and the Commission. These journals contribute to the intellectual enrichment of the justice sector and promote continuous improvement through learning and documentation.

7.5.3 Stakeholder engagement

i) **Consultative Engagement with the Members of Parliament from Nairobi City County**

The Commission held a consultative engagement with Members of Parliament from Nairobi City County to deliberate on strategies for enhancing access to justice in the Capital. The JSC presented a comprehensive status report on the administration of justice in Nairobi, highlighting key achievements, ongoing challenges & opportunities for collaboration to address infrastructure gaps, improve service delivery, and ensure that court users across the County can access justice efficiently and equitably.

Members of Parliament commended the Commission's transparency, commitment to dialogue & also made proposals aimed at expanding access to judicial services, including support for additional court infrastructure, enhanced resource allocation, and community outreach initiatives.



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The Chairperson of the JSC Chief Justice Martha Koome, JSC Commissioners, and Members of Parliament from Nairobi County pose for a group photo following a consultative engagement aimed at fostering institutional collaboration

ii) **Engagement with the Nairobi National Government Administration**

The Commission convened an engagement with the Nairobi National Government Administration to address persistent barriers to access to justice in the capital, home to over 5.5 million Kenyans. The meeting resulted in a shared commitment to strengthen collaboration in tackling critical challenges, including inadequate infrastructure, congestion in court stations, and the growing need for enhanced security. Both parties acknowledged the urgent need for coordinated interventions to create a safer and more efficient judicial environment for court users among them the Judges, judicial officers, judicial staff, and the public. As part of its constitutional mandate under Article 172(1)(e), the JSC reaffirmed its dedication to advising the National Government on measures to improve the administration of justice.



JSC Chairperson and Chief Justice Martha Koome chairs a consultative engagement between the Judicial Service Commission and the Nairobi National Government Administration, focused on addressing persistent barriers to access to justice within the capital

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iii) **Consultative Engagement between JSC and the State Department for Housing and Urban Development**

The Commission convened a strategic meeting between the Commission and the State Department for Housing and Urban Development, led by Principal Secretary Charles Hinga, to explore avenues for collaboration on better housing and office space.

The meeting marked a significant step towards forging a partnership aimed at securing suitable, safe, and dignified office space and residential accommodation for Judges, Judicial officers, and Judicial staff across the country. Recognising that secure and adequate housing is essential to the effective delivery of justice, both institutions committed to working jointly towards sustainable solutions that support the unique needs of the Judiciary.



Principal Secretary for Housing and Urban Development, Charles Hinga, makes a presentation during a strategic engagement with the JSC aimed at exploring collaborative solutions for improved housing and office infrastructure.

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JSC Vice Chairperson Mr. Isaac Rutto (right), Commissioners Everlyne Olwande (centre) Caroline Nzilani (left), and pictured during the engagement session.

iv) **6th Annual Conference and General Assembly of the African Association of Public Service Commissions (AAPSCOM).**
(JSC Champions Tech-Driven Public Service at AAPSCOM Conference)

The JSC participated in the 6th Annual Conference and General Assembly of the African Association of Public Service Commissions (AAPSCOM), joining delegates from across the continent in a shared commitment to strengthen public service delivery through transparency, accountability, and innovation.

Speaking during the conference, JSC Commissioner Justice Antony Mrima underscored the transformative potential of technology in public service. In line with the conference theme, “*Driving Public Service Delivery Transformation through Innovation and Technology*,” He shared key milestones in the Kenyan Judiciary, including the adoption of the e-filing system and virtual court hearings reforms that continue to enhance access to justice and efficiency in service delivery.



Delegates follow a presentation by Cabinet Secretary for Public Service and Human Capital Development, J.B. Muturi, during the opening session of the 6th Annual Conference and General Assembly of the African Association of Public Service Commissions (AAPSCOM)

v) **JSC engagement with the National Treasury**

The JSC held a meeting with the National Treasury team led by the Principal Secretary to deliberate on the budgetary constraints impacting the Judiciary and the Commission.

The meeting provided a platform to address pressing financial challenges affecting critical areas, including: Inadequate human resource capacity, Security management in court stations, Automation and digitization of court processes, Stalled projects and court infrastructure gaps, Policy support for efficient justice administration, among other areas.

The PS acknowledged the funding shortfalls and expressed the National Treasury's commitment to working closely with the Judiciary and JSC to enhance resource allocation. The two institutions also agreed on strategies to reinforce the Judiciary's financial autonomy, notably through the streamlining and strengthening of the Judiciary Fund. The meeting marked a significant step toward securing sustainable financing for the Judiciary's core functions, ensuring continued access to justice for all Kenyans, and upholding the rule of law.

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Principal Secretary for the National Treasury, Dr. Chris Kiptoo, leads his team in making a presentation to the Judicial Service Commission (JSC) during a consultative engagement focused on addressing budgetary constraints affecting the Judiciary and the Commission



JSC Chairperson, JSC Commissioners, Principal Secretary - National Treasury Dr. Chris Kiptoo, and the National Treasury team pose for a group photo following a consultative engagement at the JSC Offices

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vi) JSC Engagement with the Salaries and Remuneration Commission

The JSC hosted a delegation from the Salaries and Remuneration Commission (SRC) chaired by Mr. Sammy Chepkwony, for a strategic engagement focused on enhancing cooperation and strengthening inter-Commission relations.

The high-level meeting reaffirmed both Commissions' commitment to continuous dialogue and mutual support in fulfilling their respective constitutional mandates. Discussions centred on fostering a collaborative framework that promotes efficiency, transparency, and accountability in the public sector particularly in the areas of remuneration, resource allocation, and the administration of justice. The meeting marked a step forward in reinforcing institutional partnerships between independent constitutional commissions, ensuring a unified approach to public service delivery and governance.



A delegation from the Salaries and Remuneration Commission (SRC) engages with JSC in a strategic session aimed at enhancing cooperation and strengthening inter-Commission relations.

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SRC Chairperson Mr. Sammy Chepkwony (left) and Vice Chairperson Dr. Gilda Odera (right) at the JSC Boardroom during a courtesy call to the JSC.

7.6 Strengthened Institutional Capacity

7.6.1 Enhanced Capacity of Commissioners and Secretariat

a) Capacity building of JSC Commissioners

The Commission Organised five (5) capacity building programmes for members of the Commission. It is a principle of good governance that Board members attend capacity development programmes to acquaint themselves with emerging trends to facilitate good decision making

b) Training and Professional Development for Secretariat Staff

To enhance the capacity and efficiency of the Secretariat, which supports the administrative and operational functions of the Commission, targeted training and development initiatives were undertaken during the reporting period. Thirty-nine (39) secretariat staff were facilitated to attend individual trainings to meet the changing demands, improve on their skills and attitudes at workplace.

c) Group training for secretariat Staff

At the end of the last calendar year, the secretariat organised a group training for forty-two (42) Commission staff to reflect on the Commission mandate and achievement for the ending calendar year and plan on the next calendar year. Additionally, the members of the JSC Committee on National Values were trained on the values and reporting methodology to enable them to prepare the annual report on national values for submission to the Office of the President. Other group trainings undertaken included Primer on Workplace Occupational Safety and Health and Government Protocol, Etiquette and Events Management.

In the year twenty-eight (28) Commission staff participated in annual conferences organized by the respective professional bodies. These conferences serve as platforms for equipping professionals with skills on emerging issues, providing continuous education tailored to their fields, and awarding Continuing Professional Development (CPD) hours. CPD hours are critical for maintaining a good standing within professional bodies, enabling staff to continue delivering high-quality professional services.

Details of the conferences attended during the reporting period are summarized in Table 7.8.

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Table 7.8: Annual Conferences attended

S/No	Professional body offering the Conference	No. of staff who attended
1.	Institute of Certified Public Accountants of Kenya (ICPAK)	8
2.	Institute of Human Resource Management (IHRM)	5
3.	Computer Society of Kenya	3
4.	Kenya Institute of Supply Management	6
5.	Law society of Kenya	5
6.	Economist Society of Kenya	1
	Total	28

7.6.2 Development of Administrative Policies

The Commission developed the following administrative policies

- a) **Draft ICT Policy-** The policy is aimed at mainstreaming within the organization. This policy is crucial as it establishes a framework for the effective integration and utilization of ICT in all operational processes. It is designed to enhance efficiency, improve service delivery, ensure data security, and support innovation across the Commission. By adopting this policy, the Commission underscores its commitment to leveraging technology to better serve the public.
- b) **Draft Records Policy-** The policy aims to establish a structured and consistent framework for the creation, maintenance, use, storage, retrieval, and disposal of records in a manner that ensures efficiency, accountability, transparency, and compliance with legal and regulatory requirements.
- c) **Draft Transport Policy-** The policy aims to provide a framework for the planning, and management of transport within the Commission.
- d) **Procurements policy and manual-** The Policy aim to provide a structured framework that guides the acquisition of goods, works, and services in a transparent, efficient, and accountable manner. They ensure compliance with legal and regulatory requirements, promote value for money, foster ethical standards, and minimize the risk of fraud and corruption throughout the procurement process.

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8. Governance Statement

8.1 Leadership of the Judicial Service Commission

The following is the current composition of the Commission members.

Table 7.10: Leadership of the Judicial Service Commission

Composition of JSC	Position	Appointment	Tenure
Hon. Justice Martha K. Koome, EGH	Chairperson	19.05.2021	9 Years
Hon. Isaac Kiprono Rutto, EGH	Vice- chair	15.06.2023	5 years
Hon. Everlyne S. A. Olwande	Member	15.01.2021	5 Years
Hon. Jacqueline Ingutiah	Member	16.03.2022	5 Years
Hon. Justice Mohammed Ibrahim, CBS, SCJ	Member	02.06.2022	5 Years
Hon. Caroline Nzilani Ajuoga, CHRP	Member	15.06.2023	5 Years
Hon. Charity Seleina Kisotu, CBS	Member	04.08.2023	5 Years
Hon. Justice Fatuma Sichale, JA	Member	05.02.2024	5 Years
Hon. Omwanza Ombati	Member	13.05.2024	5 Years
Hon. Dorcas Oduor, OGW, EBS	Member	23.08.2024	5 Years
Hon. Justice Antony Charo Mrima	Member	06.09.2024	5 Years

8.1.1 The Role and Responsibilities of the Chairperson

The role of the Chairperson is to ensure that the Commission is functioning effectively. Specifically, the responsibility of the Chairperson includes:

1. Setting agenda, chairing meetings and ensuring implementation of Commission's decisions.
2. Acts as the Commission's spokesperson and oversees member involvement.
3. Ensuring that the Commission regularly evaluates its work and submit an annual report to the Commission.
4. Working closely with the Secretary of the Commission to ensure that members are fully facilitated to perform their duties.

8.1.2 The Role and Responsibilities of Members

Each member has the duty to perform the functions of the Commission as outlined in the Constitution and the Judicial Service Act.

Each member has the responsibility to:

1. Understand legislative frameworks and deliver quality services.
2. Uphold corporate governance principles.
3. Collectively with other Members; approve strategic direction, budgets, and monitor performance targets.

8.2 Induction of Commissioners

To ensure that new members of the Commission are well-prepared to undertake their roles effectively, the Commission has developed a comprehensive *Induction Manual*. This manual serves as a structured guide to orient newly appointed Commissioners to the mandate, structure, operations, and strategic priorities of the Commission.

8.3 Conflict of interest for members

The Commission has adopted best governance practices in its operations and has developed a charter that among other things provides for a procedure for handling conflicts of interest for members of the Commission. In line with the provisions of the Charter, the Commission has put in place a conflict-of-interest register.

Further, declaration of conflict of interest is a standing agenda in all the meetings of the Commission and its Committees.

8.4 Commission's Committees

The Commission is empowered under Section 19 (4) of the Judicial Service Act 2011 to constitute such committees or panels for the effective discharge of its mandate. The Commission has established the following Committees to enable it to effectively discharge its mandate. The Committees are as follows:

i). Committee on Administration of Justice

The Committee is responsible for making recommendations to the Commission on efficient, effective, and transparent administration of justice.

ii). Human Resource Management Committee

The Committee is responsible for making recommendations to the Commission on human resource management strategies.

iii). Finance, Planning and Administration Committee

The Committee is responsible for making recommendations to the Commission on financial management and administrative strategies of the Commission and the Judiciary.

iv). Learning and Development Committee

The Committee is responsible for making recommendations to the Commission on the transformation of the Judiciary through a learning culture that enables judges, judicial officers and staff to acquire the skills, attitude and capabilities needed to deliver its services.

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v). Audit, Governance and Risk Management Committee

The Committee is responsible for making recommendations on the effectiveness of the internal control systems and risk management for the Judiciary and the Commission.

vi). Ad Hoc Committees

The Commission constituted the following two (2) Ad hoc Committees.

a) JSC Strategic Plan Implementation Steering Committee

The Committee was established to oversee the implementation of the Judicial Service Commission Strategic Plan 2022-2027.

b) Commission Panels

The Commission constituted four (4) panels to consider petitions against judges and investigate complaints against judicial officers and staff.

8.5 Risk Management

The Commission adopts a proactive and structured approach to risk management aimed at safeguarding its mandate, resources, reputation, and strategic objectives. Risk management is embedded into the Commission's planning, decision-making, and operational processes to ensure the effective identification, assessment, mitigation, and monitoring of potential risks. The Commission has developed a draft risk management policy whose key elements include: risk identification, assessment, mitigation, resource allocation among other areas.

8.6 Training and Development in Governance for the Members of the Commission

The Commission exposes its members to both national and international training, conferences and study tours on the operations of the Judicial Service Commissions or other Councils in other jurisdictions, to enable them learn best practices that can be assimilated and incorporated to improve service delivery to the public.

Capacity Building Programmes undertaken by Members of the Commission included:

- i. Induction Workshop for the Hon. CRJ and newly appointed members of the Commission in August 2024.
- ii. Commissioners Training on use of JSC E-Board in September and October 2024 Boards.
- iii. Participation at the Association of African Public Service Commissions Conference in November 2024.

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iv. Participation at the 21st East African Magistrates and Judges Association Conference and Annual General Meeting.

v. International Visitor Education Programme for Judicial Service in June 2025.

8.7 Public Participation Activities

During the public hearings, the stakeholders and the public were apprised on the Commission's financial performance including the achievements realized in the last three financial years (2021/22, 2022/23 and 2023/24). The participants were further sensitized on the proposed budget for the financial years 2024/25, 2025/26 and 2026/27 including areas prioritized for funding, challenges and recommendations.

The summary of the issues raised by the stakeholders and the public and responses are as presented in the table 8.1 below;

Table 8.1: Summary of region and date of Public Participation

S/No	Region	Venue	Date
1	North Eastern	Garissa Law Courts	24 th October 2023
2.	Mt. Kenya	Meru Law Courts	27 th October 2023
3.	Rift valley Region	Kisumu Law Courts	31 st October 2023
4.	Eastern	Makueni Law Courts	3 rd November 2023
5.	Nairobi	Kenyatta International Conference Centre (KICC)	7 th November 2023

8.8 Compliance with laws and regulations among others.

The Commission is committed to ensuring full compliance with all applicable laws, regulations, and governance frameworks in the execution of its mandate. This entails adherence to constitutional provisions, statutory requirements, and internal policies that guide its operations and decision-making processes. The Commission continuously reviews its procedures to align with evolving legal and regulatory standards, thereby upholding the principles of transparency, accountability, and integrity. Through regular audits, training, and monitoring mechanisms, the Commission seeks to mitigate legal and regulatory risks while fostering public confidence in the administration of justice.

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9. Management Discussion and Analysis

i. Strategic Alignment and Policy Context

In the fiscal year 2024/2025, the commission made significant steps in achieving the outlined outcomes in the 2022-2027 Strategic Plan which is aligned with the Medium-Term Plan of Kenya's Vision 2030 and the Bottom-up Economic Transformation Agenda (BETA). This was enabled by the budgetary allocation to the various programmes and activities that had been planned for implementation in the financial year.

ii. Commission Budgeting Framework and Resource Allocation

Budgeting in the Commission is anchored under Article 173(3) of the Constitution which stipulates that the Chief Registrar of the Judiciary shall prepare estimates for each financial year and submit them to the National Assembly for approval. Further, Section 29 (1) and (2) of the Judicial Act 2011 provides that at least three months before the commencement of each financial year, the Chief Registrar shall cause to be prepared estimates of all expenditure required for that year and shall present such estimates to the Commission for review before submission to the National Assembly for approval.

A functional Commission is fundamental to ensuring that the Judiciary remains accountable for the resources allocated to the administration of justice. It is therefore essential that any increase in the Judiciary's budget be matched with commensurate enhancements to the Commission's funding. This will enable the Commission to employ robust oversight and ensuring efficient, transparent service delivery to citizens. Budgets were prepared, reviewed, and approved in compliance with the relevant laws, and funds were aligned with the Commission's strategic priorities as well as broader national development objectives, such as those outlined in Vision 2030 and the Bottom-Up Economic Transformation Agenda.

iii. Financial Performance Analysis

The financial year 2024/2025 budget was implemented in alignment with the Bottom-Up Economic Transformation Agenda (BETA) and prioritized in the Fourth Medium-Term Plan of Vision 2030. The Commission was allocated a gross recurrent budget of Kshs. 747 million, which included Kshs. 515.8 million for the Administration and Judicial Services Sub-Programme and Kshs. 231.2 million for the Judicial Training Sub-Programme. The Commission achieved a 99 per cent absorption rate of the allocated funds, with a five-year average absorption rate of 95.6 per cent, demonstrating its commitment to executing planned programmes within the set timelines and budgetary constraints.

JUDICIAL SERVICE COMMISSION**Annual Report and Financial Statements for the year ended June 30, 2025.****Table 8.2: The Annual Performance by Program and Sub-program**

Programme / Sub-Programme	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference
	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
Program 1					
Sub-programme 1	618,713,123	(102,908,142)	515,804,981	510,523,852	5,281,129
Sub-programme 2	284,186,877	(52,925,940)	231,260,937	229,399,134	1,861,803
Total	902,900,000	(155,834,082)	747,065,918	739,922,986	7,142,932

iv. Comparative Expenditure Analysis

In the financial year 2024/25, the Commission spent a total of Ksh 739.9 million, achieving a budget absorption rate of 99 percent. This marked an improvement from the previous financial year (2023/24), which recorded an absorption rate of 98.3 per cent.

To enhance budget performance, the Commission implemented targeted measures during the reporting period 2024/25 aimed at optimizing utilization of allocated resources. Notably, expenditure on Transfers from domestic and foreign partners and social benefit programs reached a full absorption rate of 100 per cent. Meanwhile, spending on employee compensation and goods and services recorded a strong absorption level of 99 per cent, indicating efficient financial execution across key expenditure areas.

The accompanying table and figure below provide a detailed analysis of the Commission's overall budget performance for the period under review, as well as comparative data from the preceding financial year

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Table 8.3: Comparative Expenditure Analysis

YEAR	FY2024/25			FY2023/24		
DESCRIPTION	APPROVED ESTIMATES	ACTUAL EXPENDITURE	per cent ABSORPTION	APPROVED ESTIMATES	ACTUAL EXPENDITURE	per cent ABSORPTION
Compensation of Employees	258,090,754	256,968,981	99.57%	219,038,509	218,884,058	99.93
Use of goods and services	458,359,164	452,345,006	98.69%	613,348,816	606,824,023	98.94
Transfers from domestic and foreign partners	7,500,000	7,500,000	100%	-	-	-
Social Security Benefits	5,600,000	5,600,000	100.00%	5,600,000	5,479,504	97.85
Acquisition of Assets	17,516,000	17,509,000	99.96%	58,612,675	50,052,608	85.40
TOTAL	747,065,918	739,922,987	99.04%	896,600,000	881,240,193	98.29

v. Revenue Analysis

The Commission received in the exchequer Ksh. 738 million in 2024/25 compared to Ksh, 892 million in 2023/24. Further to this, the Commission received Kshs 4.5 million from KCB Bank and Ksh 3 million from Kenya Power. The National Treasury and the Judiciary also funded the Commission through AIE amounting to Ksh 38.5 million and Ksh 50 million respectively. The Analysis of the exchequer receipts and other funding is as highlighted the tables below:

Table 8.4: Comparative Revenue Analysis

Period	2024/25	2023/24
Quarter 1	103,542,437	114,540,662
Quarter 2	195,012,524	229,416,880
Quarter 3	143,173,157	205,605,136
Quarter 4	296,398,087	342,432,351
Total	738,126,206	891,995,028

The reduction in exchequer funding FY2024/25 as compared to FY2023/24 is due to budget cuts of Ksh. 155m under the supplementary budget.

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Table 8.5 – A.I.E Funding

Government Entity	Amount Funded
The Judiciary	50,000,000
The National Treasury	38,500,000
Total	88,500,000

The AIE funding was to support the Commission’s strategic activities and bridge the gap in funding after the supplementary budget cut.

Table 8.6: – Transfers from domestic and foreign partners

Entity	Amount Funded
KCB Bank	4,500,000
Kenya Power	3,000,000
Total	7,500,000

The partner funding was to support capacity building activities of the Commission.

vi. Approved Annual Budget Allocation and Actual Expenditure Comparative Analysis for the Past Five Years

In the financial year 2024/25, the Commission was allocated Ksh 747 million, reflecting a 17.5 per cent decrease compared to the previous year’s allocation of Ksh 896.6 million for 2023/24. This reduction resulted from an 18 percent cut in the approved budget estimates, following a downward revision of the national budget through the Finance Bill.

Tabel illustrates the budget performance status for the past five financial years, presenting data for the final budget and the actual Exchequer received

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Table 8.7: Trend Analysis of Budget and Expenditure for the Past Five Years

Receipt/Expense Item	FY2024-2025		FY2023-2024		FY2022-2023		FY2021-2022		FY2020-2021	
	Final Annual Budget	Actual Cumulative to 30th June	Final Annual Budget	Actual Cumulative to 30th June	Final Annual Budget	Actual Cumulative to 30th June	Final Annual Budget	Actual Cumulative to 30th June	Final Annual Budget	Actual Cumulative to 30th June
RECEIPTS										
Exchequer releases	747,065,918	738,126,316	896,600,000	891,995,028	887,000,000	841,846,533	618,600,000	583,591,923	531,000,000	511,706,405
Other Receipts	7,500,000	7,500,000	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	747,065,918	745,626,316	896,600,000	891,995,028	887,000,000	841,846,533	618,600,000	583,591,923	531,000,000	511,706,405
PAYMENTS										
Compensation of Employees	258,090,754	256,968,980	219,038,509	218,884,058	204,623,005	201,874,567	219,038,509	218,884,058	160,254,213	154,701,249
Use of goods and services	458,359,164	452,345,006	613,348,816	606,824,023	551,496,995	533,475,660	613,348,816	607,072,586	313,284,064	298,724,410
Social Security Benefits	5,600,000	5,600,000	5,600,000	5,479,504	23,800,000	22,572,871	5,600,000	5,479,504	7,147,981	7,144,981
Acquisition of Assets	17,516,000	17,516,000	58,612,675	50,052,608	107,080,000	80,851,229	58,612,675	50,052,608	50,313,742	30,625,446
TOTAL PAYMENTS	747,065,918	739,922,986	896,600,000	881,240,193	887,000,000	838,774,327	618,600,000	577,345,073	531,000,000	491,196,086
SURPLUS/ DEFICIT		5,703,220		10,754,835		3,072,206		6,246,850		20,510,319
% ABSORPTION	99 %		98 %		95 %		93 %		93 %	

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vii. Compliance and Quality Financial Reporting

The Commission consistently complies with applicable International Public Sector Accounting Standards (IPSAS), alongside other relevant regulatory frameworks, to ensure accurate maintenance of its financial records and the preparation of reliable financial statements. It has established comprehensive accounting policies that are transparently disclosed in its financial reports. Additionally, detailed explanatory notes accompany any material variances within the financial statements, offering clarity and context to stakeholders. This commitment to financial integrity and transparency has resulted in the issuance of an unqualified audit opinion, affirming the Commission's adherence to sound financial management practices and compliance with reporting standards.

viii. Future Developments and Emerging Issues

a. Reduction of Case Backlog

To address the backlog of cases, the Commission intends to establish magistrate courts in every constituency across the country. As part of this initiative, the Commission will also recruit 100 magistrates and 5 Kadhis to these new courts and enhance judicial capacity.

For the construction of the court facilities, the Commission will collaborate with County Governments and leverage support from the National Government Constituency Development Fund (NG-CDF), ensuring coordinated efforts and resource sharing at both county and national levels. In efforts to reduce backlog, the commission plans to establish magistrate courts in each constituency and recruit magistrates. The commission will partner and collaborate with County Governments and National Government Constituency Fund (NG-CDF) for the construction of courts.

b. Full operationalisation of the Judiciary Fund

The Judiciary Fund was launched in July 2022, effectively onboarding the Judiciary into the financial framework. This Fund aims to grant the Judiciary greater financial autonomy, thereby strengthening the judicial independence of the Judiciary.

The Commission continues to engage the National Assembly and the National Treasury to enhance the Fund and anchor budgetary allocation to 2.5 per cent of the shareable revenue in law.

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c. Construction of Kenya Judiciary Academy

The KJA conducts all its trainings at hired facilities which has strained on its budgetary allocation while not generating any income from its current premises which is a leased property. To utilise the land that was allocated to the Commission to set up the Academy in the previous financial year, the Commission did launch a design competition in the year under review which was successfully completed. The proposed seat of the Academy is on an approximate plinth area of 22Ha, on plot L.R No 100133 located at Ngong, Nairobi.

The construction is projected to be done in phases and priority areas are;

1. The Administration Block
2. Gate house & driveway
3. Borehole
4. Kenya Power connection
5. Boundary wall
6. Internal loop roads and parking
7. Sewerage Treatment
8. Water Treatment
9. Storm water dams/swales
10. Landscaping
11. Future Buildings demarcations
12. Golf course
13. Railway Tunnel
14. Renewable Energy

The projected cost of the phase one works stands at Kshs 2.5 billion as at the date of design competition.

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The project once completed and commissioned shall position the Academy as the centre of judicial dialogues in Africa hence being a preferred venue. This will in effect come along with other benefits such as tourists and foreign exchange from personnel who shall be attending the events hosted at the Academy. Secondly, other than reducing or eliminating cost of hiring venues in hotels the Academy shall be able to earn income by hiring out its venue to other government and non-government organisation for conferences, workshops and seminars.

The construction is projected to take 3 years on the Administration block at a cost of Kshs. 2.5 billion and 10-15 years to complete the whole project at approximate cost of Kshs. 15 billion. The project is factored into the medium-term plan; the Commission will engage the National Assembly for allocation of funds for construction of the Academy.

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10. Environmental and Sustainability Reporting

The Commission affirms the indispensable value of social safeguard policies in preventing adverse impacts on individuals across its operational zones. In pursuit of enduring and inclusive progress, the Commission is dedicated to a systematic and rigorous reassessment of all relevant policy frameworks, ensuring they effectively serve both the general public and internal constituencies.

a) Sustainability Strategy and Profile

The Commission affirms the indispensable value of social safeguard policies in preventing adverse impacts on individuals across its operational zones. In pursuit of enduring and inclusive progress, the Commission is dedicated to a systematic and rigorous reassessment of all relevant policy frameworks, ensuring they effectively serve both the general public and internal constituencies.

The Sustainable Development Goals (SDGs) form a universal blueprint for fostering prosperity while protecting the planet. These goals aim to eradicate poverty, promote environmental stewardship, and ensure peace and inclusion on a global scale.

The Commission strongly aligns its initiatives with SDG 16, which seeks to build peaceful, just, and inclusive societies through equal access to justice and robust, accountable institutions. To complement this commitment, the Commission has adopted deliberate measures that uplift marginalized groups including women, youth, and persons with disabilities ensuring equitable consideration in employment opportunities.

The commission adopted the following strategies to uplift the marginalized

1. The Commission set aside Ksh. 46,876,000 of its procurable budgets to support the Youth, Women and People living with disabilities.
2. The Commission advertised for 209 internship positions designed to help youth enhance their professional skills through hands-on training.
3. The Commission approved employment of 700 young Kenyans through the Ajira Program to help digitize the court records and enhance the speed of delivery of justice.

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b) Environmental performance /climate change/ mitigation of natural disasters

The Commission is committed to promoting a greener justice system by reorienting operations for long-term environmental sustainability. In line with SDG 7, it has approved the installation of solar and renewable energy systems in court stations to support access to affordable, clean energy.

To enhance operational efficiency and reduce environmental impact, the Commission has adopted various digital solutions, resulting in significant cost savings and improved service delivery. These include:

- i. E-Learning platform
- ii. Finalization of an E-Recruitment module
- iii. Virtual meetings and trainings
- iv. E-Board system
- v. Sharing of resource material and policies through the website
- vi. Paperless training materials distributed via customised QR codes

The Commission also prioritizes green procurement practices, ensuring environmentally friendly sourcing and responsible waste disposal. Continuous staff sensitization efforts promote a culture of reducing, reusing, and recycling.

To strengthen environmental governance and support informed decision-making, the Commission formally adopted the following resource materials for reference in handling environmental matters:

- i. The Bench Book for Wildlife, Forest, and Fisheries (WFF)

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ii. Tree Planting



Hon. Members of the Commission participating in tree planting activity during court visits

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c) Employee Welfare

The Commission has an elaborate recruitment policy that provides for a structured framework for the management of human resource processes of recruitment, selection, appointment, development and promotions. The following are the welfare programmes the Commission has put in place for its employees:

i. Employee Protection Unit – As part of its commitment to fostering a safe and respectful working environment, the Commission—through its Sexual Harassment Policy—established a dedicated unit to receive and address complaints related to sexual harassment. This unit serves as a confidential and accessible reporting mechanism for affected employees, ensuring that all cases are handled promptly, professionally, and in accordance with the Commission’s internal procedures and relevant legal frameworks

ii. Fitness Friday - The Commission has introduced a wellness initiative at the academy aimed at enhancing the health and well-being of its workforce. This comprehensive program addresses multiple dimensions—including physical, emotional, social, and occupational wellness—with the objective of fostering a supportive environment that promotes healthy habits, minimizes stress, and improves overall life quality

iii. Staff Mortgage and car loan Scheme: The Commission has instituted a structured Mortgage Facility designed to support staff in securing permanent housing. Under this initiative, eligible staff members are afforded access to financing options that enable them to purchase residential houses directly from developers or the market or acquire parcels of land for the purpose of constructing their own homes

This scheme is aligned with the Government’s Affordable Housing Programme, which promotes access to dignified and cost-effective housing solutions for citizens. By extending this benefit to its employees, the Commission reinforces its commitment to improving the living standards and long-term economic stability of its workforce.

In addition, the Commission has operationalized a Car Loan Scheme to facilitate staff mobility and convenience. Through this arrangement staff can access financing to purchase private motor vehicles

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Together, these facilities form part of the Commission's broader staff welfare strategy aimed at enhancing the personal well-being and professional efficiency of its personnel.

iv. Sensitization on financial wellness, (pre and post retirement, Financial Management) - As part of its staff empowerment agenda, the Commission facilitated a financial wellness sensitization session for Commissioners and the forty-five staff. The sensitization emphasized the importance of proactive financial planning and personal accountability in achieving economic resilience. This initiative contributes to the Commission's broader goal of enhancing staff well-being and enhancing their productivity and aligns with its commitment to holistic professional development.

V. Staff Capacity building: The Commission acknowledges the paramount importance of training and development in augmenting productivity and efficacy. In pursuit of this objective, the Commission implemented capacity-building programs and facilitated staff participation in professional development courses, seminars, and workshops. These training initiatives are harmonized with the organization's performance management systems. The following staff capacity-building programmes were executed during the year under review:

a) Staff training on life skills and team-building activities

In June 2025, all staff of the Commission stationed at the Kenya Judiciary Academy (KJA) underwent a comprehensive life skills development program facilitated by St John Ambulance – Nakuru. The training spanned multiple sessions and covered a range of critical competencies aimed at enhancing staff preparedness and responsiveness in everyday and emergency. Key modules included basic first aid techniques, basic life support, emergency preparedness and health awareness

In addition to skill-based training, staff participated in structured team-building exercises designed to promote open communication and active listening, enhance problem-solving and conflict resolution capabilities, strengthen interpersonal trust and collaborative dynamics and foster emotional well-being and morale. These experiences played a pivotal role in reinforcing unity, mutual respect, and a culture of continuous professional growth.

This initiative is directly aligned with Sustainable Development Goal (SDG) 3, which advocates for ensuring healthy lives and promoting well-being for individuals of all ages. By investing in both physical preparedness and psychosocial cohesion, the Commission demonstrates its commitment to

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building a resilient and empowered workforce capable of delivering justice services with excellence and care.

b) Continuous Professional Development (CPD) and Management Trainings

To uphold the highest standards of professional excellence and institutional effectiveness, the Commission facilitated the participation of all professional staff members in Continuous Professional Development (CPD) programs as required within their respective disciplines. This initiative was designed to strengthen the Commission's human resource capacity, ensure regulatory and sectoral compliance, and keep personnel abreast of emerging trends and innovations.

The Commission remains committed to investing in its human capital by ensuring that all professional staff are empowered to perform effectively, ethically, and with contemporary relevance in their respective areas of specialization.

vi. Staff Occupational and Safety: The Commission is committed to maintaining safe and healthy working conditions, equipment, and systems for all employees, visitors, and other individuals within its premises and operational areas. Thirty-nine staff of the Commission stationed at the Kenya Judiciary Academy (KJA) underwent a comprehensive life skills development program facilitated by St John Ambulance – Nakuru. The training spanned multiple sessions and covered a range of critical competencies aimed at enhancing staff preparedness and responsiveness in everyday and emergency. Key modules included basic first aid techniques, basic life support, emergency preparedness and health awareness

vii. Staff medical Scheme: The Commission has an established staff medical scheme that caters for both inpatient and outpatient services for staff and immediate family members. The Commission approved the establishment of the Post-Retirement Medical Scheme (PRMS) – Effective 1st July 2024 with an aim of taking care of the medical expenses of the staff after retirement. This will be via approved medical care providers that the trustees of the Judicial Service Staff Superannuation Scheme appoint. The Scheme will maintain custody of the funds saved by the members and their employers and only pay the agreed premiums required for medical cover.

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c) **Operational Practices:** The Commission has cultivated good working relations with its stakeholders and suppliers through the Supply Chain Management unit. This is evidenced by timely payment of bills, prompt response to supplier queries and adherence to terms and conditions of the contracts. All contracts are observed to completion and no queries have been received from the Public Procurement Regulatory Authority as a result of supplier dissatisfaction from engagement with the Commission.

The Commission processed all the payments to suppliers on time and has reported no pending bills for the year under review.

d) **Community Engagements:** The Commission undertakes Corporate Social Responsibility (CSR) activities with the aim of enhancing its relationship with stakeholders and the community. During the year under review, the Commission carried out CSR activity as follows.

i) The staff of the commission visited Nyandika Slums Humanitarian Support – Kibera Restoring Hope where there was a profound effect on both the beneficiaries and Commission staff. By providing essential items such as food, shoes, and household necessities, the initiative helped meet immediate needs in one of Nairobi’s most underserved communities. Beyond the material support, the visit fostered meaningful interaction, compassion, and solidarity, reflecting the Commission’s commitment to responsive service and social uplift. Feedback from local residents and centre coordinators expressed deep appreciation, highlighting the emotional and practical value of the outreach. Moreover, Commission staff reported a renewed sense of purpose and connection to the communities they serve, reinforcing CSR as a powerful tool for ethical leadership and societal transformation.



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Staff of the Commission during a visit to Nyandika Slums Humanitarian Support, Kibera

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11. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of the Judicial Service Commission shall prepare financial statements in respect of the Commission. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Judicial Service Commission is responsible for the preparation and presentation of the 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, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Commission, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the Commission; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Judicial Service Commission accepts responsibility for the Commission's financial statements, which have been prepared on the Accrual Basis 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 the Commission's transactions during the financial year ended June 30, 2025, and of the Commission's financial position as at that date. The Accounting Officer 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 system of internal controls.

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The Accounting Officer in charge of the Judicial Service Commission confirms that the Commission has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), 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 Commission's financial statements were approved on **21st August, 2025** and signed by:


.....
Hon. Winfridah B. Mokaya, CBS
Accounting Officer


.....
CPA Rebecca Kiplagat (Mrs)
Director Finance and
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON JUDICIAL SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report, which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance, which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report, when read together, constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of Judicial Service Commission set out on pages 1 to 41, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of

comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Judicial Service Commission as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33), and comply with the Judicial Service Act, 2011, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

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 the 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 judgement, 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

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during the audit of the Commission in the 2024/2025 financial year revealed that the following five (5) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Lack of Approved Judicial Service Regulations
2	2023/2024	Under-Staffing
3	2023/2024	Lack of an Approved Operational Risk Management Strategy, ICT Policy and Operational Manuals
4	2023/2024	Land Under Dispute
5	2023/2024	Enhancement of Governance Systems for Security-Related Expenditures

Other Information

The Management is responsible for the Other Information set out on pages viii to xcvi, which comprise of Key Entity Information and Management, Members of the Judicial Service Commission, Profiles of Accounting Officer and Key Management, Statement of the Chairperson, Judicial Service Commission, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, and the Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Commission's financial statements, my responsibility is to read the Other Information and, in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is no material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else 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

1. Non-Compliance with Affirmative Action

Review of the Commission's workforce revealed that it comprises sixty-seven (67) employees and eleven (11) Commissioners. However, there are no Persons with Disabilities (PWDs) among its staff or Commissioners. This was contrary to Article 54(2) of the Constitution of Kenya, 2010, which requires that at least five percent (5%) of the public workforce consist of Persons with Disabilities.

In the circumstances, Management was in breach of the law.

2. Non-Compliance with Climate Change Financing Requirements

Review of the Commission's budget and expenditure records revealed that the Climate Change action plan was not integrated into its sectoral strategies, action plans, and other

implementation projections for legislative and policy functions. Further, the Commission has not designated a unit with adequate staffing and financial resources, nor appointed a senior officer to coordinate the mainstreaming of the Climate Change action plan and other statutory Climate Change responsibilities into sectoral strategies. This was contrary to The National Treasury Circular 13/2020, which requires Government entities to identify and report on climate-related budget allocations and provide quarterly expenditure data on climate and environmental projects.

In the circumstances, Management was in breach of The National Treasury's Circular.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT, AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Under-Staffing

As previously reported, review of human resource records revealed that, as at 30 June, 2025, the Commission had only sixty-seven (67) staff members compared to the authorized establishment of one-hundred and sixty-six (166). This represents a staffing deficit of ninety-nine (99) or 60% below the approved establishment.

In the circumstances, the understaffing may hinder effective service delivery by the Commission.

2. Unquantified Legal Expenses for Contracted Private Law Firms

Review of records revealed that the Commission had one hundred and twenty-one (121) litigations, representing an increase of 15% increase from the one hundred and five (105) cases reported in the financial year 2023/2024. Out of these, thirty-one (31) cases or 26% were handled by in-house counsel, while ninety (90) cases or 74% were outsourced to private law firms. However, no contracts between the Commission and the private law

firms were provided for audit review. Further, the costs associated with legal representation for these litigations were neither quantified nor disclosed.

In the circumstances, the total cost of litigation to the Commission remains unknown, and the lack of a documented process for selecting and allocating cases to private law firms hinders effective oversight over legal expenditures.

3. Land Under Dispute

As disclosed in footnotes to Annex III to the financial statements, the fixed assets register reflects a balance of Kshs.344,569,276, which excludes the value of land. However, as previously reported, records indicate that the Commission was allocated a parcel of land measuring approximately 22.32 hectares in Ngong by the National Government for the construction of the Kenya Judiciary Academy, which has neither been valued nor fenced to safeguard it against encroachment. Further, the parcel of land is subject to an ongoing court case in which a petitioner laid a claim to the property and sought judicial relief to cancel the titles issued to the Commission.

In the circumstances, the Commission risks losing the land through encroachment.

4. Enhancement of Governance Systems for Security Related Expenditures

During the financial year 2023/2024, the Commission incurred some on confidential security operations. Certificates of confidential expenditure were issued, supported by declarations from the Accounting Officer affirming proper use of funds in compliance with Regulation 101(5) of the Public Finance Management (National Government) Regulations, 2015.

As previously reported, there is need to enhance accountability of confidential expenditures through review of the Regulations to clearly define entities eligible for confidential security related expenditures and to specify what constitutes security related operations. Further, entities should establish internal oversight mechanisms and processes that include detailed budget projections and post-operation financial summaries to address risks and ensure responsible use and accountability of the funds, beyond the certificate.

The measures are aimed at strengthening governance, fostering trust, and ensuring funds are utilised responsibly without compromising State security. However, as at the time of the audit in November 2025, no action had been taken to implement the audit recommendations.

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 controls, 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 the Management and the Commissioners

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Commissioners are responsible for overseeing the Commission's financial reporting process, reviewing the effectiveness of how Management 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


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not, 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 December, 2025

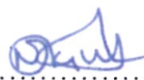
Judicial Service Commission
Annual Report and Financial Statements for the year ended June 30, 2025.

13. Statement of Financial Performance for the year ended 30 June 2025

	Notes	FY2024/ 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from Exchequer	6	738,126,206
Transfers from Domestic and Foreign Partners	7	12,410,100
Total revenue		750,536,306
Expenses		
Employee costs	8	259,651,653
Use of goods and services	9	385,051,875
Commissioners Expenses	10	79,703,231
Total expenses		724,406,759
Surplus/Deficit for the year		26,129,547
Net Surplus/Deficit		26,129,547

The financial statements set out on pages 1 to 44 were signed by:


.....
Hon. Winfridah B. Mokaya, CBS
Accounting Officer


.....
CPA Rebecca J. Kiplagat
Director Finance & Admin.
ICPAK M/no. 5533

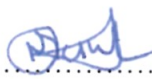
Judicial Service Commission
Annual Report and Financial Statements for the year ended June 30, 2025.

14. Statement of Financial Position as at 30 June 2025

	Notes	FY2024/ 2025	Opening Statement
			1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	11	17,715,278	17,075,739
Total Current Assets		17,715,278	17,075,739
Non-Current Assets			
Property, Plant, and Equipment	12	17,509,000	-
Total Non-Current Assets		17,509,000	-
Total Assets (A)		35,224,278	17,075,739
Liabilities			
Current Liabilities			
Trade and other payables	13	-	2,917,327
Refundable Deposits and prepayments	14	12,012,058	6,320,904
Total Current Liabilities		12,012,058	9,238,231
Non-Current Liabilities			
Total Liabilities (B)		12,012,058	9,238,231
Net Assets (A-B)		23,212,220	7,837,507
Represented By:			
Accumulated Surplus		23,212,220	7,837,508
Net Assets		23,212,220	7,837,508

The financial statements set out on pages 1 to 44 were signed by:


.....
Hon. Winfridah B. Mokaya, CBS
Accounting Officer


.....
CPA Rebecca J. Kiplagat
Director Finance & Admin.
ICPAK M/no. 5533

Judicial Service Commission
Annual Report and Financial Statements for the year ended June 30, 2025.

15. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
	kshs	kshs	kshs	kshs
Fund balance as at 30th June 2024	10,754,835		-	10,754,835
Adjustments				-
Recognition of Liabilities	(2,917,327)			(2,917,327)
As at July 1, 2024	7,837,508	-	-	7,837,508
Return to Exchequer	(10,754,835)			(10,754,835)
Surplus/ deficit for the year	26,129,547			26,129,547
Capital funds received in the year			-	-
As at 30th June, 2025	23,212,220	-	-	23,212,220

Notes:

- i. For the purposes of the first-time accrual accounting adoption the only assets considered in the FY2024/25 FY2024/25. The other assets will be included in the FS once the valuation process is completed.
- ii. The adjustment during the period relates to pending staff payables as at 30th June, 2024.

Judicial Service Commission
Annual Report and Financial Statements for the year ended June 30, 2025.

16. Statement of Cash Flows for the year ended 30 June 2025

		FY2024/ 2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from exchequer	6	738,126,206
Transfers from domestic and foreign partners	7	7,500,000
Unspent Authority to Incur Expenditure (AIE)	14(b)	5,062,309
Total receipts		750,688,515
Payments		
Employee costs	8(a)	262,568,980
Use of goods and services	9 (a)	380,141,775
Commissioners Expenses	10	79,703,231
Retentions Paid in the Year	14(a)	701,155
Total payments		723,115,141
Net cash flows from/(used in) operating activities	15	27,573,374
Cash flows from investing activities		
Purchase of PPE	12(a)	(16,179,000)
Net cash flows from/(used in) investing activities		(16,179,000)
Cash flows from financing activities		
Return to Exchequer		(10,754,835)
Net cash flows from financing Activities		(10,754,835)
Net increase/(decrease) in cash & Cash equivalents		639,539
Cash and cash equivalents at the start of the period		17,075,739
Cash and cash equivalents at the end of the period		17,715,278

17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025 Recurrent and Development Combined

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference	% of utilization
	A	B	C=a+b	D	E=c-d	F=d/c %
Revenue						
Transfers from exchequer	902,900,000	(155,834,082)	739,565,918	738,126,206	1,439,712	99.81%
Transfers from domestic and foreign partner	-	7,500,000	7,500,000	7,500,000	-	100.00%
Total revenue	902,900,000	(148,334,082)	747,065,918	745,626,206	1,439,712	
Expenses						
Employees Costs	223,220,000	40,470,754	263,690,754	262,568,980	1,121,774	99.57%
Use of goods and services	511,776,769	(133,120,836)	386,155,933	380,141,775	6,014,158	98%
Commissioners' expenses	79,703,231	-	79,703,231	79,703,231	-	100%
Property Plant and Equipment	88,200,000	(70,684,000)	17,516,000	17,509,000	7,000	99.96%
Total recurrent expenses	902,900,000	(148,334,082)	747,065,918	739,922,986	7,142,932	99.04%
Total expenses	902,900,000	(148,334,082)	747,065,918	739,922,986	7,142,932	99.04%
Surplus/ deficit	-	-	-	5,703,220		

- Variance Analysis:** The 99% budget absorption reflects the Commission's commitment to achieve it's set objectives. There were no significant under or over utilization of the budget.
- Reallocation within the Year:** The difference between the original and final budget was as a result of of Kshs. 18,924,000 and adjustments under supplementary 1, 2 and 3 which led to budget cut of of Ksh, 155,834,082.

The Commissions' financial Statements were approved on **21st August 2025** and signed by:

.....
Hon. Winfridah B. Mokaya, CBS
Accounting Officer

.....
CPA Rebecca J. Kiplagat
Director Finance & Administration
ICPAK M/No 5533

Budget Reconciliation to the Statement of Cash Flows

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	5,703,220
1	Retention funds	6,949,749
2	Balance of Judiciary AIE fund	5,059,898
3	Balance of TNT AIE fund	2,410
	Closing Cash and Cash Equivalent as per the Statement of Cash Flows	17,715,278

Budget Notes

3. *The 99% budget absorption reflects the Commission's commitment to achieve it's set objectives.*
4. *The difference between the original and final budget was as a result of reallocations of Kshs. 18,924,000 and adjustments under supplementary 1, 2 and 3 which led to budget cut of of Ksh, 155,834,082*

Budget Execution by Programmes and Sub-Programmes for FY2024/2025

Programme / Sub-Programme	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference
	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
Program 1					
Sub-programme 1	618,713,123	- 102,908,142	515,804,981	510,523,852	5,281,129
Sub-programme 2	284,186,877	- 52,925,940	231,260,937	229,399,134	1,861,803
Total	902,900,000	- 155,834,082	747,065,918	739,922,986	7,142,932

18. Notes to the Financial Statements

1. Establishment

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

The commission is wholly owned by the Government of Kenya and is domiciled in Kenya.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the Commission has been categorized as a Schedule 1 national government MDA in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on **21st August, 2025**.

The Commission 1st year accrual financial statements has applied the transitional exemptions under IPSAS 33 and, accordingly, has not recognized certain assets and liabilities that were not measured under the previous basis of accounting. Specifically, the following have not been recognized:

Judicial Service Commission

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

- i. Inventories (IPSAS 12)
- ii. Property, Plant and Equipment (IPSAS 17)
- iii. Employee Benefits (IPSAS 25)
- iv. Intangible Assets (IPSAS 31)

Toward full compliance to IPSAS Accrual, the Commission has taken the following steps:

- a) A board paper was prepared and submitted for the Commission update and approval
- b) A Committee on transition to Accrual was appointed
- c) The Committee, as one of their Terms of Reference, formulated a detailed transition workplan
- d) Sensitization of the Commission's staff has been ongoing
- e) A comprehensive Asset registers and stock take for the Commission has been prepared in readiness for valuation.
- f) The assets that were acquired in the reporting period were recognised under property, plant and equipment
- g) The Committee has held capacity building engagements with PSASB and TNT
- h) The Commission embarked on preparation of Policy documents to support the transition to accrual.
- i) The Commission undertook an IFMIS records reconciliation process
- j) An Opening Statement of the Financial Position was prepared as at 1st July, 2024.
- k) The Commission prepared its quarterly financial reports for the FY2024/2025 in accrual basis.

Reporting period

The reporting period for these financial statements is for the period ended 30th June, 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Judicial Service Commission

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

Liability is a present obligation of the Commission for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

Judicial Service Commission pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the Commission is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the Commission's policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the Commission's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Notes to the Financial Statements (Continued)

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. The Commission's commitment to climate change action does not constitute a present obligation on the balance sheet.

Physical assets

An asset is a resource presently controlled by the Commission as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2024.

There were no new and amended standards issued in the financial year.

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

The Commission documented standards that have been issued but not yet effective and their impacts as presented in the table below:

Judicial Service Commission

Annual Reports and Financial Statements for the year ended June 30, 2025.

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an MDA.</p> <p>The new standard requires entities to recognise, measure and present information on right-of-use assets and lease liabilities.</p> <p><i>The commission operates on leased premises. Once the standard is effective it will increase, the Commission's liabilities and the right of use respectively.</i></p>

**Judicial Service Commission
Annual Reports and Financial Statements for the year ended June 30, 2025.**

Standard	Effective date and impact:
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Under IPSAS 17 the Commission has recognised the assets acquired during the reporting period. To fully adopt IPSAS 45, the Commission will value and recognise assets that were held as at 30th June, 2024 in the subsequent financial year. This recognition is expected to increase the value of assets and also recognise the depreciation expense.</i></p>

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Standard	Effective date and impact:
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>By aligning asset valuation with service delivery, IPSAS 46 enhances the transparency of how public resources are used and thus enhance accuracy of the Commission's financial statements and facilitate comparability with other government institutions.</i></p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful information to users of financial statements about the nature,</p>

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Standard	Effective date and impact:
	<p>amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Once the standard is effective, the Commission's information in the financial statements will be standardized to enhance usability by the stakeholders and allow for comparability with other government institutions.</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Upon the standard becoming effective, the Commission will recognise the fair value of the retirement plan for its employees. This will provide additional information to the relevant stakeholders.</i></p>

iii) Early adoption of standards

The Commission did not early-adopt any new or amended standards in the financial year ended 30th June, 2025.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Commission and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

The Commission recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

b) Budget information

The original budget for FY 2024/2025 was approved by the National Assembly on 7th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Commission upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Commission recorded additional appropriations of 7.5 million on the 2024/2025 budget following the governing body's approval. The Commission's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis.

Notes to the Financial Statements (Continued)

The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section xxx of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. The commission does not depreciate PPE in the acquisition year. When significant parts of property, plant and equipment are required to be replaced at intervals, the Commission recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the Commission incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and

Notes to the Financial Statements (Continued)

useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Commission expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

g) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Commission. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Commission also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Commission will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

h) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

Notes to the Financial Statements (Continued)

i) Research and development costs

The Commission expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Commission can demonstrate:

- i. The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii. Its intention to complete and its ability to use or sell the asset
- iii. How the asset will generate future economic benefits or service potential
- iv. The availability of resources to complete the asset
- v. The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

a) Financial assets

Classification of financial assets

The Commission classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Commission's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless the

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Notes to the Financial Statements (Continued)

Commission has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the Commission classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Notes to the Financial Statements (Continued)

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/equity are measured at fair value through surplus or deficit. A business model where the Commission manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The Commission assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The Commission recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

b) Financial liabilities

Classification

The Commission classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

Judicial Service Commission

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

c) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i. Raw materials: purchase cost using the weighted average cost method.
- ii. Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Commission.

d) Provisions

Provisions are recognized when the Commission has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Commission expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

e) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The Commission recognizes a social benefit as an expense for the social benefit

Notes to the Financial Statements (Continued)

scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the Commission will incur in fulfilling the present obligations represented by the liability.

f) Contingent liabilities

The Commission does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

g) Contingent assets

The Commission does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Commission in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

h) Changes in accounting policies and estimates

The Commission recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

i) Employee benefits

Retirement benefit plans

The Commission provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the Commission pays fixed contributions into a fund, and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected

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Notes to the Financial Statements (Continued)

unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

j) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

k) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

l) Related parties

The Commission regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the entity, or vice versa. Members of key management are regarded as related parties and comprise the Commissioners, directors, and senior managers.

m) Service concession arrangements

The Commission analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Commission recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset

Notes to the Financial Statements (Continued)

has been recognized, the Commission also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

n) 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 Kenya Commercial Bank at the end of the financial year.

Comparative figures

In preparing these financial statements, the Commission has elected to apply paragraph 79 of IPSAS 33, which allows for the election by the Commission to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

o) 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 June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Commission's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Commission based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about

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Notes to the Financial Statements (Continued)

future developments may change due to market changes or circumstances arising beyond the control of the Commission. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Commission.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosures of these estimates of provisions are included in Note 40.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Retirement benefit Asset/ Liability

The Commission operates a defined benefit and defined contribution scheme for all full-time employees from July 1, 2019. The scheme is administered by Zamara while KCB is the custodian of the scheme. The scheme is based on 7 percentage of the monthly basic salary of an employee.

The Commission also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Commission's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at a maximum of Ksh. 480 under tier I and Ksh. 3,840 under tier II per employee per month. Other than NSSF the Commission also has a defined contribution scheme operated by Zamara Pension Fund. Employees contribute 7% while employers contribute 14% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred

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Notes to the Financial Statements (Continued)

6. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers FY2024/ 2025
	Kshs	Kshs	Kshs
Recurrent	738,126,206	-	738,126,206
Development	-	-	-
Total	738,126,206	-	738,126,206

7. Transfers from Domestic and Foreign Partners

Description	FY2024/ 2025
	Kshs
Grants in Kind - Rental waiver	4,910,100
Other Public Donations	7,500,000
Total Transfers from Domestic and Foreign Partners	12,410,100

Details on Transfers from domestic and foreign partners

Name Of The Entity Sending The Grant/Transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers FY2024/ 2025
	Kshs	Kshs	Kshs
Kenya Commercial Bank	4,500,000	-	4,500,000
Kenya Power & Lighting Co. Ltd	3,000,000	-	3,000,000
Grants in Kind from Kenya Commercial Bank (Rental waiver for Kenya Judiciary Academy)	4,910,100	-	4,910,100
Total Transfers from Domestic and Foreign Partners	12,410,100	-	12,410,100

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Notes to the Financial Statements (Continued)

Note: Grant in Kind

During the year, the Commission received a rent waiver from its landlord amounting to KSh 4,910,100, relating to the premises at Karen housing Kenya Judiciary Academy. The waiver constitutes a non-exchange transaction under IPSAS 23, as the Commission received a benefit without directly giving equal value in return.

The rent waiver has been recognised as revenue from non-exchange transactions (Transfer from domestic and Foreign Partners) in the statement of financial performance, measured at the fair value of the rent forgiven.

Because the transaction did not involve any cash, it has been excluded from the Statement of Cash Flows in accordance with IPSAS 2, paragraph 43(b), which requires exclusion of non-cash transactions.

8. Employee Costs

Description	FY2024/ 2025
	Kshs
Basic salaries of permanent employees	130,769,508
Basic wages of temporary employees	10,619,996
Personal allowances paid as part of salary	85,394,310
Pension and other social security contributions	27,267,839
Government Pension and Retirement Benefits	5,600,000
Total Employee costs	259,651,653

8 (a) Adjustment to employees Costs Between Statement of Financial Performance and Cash Flow

Description	Kshs
Total employee costs FY2024/2025	259,651,653
Adjusted for	
Third party payables as at 1 st July 2024	2,917,327
Adjusted Amount of Employee Costs in the cashflow	262,568,980

The third party payables of Kshs 2,917,327 was adjusted to the Basic Salaries of permanent employees to remove the accrual expenses already recognised in the previous financial year.

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Notes to the Financial Statements (Continued)

9. Use of Goods and Services

Description	FY2024/ 2025
	Kshs
Utilities, Supplies and Services	985,000
Communication, Supplies and Services	11,149,659
Domestic Travel and Subsistence, and Other Transportation Costs	49,858,334
Foreign Travel and Subsistence, and other transportation costs	32,298,720
Printing, Advertising and Information Supplies and Services	10,300,941
Rentals of Produced Assets	49,480,821
Training Expenses	151,168,868
Hospitality Supplies and Services	22,239,711
Specialised Materials and Supp	480,000
Office and General Supplies and Services	7,448,432
Fuel Oil and Lubricants	10,511,690
Other Operating Expenses	27,780,350
Routine Maintenance - Vehicles	11,160,269
Routine Maintenance - Other Assets	189,080
Total Use of Goods and Services	385,051,875

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Notes to the Financial Statements (Continued)

9 (a) Adjustment to use of goods and services

<i>Description</i>	<i>Kshs</i>
Use of goods and services as per ledger	459,845,006
Adjusted for	
Commissioners local travel expenses	(14,970,000)
Commissioners foreign travel expenses	(14,485,846)
Sitting Allowances including retainer, commuter and responsibility allowances	(50,247,385)
Adjusted Amount of use of good and services (Cash flow)	380,141,775
Add: Grants in Kind from Kenya Commercial Bank for Rental waiver added to the rent expenses (Rental of Produced Assets)	4,910,100
Total Use of Goods in Statement of financial Performance	385,051,875

10. Commissioner's Expenses

Description	FY2024/ 2025
	Kshs
Sitting Allowances (Remove (retainer, commuter allowances and responsibility)	50,247,385
Induction and Training	14,485,846
Travel and Accommodation	14,970,000
Total Commissioner's Expenses	79,703,231

Commission allowances are stipulated by the SRC

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Notes to the Financial Statements (Continued)

11. Cash and Cash Equivalents

Description	FY2024/ 2025	Opening statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	5,185,301	10,147,006
Deposits Account	8,707,299	6,207,663
KCB bank account	3,822,678	
Cash on Hand		721,069
Total	17,715,278	17,075,739

11 (a) Detailed Analysis of the Cash and Cash Equivalents

		FY2024/ 2025	Opening statement 1 st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Account			
<i>CBK001</i>	1000181273	5,185,301	10,147,006
<i>KCB</i>	1266450971	3,822,678	-
Deposits Accounts	1000492775	8,707,299	6,207,663
Cash on Hand		-	721,070
Grand Total		17,715,278	17,075,739

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Notes to the Financial Statements (Continued)

12. Property, Plant and Equipment

Description	Land	Buildings & Building Improvement	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)*	Capital Work in progress	Total
		10%	12.50%	12.50%	30%	12.50%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024		-	-	-	-	-		-
Additions		-		499,000	3,710,000		13,300,000	17,509,000
As At 30 June 2025	-	-	-	499,000	3,710,000	-	13,300,000	17,509,000
Depreciation And Impairment								-
Opening Bal as 1 st July 2024	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
As At 31 Dec 2024	-	-	-	-	-	-	-	-
Net Book Values								-
Opening Bal as at 1 st January 2025	-	-	-	-	-	-	-	-
As At 30 June 2025	-	-	-	499,000	3,710,000	-	13,300,000	17,509,000

The Commission had assets with a historical cost of Ksh. 327,060,275.85 as at 01.07.2024. The Commission has taken advantage of IPSAS 33 on first time adoption and the cost has not been recognised in the schedule for property, plant and equipment in the year under reporting being a transitional year. This will require both valuation and policy guideline on depreciation. Once the valuation is done and applicable costs established the assets will be recognised in the subsequent reporting period. We note that the historical costs has been disclosed under **appendix III**.

The work in progress relate to refurbishment works that are ongoing for office partitioning at the Commission offices.

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12 (a) Adjustments of PPE for cash flow statement

Purchase of PPE	17,509,000
Retained payments in relation to Work in Progress	(1,330,000)
Purchase of PPE - Investing Activities - Cashflow	16,179,000

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Notes to the Financial Statements (Continued)

13. Trade and Other Payables

Description	Period ended June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Third-party payments			2,917,327	
Total trade and other payables	-		2,917,327	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	1 st July	% of the Total
Under one year	-	-	2,917,327	100%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (tie to above total)	-		2,917,327	100%

14. Refundable Deposits and Prepayments

Description	FY2024/ 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Other deposits- Retention	6,949,748		6,320,904	
Other Deposits- Unspent A-I-E	5,062,309			
Total deposits	12,012,058		6,320,904	
Ageing analysis: (Refundable deposits)	Current FY2024/25	% of the Total	1 st July	% of the Total
Under one year	6,392,308	53%	2,534,903	40%
1-2 years	1,803,035	15%	2,298,883	36%
2-3 years	3,816,715	32%	1,487,118	24%
Over 3 years	-	0%	-	0%
Total (tie to above total)	12,012,058		6,320,904	

Other deposits relate to retention money for contractors an amount of 6,949,748 and Ksh. 5,062,302 unutilised AIE funding to be refunded to the National Treasury in the FY2025/2026

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Notes to the Financial Statements (Continued)

14 (a) Retention Movement

	Retention funds
	Kshs
Balance Brought Forward -1 st July 2024	6,320,904
Additions	1,330,000
Retentions paid out during the year	(701,156)
Balance Carried Forward	6,949,749

14(b) Unspent A-I-Es

	Judiciary	NT	Total
	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-
Additions	50,000,000	38,500,000	88,500,000
Utilized	(44,940,101)	(38,497,590)	(83,437,691)
Balance Carried Forward	5,059,899	2,410	5,062,309
Net changes during the year	5,059,899	2,410	5,062,309

15. Cash Generated from Operations

	FY2024/ 2025
	Kshs
Surplus for the period before tax	26,129,547
Adjusted for:	
Less: Non-cash grants received	(4,910,100)
Working capital adjustments	
In kind -Rent	4,910,100
Increase in payables	(2,917,327)
Increase in payments received in advance	5,062,309
Decrease in Retention	(701,155)
Net cash flow from operating activities	27,573,374

Notes to the Financial Statements (Continued)

16. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Commission include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the Commission, holding 100% of the Commission's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Commission.

Other related parties include:

- i) Judiciary.
- ii) Key management.
- iii) Board of directors.

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Notes to the Financial Statements (Continued)

	FY2024/25
	Kshs
Transactions with related parties	
B) purchases from related parties	
Purchases of electricity from KPLC	985,00
Rent expenses paid to govt agencies	39,463,20
Training and conference fees paid to govt. Agencies – Kenya School of Government	549,29
Others (specify) – New KCC, Postal Corporation of Kenya	575,78
Total	41,573,27
a) Grants /transfers from the government	
Grants from national govt – Judiciary 50m AIE and National Treasury 38.5m AIE	88,500,00
Total	88,500,00
b) Expenses incurred on behalf of related party	
Payments for goods and services against the AIE received.	84,299,60
Total	
c) Key management compensation	84,299,60
Directors’ emoluments	50,247.38
Compensation to key management	
Total	50,247.38

Transfers from other government entitles of Ksh. 88,500,000 relates to amounts received from the National Treasury and Judiciary as Authority to Incur Expenditure (A.I.E) thus did not form part of the appropriated budget for the Commission.

17. Contingent Assets and Contingent Liabilities

The Courts have rendered decisions in several matters filed against the Commission, awarding damages or compensation to successful litigants. The Commission has since appealed those decisions and obtained stay of execution orders, thereby temporarily suspending payment.

However, should the appeals not succeed, the Commission will be obligated to settle the respective awards or compensation.

The table below sets out the court matters in which awards or compensation have been made against the Commission in favour of successful litigants.

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Notes to the Financial Statements (Continued)

Item	description	Award/Compensation
1	Nakuru Civil Appeal No. E007/2023, Judicial Service Commission-Vs- Alice Bitutu Mongare.	5,000,000
2	Nairobi Civil Appeal No E214/2023, Judicial Service Commission - Vs- Benedict Abonyo Omollo.	2,000,000
3	Nairobi Civil Appeal No. E331 of 2020 Judicial Service Commission -Vs- Timothy Sironka Nchoe.	5,000,000
4	Nairobi Civil Appeal No E097/2022, Judicial Service Commission-Vs- Susan Khakasi Oyatsi.	-
5	Nairobi ELRC Cause No. 1273/2017, Justice (Rtd) Jonathan Havelock =Vs= Judicial Service Commission & CS National Treasury.	-
6	Nairobi ELRC Petition No E051/2022, Jophter Echor Jakait Vs Judicial Service Commission.	2,200,000
7	Nairobi Civil Appeal No. E353/2020, Bildad Rogoncho Kimwele =Vs= Judicial Service Commission	1,500,000
8	Nairobi Civil Appeal No. 654/2019, Judicial Service Commission=Vs= Simon Rutto Rotich.	1,275,000
9	Nairobi Civil Appeal No. E262/2021, Judicial Service Commission=vs= Walter Onchuru.	2,568,000
10	Nairobi ELRC Cause No E039/2014-Gladys Boss Shollei-Vs-Judicial Service Commission.	13,000,000
11	Mombasa ELRC Cause No E077/2024-Samuel Opondo Wasuna-Vs-Judicial Service Commission.	-
12	Kisumu ELRC Cause No E011/2024, Arthur Shikwe-Vs- Judicial Service Commission.	500,000
13	John Osoro Omundi-Vs-Judicial Service Commission.	-
	TOTALS	33,043,000

18. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

19. Ultimate and Holding MDA

The Commission is an ultimate parent is the Government of Kenya.

20. Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

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19. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Pending Bills	The audit finding on the pending staff payables of Kshs.3,026,691 is true however we wish to report that the same have been settled in full.	Resolved	
2	Lack of approved Judicial Service Regulations	The Commission has approved the draft Complaints and petition management regulation 2025 and directed that the same be subjected to public participation.	Not Resolved	The final validation exercise is scheduled for completion by 30 th June 2026, after which the regulations will be submitted to the National Assembly for approval and gazettelement.
3	Non-Compliance with one-third rule on the basic salary	The noncompliance was occasioned introduction of new levies by government on Housing Levy and the NSSF contributions. These measures had impact on the officers' salaries and consequently some of the staff salary went beyond the mandatory 2/3rd rule. This was resolved as at 31 st December, 2024	Resolved	
4.	Under Staffing	Review of human resource records revealed that, as at 30 June, 2024, the Commission had sixty-eight (68) staff members against the authorized establishment of one twenty-one (121) employees, resulting in a deficit of fifty-three (53).	Not Resolved	The Commission Secretariat is currently understaffed, and the filling of the approved establishment requires additional financial resources. The Commission has consistently submitted


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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
				budget proposals to address this gap. However, due to ongoing fiscal constraints across the country, the requested resources have not been allocated. The matter is being addressed in a phased approach commencing in the FY 2025/26
5	Lack of an Approved Operational Risk Management Strategies, ICT Policy and Operational Manuals	<p>Review of risk management processes and information communication technology (ICT) systems revealed that the Commission did not have an approved operational and documented Risk Management Policy and strategies to guide the risk management processes. Further, the Commission lacks business continuity and disaster recovery plans to support the entity's business processes.</p> <p>In addition, operational financial policy manuals had not been developed to guide the Secretariat in administration and daily operations. This is contrary to Regulations 165(1) of the</p>	Not Resolved	<p>As part of the development of the JSC ICT Policy and ICT Master Plan 2025–2030, the Commission has established policy guidelines on data backup and disaster recovery for both primary and secondary sites. These policies are currently under review by the Board Committee on Administration of Justice, pending approval and subsequent implementation and this is projected to be concluded by 30th June 2026</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the national government entity develops (a) risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.		



Accounting Officer
Date

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Appendix II: Projects implemented by Judicial Service Commission
There are no projects reports to be reported for the period under review

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Appendix III: Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	FY 2023/2024	(Kshs)	(Kshs)		FY 2024/2025
	Kshs	Kshs	Kshs		Kshs
Buildings and structures	128,866,409.60	13,300,000.00	-	-	142,166,409.60
Transport equipment	71,954,560.00	-	-	-	71,954,560.00
Office equipment, furniture and fittings	95,880,024.60	499,000.00	-	-	96,379,024.60
ICT Equipment	5,472,067.00	-	-	-	5,472,067.00
Machinery and Equipment	24,887,214.65	3,710,000.00	-	-	28,597,214.65
Total	327,060,275.85	17,509,000.00	-	-	344,569,275.85

Not included in the above schedule is a parcel of land Title # Ngong/Ngong/100133, 22.32 HA, allocated to the Commission for construction of Kenya Judiciary Academy which is pending valuation.

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Appendix IV: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Capacity Building for Judges and Judicial Officers	Judicial Dialogue on Pollution, Biodiversity Loss, and Climate Change	To enhance the understanding and capacity of Judges and Judicial Officers to address environmental challenges	Judicial Dialogue	-	6,600,500	-	-	GOK	ANAW
Validation Workshop	Stakeholder Validation of the Benchmark on Wildlife, Forestry, and Fisheries (WFF) Crimes	To strengthen the rule of law in environmental governance and support the broader climate change agenda.	Validation Workshop	51,500				GOK	