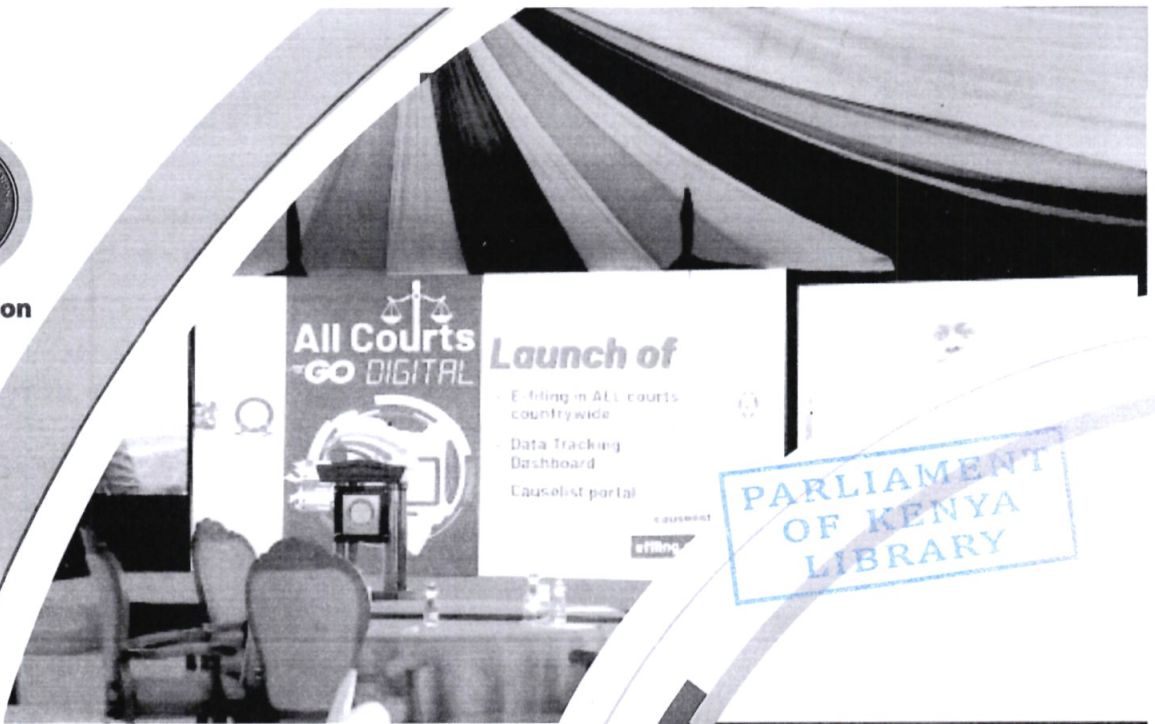




REPUBLIC OF KENYA

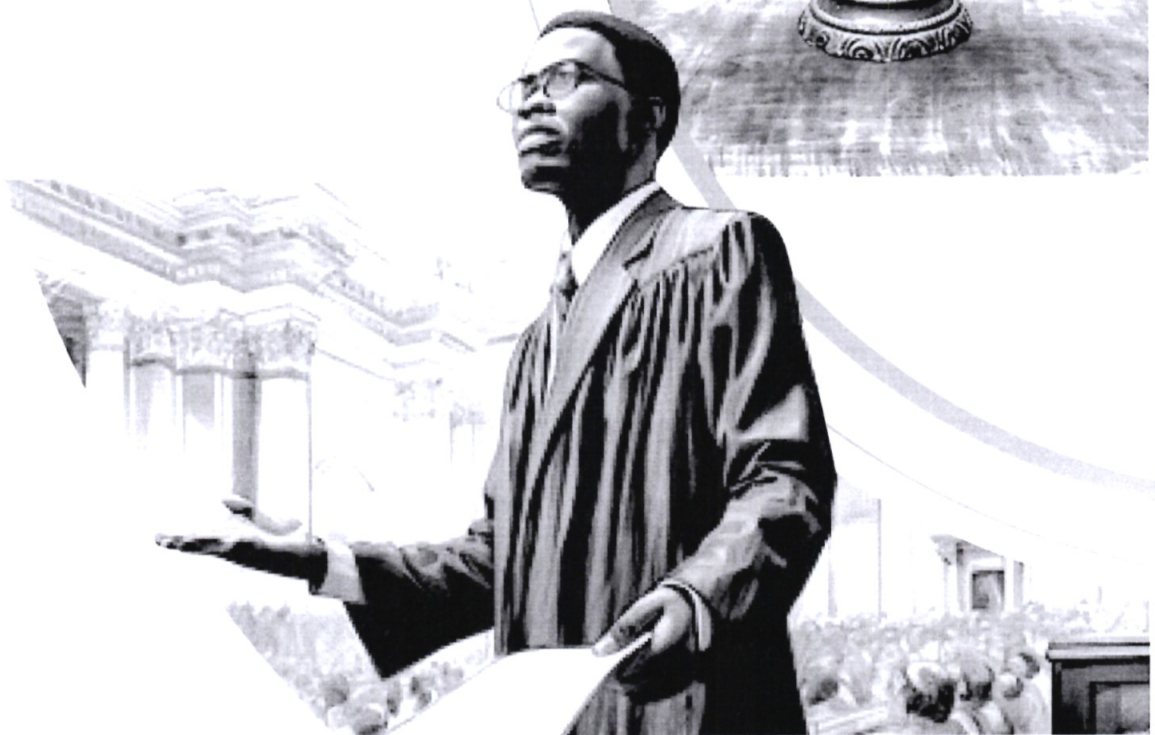


Judicial Service Commission



# ANNUAL REPORT

FOR THE FINANCIAL YEAR  
2024/2025



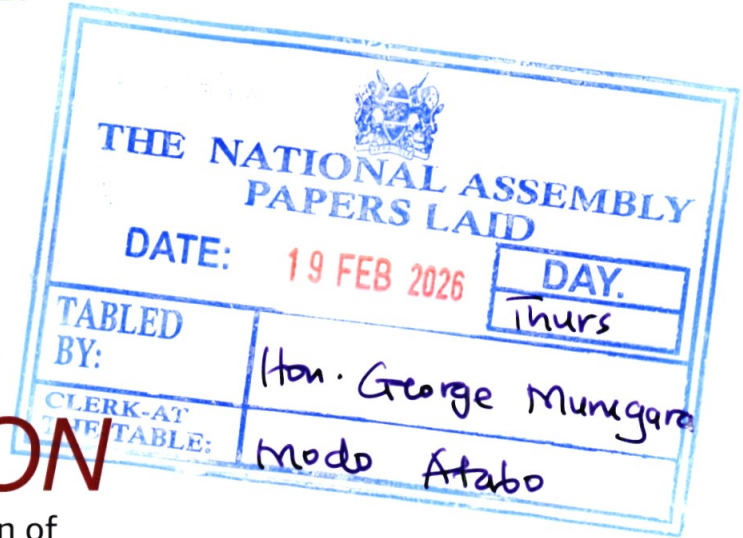
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THE REPORT





## OUR VISION

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



## OUR MISSION Statement

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.

## CORE VALUES

- Independence
- Transparency
- Accountability
- Integrity and Professionalism

# Table of Contents

LIST OF TABLES	6
LIST OF ACRONYMS AND ABBREVIATION	7
STATEMENT BY THE CHAIRPERSON	8
STATEMENT BY THE SECRETARY	10
EXECUTIVE SUMMARY	12
CHAPTER ONE: THE COMMISSION	14
1.1 Introduction	14
1.2 Mandate and Functions of the Commission:	15
1.3 Composition of the Commission:	16
1.4 Committees of the Commission	19
1.5 The Secretariat	21
1.6 Legal and Policy Framework	21
<b>CHAPTER TWO: STRATEGIC ACHIEVEMENTS FOR THE FINANCIAL YEAR 2024/2025</b>	<b>22</b>
2.1 Introduction	22
2.2 Efficient, Effective, Accountable and Transformative Administration of Justice	23
2.2.1 Strengthened Organizational Performance within Judiciary	24
2.2.2 Enhanced inclusivity in Access to Justice	25
2.2.3 Improving Judicial Accountability	27
2.2.4 Leveraging on Technology and Innovation	29
2.2.5 Litigation Management	29
2.2 Motivated, Professional, Dynamic and Responsive Judges, Judicial Officers and Judicial Staff	30
2.2.1 Introduction	30
2.2.2 Appointment of Judicial Officers and Staff	30
2.3.3 Resignations	31
2.3.4 Career Progression	31
2.3.5 Review of Judiciary Directorate Structures	31
2.2.6 Employee Exits	32
2.3.7 Training and Capacity Building for Judges, Judicial Officers and Staff	33
2.3.5 Polices and guidelines developed	38
2.3.8 Training of Judicial staff in the Judiciary	39
2.3 Financially independent and sustainable Judiciary and Judicial Service Commission.	39
2.3.1 Introduction	39
2.3.2 Development of the Resource Mobilization Policy	39
2.3.3 Engagement with the National Assembly and the National Treasury	41
2.3.4 Compliance with Accrual Basis of Accounting	41
2.3.7 Training and Capacity Building for Judges, Judicial Officers and Staff	

2.4 Increased public confidence and trust in the JSC and the Judiciary	42
2.4.1 Development of the JSC Communication and Stakeholder Engagement Strategy	42
2.4.2 Development of JSC Journals	42
2.4.3 Development of Information Education Communication (IEC) Materials	43
2.4.4 Public Engagement through the media	43
2.4.5 Public Participation	43
2.5.5 Stakeholder Engagement	44
2.5 Strengthening Institutional Capacity of The Commission	47
2.5.1 Introduction	47
2.5.2 Gazettement of the Leadership and Integrity Code for Members of the Judicial Service Commission	47
2.5.3 Development of JSC Anti-Corruption Policy.	47
2.5.4 Review of Commission's Governance Charter	47
2.5.5 Development of Investigations Procedures Manual.	47
2.5.6 Board Development	47
2.5.7 Staff Training and Continuous Professional Development Programmes	48
2.5.8 Fire awards	51
2.5.9 Commendation by the National Treasury for Unqualified (Clean) Audit Report.	52
2.5.10 Organization Review	52
2.3.11 Use of Technology & Process Innovations	52
<b>CHAPTER THREE: FINANCIAL STATEMENTS</b>	<b>54</b>
3.1 Introduction	54
3.2 Commission Budgeting Framework and Resource Allocation	54
3.3 Financial Performance Analysis	55
3.3.1 Comparative Expenditure Analysis	56
3.3.2 Revenue Analysis	56
3.3.3 Approved Annual Budget Allocation and Actual Expenditure Comparative Analysis for the Past Five Years	58
NOTES TO THE FINANCIAL STATEMENTS	62
<b>CHAPTER FOUR: CHALLENGES AND RECOMMENDATIONS</b>	<b>78</b>
4.1 Introduction	78
4.2 Challenges	78
4.3 Recommendations	8

# List of Tables

Table 2-1: Comparative analysis of Petitions against Judges in the FY 2024/25	28
Table 2-2: Nature of allegations in the Petitions	28
Table 2-3: Nature of Cases	29
Table 2-4: Appointment of Judicial Officers	30
Table 2-5: Staff Promotion by grade	31
Table 2-6: Staff Promotion by grade	32
Table 2-7: Distribution of training for Judicial staff under the Judiciary	39
Table 2-8: Trainings attended by JSC in 2024/2025	48
Table 2-9: Trainings Staff Attended	49
Table 2-10: Continuous Professional Development Courses attended by Staff	50
Table 3-1: The Annual Performance by Program and Sub-program	56
Table 3-2: Comparative Expenditure Analysis	56
Table 3-3: Comparative Revenue Analysis	56
Table 3-4: A.I.E Funding	57
Table 3-5: Transfers from domestic and foreign partners	57
Table 3-6: Trend Analysis of Budget and Expenditure for the Past Five Years	62
Table 3-7: Statement of Financial Performance for the year ended 30 June 2025	59
Table 3-8: Statement of Financial Position as at 30 June 2025	59
Table 3-9: Statement of Changes in Net Assets for the year ended 30 June 2025	60
Table 3-10: Statement of Cash Flows for the year ended 30 June 2025	60
Table 3-11: Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025 Recurrent and Development Combined	61
Table 3-12: Reconciliation table	61
Table 3-13: Budget Execution by Programmes and Sub-Programmes for FY2024/2025	61

# List of Acronyms and Abbreviation

AJS	Alternative Justice Systems
BETA	Bottom-up Economic Transformation Agenda
BIC	Budget Implementation Committee
CAM	Court Annexed Mediation
CCIOs	Constitutional Commissions and Independent offices
CJE	Continuous Judicial Education
DIALS	Declaration of Income, Assets and Liabilities
EGH	Elder of the Golden Heart
ELC	Environment & Land Court
ELRC	Employment & Labour Relations Court
ERP	Enterprise Resource Planning
ESAMI	Eastern and Southern Africa Management Institute
FiRe	Financial Reporting Awards
FY	Financial Year
H.E.	His Excellency
ICPAK	Institute of Certified Public Accountants of Kenya
ICT	Information Communication Technology
IFMIS	Integrated Financial Management Information System
IHRM	Institute of Human Resource Management
IPSAS	International Public Sector Accounting Standards
JSC	Judicial Service Commission
KJA	Kenya Judiciary Academy
KLRC	Kenya Law Reform Commission
KMJA	Kenya Magistrates and Judges Association
KSG	Kenya School of Government
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OSHA	Occupational Safety and Health Act
PAC	Parliamentary Accounts Committee
PFM	Public Finance Management
PMMU	Performance Management and Measurement Understanding
PSASB	Public Sector Accounting Standards Board
SGBV	Sexual and Gender-Based Violence
SLDP	Strategic Leadership Development Programme
SMC	Senior Management Course
STAJ	Social Transformation through Access to Justice
SUPKEM	Supreme Council of Kenya Muslims

# STATEMENT BY THE CHAIRPERSON

The year under review saw enhanced collaboration with development partners, parliamentary committees, professional bodies, and other justice sector stakeholders. These partnerships reinforced the Commission's institutional capacity and supported the delivery of impactful programmes. At the strategic level, the Commission initiated reviews of critical policy frameworks on integrity, anti-corruption, and governance to ensure continued alignment with evolving legal and institutional requirements.

It is with utmost gratitude that I present the Annual Report for Financial year 2024/2025. The year marked a period of significant growth, resilience, and institutional strengthening for the Judicial Service Commission (JSC) as it commemorated 15 years of transformative leadership in strengthening Kenya's judicial system since the promulgation of the Constitution of Kenya, 2010. Guided by our constitutional mandate, the Commission advanced key reforms in the justice system, deepened partnerships, and aligned its operations with best practices in governance, financial management, and service delivery.

The year under review also saw enhanced collaboration with development partners, parliamentary committees, professional bodies, and other justice sector stakeholders. These partnerships reinforced the Commission's



“

**Through strategic prioritisation, stronger inter-institutional coordination, and targeted reforms, the Commission ensured that resources were directed towards strengthening the administration of justice, upholding judicial independence, and accountability improving service delivery.**

institutional capacity and supported the delivery of impactful programmes. At the strategic level, the Commission initiated reviews of critical policy frameworks on integrity, anti-corruption, and governance to ensure continued alignment with evolving legal and institutional requirements. Notwithstanding challenges of constrained budgets, rising operational costs, and growing public expectations, the Commission responded with agility and foresight. Through strategic prioritisation, stronger inter-institutional coordination, and targeted reforms, the Commission ensured that resources were directed towards strengthening the administration of justice, upholding judicial independence, and accountability improving service delivery.

Looking ahead, the Commission remains committed to building on these gains. We will continue to embrace innovation, leverage partnerships, and implement responsive reforms that advance access to justice and safeguard the integrity of the Judicial Service.

I extend my sincere appreciation to all our partners, stakeholders, and the public for their continued trust and support. I also commend the Members of the Commission, the Secretary, their dedication, professionalism, and unwavering commitment to service. Together, we will continue to uphold the principles of justice, accountability, and transparency in serving the people of Kenya.

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



# STATEMENT BY THE SECRETARY

The year under review was marked by notable progress, resilience, and transformation. The Commission focused on strengthening institutional systems, enhancing service delivery, and promoting efficiency in operations. Guided by the Strategic Plan 2022–2027, the Commission implemented reforms and initiatives that advanced good governance, improved performance, and fostered public trust and confidence in the Commission and the Judiciary.

The significant achievement during the year was the comprehensive revision of the Judicial Staff Performance Appraisal Tool, which now incorporates explicit performance metrics and a structured reward system aimed at recognizing high performers. This initiative has been instrumental in fostering a culture rooted in accountability and merit-based recognition within the judiciary.

To further enhance integrity, transparency and accountability within the Judiciary, the Commission issued the Investigations Procedures Manual and is now in the process of developing the Judicial Service (Processing of Petitions and Complaints) Regulations through robust stakeholder engagements. These frameworks will establish a robust mechanism for handling grievances and ensuring accountability across judicial institutions. Additionally, the Commission fast tracked the processing of two hundred and fourteen (214) petitions, of which eighty-two (82) were concluded as part of enhancing accountability.

The Commissions' commitment to transparency and accountability was recognized at the 2024 Financial Reporting (FiRe) Awards, where the JSC was the first runners-up in the Commissions' Reporting category under the IPSAS Cash Basis framework. This accolade affirmed our prudent stewardship of public resources and our dedication to high standards of reporting.

The Commission issued several policies to provide guidelines in operations of management. Notably, the Policy on Resource Mobilization will bolster



financial sustainability, ensuring availability of resources necessary for ongoing reforms and operational efficiency.

The Commission held high-level engagements with the National Assembly, Justice and Legal Affairs Committee, the National Treasury, Members of Parliament from Nairobi County, the State Department for Housing and Urban Development amongst others. These engagements strengthened our quest for inter-institutional cooperation and created avenues for joint solutions to issues affecting the Judiciary and the justice sector. Further, the successful launch of the JSC Journals has provided a valuable avenue to tell the story of the Commission and impact of its work.

To strengthen human capital, the Commission appointed thirty-seven (37) Judicial Officers and twenty-four (24) staff across various cadres, redesignated and promoted six hundred and eighty-two (682) staff to better align their skills and competences with new roles.

The Commission implemented the 2024/25 Master Training Calendar, featuring programs on tax adjudication, counter-terrorism cases, arbitration, and emerging jurisprudence as part of continuous professional development for Judges, Judicial Officers and staff. This ensured that Judges, judicial

officers and staff remained equipped to address evolving legal and societal demands.

These initiatives collectively have contributed to strengthening the integrity, transparency, and effectiveness of the judicial system, aligning with the broader goals of the justice sector reform and good governance.

I wish to express my sincere appreciation to the Chairperson, Members of the Commission, Management and staff of the Secretariat for their professionalism and teamwork that made the year a success despite operating in a challenging and dynamic environment. With the collective commitment of all stakeholders, I am confident that the Commission will continue to play a pivotal role in safeguarding judicial independence, enhancing access to justice, and promoting the rule of law.

As we forge ahead, the Commission remains steadfast in advancing the institution's strategic objectives, fostering innovation, strengthening institutional capacity, and upholding excellence in service delivery to the people of Kenya.

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

“

**The significant achievement during the year was the comprehensive revision of the Judicial Staff Performance Appraisal Tool, which now incorporates explicit performance metrics and a structured reward system aimed at recognizing high performers. This initiative has been instrumental in fostering a culture rooted in accountability and merit-based recognition within the judiciary.**

# EXECUTIVE SUMMARY

This Twelfth Annual Report of the Judicial Service Commission, presented pursuant to the Constitution of Kenya, covers the period from July 2024 to June 2025. During the reporting year, the Commission made significant progress in strengthening governance, institutional integrity, human resource capacity, accountability, and financial sustainability, while also addressing emerging challenges and advancing key legal and administrative reforms.

The report outlines milestones achieved under the JSC Strategic Plan (2022–2027), guided by annual work plans and anchored on five strategic outcomes: efficient and transformative administration of justice; a motivated and professional workforce; sustainable funding and sound financial management; increased public confidence and trust in the Judiciary; and strengthened institutional capacity.

To promote integrity and transparency, the Commission developed and issued several policy instruments, including the Anti-Corruption Policy, Leadership and Integrity Code, JSC Governance Charter, Whistleblower Policy, and the Investigations Procedures Manual. Additionally, to enhance visibility and public engagement, the Commission approved the JSC Stakeholder Engagement and Communication Policy.

In advancing financial independence, the Commission finalized the Resource Mobilization Policy, developed draft Finance Policy and Procedures Manual, and transitioned to IPSAS accrual accounting in compliance with the Public Finance Management Act. Engagements with the National Treasury and Parliament further supported advocacy for enhanced funding for the Judiciary.

Through the Kenya Judiciary Academy, the Commission implemented 15 training programmes and produced key knowledge resources, including the Bench Book on Wildlife, Forestry and Fisheries Crimes, the Access to Justice Toolkit, and the Judicial Performance Evaluation Toolkit all contributing to building of capacity within the Judiciary.

Human resource capacity was strengthened through the appointment of 37 judicial officers and 24 judicial staff, near achievement of gender

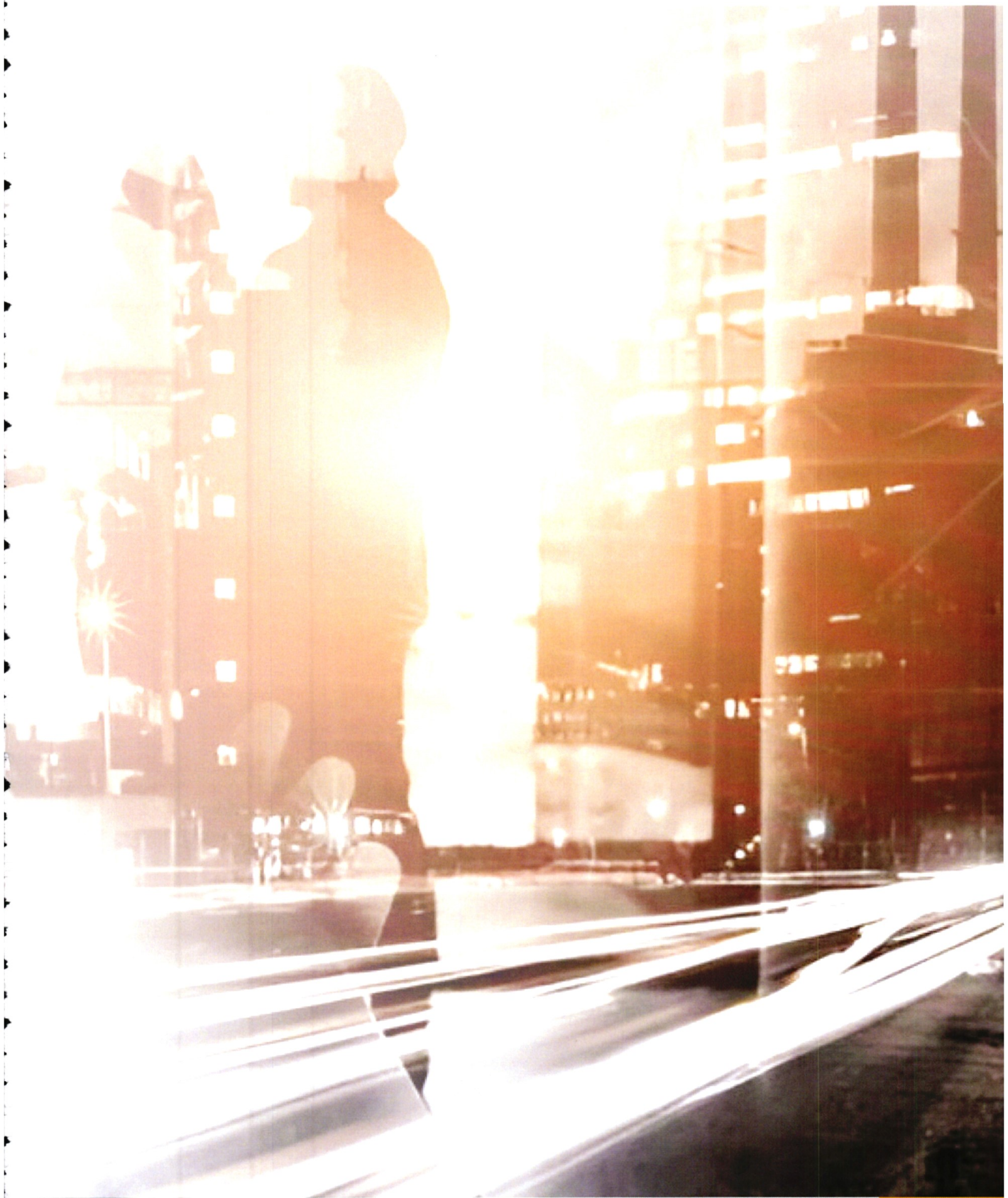
parity, re-designation of 87 employees, and facilitation of career progression for 595 staff. The Commission also enhanced organizational structures in ICT, Supply Chain Management, and Audit & Risk Management, and approved guidelines to streamline the disciplinary process.

To improve judicial performance, the Commission approved the Individual Performance Appraisal System and considered the 9th cycle of Performance Management and Measurement Understandings (PMMUs). In promoting accountability, the Commission concluded 82 petitions against judges and conducted 17 investigations.

Despite these achievements, the Commission faced several challenges during the reporting period, including significant budgetary cuts and operational constraints that affected full implementation of planned activities. Moving forward, the Commission will intensify resource mobilization, enhance operational efficiency, and pursue strategic partnerships to ensure sustained progress in fulfilling its constitutional mandate.



**Through the Kenya Judiciary Academy, the Commission implemented 15 training programmes and produced key knowledge resources, including the Bench Book on Wildlife, Forestry and Fisheries Crimes, the Access to Justice Toolkit, and the Judicial Performance Evaluation Toolkit all contributing to building of capacity within the Judiciary.**



# THE COMMISSION:

The year under review saw enhanced collaboration with development partners, parliamentary committees, professional bodies, and other justice sector stakeholders. These partnerships reinforced the Commission's institutional capacity and supported the delivery of impactful programmes.

### 1.1 Introduction

This chapter presents an overview of the Judicial Service Commission of Kenya. It outlines the Commission's constitutional mandate, its composition, and the key functions. It further highlights the structure of the Commission and the legal and policy frameworks that guide its operations.



**The outcome of an efficient, effective, accountable, and transformative administration of justice is to ensure that the Judiciary operates in a manner that upholds the rule of law, fosters public trust, and delivers timely and transparent justice for all.**

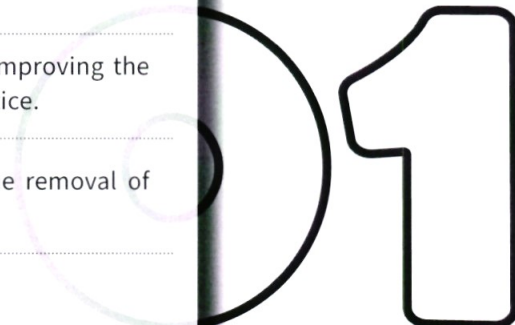




## 1.2 Mandate and Functions of the Commission:

The Judicial Service Commission derives its mandate from Article 172 of the Constitution of Kenya. The Commission is entrusted with safeguarding the independence and accountability of the Judiciary, while ensuring that justice is administered effectively, efficiently and transparently.

Article 172 of the Constitution provides the following as the functions of the Commission:

- 01.** Recommend to the President persons for appointment as judges.
  - 02.** Review and make recommendations on condition of service for Judges, judicial officers (other than their remuneration) and staff of the Judiciary.
  - 03.** Appoint, receive complaints against, investigate and remove from office or otherwise discipline registrars, magistrates, other judicial officers and other staff of the Judiciary.
  - 04.** Prepare and implement programmes for the continuing education and training of judges and judicial officers.
  - 05.** Advise the National Government on improving the efficiency of the administration of Justice.
  - 06.** Receive and consider petitions for the removal of Judges from office.
- 

### 1.3 Composition of the Commission:

The composition of the Commission as stipulated in Article 171(2) of the Constitution, comprises representatives drawn from different arms of government and professional bodies, as well as members appointed to reflect the public interest. The membership comprises:

- 01.** The Chief Justice, who is the Chairperson.
- 02.** One Judge of the Supreme Court, elected by Judges of the Supreme Court.
- 03.** One Judge of the Court of Appeal, elected by Judges of the Court of Appeal.
- 04.** One High Court Judge and one Magistrate, one a woman and one a man elected by members of the Kenya Magistrates and Judges Association (KMJA).
- 05.** The Attorney General.
- 06.** Two advocates, one a woman and one a man, elected by members of the Law Society of Kenya.
- 07.** A representative of the Public Service Commission.
- 08.** Two representatives of the public (one woman and one man), who are not lawyers appointed by the President with the approval of the National Assembly.

**NB:** The Chief Registrar of the Judiciary is the Secretary to the Commission.

## Members of the Commission in the Financial Year 2024/2025



**Hon. Justice Martha K. Koome,**  
*EGH Chairperson, Judicial Service Commission /Chief Justice & President of the Supreme Court of Kenya*

Members of the Commission in the Financial Year 2024/2025 - Continued



**Hon. Isaac Kiprono Rutto, EGH**  
**Vice Chairperson**  
Judicial Service  
Public Representative



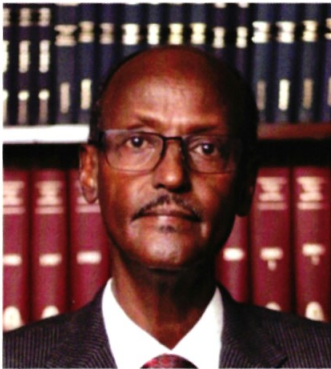
**Hon. Dorcas Agik Oduor, SC, OGW, EBS**  
**Commissioner**  
Attorney General of the Republic of Kenya



**Hon. Everlyne S. A. Olwande,**  
**Commissioner**  
Kenya Magistrates and Judges Association  
Representative



**Hon. Jacqueline Ingutiah, LLM, LLB**  
**Commissioner**  
Law Society of Kenya Representative



**Hon. Justice Mohammed Ibrahim, CBS, SCJ**  
**Commissioner**  
Supreme Court of Kenya Representative



**Hon. CHRP Caroline Nzilani Ajuoga**  
**Commissioner**  
Public Representative



**Hon. Lady Justice Fatuma Sichale, JA**  
**Commissioner**  
Court of Appeal Representative



**Hon. CPA Charity Seleina Kisotu, CBS**  
**Commissioner**  
Public Service Commission Representative



**Hon. Omwanza Ombati, LLB, LLM**  
**Commissioner**  
Law Society of Kenya Representative



**Hon. Justice Antony Charo Mrima**  
**Commissioner**  
Kenya Magistrates and Judges Association  
Representative

**Hon. Winfrida Mokaya,**  
*Chief Registrar  
Judiciary  
Secretary*



## Changes in the Membership of the Commission



### Commissioner

**Hon. Justin B. N. Muturi, EGH,**  
Attorney General

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#### Period Served

1<sup>st</sup> November 2022 to 11<sup>th</sup> July 2024



## 04. Audit, Governance and Risk Management Committee

Section 73(5) of the Public Finance Management Act, 2012 requires that every national government public entity should establish an audit committee. Pursuant to the aforementioned, the JSC Audit, Governance and Risk Management Committee is established to oversee internal control systems and risk management for the Judiciary and the Commission by reviewing, identifying, assessing, monitoring, and managing risks and ensuring good governance.



## 05. Strategic Plan Implementation Steering Committee

The Commission constituted the JSC Strategic Plan Implementation Steering Committee to spearhead the implementation of Strategic Plan 2022-2027.

## 06. Ad hoc Committees

Ad-hoc committees are temporary committees established to resolve a specific issue and with particular timelines and are typically constituted through a Motion; they are formed for a specific purpose to provide a flexible and efficient way to tackle challenges; the commission ad hoc committees and membership are as follows:



### Commission Panels

The Commission is mandated under Article 168 of the Constitution to process Petitions against Judges and under Article 172 (1) (c) of the Constitution to receive complaints against, investigate and remove from office or otherwise discipline registrars, magistrates, other judicial officers and other staff of the Judiciary.

Pursuant to the above mandate, if the Commission is satisfied that a petition against a judge or a disciplinary case against judicial officers and staff of the Judiciary raises sufficient grounds, it shall admit the matter for hearing and appoint a panel pursuant to Article 168 (4) Section 32 (1) as read with Paragraph 25 (4) to (9) Part IV of the Third Schedule

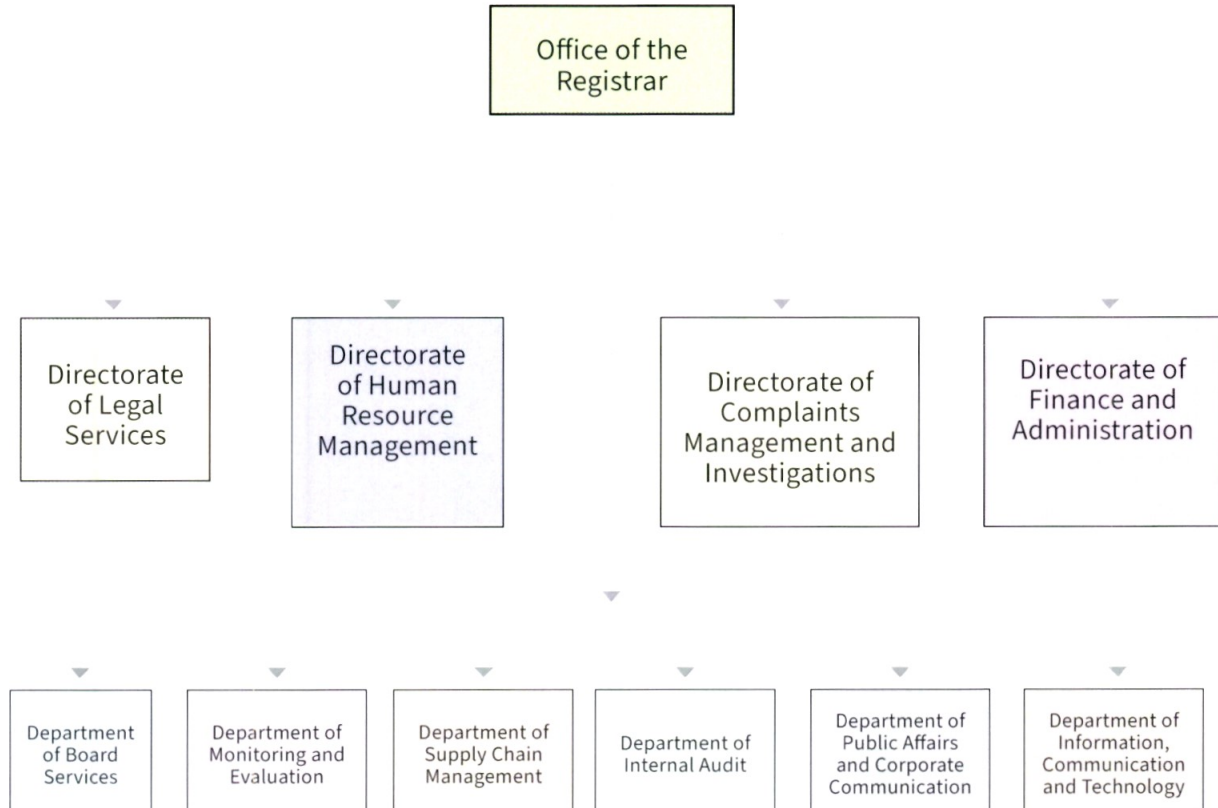
of the Judicial Service Act to consider petitions against judges and investigate complaints against judicial officers and staff and report its findings and recommendations to the Commission.

Committee for reviewing of petitions lodged against judges and disciplinary cases against judicial officers and staff of the judiciary

The Committee is responsible for reviewing of petitions lodged against judges under Article 168 of the Constitution and disciplinary cases received by the Commission pursuant to Paragraph 25(3) Part IV of the Third Schedule against judicial officers and staff before tabling their recommendations before the Commission for preliminary evaluation.

## 1.5 The Secretariat

The JSC Secretariat, established under Sections 19 and 20 of the Judicial Service Act, 2011, provides technical and administrative support to the Commission. It is organized into directorates and departments, including:



## 1.6 Legal and Policy Framework

The work of the Commission continues to be anchored in the Constitution and supported by a range of statutes and policy instruments. These include, but are not limited to:

- ▶ The Judicial Service Act, 2011.
- ▶ Public Finance Management Act, 2012.
- ▶ Judiciary Fund Act, 2016 and its Regulations.
- ▶ Public Procurement and Asset Disposal Act, 2015.
- ▶ Fair Administrative Action Act, 2015.
- ▶ Public Officer Ethics Act, 2003.
- ▶ Leadership and Integrity Act, 2012.
- ▶ Access to Information Act, 2016.
- ▶ Judiciary Human Resource Policy and Procedures Manual.
- ▶ Judiciary Finance Policy and Procedures Manual, 2014.
- ▶ JSC Strategic Plan 2022–2027.
- ▶ JSC Induction Manual, 2023.

The Judicial Service Commission continues to strengthen institutional governance, uphold judicial accountability and advance access to justice, in line with its constitutional obligations.

# STRATEGIC ACHIEVEMENTS FOR THE FINANCIAL YEAR 2024/2025:

## 2.1 Introduction

This chapter highlights the Commission's performance in the discharge of its constitutional mandate and functions. The Commission developed a five-year Strategic Plan 2022-2027, prioritizing the following five strategic outcomes:

- 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 JSC and the Judiciary.
- iv. Increased public confidence and trust in the JSC and the Judiciary.
- v. Strengthened institutional capacity of the Commission.

The period under review marked the third year of implementing the Strategic Plan. During this period, the Commission made steady progress across all strategic outcomes, achieving notable milestones. The cumulative implementation level now stands at 63 percent, reflecting the Commission's sustained commitment to delivering its strategic priorities despite various operational challenges.



**The outcome of an efficient, effective, accountable, and transformative administration of justice is to ensure that the Judiciary operates in a manner that upholds the rule of law, fosters public trust, and delivers timely and transparent justice for all.**



## 2.2 Efficient, Effective, Accountable and Transformative Administration of Justice

During the reporting period, the Commission undertook several initiatives to enhance efficiency, effectiveness and accountability of the Judiciary aimed at improving access to justice and better delivery of judicial services.

These initiatives focused on; strengthening the organisation performance, enhanced inclusivity in access to justice, improved process of handling petitions and strengthened integrity framework.



Commissioner, Hon Justice Antony Charo Mrima, presents a certificate of exemplary performance to a Judicial Officer during the launch of the Performance Management and Measurement Understandings Report.

### 2.2.1 Strengthened Organizational Performance within Judiciary

The Commission implemented several initiatives to strengthen organizational performance, including the revision of the Judicial Staff Performance Appraisal Tool for the Judiciary. Initially introduced in the 2015/2016 financial year, the tool was updated to align with ongoing transformation initiatives and redefined job roles. The revised appraisal system now incorporates clear and objective key performance indicators as well as a rewards mechanism to recognize and motivate high-performing staff.

Additionally, the Commission has continued to mainstream performance management across the

Judiciary through the Performance Management and Measurement Understandings (PMMUs). The 2024/25 period marked the 9th cycle of the PMMU, covering performance for the 2022/23 financial year. During the reporting period, the Commission reviewed the PMMU Report and issued directives for further improvement in service delivery. The Judiciary achieved an overall performance score of 95.29 per cent, demonstrating its sustained commitment to enhancing service delivery. Notably, the case backlog reduced from 268,116 to 244,267 cases, representing a 9 per cent decrease over the period.

## 2.2.2 Enhanced inclusivity in Access to Justice

The JSC is mandated to exercise oversight over the judiciary in the administration of justice. This requires that the Commission put in place strategies and develop policies to facilitate access to justice for all Kenyans. To this end, the Commission carried out the following initiatives.

### 2.2.2.1 Increased courts and Sub-Registries

The Commission facilitated the establishment and operationalization of the Dagoretti, Kamwangi, Kendu Bay, Kombewa, Moiben and Wamunyu Magistrates Courts during the reporting period. The newly established Dagoretti Law Courts now host a Magistrates Court, a Small Claims Court, and a dedicated Sexual and Gender-Based Violence (SGBV) Court. This development is particularly significant, as it is expected to ease the caseload burden currently experienced at the Kibera and Kikuyu Law Courts, while also enhancing access to justice by reducing travel time and related costs for residents.

Similarly, the opening and operationalization of the Kamwangi, Kendu Bay, Kombewa, Moiben, and Wamunyu Law Courts mark a critical milestone in expanding legal access across the respective regions. These courts have been designed to

# “

**The Commission facilitated the establishment and operationalization of the Dagoretti, Kamwangi, Kendu Bay, Kombewa, Moiben and Wamunyu Magistrates Courts during the reporting period. The newly established Dagoretti Law Courts now host a Magistrates Court, a Small Claims Court, and a dedicated Sexual and Gender-Based Violence (SGBV) Court.**

address local justice needs with enhanced fairness, responsiveness and efficiency.

In addition, the Commission facilitated the operationalization of the Court of Appeal sub-registry in Garissa. It also supported the establishment of two new Environment and Land Court (ELC) sub-registries in Bomet and Wajir.

The establishment of the Courts and sub-registries reflects the Commission's commitment of ensuring access to justice for all.



*Commissioner, Hon Justice Antony Charo Mrima, presents a certificate of exemplary performance to a Judicial Officer during the launch of the Performance Management and Measurement Understandings Report.*

### 2.2.2.2 Building the Capacity of Tribunals

Tribunals handle specialised disputes in areas such as employment, land and taxation. To strengthen their effectiveness, the Commission is enhancing tribunal capacity through human resource, legal, financial, and administrative support.

In this regard, the Commission engaged both the Executive and the Legislature to fast-track the enactment of the Tribunals Bill. The Bill is intended to streamline the jurisdiction of tribunals, guide their transition into the Judiciary, and harmonise the procedures for appointing and remunerating tribunal chairs and members. The Commission is working towards

Additionally, the Commission has facilitated the transitioning of 26 tribunals to the Judiciary and also recruited thirteen (13) members to various tribunals including the Tax Appeals Tribunal, the Water Tribunal and the Legal Education Tribunal to further enhance their operational capacity.

# 26

Tribunals transitioned to the Judiciary

# 13

The Members recruited to various tribunals including the Tax Appeals Tribunal



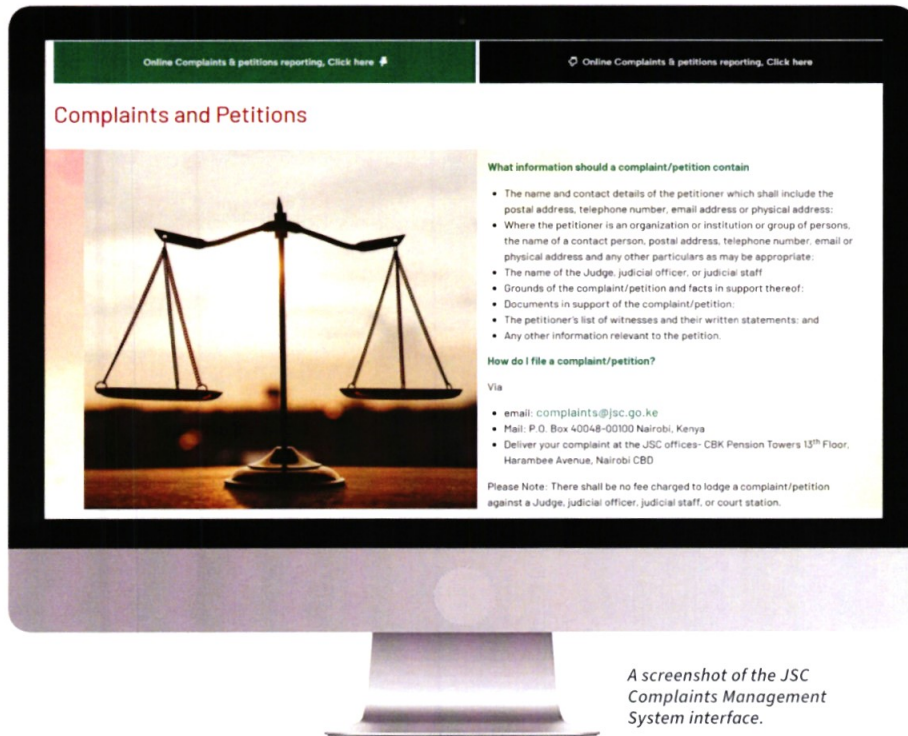
The Chairperson of the Judicial Service Commission, Hon. Martha Koome, and the Governor of Kisumu County, Hon. Anyang' Nyong'o, together with members of the Commission, officiate the launch of the Tribunals Shared Services Registry in Kisumu.

## 2.2.3 Improving Judicial Accountability

The Constitution, under Article 168, bestows upon the Commission powers to receive and process petitions against judges. Similarly, under Article 172 (1) (c), the Commission exercises disciplinary control over judicial officers and judicial staff.

### 2.2.3.1 Improved process of handling petitions

The Commission is mandated under Articles 168 and 172 (1) (c) of the Constitution to process petitions against judges and complaints against judicial officers and staff. During the reporting period, the Commission implemented several initiatives to improve the process of handling petitions and complaints as outlined below.



A screenshot of the JSC Complaints Management System interface.

## 01. Development of the Judicial Service (Processing of Petitions and Complaints) Regulations.

The Commission developed the Draft Judicial Service (Processing of Petitions and Complaints) Regulations, 2025 which were subjected to stakeholder validation during the reporting period. When finalized, the regulations will streamline the process of handling petitions against Judges and complaints against judicial officers, and staff. Effective Complaints/Petitions management is critical in entrenching integrity and accountability in the Judicial Service and providing a feedback mechanism on service delivery.

## 02. Automation and digitization of complaints processes

During the year, the Commission Commenced the automation of its complaints management processes through the implementation of an online Complaints Management System aimed at enhancing efficiency and transparency in handling complaints. Once fully operationalized the system will allow the electronic submission and tracking of complaints and will provide data analytics for trend monitoring and reporting and generates SMS or email notifications to keep complainants informed about the status and progress of their cases.

## 03. Development of an Investigations Procedures Manual

The Commission developed the manual which provides a structured framework which outlines the standards processes and protocols of conducting investigations to ensure consistency, fairness and objectivity.

## 04. Petitions Against Judges

Effective management of complaints and petitions is critical for entrenching integrity and accountability in the Judicial Service, as well as providing a feedback mechanism for service delivery. The petitions handled during the year under review are as follows:

Table 2-1: Comparative analysis of Petitions against Judges in the FY 2024/25 and FY 2023/2024

No	Details	2024/2025	2023/2024
1.	Petitions brought forward from the previous year.	71	41
2.	Petitions received during the year	143	100
3.	<b>Total Petitions</b>	<b>214</b>	<b>141</b>
4.	Petitions Concluded	82	70
5.	<b>Petitions in progress as at 30th June,2025</b>	<b>132</b>	<b>71</b>

The Commission processed a total of two hundred and fourteen (214) petitions out of which eighty-two (82) petitions were concluded with one hundred and thirty-two (132) pending, as indicated in Table 2-1 above. There has been a noted increase in number of petitions lodged against judges by 45% as result of enhanced stakeholder and media engagement. To this end, the Commission has created additional panels and increased the no sessions as part of

Rapid results initiative (RRI). Out the 132 petitions in processes 8 were escalated to a panel for hearing while the remaining petitions are at different stages of processing.

### Nature of petitions against judges

The nature of the allegation in the 214 petitions the Commission processed is detailed in

Table 2-2: Nature of Allegations in the Petitions

No	Nature of Allegations in the Petitions	No. of Cases
1.	<b>Gross misconduct or misbehaviour</b> - Grant of mandatory /final orders ex parte at the interlocutory stage, delay in delivery of ruling/ judgment/backdating judgment, use of intemperate language & hostility towards litigants and abuse of office/violation of the oath of office.	104
2.	<b>Incompetence</b> - Entertaining matters while lacking jurisdiction, overturning orders of Judges of concurrent jurisdiction and higher courts, and Unprofessional conduct-issuing, conflicting rulings.	42
3.	<b>Breach of the Code of Conduct</b> - Withholding/retaining Court files in chambers after delivery of judgment/ruling, soliciting for bribe/corruption/Compromise/undue influence, conflict of Interest/ Interference, bias/malice/partiality/unjust/impropriety/ineptitude/issuing oppressive orders	68
4.	<b>Total</b>	<b>214</b>

## 05. Disciplinary cases against Judicial Officers

Paragraph 25 (2) Part IV of the Third Schedule of the Judicial Service confers power upon the Chief Justice to escalate a disciplinary case to the Commission if an officer fails to exculpate himself or herself in response to the charge or fails to respond to the charge and the Chief Justice is satisfied that the complaint raises sufficient grounds for gross misconduct. Pursuant to this, the Commission received and handled ten (10) disciplinary cases against Judicial officers. Out of the 10 cases, 2 were concluded, five (5) were admitted for hearing and proceeding before various panels of the Commission while three (3) are in various stages of processing.

To improve accountability in reporting on complaints and discipline cases, the Commission engaged the Office of the Judiciary Ombudsman with a view of strengthening collaboration and emphasis were laid on the need for the office to submit quarterly reports to the Commission.

## 06. Disciplinary cases against Judicial staff

During the period, the Commission handled thirty-five (35) matters against Judicial staff. Out of the 35, twenty (20) were admitted for hearing before a panel of the Commission with ten (10) awaiting final decision and 10 are ongoing. Fifteen (15) matters are being processed.

## 07. Streamlining of the disciplinary processes

During the reporting period, the Commission approved Disciplinary Process Guidelines aimed at streamlining management of disciplinary processes for judicial officers and staff. The guidelines will ensure that disciplinary cases are fast tracked and that the Commission complies with legal requirements of fairness, consistency and transparency while handling disciplinary cases.

### 2.2.4 Leveraging on Technology and Innovation

On leveraging technology and innovation, the Commission made significant progress in strengthening its ICT governance and digital transformation agenda for the Judiciary. During the reporting period, the Commission developed and issued a comprehensive suite of ICT policies to guide and standardize technology operations in the Judiciary. These include the Policy on ICT Security, the Policy on Systems Development and Management, the Policy on Network Administration, the Policy on Systems and Database Administration, the Policy on Leasing of ICT Equipment, the Policy on End User Computing Devices, and the Policy on Digitization of Records. Collectively, these policies provide a robust framework for enhancing system

reliability, improving data security, supporting efficient technology acquisition, and accelerating the transition to digital records management thereby positioning the Judiciary to deliver services more effectively and sustainably.

### 2.2.5 Litigation against the Commission

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 one hundred and forty (143) matters: one hundred and five (105) were carried forward from the previous year, and thirty-five (38) were newly filed. Nineteen (19) matters were concluded, leaving one hundred and twenty-four (124) pending.

Table 2-3: Nature of Cases

No	Description	No.
1.	Disciplinary Cases	67
2.	Employments and labour Disputes	20
3.	Constitutional Petitions	48
4.	Civil matters	3
5.	Judicial Review	3
6.	Land Matters	2
	<b>Total</b>	<b>143</b>

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.

## 2.2 Motivated, Professional, Dynamic and Responsive Judges, Judicial Officers and Judicial Staff

### 2.2.1 Introduction

Strengthening of the Judiciary's human capital is one of the key roles of the Commission in promoting and facilitating the efficient, effective and transparent administration of justice. The Commission has continued to recruit competent and skilled Judges, Judicial Officers, and staff to enhance delivery of judicial services.

Additionally, the Commission cultivated a motivated, professional, dynamic, and responsive judicial workforce through continuous education and

training, career progression, improved terms and conditions of service, performance management and conducive work environment.

In implementation of this outcome, the Commission undertook the following activities during the year under review:

### 2.2.2 Appointment of Judicial Officers and Staff

#### i) Judicial Officers

In the period under review the Commission appointed a total of thirty-seven (37) Judicial Officers as represented in Table 2-5. below.

Table 2-4: Appointment of Judicial Officers

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	-
4.	Chairperson, Tax Appeals 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	-
<b>Total</b>		<b>37</b>	<b>20</b>	<b>18</b>

The Commission provides career growth opportunities to officers who have attained qualifications in various fields. In this regard, the Commission through internal recruitment appointed twenty-one (21) Assistant Deputy Registrars who possess law degree qualifications and are advocates of the High Court. These appointments were aimed at matching skills and roles, enhancing staff motivation and morale, and consequently reduce attrition. The Assistant Deputy Registrars were deployed to various courts and Tribunals to support the Deputy Registrars in executing administrative functions, thereby promoting the efficient and effective administration of justice.

The recruitment of the Chairpersons and members of the Tribunal have strengthened the capacity

of the quasi-judicial bodies in discharging their respective mandates. The tribunals are anchored under the Judiciary as per Article 169 (1) (d) of the Constitution.

#### ii) Judicial Staff.

To improve the institutional capacity of the Judiciary in the support service, the Commission appointed twenty-four (24) judicial staff in various cadres, among them Law clerks and Deputy Director Administration. Law clerks in the Supreme Court of Kenya serve as judicial researchers and assistants to the Hon. Judges. Their role is primarily intellectual and procedural, ensuring that the Court's decisions are well-researched, reasoned, and timely.

### 2.3.3 Resignations

During the period under review, the Commission redesignated eighty-seven (87) employees and assigned them new job titles and roles. The redesignation exercise was undertaken to ensure the optimal utilization of available skills and talents within the Judiciary, while also providing opportunities for career growth. Redesignation is an important strategy in institutions for aligning employees' competencies with their current roles and functions. The exercise was aimed at enhancing institutional efficiency by ensuring that staff were better placed to perform roles commensurate with their qualifications and experience.

### 2.3.4 Career Progression

The Commission promoted five hundred and ninety-five (595) judicial staff in the reporting period. This was aimed to boost employee motivation, increase job satisfaction and improve retention by providing growth and recognition. Table 2-6 shows the staff promotion below:

Table 2-5: Staff Promotion by Grade

No	Previous Grade	New Grade	Total number promoted
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
	<b>Total</b>		<b>595</b>

### 2.3.5 Review of Judiciary Directorate Structures

The Commission undertook a review of the organizational structures and staffing frameworks across multiple directorates to strengthen efficiency, improve effectiveness and promote accountability. By assessing and realigning the structures of various directorates, the Commission ensured that functions, roles, and reporting lines are clearly defined and aligned to the Judiciary's strategic objectives. This process promotes optimal utilization of human and financial resources, eliminates duplication of

functions, and strengthens coordination across departments. Ultimately, the review will enhance service delivery, improve decision-making, and foster a more agile and responsive organization capable of meeting the evolving demands of justice administration.

The review of organisational structures and staffing establishments covered the following directorates and departments:

1. Directorate of Information and Communication Technology (ICT)
2. Directorate of Supply Chain Management,
3. The Directorate of Audit and Risk Management
4. Directorate of Security Services

Additionally, the Commission operationalized the Gender Unit and the Employee Protection Unit, both housed under the Directorate of Human Resource Management, Development and Administration. The Gender Unit is responsible for driving the implementation of the Gender, Inclusion and Diversity Policy. It was established seeks to advance equality and create systems that address disparities in gender, inclusion, and diversity within the Judiciary. The Employee Protection Unit is mandated to handle complaints arising from violations of the Sexual Harassment Policy within the Judiciary, ensuring that such cases are managed and resolved in line with applicable laws and established procedures.

Other key initiatives undertaken during the year included:

- Establishment of the Directorate of Security Services
- Review of the structure and establishment of the National Council on the Administration of Justice (NCAJ).
- Approval by the Commission for the expansion of the establishment for the position of Customer Service Assistant.

## 2.2.6 Employee Exits

As of June 30, 2025, a total of 127 employees exited from judicial service, 24 resigned, 79 retired, 18 passed-on, and 6 their contract expired. Table 2-7 provides the breakdown of employees' exits.

Table 2-6: Staff Promotion by Grade

Cadre	Removed From Office / Dismissal	Resignation	End Of Contract	Retirement	Death	Total
Judges	0	0	0	3	2	5
Judicial Officers	0	3	5	3	4	15
Legal Researchers/Law Clerks	0	5	0	0	0	5
Judicial Staff	0	16	1	73	12	102
<b>Total</b>	<b>0</b>	<b>24</b>	<b>6</b>	<b>79</b>	<b>18</b>	<b>127</b>

## 2.2.7 Improved Terms and Conditions of Service for Judges and Judicial Officers

During the reporting period, the Commission hosted a delegation from the Salaries and Remuneration Commission (SRC), chaired by Mr. Sammy Chepkwony, for a high-level meeting aimed at enhancing collaboration, cooperation and engagement between the two Commissions.

The discussions focused on strengthening inter-

agency relations to ensure the effective discharge of each Commission's constitutional mandate. The engagement also underscored the importance of continuous dialogue between independent constitutional Commissions, ensuring efficiency, transparency and accountability in their respective functions.



JSC Chairperson and Hon. Members Pose for a Photo after a consultative meeting with Salaries and Remuneration Commission.

Additionally, in its efforts to improve the welfare of Judges, Judicial Officers, and staff, the Commission held a productive engagement with Kenya Commercial Bank (KCB). The meeting focused on collaborative discussions and the exploration of

new partnership avenues aimed at enhancing the financial wellness of Judiciary personnel. This engagement underscored the commitment of both institutions to advancing employee welfare and promoting operational excellence.



JSC Commissioners during a consultative meeting with Kenya Commercial Bank (KCB).

In the year, the Commission developed the Mortgage and Car Loan regulations, 2025 and forwarded it to the National Treasury for review and onward transmission to the Office of the Attorney General. Once approved, the regulations will provide a clear framework for administering the mortgage and car loan facility.

### 2.2.8 Training and Capacity Building for Judges, Judicial Officers and Staff

The Judicial Service Commission is mandated under Article 172 (1) (d) to prepare and implement programs for the continuing education and training of judges, judicial officers and staff. The Commission discharges this function through the Kenya Judiciary Academy (KJA).

In the period under review, the KJA's efforts were guided by the JSC Strategic Plan, the Judiciary Training and Development Policy, and

the overarching vision of the 2023-2033 Social Transformation through Access to Justice (STAJ) blueprint, which envisions a world-class centre of excellence for judicial education.

The Commission approved the 2024/25 Master training calendar, which comprised a wide array of programs aligned with the Academy's institutional curriculum. The curriculum provides for equity in training and ensures training are balanced with court operations. Key capacity-building initiatives undertaken included:

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

To improve the capacity of judicial officers in handling emerging issues in adjudication of tax disputes and challenges in the business environment, the Academy convened a Dialogue with the industry players.



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

## b) African Judges and Jurists Forum Summit

The Academy in collaboration with the African Judges and Jurists Forum (AJJF) hosted the inaugural All Africa Judges and Jurists Summit that brought together distinguished Judges and Jurists from across the continent. The Summit provided

an invaluable platform to reflect, deliberate, and exchange ideas on good governance, democracy, human rights and the rule of law under the theme “Pivoting judiciaries for the transformation of Africa into the global powerhouse of the future.”



From L-R: Judy Kaberia, Rtd CJ Andrew Nyirendah, 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.



Justice George Odunga, JA makes a presentation during Workshop on Uniformity in resentencing Post Muruatetu.

## c) 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 Muruatetu 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.

#### 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 (PLHIV), infected and affected by TB, key population, the Academy organized a Colloquium to examine existing laws and policies that impact their rights and identify gaps and areas for reform. The Colloquium brought together fifteen (15) Judicial officers and nine (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. Further, the colloquium enhanced an understanding between public health and human rights, particularly concerning key populations, PLHIV and infected with TB in the justice system.

#### e) Training on Adjudication of Counter Terrorism Cases

This training was aimed at building the capacity of Judges, Magistrates and other justice actors in handling of counter terrorism matters and strengthening collaboration among the key agencies in the investigation, prosecution and resolution of the cases.



Training session on the adjudication of counter terrorism cases



#### f) Continuous Judicial Education on Arbitration

The Academy held a training on international arbitration practices to enhance capacity of judges and magistrates in the management and resolution of complex trade disputes. The training was attended by two (2) Court of Appeal judges, four (4) ELRC judges, three (3) High Court judges and nine (9) Magistrates.

### g) Training on Technology-Facilitated Gender-Based Violence (TFGBV)

The Academy trained fourteen (14) Judicial Officers and ten (10) justice actors 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.



*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 among others.

### j) Magistrates' and Kadhis' Colloquium

The KJA organized the 2025 Magistrates and Kadhis colloquium under the theme "Digital Transformation, Technology and the Law - Tech Justice". The event brought together judicial officers, technology experts, policymakers and key stakeholders to explore how emerging technologies are reshaping Kenya's justice system and influencing legal processes.

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 and Kadhis in a training session during the colloquium.*

### k) Employment and Labour Relations Court Judges Conference

The Annual 2025 Employment and Labour Relations Court (ELRC) Conference themed “Insolvency, Labour Rights and Technology” centred on deepening the Judges’ understanding of insolvency law, sharing of best practices, and reflecting on how the court can enhance delivery of justice.



The ELRC Judges conference held at Sarova Woodlands Nakuru County.

### l) Biotechnology Sensitization Forum

To strengthen the capacity of Judges to adjudicate on biotechnology-related suits with complex scientific evidence, the Academy in collaboration with the Kenya University Biotechnology Consortium (KUBICO), hosted a workshop and sensitized judges on emerging issues in biotechnology including biosafety, genetic modification and bioethics.



Biotechnology sensitization Forum.

### m) Training on Plea Bargaining

The Academy in partnership with Pepperdine University, organized a training for justice sector actors on the practical application of plea-bargaining and the implementation of alternative case resolution mechanisms.

The training was attended by five (5) judges, ten (10) magistrates and representatives from the Office of the Director of Public Prosecutions (ODPP), the Law Society of Kenya (LSK), and the National Legal Aid Service (NLAS).



Plea bargaining workshop for Judges, Judicial officers and justice actors.

### n) Judicial Conversation on Wildlife and Environmental Crimes

To enhance the understanding of the current and complex nature of wildlife and environmental crimes among magistrates and other enforcement agencies, the Academy hosted the 11th National Dialogue on Wildlife and Environment Crimes in partnership with the Africa Network for Animal Welfare (ANAW), Animal Welfare Institute (AWI), and the Society for the Protection of Animals Abroad (SPANNA).



The 11th National Dialogue on Wildlife and Environment Crimes.

### **o) Judicial Conversation on Data Protection**

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 broader effort to enhance judicial capacity in safeguarding digital rights and upholding constitutional protections in the digital age.



*The judicial dialogue on data protection workshop.*

### **p) Training of Trainers on adjudicating Trafficking in Persons and Smuggling of Migrants**

The Academy mounted a Training of Trainers (ToT) on adjudicating Trafficking in persons and smuggling of migrants. This aimed at creating a pool of judges and magistrates with the requisite knowledge and skills 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.*

## **2.3.5 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. Training Manual on Adjudication of Trafficking in Persons and Smuggling of Migrants

The Commission issued a training 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. The manual presents international standards as well as national legal framework and case-law relevant to each topic addressed.

### 2.2.8 Training of Judicial staff in the Judiciary

The Judicial Service Commission prioritises continuous training to ensure a skilled and effective workforce capable of delivering quality justice services through the implementation of Training and Development Polic. During the reporting period, a total of 151 Judiciary staff were trained, strengthening the institution's capacity and improving overall service delivery.

Training for the Judiciary Staff is managed through the Judiciary Staff Training Committee (JSTC), which is charged with the implementation of goal-oriented training and development interventions for all. Table 2-8 presents comparison of the training in the FY 2024/2025.

**Table 2-7: Distribution of training for Judicial staff under the Judiciary**

Name of the Programme	No of staff trained
Strategic Leadership Development Program	6
Senior Management Course	6
Management Skills Course	15
Customized training for Information & Records Management Officers	25
Pre-Retirement Training	41
Customised Protocol & Etiquette Training	20
Customized Group training on Public Finance Management Training	20
ICT Security Training Certification Course	18
<b>Total</b>	<b>151</b>

## 2.3 Financially independent and sustainable Judiciary and Judicial Service Commission.

### 2.3.1 Introduction

This outcome focuses on strengthening the financial independence and sustainability of the Judiciary and the Judicial Service Commission. Achievements under this outcome are critical in ensuring that both Judiciary and JSC have predictable, adequate, and timely resources to deliver justice efficiently. It also enhances institutional autonomy, accountability, and long-term resilience in fulfilling their constitutional mandates. In pursuit of financial sustainability, the Commission undertook the following key initiatives during the period under review.

### 2.3.2 Development of the Resource Mobilization Policy

The Commission recognizes that the effective delivery of justice is closely tied to the availability of adequate financial and technical resources. In alignment with the JSC Strategic Plan 2022–2027, the Commission identified the urgent need to strengthen its resource base to sustain judicial reforms and enhance operational efficiency. Accordingly, the finalization of the Resource Mobilization Policy was prioritized in the financial year.

The Policy provides a structured framework for diversifying funding streams, strengthening partnerships with development partners, private sector actors, and other stakeholders, while also optimizing both internal and external resource utilization. Its primary objective is to enhance the financial capacity of the Judiciary and the Commission to ensure uninterrupted and effective programme implementation. This marks a significant step towards sustainable financing of judicial services, safeguarding institutional independence, and enhancing accountability.

### 2.3.3 Engagement with the National Assembly

As part of its stakeholder engagement strategy, the Commission held consultative sessions with the National Assembly Departmental Committee on Justice and Legal Affairs on 5th March 2025

The engagements focused on performance review and advocacy for enhanced budgetary allocations to facilitate the Judiciary and the Commission in executing their mandates. The discussions provided a platform to highlight achievements, ongoing challenges, and the resource needs necessary to deliver quality, accessible, and efficient justice services to the public.



*The JSC Commission Secretary, Hon. Winfrida Mokaya, during an engagement with the Parliamentary Justice and Legal Affairs Committee to strengthen collaboration on judicial oversight and governance*

### 2.3.4 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

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**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.**

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.



*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*

### 2.3.5 Compliance with Accrual Basis of Accounting

In compliance with Section 81 (3) of the Public Finance Management (PFM) Act, which requires accounting officers to prepare financial statements in line with standards prescribed by the Public Sector Accounting Standards Board (PSASB), the Commission transitioned from the cash basis to the IPSAS accrual basis of accounting effective 1st July 2024.

The adoption of accrual accounting enhances the transparency and accountability of financial

reporting by providing a more comprehensive view of the Commission's financial position and performance. This transition, guided by IPSAS 33, is being phased in to ensure full compliance with national public sector financial reporting requirements. The Commission continues to implement capacity-building initiatives, system upgrades, and process improvements to strengthen adherence to the accrual framework and ensure reliable, decision-useful financial information.

## 2.4 Increased public confidence and trust in the JSC and the Judiciary

Building public confidence and trust in the JSC and the Judiciary remains central to strengthening the administration of justice in Kenya. This outcome focuses on enhancing transparency, accountability, and responsiveness in the Commission's operations and judicial processes. Through sustained reforms

and proactive engagement with the public, the JSC seeks to reinforce its credibility and promote greater trust in the justice system. To this end, the Commission has made notable strides in increasing public confidence and trust in the JSC and the Judiciary as outlined below;

### 2.4.1 Development of the JSC Communication and Stakeholder Engagement Strategy

The Commission issued a Stakeholder Engagement and Communication Strategy as a key framework for deepening interaction with internal and external stakeholders. The strategy outlines a structured and proactive approach to engaging the public, professional bodies, government agencies, civil society organizations, the media and justice sector actors, among others. Its overarching goals are to promote transparency, enhance institutional visibility and build public trust and confidence in the Commission. By implementing this strategy, the Commission is better equipped to manage its public image, address emerging issues promptly and encourage greater awareness and participation.



### 2.4.2 Development of JSC Journals

As part of its commitment to transparency and public engagement, the Judicial Service Commission launched the inaugural edition of the JSC Journal. The Journal tells the story of the Commission's journey in strengthening access to justice highlighting milestones, achievements, and their tangible impact on the justice system.

### 2.4.3 Development of Information Education Communication (IEC) Materials

During the reporting period, the Commission undertook public education on the process of filing complaints and petitions by publishing IEC materials detailing the process of filing complaints and petitions against Judges, Judicial Officers and staff through a dedicated email address (complaints@jsc.go.ke).



### 2.4.4 Public Engagement through the media

The Commission actively engaged the public through media interviews, press conferences and official press statements on matters of public interest relating to its mandate and functions. These engagements addressed topical issues such as judicial independence, accountability and the Commission’s performance. In doing so, the Commission enhanced transparency, fostered public trust and promoted greater confidence in the discharge of its mandate.

### 2.4.5 Public Participation

Public participation is one the key national values and principles of governance in Article 10 of the Constitution. In adherence to this constitutional requirement, the Commission engaged the public on the following:

#### 2.4.5.1 Development of Regulations

The JSC convened a series of stakeholder engagement and validation meetings on the Draft Judicial Service (Processing of Petitions and Complaints Procedures) Regulations, 2025. These sessions brought together diverse stakeholders, including members of the public, justice sector actors, the Bench, the Bar and professional bodies.

Through these engagements, the Commission reaffirmed its commitment to inclusive and participatory law-making, an approach that enhances accountability and strengthens public trust in the Judiciary. The process also underscores the Commission’s dedication to ensuring that mechanisms for handling complaints and petitions remain clear, fair and accessible to all.

**JUDICIAL SERVICE COMMISSION**  
REPUBLIC OF KENYA

NOTICE OF STAKEHOLDER VALIDATION OF THE DRAFT JUDICIAL SERVICE (PROCESSING OF PETITIONS & COMPLAINTS PROCEDURES) REGULATIONS 2024

The Judicial Service Commission (JSC) is an independent body established under Article 171 of the Constitution of Kenya and its mandate is set out under Article 172 of the Constitution which is to promote and facilitate the independence and accountability of the Judiciary and the efficient, effective, and transparent administration of justice. Article 168 of the Constitution gives the JSC power to receive and consider petitions against judges and Article 172(1)(c) of the Constitution the power to receive complaints against, investigate and remove from office or otherwise discipline registrars, magistrates, judicial officers and other staff of the Judiciary, in the manner prescribed in the Judicial Service Act, 2011.

In discharge of the above function, the Judicial Service Commission, in line with the powers granted under Section 47 of the Judicial Service Act, is in the process of developing the **Judicial Service (Processing of Petitions & Complaints Procedures) Regulations 2024**.

In compliance with the provisions of the Statutory Instruments Act, 2013, and after comprehensive stakeholder engagement conducted on the draft Regulations, the Judicial Service Commission has published on its website vide the following link, ([https://jsc.go.ke/policies-and-manuals/#flipbook-df\\_5579/1/](https://jsc.go.ke/policies-and-manuals/#flipbook-df_5579/1/)) the final draft regulations. After the completion of the stakeholder engagement process, the Commission now invites stakeholders and the general public to review this final draft for validation purposes.

Stakeholders and the general public are requested to review the draft regulations and be informed that the draft regulations shall remain available on the Judicial Service Commission website for a period of **fourteen (14) days** from the date of this notice.

Meanwhile stakeholders and the general public are invited to engage the Commission on any issue regarding the draft regulations vide email: [jscsecretariat@jsc.go.ke](mailto:jscsecretariat@jsc.go.ke) or [jsc.legal@jsc.go.ke](mailto:jsc.legal@jsc.go.ke).

### 2.4.5.2 Budget Making Process

The Commission and the Judiciary undertook public hearings in Kitui, Narok, Kisii, Isiolo and Nairobi in a bid to ensure Kenyans are at the heart of financial decision making in the budget for the Fiscal Year 2025/2026. This is in line with Article 201(a) of the Constitution and Section 37 (5) (a) of the Public Finance Management Act 2012.

The stakeholders engaged included Local Leaders, Law Society of Kenya, Court Users Committees and the public who shared their insights on how to improve access to justice, address case backlog and enhance court infrastructure. These platforms provided an avenue to ensure that the budgeting process reflects the real needs of communities, fostering inclusivity, transparency and accountability.



JSC Commissioner Caroline Nzilani during Public Budget Hearing forum in Kitui County for the Commission and Judiciary, focused on the Fiscal Year 2025/2026 and the medium term.



JSC Commissioners engage with the Law Society of Kenya to deliberate on measures for strengthening judicial accountability and public confidence in the Judiciary.

## 2.5.5 Stakeholder Engagement

### 2.5.5.1 Engagement on Strengthening Judicial Accountability

The Commission convened a joint consultative meeting with the Judiciary leadership team and the Law Society of Kenya (LSK) to deliberate on the exercise of judicial powers and explore measures for enhancing accountability within the Judiciary. This dialogue was prompted by concerns raised by members of the LSK regarding judicial accountability. This reflects the shared commitment of all parties to fostering transparency, integrity and public confidence in the administration of justice. These engagements resolved for continued partnerships and collaboration in promoting judicial accountability whilst safeguarding the independence of the Judiciary to enhance the administration of justice.

### 2.5.5.2 Consultative Engagement with the Members of Parliament from Nairobi City County

The Commission held a consultative engagement with Members of Parliament from Nairobi County to deliberate on strategies for enhancing access to justice in the Capital. The meeting discussed challenges and 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 and also made proposals aimed at expanding access to judicial services, including support for additional court infrastructure, enhanced resource allocation, and community outreach initiatives. The Commission and Members of Parliament agreed to collaborate in addressing the challenges faced by the Judiciary in the execution of its mandate within the County.



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.

### 2.5.5.3 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.

### 2.5.5.4 Consultative Engagement between JSC and the State Department for Housing and Urban Development

A strategic meeting was held between the Commission and the State Department for Housing and Urban Development whose purpose was to explore a partnership to provide safe, suitable, and dignified institutional housing and office space for the Judiciary across the country.

Both parties recognized that secure housing is essential for the effective delivery of justice and committed to working together to find sustainable solutions for the Judiciary's unique needs.



TOP: Principal Secretary for Housing and Urban Development, Charles Hinga, makes a presentation during a strategic engagement with the JSC. BELOW: JSC Vice Chairperson Mr. Isaac Rutto (right), Commissioners Everlyne Olwande (centre) Caroline Nzilani (left), and pictured during the engagement session.

### 2.5.5.5 6th Annual Conference and General Assembly of the African Association of Public Service Commissions (AAPSCOM)-

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).*

### 2.5.5.6 Engagement with Bar-bench

The JSC Chairperson led the Commission in a Bar-Bench engagement to enhance the administration of justice, bringing together the Law Society of Kenya (LSK), magistrates, and judges from the High Court, Environment and Land Court (ELC), Employment and Labour Relations Court (ELRC), Court of Appeal and Supreme Court.

The forum addressed critical challenges in the delivery of judicial services, with stakeholders proposing measures to enhance transparency, efficiency, and judicial independence. The JSC urged the LSK to join in advocating for increased Judiciary funding to tackle these systemic issues.



*JSC Commissioner Hon. Jacqueline Ingutiah during a Bar-Bench engagement aimed at enhancing the administration of justice.*



JSC Secretariat staff at the Supreme Court @ 12 Conference and Exhibition

### 2.5.5.7 Exhibition: Supreme Court at 12

The Commission exhibited at the Supreme Court @ 12 Conference and Exhibition. The event provided an opportunity to showcase the work of the Commission and educate the public on its mandate and functions.

## 2.5 Strengthening Institutional Capacity of The Commission

### 2.5.1 Introduction

This section provides information on the achievements realised towards strengthening the institutional capacity of JSC to effectively and efficiently discharge its constitutional mandate. In Financial Year (FY) 2024/25 several interventions were undertaken with respect to enhancing the ability of the Commission to deliver on the constitutional mandate. Some of the interventions are highlighted in the subsections below:

### 2.5.3 Development of JSC Anti-Corruption Policy.

The Anti-Corruption Policy for the Commission was issued during the reporting period in compliance with the requirement of the Anti-Bribery Act.

The objective of the policy is to provide a framework for the prevention, detection and reporting of corruption in the Commission. It also defines structures and systems put in place in deterring corrupt practices.

### 2.5.4 Review of Commission's Governance Charter.

During the year under review, the Commission reviewed its Charter to align with emerging best practices in corporate governance. This charter sets out the role and responsibilities of Members

### 2.5.2 Gazettement of the Leadership and Integrity Code for Members of the Judicial Service Commission

A Code of Leadership and Integrity for Members of the Judicial Service Commission was developed and gazetted vide Gazette Notice No. 1952 of 21st February 2025. The code was developed pursuant to Sections 37 and 38 of the Leadership and Integrity Act, Cap 185C, Judicial Service Act (Cap. 8A) and Chapter Six of the Constitution of Kenya. The Code establishes standards of integrity and ethical conduct in the leadership of the Commission by ensuring that the Members adhere to the values, principles, and requirements of the Constitution in the discharge of their duties.

and the governance standards which each Member of the Commission is expected to observe in the performance of their duties

### 2.5.5 Development of Investigations Procedures Manual.

The Commission issued the Commission's Investigations Procedures Manual, which provides a structured framework for carrying out investigations on petitions and complaints handled by the Commission under Article 168 and 172 of the Constitution and the Judicial Service Act, 2011.

### 2.5.6 Board Development

Throughout the fiscal year, the Commission conducted six capacity-building initiatives designed to strengthen Members' knowledge and skills for effective governance. The following board development activities were undertaken:

**Table 2-8: Trainings attended by JSC in 2024/2025**

S/No	Date / Time	Programme
1.	26th – 29th August 2024	Induction Workshop
2.	3rd September 2024 & 3rd October 2024	Training on E- Board System
3.	6th -8th November 2024	Association of African Public Service Com-missions (AAPSCOMS) Confer-ence, Nairobi
4.	2nd – 7th December 2024	21st East African Magistrates and Judges As-sociation Conference and Annual General Meeting.
5.	23rd June – 4th July 2025	National Center for State Courts (NCSC) Training Programme for Kenyan Judiciary.

These programmes were particularly useful in providing benchmark case studies from other jurisdictions, create opportunity for Members of the Commission to build strong relationships, leverage diverse perspectives and work cohesively towards shared goals.

### **2.5.7 Staff Training and Continuous Professional Development Programmes**

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.

Staff of the Commission attended individual and group trainings as well as professional development programmes to enhance their skills, knowledge

and learn best practices aimed at enhancing performance and delivery of services.

A total of sixty-two (62) staff were facilitated to attend individual training and professional continuous development courses to meet the changing demands, improve on their skills and attitudes at workplace as indicated in Table 1 and 2 below:

Table 2-9: Trainings Staff Attended

S/No	Type / Name of Training Programme	No. Of Staff	Gender	
			Male	Female
1.	Women Directors Leadership Programme	2	-	2
2.	Transformative Leadership Course	2	2	-
3.	Artificial Intelligence for Executive Administrative Assistants Programme	1	-	1
4.	Senior Management Course	1	1	-
5.	Records Management Course	1	-	1
7.	Legislative Drafting; Policy & Legislations	2	1	1
8.	Board Secretariat Training	1	-	1
9.	Performance Management Systems	1	-	1
10.	Activity- Based Budgeting in Public Sector	1	-	1
11.	Enhancing Ethics in Public Procurement: A Collaboration with Ethics & Anti-Corruption Commission (EACC)	1	1	-
12.	Supervisory Skills Development Course	1	1	-
13.	The HR Strategy Execution for Public Leadership: A Public Leadership Approach for long-term success	1	1	-
14.	AI Driven Cybersecurity Workshop. Managing risk in digital age	1	1	-
15.	Kenya Labour Laws & Industrial Relations	1	-	1
16.	Preparation of Tender Documents for goods, works & Services	1	-	1
17.	Advanced Directorship Certification Programme	1	1	-
18.	Future-Ready Financial Reporting in Public Sector: Integrating IPSAS& Innovative PFM Reforms and Approaches	1	-	1
19.	Global Procurement: Preparation of Standard Tender Documents by Incorporating Environmental, Social and Governance (ESG) Specifications	2	1	1
20.	Microsoft Dynamics Business Central and Navision Seminar	1	-	1
21.	Annual ICT	1	1	-
22.	WHOLISTIC WELLNESS training.	1	-	1
23.	Beyond the profession: Accountants in all Spheres of the Economy	4	3	1
24.	Sustainability and the Future: Positioning Professionals as Change Ambassadors	2	1	1
25.	Procurement for World Bank Financed Projects: Foundation Class	2	1	1
26.	Procurement of consultancy services programme	1	1	-
<b>Total</b>		<b>34</b>	<b>17</b>	<b>17</b>

### 2.5.5.1 Continuous Professional development Courses

In the reporting 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.

Table 2-10: Continuous Professional Development Courses attended by Staff

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
<b>Total</b>		<b>28</b>

### 2.5.5.2 Group Trainings

The following two group training sessions were arranged during the reporting period:

#### 01. Performance review and target setting workshop for secretariat staff.

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. Other areas covered - Workplace Occupational Safety and Health and Government Protocol, Etiquette and Events Management.

#### 02. Training of the National Values Committee.

The Directorate of National Values and Cohesion in the Executive Office of the President trained Members of the National Values Committee on mainstreaming National Values and Principles of Governance. Additionally, members were trained on reporting methodology to enable them to prepare the annual report which forms part of the Presidential Address to the Nation on implementation and realization of national values and principles of governance under Article 10 of the Constitution.

#### 03. Protocol Training

Aligned with the Social Transformation through Access to Justice (STAJ) Blueprint's vision of establishing the Kenya Judiciary Academy (KJA) as a centre of excellence in judicial training and research, the Protocol training was designed for twelve (12) staff members. The training aimed to enhance their proficiency in managing high-level guests and mastering the standard etiquette governing state and judicial protocol. To ensure the curriculum adhered to the highest national standards and supported this vision of excellence, it was meticulously developed in collaboration with the Kenya School of Government (KSG). Furthermore, facilitation was drawn from seasoned experts from both the KSG and the Ministry of Foreign Affairs and Diaspora Affairs, ensuring the dissemination of officially sanctioned best practices and procedures in national and international protocol management.

## 04. Report writing.

In line with its mandate for institutional capacity development, the Kenya Judiciary Academy (KJA) identified a need to standardize the quality and format of activity reports submitted by its staff. Given the diverse academic and professional backgrounds of the personnel supporting these activities, the Academy implemented a targeted Report Writing Skills training for twelve (12) staff members. This initiative was designed to establish a harmonized reporting framework, ensuring all documentation meets the high standards of clarity, accuracy, and professionalism required by the Academy, thereby enhancing institutional memory and accountability.

## 05. First Aid Training.

Understanding the importance of First Aid as a vital life-saving skill for emergency preparedness, the Kenya Judiciary Academy (KJA) organized an extensive training program for its staff. This initiative was particularly vital given the Academy's role in hosting diverse participants, including those with special needs, underscoring the institution's commitment to ensuring a safe and inclusive environment for all. To guarantee the highest standard of instruction, the training was facilitated by certified experts from St. John Kenya. Post-training evaluations confirmed the session's significant impact, with staff feedback highlighting the practical value and necessity of the skills acquired.

### 2.5.8 Fire awards:

JSC was recognized and awarded for best financial reporting during the reporting period. The Financial Reporting (FiRe) Award is the most prestigious and coveted Award in East Africa for financial reporting. The award is presented annually during a gala evening by the joint promoters; the Institute of Certified Public Accountants of Kenya (ICPAK), the Public-Sector Accounting Standards Board-Kenya (PSASB), the Capital Markets Authority (CMA), the Nairobi Securities Exchange (NSE) and the Retirement Benefits Authority (RBA).



JSC staff pose for a group photo after receiving recognition in the IPSAS Cash Basis Reporting category at the 2024 Financial Reporting (FiRe) Awards.

### **2.5.9 Commendation by the National Treasury for Unqualified (Clean) Audit Report.**

The Principal Secretary, National Treasury commended the Commission for an unqualified (clean) audit opinion by the Auditor General on the financial statements for JSC for the year ended 30th June 2024 and ensuring the report was presented in accordance with International Public Sector Accounting Standards (IPSAS).

The National Treasury urged the Commission to maintain the momentum and ensure that all future financial statements remain unqualified and that the Commission should consider sharing its experience by mentoring other Ministries Departments and Agencies on sound accounting and financial reporting practices.

### **2.5.10 Organization Review**

During the reporting period, the Commission revised the establishment, grading structure and organogram for the Secretariat. The Commission

also issued Career Guidelines for the Staff of the Commission.

The purpose of carrying out the review was to improve the operational effectiveness and efficiency and provide clear paths career growth.

### **2.5.11 Use of Technology & Process Innovations**

In alignment with its digital transformation agenda, the Commission has deployed the automated E-Recruitment System to streamline the recruitment of Judges, Judicial Officers and staff. To this end, the platform has facilitated widespread access to recruitment.

JSC processed recruitments of Judicial Officers Judicial staff through the ERP E-Recruitment portal in the year to fill the gaps in the Tribunals and to operationalize small claims courts. Other judicial vacancies processed over the same period include: High court, Court of Appeal , Environment & Land Court, Resident Magistrates and Resident Kadhi.



# FINANCIAL STATEMENTS

### 3.1 Introduction

This chapter presents the Commission's financial performance for the period 2024/25. This is the inaugural year of reporting under the accrual basis framework following its adoption on 1st July 2024.

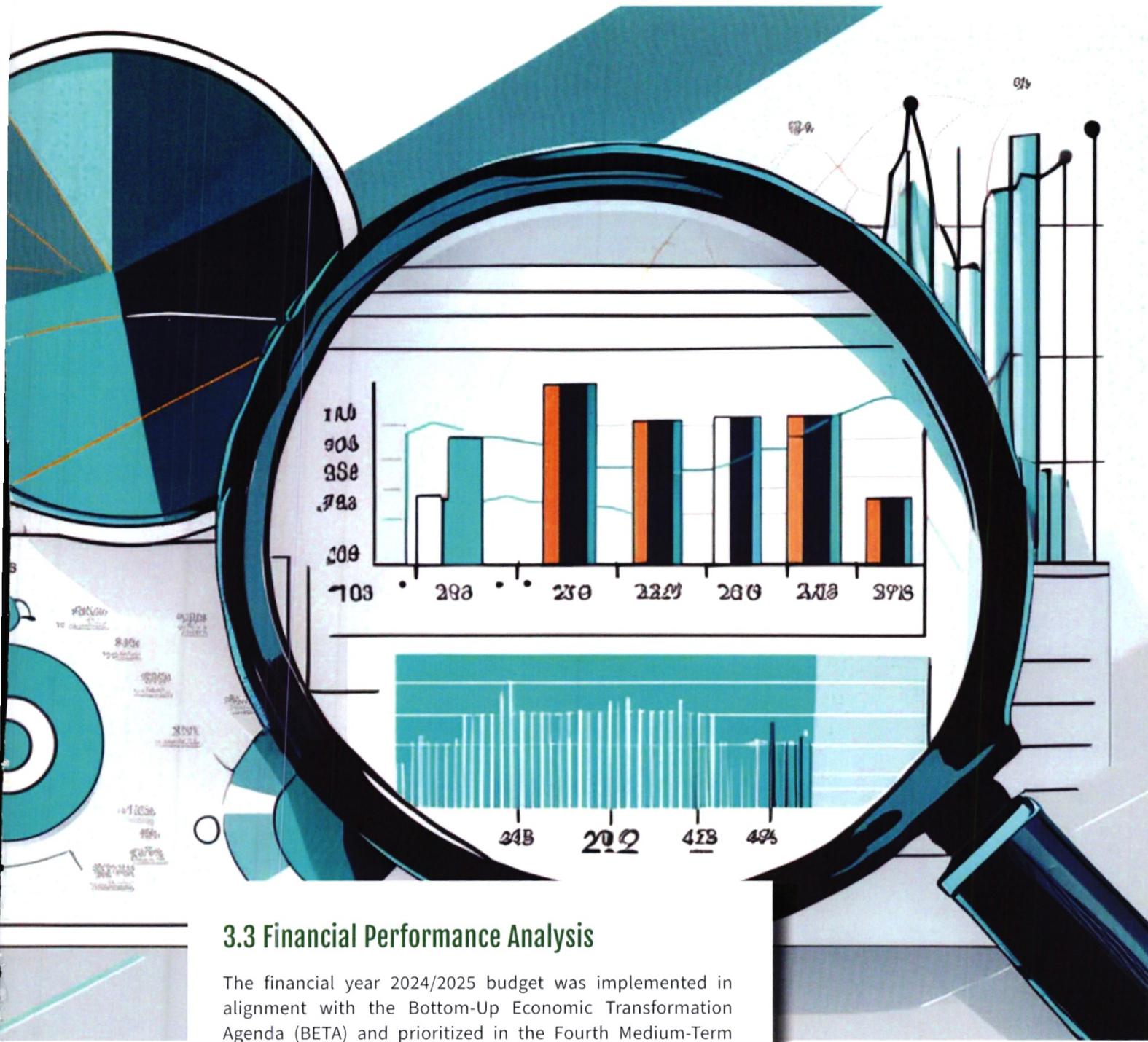
### 3.2 Commission Budgeting Framework and Resource Allocation

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.

“

**This is the inaugural year of reporting under the accrual basis framework following its adoption on 1st July 2024.**



### 3.3 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.

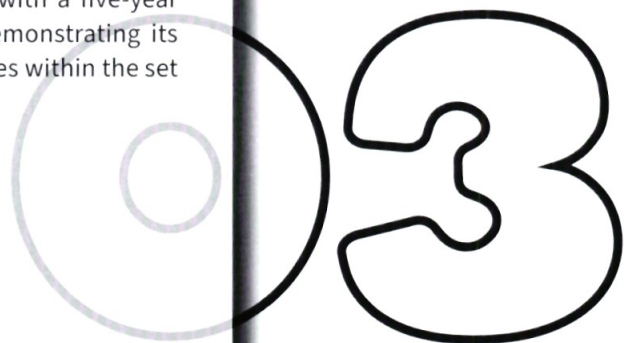


Table 3-1: The Annual Performance by Program and Sub-program

Programme / Sub-Programme	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference
Program 1	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
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
<b>Total</b>	<b>902,900,000</b>	<b>155,834,082</b>	<b>747,065,918</b>	<b>739,922,986</b>	<b>7,142,932</b>

### 3.3.1 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.

Table 3-2: Comparative Expenditure Analysis

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	17,516,000	99.96%	58,612,675	50,052,608	85.40%
<b>TOTAL</b>	<b>747,065,918</b>	<b>739,922,986</b>	<b>99.04%</b>	<b>896,600,000</b>	<b>881,240,193</b>	<b>98.29%</b>

### 3.3.2 Revenue Analysis

The Commission received in the exchequer Kshs. 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 Kshs. 3 million from Kenya Power. The National Treasury and the Judiciary also funded the Commission through AIE amounting to Kshs. 38.5 million and Kshs. 50 million respectively. The Analysis of the exchequer receipts and other funding is as highlighted the tables below:

Table 3-3: 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
<b>Total</b>	<b>738,126,206</b>	<b>891,995,028</b>

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

Table 3-4: A.I.E Funding

Government Entity	Amount Funded
The Judiciary	50,000,000
The National Treasury	38,500,000
<b>Total</b>	<b>88,500,000</b>

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

Table 3-5: Transfers from domestic and foreign partners

Government Entity	Amount Funded
The Judiciary	50,000,000
The National Treasury	38,500,000
<b>Total</b>	<b>88,500,000</b>

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



### 3.3.3 Approved Annual Budget Allocation and Actual Expenditure Comparative Analysis for the Past Five Years

In the financial year 2024/25, the Commission was allocated Kshs. 747 million, reflecting a 17.5 per cent decrease compared to the previous year's allocation of Kshs. 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.

Table 3-6 illustrates the budget performance status for the past five financial years, presenting data for the final budget and the actual Exchequer received.

Table 3-6: Comparative Expenditure Analysis

Re-ceipt/ 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
<b>RE-CEIPTS</b>										
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	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>747,065,918</b>	<b>745,626,316</b>	<b>896,600,000</b>	<b>891,995,028</b>	<b>887,000,000</b>	<b>841,846,533</b>	<b>618,600,000</b>	<b>583,591,923</b>	<b>531,000,000</b>	<b>511,706,405</b>
<b>PAY-MENTS</b>										
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
<b>TOTAL PAYMENTS</b>	<b>747,065,918</b>	<b>739,922,986</b>	<b>896,600,000</b>	<b>881,240,193</b>	<b>887,000,000</b>	<b>838,774,327</b>	<b>618,600,000</b>	<b>577,345,073</b>	<b>531,000,000</b>	<b>491,196,086</b>
<b>SUR-PLUS/ DEFICIT</b>		5,703,220		10,754,835		3,072,206		6,246,850		20,510,319
<b>% ABSORPTION</b>	<b>99 %</b>		<b>98 %</b>		<b>95 %</b>		<b>93 %</b>		<b>93 %</b>	

Table 3-7: Statement of Financial Performance for the year ended 30 June 2025

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

Table 3-8: Statement of Financial Position as at 30 June 2025

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

Table 3-9: Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Accumulated Surplus	Re-serves	Capital Fund	Total
	kshs	kshs	kshs	kshs
<b>Fund balance as at 30th June 2024</b>	<b>10,754,835</b>		-	<b>10,754,835</b>
<b>Adjustments</b>				-
Recognition of Liabilities	2,917,327			2,917,327
<b>As at July 1, 2024</b>	<b>7,837,508</b>	-	-	<b>7,837,508</b>
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			-	-
<b>As at 30th June, 2025</b>	<b>23,212,220</b>	-	-	<b>20,294,893</b>

**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.

Table 3-10: Statement of Cash Flows for the year ended 30 June 2025

		FY2024/ 2025
	Notes	Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from exchequer	6	738,126,206
Transfers from domestic and foreign partners	7	7,500,000
Other income (changes in Refundable Deposits and Prepay-ments)		5,691,154
<b>Total receipts</b>		<b>751,317,360</b>
<b>Payments</b>		
Employee costs	8	262,568,980
Use of goods and services	9	380,141,775
Commissioners Expenses	10	79,703,231
<b>Total payments</b>		<b>722,413,986</b>
<b>Net cash flows from/(used in) operating activities</b>		<b>28,903,374</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE	12	- 17,509,000
<b>Net cash flows from/(used in) investing activities</b>		<b>- 17,509,000</b>
<b>Other income</b>		
<b>Cash flows from financing activities</b>		
Return to Exchequer		- 10,754,835
<b>Net cash flows from financing Activities</b>		<b>- 10,754,835</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>639,539</b>
Cash and cash equivalents at the start of the period		17,075,739
<b>Cash and cash equivalents at the end of the period</b>		<b>17,715,278</b>

Table 3-11: 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 %
<b>Revenue</b>						
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%
<b>Total revenue</b>	<b>902,900,000</b>	<b>148,334,082</b>	<b>747,065,918</b>	<b>745,626,206</b>	<b>1,439,712</b>	
<b>Expenses</b>						
Employees Costs	217,620,000	40,470,754	258,090,754	254,051,653	4,039,101	98.44%
Use of goods and services	511,776,769	118,120,836	386,155,933	380,141,775	6,014,158	98.44%
Commissioners Expenses	79,703,231	-	79,703,231	79,703,231	-	100.00%
Social benefits	5,600,000	-	5,600,000	5,600,000	0	100.00%
Purchase of Property Plant and Equipment	88,200,000	70,684,000	17,516,000	17,509,000	7,000	99.96%
<b>Total recurrent expenses</b>	<b>902,900,000</b>	<b>148,334,082</b>	<b>747,065,918</b>	<b>737,005,659</b>	<b>10,060,259</b>	<b>98.65%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,620,547</b>		

Table 3-12: Reconciliation table

	Operating	Financing	Investing	total
<b>Actual Surplus amount as per the Statement of Budget</b>	<b>8,620,546.95</b>	<b>-</b>	<b>-</b>	<b>8,620,546.95</b>
Retention funds	6,949,749.00	-	-	6,949,749.00
Balance of Judiciary AIE fund	5,059,898.25	-	-	5,059,898.25
Balance of TNT AIE fund	2,410.00	-	-	2,410.00
Payables in employee costs bfwd	- 2,917,327.40	-	-	- 2,917,327.40
<b>Closing Cash and Cash Equivalent as per the Statement of Cash Flows</b>	<b>17,715,277.90</b>	<b>-</b>	<b>-</b>	<b>17,715,276.80</b>

**Budget Notes:**

1. The 99% budget absorption reflects the Commission's commitment to achieve it's set objectives.
2. The Commission suffered a net bud get cut under supplementary 1, 2 and 3 of Ksh, -155.834.082.

Table 3-13: 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.
<b>Program 1</b>					
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
<b>Total</b>	<b>902,900,000</b>	<b>155,834,082</b>	<b>747,065,918</b>	<b>739,922,986</b>	<b>7,142,932</b>

# 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:

- 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:

#### 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 therefore has raised a valid expectation. Consequently, 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.

#### 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 MtCO<sub>2</sub>eq. 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.

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.

### 3. Adoption of New and Revised Standards

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

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

Table 3-14: Statement of Financial Position as at 30 June 2025

Standard	Effective date and impact:
<b>IPSAS 43</b>	<p>Applicable 1st January 2025</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>
<b>IPSAS 45- Property Plant and Equipmentw</b>	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, in-frastructure 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>
<b>IPSAS 46 Measurement</b>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ol> <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>
<b>IPSAS 47- Revenue</b>	<p>Applicable 1st January 2026</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, 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 stake-holders and allow for comparability with other government institutions.</i></p>
<b>IPSAS 49- Retirement Benefit Plans</b>	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector re-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 re-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>

### Early adoption of standards

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

## 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 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. 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 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 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.

##### 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 based on 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 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 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.

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.

### 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.

### **c) 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.

### **d) 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 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.

### **e) 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.

### **f) 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.

### **g) 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.

### **h) 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 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.

### **i) 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.

**j) 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.

**k) 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.

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

**m) 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.

**n) 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 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:

- The condition of the asset based on the assessment of experts employed by the Commission.
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- 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 Kshs. 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.

## 6. Transfers from Exchequer

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

## 7. (a) Transfers from Domestic and Foreign Partners

Description	FY2024/ 2025 Kshs
Grants in Kind - Rental waiver	4,910,100.00
Other Public Donations	4,500,000
Other Public Donations	3,000,000
<b>Total Transfers from Domestic and Foreign Partners</b>	<b>12,410,100</b>

## 7. (b) Details on Transfers from domestic and foreign partners

Name of the Entity Sending The Grant/Transfer	Amount recognized to Statement of Financial performance Kshs	Amount deferred under de-ferred in-come Kshs	Total transfers FY2024/ 2025 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
<b>Total Transfers from Domestic and Foreign Partners</b>	<b>12,410,100</b>	<b>-</b>	<b>12,410,100</b>

## 8. Employee Costs

Description	FY2024/ 2025 Kshs
Basic salaries of permanent employees	130,769,508
Basic wages of temporary employees	10,619,997
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
<b>Total Employee costs</b>	<b>259,651,652</b>

### 8. (a) Adjustment to Basic Salaries of permanent employees

Description	FY2024/ 2025 Kshs
Basic salaries of permanent employees	133,686,835
<b>Adjusted for</b>	
Payables in employee costs	(2,917,327)
<b>Adjusted Amount of Employee Costs</b>	<b>130,769,508</b>

## 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
<b>Total Use of Goods and Services</b>	<b>385,051,875</b>

### 9 (a) Adjustment to use of goods and services

Description	FY2024/ 2025 Kshs
Use of goods and services	459,845,006
Adjusted for	
Commissioners local travel expenses	(14,970,000)
Commissioners foreign travel expenses	(14,485,846)
Grants in Kind from Kenya Commercial Bank (Rental waiver)	4,910,100
Sitting Allowances including retainer, commuter and responsibility allowances	(50,247,385)
<b>Adjusted Amount of use of good and services</b>	<b>385,051,875</b>

### 9 (b) Adjustment to Domestic Travel and Subsistence, and Other Transportation Costs

Description	FY2024/ 2025 Kshs
Domestic Travel and Subsistence, and Other Transportation Costs	64,828,334
Adjusted for	
Commissioners local travel expenses	(14,970,000)
<b>Adjusted Amount of Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>49,858,334</b>

### 9 (c) Adjustment to Foreign Travel and Subsistence, and other transportation costs

Description	FY2024/ 2025 Kshs
Foreign Travel and Subsistence, and other transportation costs	46,784,565
Adjusted for	
Commissioners foreign travel expenses	(14,485,846)
<b>Adjusted Amount of Foreign Travel and Subsistence, and other transportation costs</b>	<b>32,298,720</b>

### 9 (d) Adjustment to Rentals of Produced Assets

Description	FY2024/ 2025 Kshs
Rentals of Produced Assets	44,570,721
<b>Adjusted for</b>	
Grants in Kind from Kenya Commercial Bank (Rental waiver)	4,910,100
<b>Adjusted Number of rentals of produced assets</b>	<b>49,480,821</b>

### 9 (e) Adjustment to Hospitality Supplies and Services

Description	FY2024/ 2025 Kshs
Hospitality Supplies and Services	72,487,096
<b>Adjusted for</b>	
Sitting Allowances including retainer, commuter and responsibility allowances	(50,247,385)
<b>Adjusted Amount of Hospitality Supplies and Services</b>	<b>22,239,711</b>

### 10. Commissioner's Expenses

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

*Commission allowances are stipulated by the SRC*

### 11. Cash and Cash Equivalents

Description	FY2024/ 2025 Kshs	Opening state-ment 1st July 2024 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
<b>Total</b>	<b>17,715,278</b>	<b>17,075,739</b>

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

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

## 12. Property, Plant and Equipment

Description	Land Kshs	Buildings & Building Improvement Kshs	Motor Vehicles Kshs	Furniture And Fittings Kshs	Computers & Ict Equipment Kshs	Other Assets (Specify)* Kshs	Capital Work In Progress Kshs	Total Kshs
Opening Bal as 1st 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 Impair- ment								
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
As At 31 Dec 2024	-	-	-	-	-	-	-	-
Net Book Values								
Opening Bal as at 1st Jan-uary 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.

## 13. Refundable Deposits and Prepayments

Description	FY2024/ 2025 Kshs	Opening state-ment 1st July 2024 Kshs		
Trade payables – Retention	6,949,748	6,207,633		
Other payables - Deposits	5,062,308	-		
Other payables	-	113,241		
<b>Total trade and other payables</b>	<b>12,012,057</b>	<b>6,320,904</b>		
<b>Ageing analysis: (Trade and other payables)</b>	<b>Current FY2024/25</b>	<b>% of the To-tal</b>	<b>1st July</b>	<b>% of the Total</b>
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	3,816,714	32%	1,487,118	24%
Over 3 years	-	0%	-	0%
<b>Total (tie to above total)</b>	<b>12,012,057</b>		<b>6,320,904</b>	

### 13.(a) Refundable Deposits and Payments movement Schedule

	Retention Funds Kshs	Judiciary A.I.E Kshs	NT A.I.E Kshs	Others Kshs	Total Kshs
<b>Balance Brought For-ward</b>	<b>6,320,904</b>	-	-	-	<b>6,320,904</b>
Additions	1,330,000	50,000,000	38,500,000	500,000	<b>90,330,000</b>
Utilized	701,156	44,940,102	38,497,590	500,000	<b>84,638,847</b>
<b>Balance Carried For-ward</b>	<b>6,949,749</b>	<b>5,059,898</b>	<b>2,410</b>	-	<b>12,012,057</b>

### 14. Cash Generated from Operations

Description	FY2024/ 2025 Kshs
<b>Surplus for the year before tax</b>	<b>26,129,547</b>
<b>Adjusted for:</b>	
Non-cash grants received	(4,910,100)
Non-cash grants payments	4,910,100
<b>Working capital adjustments</b>	
Increase in payables	(2,917,327)
Changes in deposits	5,691,154
<b>Net cash flow from operating ac-tivities</b>	<b>28,903,374</b>

### 15. 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.

Description	FY2024/ 2025 Kshs
<b>Transactions with related parties</b>	
<b>B) purchases from related parties</b>	
Electricity purchases from KPLC	985,000
Rent expenses paid to govt agencies	39,463,200
Training and conference fees paid to govt. Agencies – Kenya School of Government	549,297
Others (specify) – New KCC, Postal Corporation of Kenya	575,780
<b>Total</b>	<b>41,573,277</b>
<b>Grants /transfers from the government</b>	
Grants from national govt – Judiciary 50m AIE and Na-tional Treasury 38.5m AIE	88,500,000
<b>Total</b>	<b>88,500,000</b>
<b>Expenses incurred on behalf of related party</b>	
Payments for goods and services against the AIE re-ceived.	84,299,603
<b>Total</b>	
<b>Key management compensation</b>	<b>84,299,603</b>
Directors' emoluments	50,247,385
Compensation to key management	
<b>Total</b>	<b>50,247,385</b>

*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.*

## 16. Contingent Assets and Contingent Liabilities

### Contingent Liabilities

Description	FY2024/ 2025 Kshs
Contingent Liabilities	
Court Case against the JSC	33,043,000
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
<b>Total</b>	<b>33,043,000</b>

*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.

Item	Description	Award/ Compensation
1	Nakuru Civil Appeal No. E007/2023, Judicial Service Commission-Vs- Alice Bitutu Mongare.	5,000,000.00
2	Nairobi Civil Appeal No E214/2023, Judicial Service Commission -Vs- Benedict Abonyo Omollo.	2,000,000.00
3	Nairobi Civil Appeal No. E331 of 2020 Judi-cial 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 Commis-sion.	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.	-
<b>TOTALS</b>		<b>33,043,000</b>

## 17. Events after the Reporting Period

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

## 18. Ultimate and Holding MDA

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

## 19. Currency

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

# CHALLENGES AND RECOMMENDATIONS

### 4.1 Introduction

This Chapter outlines the challenges faced by the Commission in the discharge of its mandate, recommendations and the way forward.

### 4.2 Challenges

The Commission plays a vital role in promoting efficiency and effectiveness in the administration of justice as well as safeguarding the independence and integrity of the Judiciary. In the execution of this role, the Commission encountered various challenges which hampered full realisation of its goals. These include:

#### 4.2.1 Insufficient funds for operations of the Commission and the Judiciary


During the reporting period, the Commission faced a budget deficit of KShs. 1.185 billion, which severely constrained its ability to fulfil its expansive mandate under Article 172 of the Constitution. A further budget cut of KShs. 149.6 million worsened the situation, forcing the Commission to cancel planned programs which included recruitment of judges, judicial officers, and staff. This impacted negatively in the delivery of justice.

In addition, capacity-building programs for judges, judicial officers, and staff were adversely affected, limiting opportunities for continuous professional development and weakening efforts to maintain high standards of judicial competence and integrity.

Similarly, the Judiciary has been impacted by inadequate funding, facing a budget deficit of KShs. 21.3 billion, which has significantly constrained its ability to deliver justice effectively. Key functions such



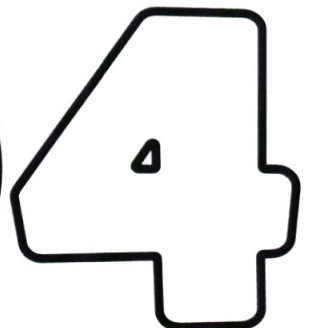
**The Judiciary has been impacted by inadequate funding, facing a budget deficit of KShs. 21.3 billion, which has significantly constrained its ability to deliver justice effectively. Key functions such as staffing, infrastructure development and digitization of court processes have been undermined.**



as staffing, infrastructure development and digitization of court processes have been undermined. The funding gap has also affected legal aid programs, restricting access to justice for vulnerable and economically disadvantaged groups. Further, outdated court facilities, stalled automation initiatives and reduced investment in institutional reforms have collectively slowed the organization transformation.

### 4.2.2 Inadequate staffing

The Commission continues to operate with insufficient staffing levels, limiting its capacity to effectively deliver on its mandate and meet increasing operational demands. Currently, only 95 out of an approved 169 positions for both the JSC and KJA are filled, representing a staffing gap of 44%. This shortfall significantly impacts operational efficiency



### **4.2.3 Lack of training facilities by the Kenya Judiciary Academy**

The Kenya Judiciary Academy currently lacks a permanent training facility, relying on hired venues for workshops, seminars, and training sessions. This arrangement is not only unsustainable but also proves to be costly in the long run, as significant funds are spent on hiring a venue each time training is conducted. Moreover, the absence of in-house facilities limits the Academy's ability to schedule programmes flexibly or host simultaneous events, ultimately reducing its training output and efficiency. Without a dedicated facility equipped with lecture halls, residential facilities, libraries, and ICT infrastructure, the Academy is unable to operate at full capacity or achieve economies of scale in training delivery.

### **4.2.4 Negative Publicity**

The Commission and the Judiciary often face negative publicity, particularly from social media and the political arena. Such publicity undermines public confidence and trust, potentially affecting the effectiveness of judicial processes, and the overall perception of accountability and fairness in the justice system.

### **4.2.5 Delay in enactment of legislation**

During the reporting period, the Commission made proposals for the enactment of the Tribunals Bill to streamline the operations of the tribunal under one Act of Parliament. The delay in enactment of the Bill by the National Assembly has hampered the effective operations of the tribunal. The Judges Retirement Bill on the other hand will provide the retirement package for judges. The delay in considering these proposed legislations has hampered the effective administration of justice, independence of the Judiciary, and the Judge's welfare. In addition, Delay in the enactment of the Kenya Judiciary Academy (KJA) Bill has hindered the Academy's ability to fully operationalize its mandate, limiting progress on planned training, research, and institutional development initiatives.

## **4.3 Recommendations**

### **4.3.1 Enhancement of the Judiciary and Commission's Budget**

The Commission recommends an increase in its annual budget, as well as that of the Judiciary, to ensure the effective execution of their respective mandates. Specifically, it proposes the allocation of 3 percent of the National Shareable Revenue towards the administration of justice in Kenya. This funding is critical to support core functions such as complaint processing, judicial oversight, recruitment of Secretariat staff, and institutional strengthening. Additionally, the resources will facilitate the development of Kenya Judiciary Academy infrastructure to enhance its training capacity. The increased funding will also support the Judiciary in the efficient dispensation of justice across the country.

### **4.3.2 Legislative Reforms**

The Commission calls for fast-tracking the enactment of the Tribunal Bill, Judges Retirement Bill and KJA Bill into laws.

### **4.3.3. Establishment of KJA Infrastructure**

The Commission recommends the establishment of a permanent facility for the Kenya Judiciary Academy, equipped with lecture halls, residential accommodations, libraries, and modern ICT infrastructure. This will enhance the Academy's capacity to deliver training efficiently, host multiple programmes simultaneously, and reduce the recurring costs associated with hiring external venues.

### **4.3.4 Adequate staffing**

The Commission recommends for allocation of resources to recruit additional staff in line with the organizational structure.

