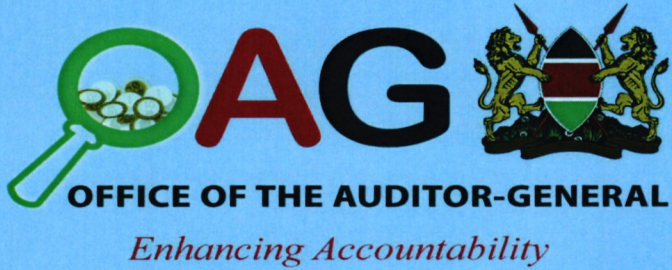


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

ON

**THE COMMISSION ON ADMINISTRATIVE
JUSTICE**

FOR THE YEAR ENDED

30 JUNE, 2020

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 06 MAY 2021

DAY

TABLED
BY:

CLERK AT
THE TABLE:

Anna Masinde

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30834 - 00100, NAIROBI
REGISTRY
16 DEC 2020
RECEIVED

THE COMMISSION ON ADMINISTRATIVE JUSTICE
(OFFICE OF THE OMBUDSMAN)




Hata Mnyonge ana Haki

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
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THE COMMISSION ON ADMINISTRATIVE JUSTICE
Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY COMMISSION INFORMATION AND MANAGEMENT

(a) The Commission members

The Commission which is the apex organ is comprised of three Commissioners, who are charged with the responsibility of policy direction and oversight. In the period under review, the members were as follows: -

NO.	NAME	DESIGNATION
1.	Hon. Florence Kajuju, MBS	Chairperson
2.	Mr. Washington O. Sati	Vice Chairperson
3.	Mrs. Lucy Ndung'u, EBS	Access to Information Commissioner

(b) Senior Management staff

The Commission is supported by a secretariat which is headed by the Commission Secretary who is the Chief Executive Officer. In the year under review, the senior management staff was as indicated below.

NO.	NAME	DESIGNATION
1	Mr. Leonard Ngaluma, MBS	Commission Secretary/CEO
2.	Mr. Daniel Karomo	Director, Corporate Services
3.	Mr. Vincent Chahale	Director, Legal and Advisory Services
4.	Mr. Ismail Maaruf	Director, Compliance and Risk
5.	Mr. Micah Nguli	Director, Research and Investigations
6.	Ms. Phoebe Nadupoi	Director, Advocacy and Communications
7.	Mr. Edward Okello	Director, Office of the Chairperson
8.	Ms. Christine Omollo	Manager, Human Resource and Administration
9.	Ms. Viola Achola	Manager, Legal and Advisory Services
10	Mr. Sammy Cheboi	Manager, Advocacy and Communications
11.	Mr. Amos Musundi	Internal Audit Manager
12.	Mr. Benard Nyariki	Finance Manager
13.	Ms. Damaris Mburu	Supply Chain Manager
14.	Mr. Moses Mnawe	Chief Information Communication and Technology (ICT) Officer

(c) Background information

The Commission on Administrative Justice (Office of the Ombudsman) is a Constitutional Commission established under Article 59(4) and Chapter Fifteen of the

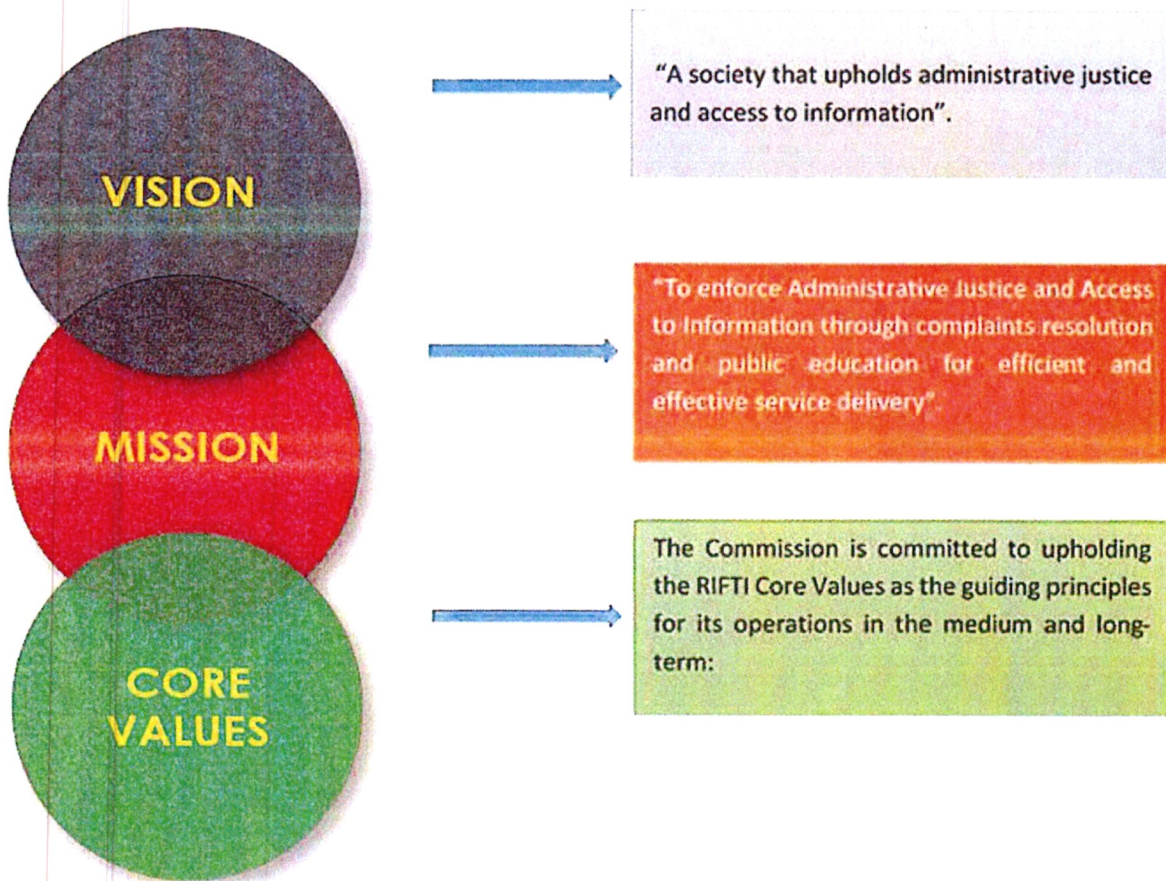
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Constitution of Kenya. It is operationalized by the Commission on Administrative Justice Act, 2011 that provides for its *modus operandi*, functions and powers.

(d) Mandate

The Commission's mandate is anchored under Article 59(4), Commission on Administrative Justice Act, 2011 which is the establishing act and Access to Information Act, 2016. Under the establishing Act, the Commission's mandate entails addressing maladministration (improper administration) in the public sector. In this regard, the Commission is empowered to investigate complaints on delay, abuse of power, improper, unlawful or oppressive conduct, administrative injustice, unfair treatment, and manifest injustice or discourtesy. The second mandate is on overseeing and enforcing implementation of the Access to Information Act, 2016.

In order to execute these broad mandates, the Commission is guided principles and ideals, that are articulated through its Vision, Mission and Core values, as indicated below: -





The Commission commits itself to align its programmes to the expectations of all stakeholders and react in a timely manner to attain the highest standards in service delivery.



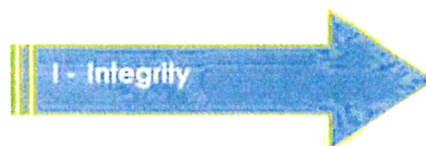
The Commission will not entertain any external interference and exercise courage in the conduct of its business in full conformity to the Act.



The Commission will be impartial in its operations by treating the public and other stakeholders without any form of discrimination whatsoever.



The Commission will be honest and open in the execution of its programmes and operations as an integral pillar of good corporate governance.



The Commission will uphold strong moral principles in the execution of its mandate and conduct itself in a manner that meets the set ethical standards to develop and nurture an enabling culture.

(e) Key Strategic Objectives

In the period under review, the Commission focused on four Key Result Areas (KRAs), towards the achievement of its mandate and service delivery to stakeholders. The result areas were:

- a) Resolution of Public Complaints;
- b) Oversight and Enforcement of Access to Information;
- c) Public Education, Awareness and Visibility; and
- d) Institutional Strengthening and Capacity Building.

(f) Strategic Programmes

The Commission utilized the limited resources allocated in the year under review prudently, to carry out activities geared towards realization of its programmes as follows: -

1. Resolution of Public Complaints and determination of Access to Information Applications
2. Outreach and awareness creation on matters administrative justice and access to information;
3. Decentralization of Ombudsman services
4. Strengthening public institution's capacity to handle complaints
5. Promotion of Good Governance and the rule of Law,
6. Operationalization of Access to Information Act, 2016
7. Strengthening Commission's internal capacity

(g) Key Strategic Priorities

1. Enhance responsiveness in the public service;
2. Enhance public sector capacity to handle complaints
3. Public Awareness creation on matters of administrative justice and access to information
4. Constitutionalism and Good Governance in the conduct of state/public affairs.
5. Strengthened capacity of the Commission on Administrative Justice to deliver its mandate.

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(h) Key Management:

The Commission's day-to-day management team is comprised of the Commission Secretary who is the Chief Executive Officer and six Directors each in charge of a directorate as indicated below;

SENIOR MANAGEMENT



Leonard Ngaluma, MBS
Commission Secretary/CEO



Daniel Karomo
Director, Corporate Services



Edward Okello
Director and Special Advisor to the Chairperson



Ismael Maaruf
Director, Compliance & Risk



Micah Nguli
Director, Research & Investigation



Phoebe Nadupoi
Director, Advocacy & Communications



Vincent Chahale *Director, Legal & Advisory*

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(i) Fiduciary Management

The key management officers who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Mr. Leonard Ngaluma, MBS
2.	Director, Corporate Services	Mr. Daniel Karomo
3.	Finance Manager	Mr. Benard Nyariki
4.	Human Resource Manager	Ms. Christine Omollo

(j) Fiduciary Oversight Arrangements

Composition of the Corporate Governance Committees

The Commission has put in place various Committees, through which it oversees the Secretariat. Apart from the Audit Committee which is chaired by a member who is not an employee of the Commission, the Committees are chaired by the Commissioners. These Committees include: -

1. Finance, Administration and Human Resource committee
2. Complaints, Investigations and Access to Information committee
3. Programmes and Strategy committee
4. Audit and Risk committee

At the Secretariat level, four Committees offer technical advice and oversee operations and functions of the Secretariat as follows: -

1. The Senior Management Committee
2. Financial Management Standing Committee
3. Human Resource Management and Advisory Committee
4. Occupational Health and Safety Committee

The membership to these Committees are drawn from all directorates, where members possess diverse of skills and competencies that enrich decision-making. The appointment is made by the Accounting Officer in writing, where the terms of reference for the Committee and individual obligations are clearly stipulated. Tailored induction training is provided to newly appointed members, to prepare them on their role. Committee members exercise discharge their mandate independently.

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(k) Audit Committee Activities

The Commission is cognizant of the provisions under Section 73(5) of the Public Finance Management Act, 2012 which requires every national government public entity to establish an audit committee, whose composition and functions shall be as prescribed by the regulations. In this regard, the Commission has an Audit Committee in place. The Committee is charged with the responsibility to advise on risk management and ensure that the Commission upholds appropriate financial management, accounting and reporting standards.

The Committee monitors the effectiveness of the internal control systems and regularly receives reports from the internal and external auditors.

The membership of the Audit Committee for the period under review is as follows:

- | | |
|-----------------------------------|---------------|
| 1. David Mwangi Gichimu | - Chairperson |
| 2. Sarah Barasa | - Member |
| 3. John O Matagaro | - Member |
| 4. Commissioner Lucy Ndung'u, EBS | - Member |
| 5. Amos Musundi | - Secretary |

(l) Senior Management Committee

The Committee is chaired by the Commission Secretary/CEO, and it comprises the six Directors and seven heads of Department. It makes recommendations on major decisions that have impact on the office operations. The role and functions of the Management Committee include:

- i. Planning – establishing and reviewing strategic and annual operational plans for the Commission.
- ii. Decision making – Deliberating on key policy and administrative issues and makes decisions and/recommendations to the Commission as applicable.
- iii. Management – Overseeing the harmonious implementation of the annual work plans, staff supervision and compliance with the Commission's performance management system.
- iv. Legal – ensuring that Commission complies with the legal framework while discharging its mandate.
- v. Financial – ensuring prudent management of financial resources and statutory reporting standards are adhered to.

In execution of its functions, the Management Committee may appoint sub-committees on a-need- basis.

(m) Human Resource Management Advisory Committee Activities

The Human Resources Management Advisory Committee advises the Commission Secretary/CEO on human resource matters that touch on skills development, performance management, staff motivation and disciplinary matters among others. Membership to this committee comprises of six directors who head the six

THE COMMISSION ON ADMINISTRATIVE JUSTICE
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directorates of the Commission, and the Human Resource Management and Administration Manager, who is the Secretary. The members are: -

- | | | |
|-------------------------|---|-------------|
| 1. Mr. Daniel Karomo | - | Chairperson |
| 2. Mr. Micah Nguli | - | Vice-person |
| 3. Mr. Edward Okello | - | Member |
| 4. Ms. Phoebe Nadupoi | - | Member |
| 5. Mr. Ismail Maaruf | - | Member |
| 6. Mr. Vincent Chahale | - | Member |
| 7. Mr. Christine Omollo | - | Secretary |

(n) Commission Headquarters

The head-office of the Commission on Administrative Justice is domiciled at the West End Towers, along Waiyaki way in West-lands, Nairobi City County. Its contact address is as indicated below:-

West End Towers, 2nd Floor, Waiyaki way
P.O. Box 20414-00200 Nairobi, Kenya
Telephone - +254 -20-2270000/0800221349 (Toll free)
Email: info@ombudsman.go.ke (for general enquiries)
complain@ombusman.go.ke (for complaints)
Website: www.ombudsman.go.ke

(o) Commission Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000 - 00200
Nairobi, Kenya
2. Cooperative Bank of Kenya
Westland Branch
P.O. Box 66589-00800
Nairobi, Kenya

(p) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084 - 00100
Nairobi, Kenya

(q) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112 - 00200
Nairobi, Kenya

2. FOREWORD BY THE CHAIRPERSON

The Commission is pleased to present the ninth edition of the Commission on Administrative Justice annual report for the 2019/2020 financial year. The report documents the work of the Commission during this period and makes recommendations for the promotion of administrative justice and the right of access to information in Kenya.

During this period, the Commission initiated various programmes and strategies to ensure effective complaints management and proactive disclosure of information at both levels of government. The Commission strengthened collaboration frameworks with various MDAs and Counties towards a consultative process of resolution of complaints through the Corporate Complaints Handling mechanism. The Commission also developed a County Model law on the Access to Information Act which will assist counties in domesticating the ATI law as required under section 96(3) of the County Governments Act, No. 17 of 2012. To further operationalize the Access to Information Act, 2016 the Commission established a partnership with the Media Council of Kenya out of which an ATI Manual for Journalists was developed. A Memorandum of Understanding with the Media Council has also been prepared highlighting the areas of partnership including advocacy, capacity building and awareness creation for members of the public signed. In the next financial year, the Commission will disseminate the model law and will train the county officers as well as offer technical support in the development of their County ATI laws. Noting that access to information is fundamental in the fight against corruption and maladministration, the Commission will also push for the enactment of the ATI Regulations which were developed in the last financial year.

Other measures the Commission undertook internally during the period under review included the formulation of a new strategic direction in consultation with all its stakeholders which was aimed at improving the quality of service delivery to the people of Kenya. The CAJ second Strategic Plan (2019-2023) was launched on 13th February 2020. In the new Plan, the Commission adopted new vision and mission statements as well as core values namely responsiveness, independence, fairness, transparency and integrity which will guide its operations in the next five years. In its mission, the Commission has set out *“To enforce administrative justice and access to information through complaints resolution and public education for efficient and effective service delivery”* in fulfilment of the vision of creating *“A society that upholds administrative justice and access to information”*. In this strategic plan period, the Commission is focusing on four strategic themes namely: Resolution of Public Complaints; Oversight and Enforcement of Access to Information;


THE COMMISSION ON ADMINISTRATIVE JUSTICE
Reports and Financial Statements
For the year ended June 30, 2020

Public Education, Awareness and Visibility; and Institutional Strengthening and Capacity Building. The Commission further adopted a new Organizational Structure and will be working on Career Progression Guidelines, a Complaints Management Manual and reviewing the Human Resource Manual in the new fiscal year. These activities are geared towards attracting the relevant skills for optimum performance and execution of the Commission's mandate.

The Commission is also keen on making its services easily accessible. This will be effected through the automation of the complaints handling processes and decentralization to the Counties by opening additional regional offices and increasing presence in Huduma centres across the country.

We acknowledge the support from the Government and other partners and hope that this support will be sustained towards the realization of the true meaning of administrative justice and access to information as espoused in the Constitution.

We affirm the Commission's commitment to ensure effective and efficient service delivery and enforcement of the right of access to information in the Country.



HON. FLORENCE KAJUJU, MBS
CHAIRPERSON OF THE COMMISSION

THE COMMISSION ON ADMINISTRATIVE JUSTICE
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For the year ended June 30, 2020

3. STATEMENT OF PERFORMANCE VERSUS THE COMMISSION'S PRE-DETERMINED OBJECTIVES

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

The key strategic objectives of the Commission on Administrative justice 2019-2023 plan are to:

- a) Strengthen public service systems, processes, procedures and practices.
- b) Strengthen complaints handling capacity in the public sector.
- c) Promote disclosure of information within public and private sector.
- d) Strengthen the framework on access to information.
- e) Enhance awareness and understanding of the Commission's mandate
- f) Strengthen the capacity of the Commission to effectively deliver on its mandate.
- g) To mobilize adequate resources.

Progress on attainment of Strategic development objectives

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

Commission's Programme	Objective	Outcome	Indicator	Performance
Promotion of Administrative Justice	To address maladministration and promote the right to access to information.	Effective public service delivery and accountability.	% of public complaints resolved and access to information applications processed	In FY 2019/20 we resolved 74% public complaints and processed 88% of applications on access to information.

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4. STATEMENT OF COMMISSION MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the Commission on Administrative Justice is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Commission on Administrative Justice accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Commission's financial statements give a true and fair view of the state of the entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the Commission on Administrative Justice further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The Commission's financial statements were approved and signed by the Accounting Officer on 09/12/2020.



Commission Secretary/CEO
Leonard Nguluma



Director, Corporate Services
Daniel Karomo

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON THE COMMISSION ON ADMINISTRATIVE JUSTICE FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Commission on Administrative Justice set out on pages 14 to 30, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation recurrent for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

Pending Bills

As disclosed in Note 29.1 to the financial statements, the Commission had pending bills totalling Kshs.2,174,251 as at 30 June, 2020 that were not settled during the year 2019/2020 but were instead carried forward to 2020/2021. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year as they form a first charge.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Commission's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Commission or cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective manner.

Those charged with governance are responsible for overseeing the Commission's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective manner, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to

the date of my audit report. However, future events or conditions may cause the Commission to cease sustaining its services.

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

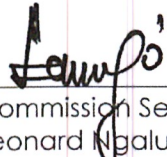
20 April, 2021

THE COMMISSION ON ADMINISTRATIVE JUSTICE
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For the year ended June 30, 2020

6. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	525,936,473	481,922,280
Other Receipts		-	-
TOTAL RECEIPTS		525,936,473	481,922,280
PAYMENTS			
Compensation of Employees	2	297,089,145	234,243,592
Use of goods and services	3	140,496,690	136,410,042
Social Security Benefits	4	18,305,444	42,087,252
Acquisition of Assets	5	66,930,398	54,013,442
TOTAL PAYMENTS		522,821,676	466,754,327
SURPLUS/DEFICIT		3,114,797	15,167,953

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission's financial statements were approved on 09/11/20 2020 and signed by:


 Commission Secretary/CEO
 Leonard Ngaluma, MBS

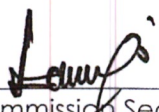

 Director, Corporate Services
 Daniel Karomo

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7. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	103,723,074	40,454,261
Cash Balances	6B	568,396	196,445
Total Cash and cash equivalent		104,291,470	40,650,706
Accounts receivable - Salary advances	7	23,445	47,500
TOTAL FINANCIAL ASSETS		104,314,915	40,698,206
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	8	100,956,172	25,118,836
NET FINANCIAL ASSETS		3,358,743	15,579,370
REPRESENTED BY			
Fund balance b/fwd	9	15,579,371	17,500,228
Prior year adjustment	10	(15,335,425)	(17,088,810)
Surplus/Deficit for the year		3,114,797	15,167,953
NET FINANCIAL POSITION		3,358,742	15,579,370

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission's financial statements were approved on 09/12/20 2020 and signed by:


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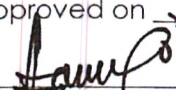

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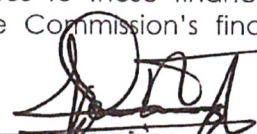
8. STATEMENT OF CASH FLOWS

		2019-2020	2018 -2019
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	525,936,473	481,922,280
Other Revenues		-	-
		525,936,473	481,922,280
Payments for operating expenses			
Compensation of Employees	2	297,089,145	234,243,592
Use of goods and services	3	140,496,690	136,410,042
Social Security Benefits	4	18,305,444	42,087,252
		455,891,278	412,740,885
Adjusted for:			
Changes in receivables		24,055	(47,500)
Changes in payables		75,837,336	4,492,962
Adjustments during the year		(15,335,425)	(17,088,810)
Net cash flow from operating activities		130,571,161	56,538,047
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(66,930,398)	(54,013,442)
Net cash flows from Investing Activities		(66,930,398)	(54,013,442)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		63,640,763	2,524,605
Cash and cash equivalent at BEGINNING of the year		40,650,706	38,126,101
Cash and cash equivalent at END of the year		104,291,469	40,650,706

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission's financial statements were approved on 09/12/20 2020 and signed by:



 Commission Secretary/CEO
 Leonard Ngaluma, MBS



 Director, Corporate Services
 Daniel Karomo

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9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT BUDGET

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	565,040,000	(23,266,529)	541,773,471	525,936,473	15,836,998	97%
TOTAL	565,040,000	(23,266,529)	541,773,471	525,936,473	15,836,998	97%
PAYMENTS						
Compensation of Employees	297,010,000	2,200,000	299,210,000	297,089,144	2,120,856	99%
Use of goods and services	179,749,000	(24,396,194)	155,352,806	140,496,690	14,856,116	90%
Social Security Benefits	13,681,000	4,800,000	18,481,000	18,305,444	175,556	99%
Acquisition of Assets	74,600,000	(5,870,335)	68,729,665	66,930,398	1,799,267	97%
TOTAL	565,040,000	(23,266,529)	541,773,471	522,821,676	18,951,795	97%
Surplus/ Deficit				3,114,797	(3,114,797)	

Note:

(a) The changes between the original and final budget are as a result of reduction in funding by the exchequer to the tune of Ksh. 23,266,529 thus adjustment of the budget was necessary.

The Commission's financial statements were approved on 09/12/20 2020 and signed by:


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 Daniel Karomo

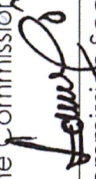
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10. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on	Budget
	2019/20FY	2019/20FY	2019/20FY	comparable	utilization
	Kshs	Kshs	Kshs	basis	difference
				30 th June 2020	Kshs
Programme 1					
Sub-programme 1	397,438,143	(15,616,135)	381,822,008	369,870,690	11,951,318
Sub-programme 2	140,894,492	(5,408,556)	135,485,936	130,295,073	5,190,863
Sub-programme 3	26,707,365	(2,241,838)	24,465,527	22,655,914	1,809,613
Programme 2					
Sub-programme 1	-	-	-	-	-
Sub-programme 2	-	-	-	-	-
Sub-programme 3	-	-	-	-	-
Total	565,040,000	(23,266,529)	541,773,471	522,821,677	18,951,794

This statement is a disclosure statement indicating the utilization in the same format as the Commission's budgets which are programme based.

The Commission's financial statements were approved on 09/12/20 2020 and signed by:


 Commission Secretary/CEO
 Leonard Ngaluma, MBS


 Director, Corporate Services
 Daniel Karomo

11. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the Commission on Administrative Justice. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012. The Commission did not have any development project to implement during the reporting period.

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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• **Transfers from the Exchequer**

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

• **External Assistance**

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of Employees**

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

• **Use of Goods and Services**

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

• **Interest on Borrowing**

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

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• **Repayment of Borrowing (Principal Amount)**

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

• **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in

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refunding third party deposits. As at 30th June 2020, this amounted to KShs. 950,172 compared to KShs. 25,118,836 in prior period as indicated on note 8.

There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

During the year, there was a prior year adjustment relating to recurrent bank account balances that were swept back to exchequer at the beginning of the financial year amounting to Ksh. 15,335,425. This adjustment affects the statement of Assets and Liabilities as it results to reduction of fund balances brought forward as disclosed under note 10 explaining the nature and amounts.

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12. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	109,098,848	87,558,330
Total Exchequer Releases for quarter 2	154,450,897	113,505,100
Total Exchequer Releases for quarter 3	146,204,608	128,087,500
Total Exchequer Releases for quarter 4	116,182,120	152,771,350
Total	525,936,473	481,922,280

During the reporting period, the Commission was to receive exchequer of Ksh. 541,773,471; however, the Commission received Ksh. 525,936,473 only falling short by Ksh. 15,836,998 during the financial year.

2 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	201,530,390	177,637,451
Basic wages of temporary employees	8,214,344	7,116,863
Personal allowances paid as part of salary	55,839,889	48,566,958
Employer Contributions Compulsory national social security schemes	31,504,521	922,320
Total	297,089,145	234,243,592

3 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	2,079,221	2,237,841
Communication, supplies and services	5,881,506	9,813,474
Domestic travel and subsistence	15,862,048	14,079,101
Foreign travel and subsistence	6,557,953	6,116,911
Printing, advertising and information supplies & services	2,955,978	3,595,521
Rentals of produced assets	46,361,535	45,163,689

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Training expenses	5,559,982	6,854,989
Hospitality supplies and services	6,051,873	6,580,083
Insurance costs	21,373,443	20,779,991
Specialized materials and services	34,920	482,223
Office and general supplies and services	6,821,699	4,535,204
Fuel Oil and Lubricants	4,136,100	3,953,000
Other operating expenses	10,288,698	5,438,926
Routine maintenance – vehicles and other transport equipment	4,500,897	4,571,698
Routine maintenance – other assets	2,030,837	2,207,392
Total	140,496,690	136,410,042

4 SOCIAL SECURITY BENEFITS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	18,305,444	42,087,252
Total	18,305,444	42,087,252

Social Security benefits relate to gratuity provision for staff who are working on contractual terms for the Commission.

5 ACQUISITION OF ASSETS

Non-Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Refurbishment of Buildings	-	1,727,962
Purchase of Vehicles and Other Transport Equipment	15,752,638	-
Purchase of Office Furniture and General Equipment	1,177,760	2,285,480
Sub-total	16,930,398	4,013,442
Financial Assets		
Domestic Loans to Individuals and Households	50,000,000	50,000,000
Sub-total	50,000,000	50,000,000
Total	66,930,398	54,013,442

Financial assets relate to the budget provision for staff mortgage and car

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loans. The funds for this purpose were deposited with Cooperative Bank of Kenya, Westland branch who are the fund managers for the Commission's staff Mortgage and Car loan scheme.

6A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2019-2020	2018-2019
				Kshs	Kshs
Central Bank of Kenya, Account No. 1000181524	KES	Recurrent	N/A	2,766,902	15,335,425
Central Bank of Kenya, Account No. 1000182377	KES	Deposit	N/A	950,172	25,118,836
Cooperative Bank of Kenya Account No.01141588083600	KES	Deposit	N/A	100,006,000	-
Total				103,723,074	40,454,261

6B: CASH IN HAND

	2019-2020	2018-2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	568,396	196,445
Cash in Hand – Held in foreign currency	-	-
Total	568,396	196,445

Cash in hand should also be analyzed as follows:

	2019-2020	2018-2019
	Kshs	Kshs
Location 1 – Head office, West End Towers	568,396	196,445
Location 2 – Kisumu office	-	-
Location 3 – Mombasa office	-	-
Total	568,396	196,445

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The cash count certificates for the above amount has been provided as an attachment to the financial statements.

7: ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST AND SALARY ADVANCES

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	-	-
Salary advances	23,445	47,500
Clearance accounts	-	-
Total	23,445	47,500

The Commission had accounts receivable of KSh. 23,445 as at 30th June 2020. This relates to unrecovered salary advance for a staff member which was outstanding as at the close of the financial year as tabulated below:

Breakdown of outstanding salary advance

<i>Name of the Officer</i>	<i>Date salary advance taken</i>	<i>Amount Taken</i>	<i>Amount recovered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
Nora Moraa Nyangwono	15/10/2019	93,807	70,362	23,445
Total				23,445

8. ACCOUNTS PAYABLE

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
Retention	637,566	4,774,725
Deposits	100,318,606	20,344,111
Total	100,956,172	25,118,836

These are contractors' retention moneys and deposit moneys held in the deposit accounts for release when due.

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9. FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	40,454,261	37,714,683
Cash in hand	196,445	411,418
Accounts Receivables	47,500	-
Accounts Payables	(23,118,836)	(20,625,873)
Total	15,579,370	17,500,228

These are the fund balances that were brought forward from the 2018/19 financial year. The recurrent account bank balances were however taken back by exchequer as shown in note 10 below.

10. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	40,454,261	(15,335,425)	25,118,836
Cash in hand	196,445	-	196,445
Accounts Payables	(25,118,836)	-	(25,118,836)
Receivables	47,500	-	47,500
Others (specify)	-	-	-
	15,579,370	(15,335,425)	243,945

The prior year adjustment relates to recurrent bank account balances that were swept back to exchequer at the beginning of the financial year amounting to Ksh. 15,335,425. This adjustment affects the statement of Assets and Liabilities as it results to reduction of fund balances brought forward.

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27. CHANGES IN RECEIVABLES

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding salary advance as at 1 st July (a)	47,500	-
Salary advances issued during the year (b)	93,807	285,000
Salary advances recovered during the Year (c)	117,862	237,500
Outstanding salary advance as at 30 th June (d)= a+b-c	23,445	47,500

28. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (a)	25,118,836	20,625,873
Deposit and Retentions held during the year (b)	100,154,500	12,835,782
Deposit and Retentions paid during the Year (c)	24,317,164	8,342,820
Deposit and Retentions as at 30 th June d= a+b-c	100,956,172	25,118,836

29. OTHER IMPORTANT DISCLOSURES

29.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	529,269	2,174,251	(529,269)	2,174,251
Total	529,269	2,174,251	(529,269)	2,174,251

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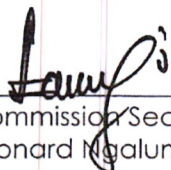
13. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Date the issue to be resolved)

Note:

The Commission got an unqualified (clean) audit opinion and therefore no audit observations for the prior year.

 09/12/2020
 Commission Secretary/CEO
 Leonard Ngaluma, MBS


 Director, Corporate Services
 Daniel Karomo

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14. ANNEXURES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	A	B	c	d=a-c		
Sub-Total						
Supply of services						
1. World Mate Travel & Tours	16,975		-	16,975	-	
2. Raydoll Tours & Travel	125,865		-	125,865	-	
3. Africa Touch Safaris	18,615		-	18,615	-	
4. Ngurunh Tours & Travel	6,500		-	6,500	-	
5. Silver Bird Travel	14,840		-	14,840	-	
6. Azman Tours & Travel	11,580		-	11,580	-	
7. Thamani Congierge Ltd	43,900		-	43,900	-	
8. Premier Safaris	28,200		-	28,200	-	
9. Skycrop Technologies	6,660		-	6,660	-	
10. Juska General Supplies	35,420		-	35,420	-	
11. Postal Corporation	733,786		-	733,786	-	
12. Toyota Kenya	65,511		-	65,511	-	
13. CIC General Insurance	39,371		-	39,371	-	
14. Communication Authority	400,000		-	400,000	-	
15. Telkom Kenya	297,762		-	297,762	326,300	
16. Direct O Auctioneers	5,518		-	5,518	-	
17. Kenatco Taxis Ltd	323,749		-	323,749	121,954	
Sub-Total	2,174,251			2,174,251		
Grand Total						

Note:

The pending bills were on services rendered to the Commission and were incurred mainly due to the budgetary cuts effected during the 2019/20 period, which affected running contracts for hire of transport services, air ticketing services, postal services and repair of motor vehicles which had already commenced by the time the budgetary cuts were effected.

THE COMMISSION ON ADMINISTRATIVE JUSTICE
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2019/2020
Land	-	-	-	-	-
Buildings and structures	43,047,591	40,000,000	-	-	83,047,591
Transport equipment	55,186,296	25,752,638	-	-	80,938,934
Office equipment, furniture and fittings	17,429,637	1,177,760	18,850	-	18,588,547
ICT Equipment	16,961,931	-	15,250	-	16,946,681
Machinery and Equipment	6,518,633	-	-	-	6,518,633
Biological assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	139,144,088	66,930,398	34,100	-	206,040,386