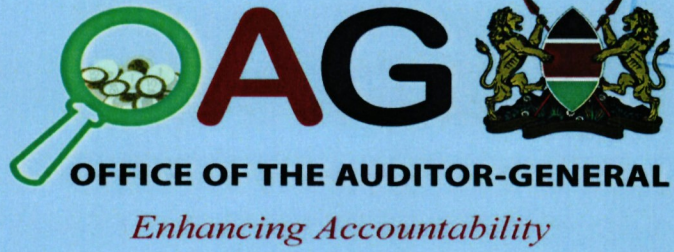


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THE AUDITOR-GENERAL

ON

JUDICIAL SERVICE COMMISSION

**FOR THE YEAR ENDED
30 JUNE, 2021**



JUDICIAL SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

JUDICIAL SERVICE COMMISSION
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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The Judicial Service Commission (JSC) is constituted under Article 171 of the Constitution of Kenya and operationalised by the Judicial Service Act No 10 of 2011.

Pursuant to Article 172 of the Constitution, the mandate of the Commission is to promote and facilitate the independence and accountability of the Judiciary and the efficient, effective, and transparent administration of justice.

The membership of the Commission as provided for under Article 171(2) of the Constitution is as follows: The Chief Justice as the chairperson of the Commission; one Supreme Court judge and one Court of Appeal judge elected by other Supreme Court and Court of Appeal judges respectively; one High Court judge and one magistrate elected by members of the Kenya Magistrates and Judges Association (KMJA); the Attorney General; two advocates elected by members of the Law Society of Kenya; Public Service Commission nominee; and two members, a man and a woman who are not lawyers appointed by the President with approval of the National Assembly to represent the public interest.

The Chief Registrar of the Judiciary is the Secretary to the Commission as provided for in the Constitution, and the Accounting Officer, as provided for in the Judicial Service Act. The Chief Registrar is responsible for the preparation and maintenance of proper books of accounts for the Commission.

The Registrar of the JSC is the administrative head of the secretariat and is in-charge of the day-to-day management and administration of the secretariat.

Our Vision

To be a Commission of excellence in promoting and facilitating an independent and accountable Judiciary.

Our Mission

To promote an independent and accountable Judiciary by providing oversight, capacity building and constructive stakeholder engagement.

Our Core Values

- a) Integrity
- b) Transparency
- c) Accountability



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- d) Professionalism
- e) Inclusiveness

Our Mandate

Pursuant to Article 172 of the Constitution, the mandate of the Commission is to promote and facilitate the independence and accountability of the Judiciary and the efficient, effective, and transparent administration of justice.

Our Functions

- i. Recommend to the President persons for appointment as judges
- ii. Review and make recommendations on condition of service for judges (other than their remuneration), judicial officers and staff of the Judiciary
- iii. Receive complaints against, investigate and remove from office or otherwise disciplining registrars, magistrates, other judicial officers, and other staff of the Judiciary
- iv. Prepare and implement programmes for the continuing education and training of judges and judicial officers
- v. Advise the National Government on improving the efficiency of the administration of Justice

(b) Key Management

The Judicial Service Commission as established under Article 171 of the Constitution is the highest decision-making organ for the Commission. The membership of the Commission and their profiles are as detailed below:



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i. **Hon. Lady Justice Martha Karambu Koome- Chairperson**



Hon. Lady Justice Martha Karambu Koome
Chief Justice / President, Supreme Court of Kenya and Chairperson, Judicial Service Commission

Hon. Justice Martha Karambu Koome, Chief Justice of the Republic of Kenya is the Chairperson of the Judicial Service Commission, **pursuant to Article 171, 2 (a) of the Constitution.**

Hon. Lady Justice Koome was appointed the Chief Justice/ President of the Supreme Court on 19th May 2021.

Before her elevation to the office of the Chief Justice, the Hon. Lady Justice Koome served as Judge of the Court of Appeal from 2012 to 2021. She joined the Judiciary as High Court Judge in 2003, and held the position for eight years.

Prior to joining the Judiciary, the Judge worked as a Managing Partner at Martha Koome & Company Advocates between 1993 to May 2003. She earlier served as an Advocate in the firm of Mathenge and Muchemi Advocates from 1988 to 1993.

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Hon. Lady Justice is an affiliated and licensed member of various professional bodies and has held several leadership positions throughout her career, these include; serving as Co- Chair National Steering Committee on Children’s Bill and the Committee Developing Guidelines on Psychosocial Support, Chairperson for Kenya Magistrates and Judges Associations (KMJA), and Chairperson of International Federation of Women Lawyers (FIDA) Kenya. The Judge has several publications in her name.

Hon. Chief Justice Koome holds a Master of Laws degrees from the University of London, Bachelor of Laws degree from the University of Nairobi and a Post Graduate Diploma in Law from the Kenya School of Law. She was admitted to the Roll of Advocates in 1987.

ii. Hon. Commissioner Prof. Olive M. Mugenda, CBS - Member



Hon. Commissioner Prof. Olive M. Mugenda, CBS

Hon. Prof. Olive M. Mugenda is the Interim Vice Chairperson of Judicial Service Commission. She is a representative of the public appointed pursuant to Article 171 (2) (h) of the Constitution and is the Chairperson of the Commission’s Learning and Development Committee. She is a member of the Human Resource Management Committee, the Finance, Planning and Administration Committee and the Committee on the Administration of Justice. Before joining the JSC on March 2, 2018, Prof. Mugenda served as the Vice-Chancellor of Kenyatta University for 10 years. She joined the

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institution as a Graduate Assistant and rose to full Professor. She also served in KU as the Deputy Vice Chancellor, Finance Planning and Development. She is a widely published scholar with vast experience in academia and public service.

Prof. Mugenda holds a PhD from the Iowa State University, USA, and two masters degrees in business management and Science, from the East and Southern African Management Institute (ESAMI) and Iowa State University, USA, respectively.

iii. Hon. Commissioner Justice Mohamed Warsame- Member



**Hon. Commissioner Justice Mohamed Warsame,
Judge of the Court of Appeal**

Hon. Justice Mohammed Warsame was elected as Commissioner to the JSC by Judges of the Court of Appeal Pursuant to Article 171 (2) (c) of the Constitution 2010. He was appointed on January 18, 2019, for his second term, having served his first five-year term.

He is the Chairperson of the Human Resource Management Committee and a Member of the Audit, Governance & Risk Management Committee, the Learning & Development Committee, and the Committee on Administration of Justice.

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He is a holder of a Bachelor of Laws degree from the University of Nairobi and a Post Graduate Diploma in Law from the Kenya School of Law.

iv. Hon. Commissioner Lady Justice Philomena Mbete Mwilu, MGH- Member



**Hon. Commissioner Lady Justice
Philomena Mbete Mwilu, MGH, Deputy Chief Justice**

Hon. Lady Justice Philomena Mwilu joined the Judicial Service Commission on May 3, 2017, having been elected by the Judges of the Supreme Court in accordance with Article 171 (2) (b) of the Constitution.

She is a member of the Human Resource Management Committee, Finance Planning and Administration Committee, Committee on the Administration of Justice and Learning and Development Committee. She is also the Chairperson of the Steering Committee on the implementation of the Judiciary Organizational Review.

She holds a Master's degree and a Bachelor of Laws (LLB) degree from the University of Nairobi and was admitted as an Advocate of the High Court of Kenya in 1984.

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v. **Hon. Commissioner Justice (Rtd) P. Kihara Kariuki, EGH- Member**



**Hon. Commissioner Justice (Rtd) P. Kihara Kariuki, EGH,
Attorney General**

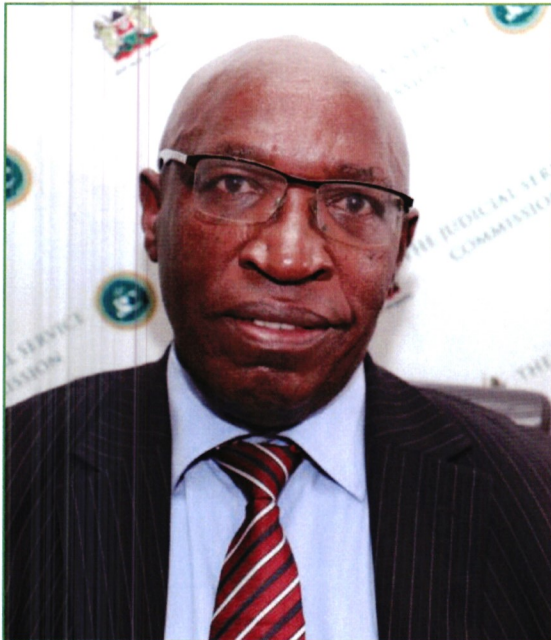
Hon. Commissioner Kihara Kariuki is a member of the Judicial Service Commission in his capacity as the Attorney General in accordance with Article 171(2)(e) of the Constitution, effective March 28, 2018.

He previously served as a Court of Appeal Judge having been appointed in 2012, and was later elected the President of the Court. He was first appointed as a Judge of the High Court in 2003. Prior to joining the Judiciary, he worked as the Director of the Kenya School of Law.

Justice (Rtd) Kihara attained his Bachelor of Laws (LLB) degree from the University of Nairobi and holds a Post Graduate Diploma in Law from the Kenya School of Law.

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vi. **Hon. Commissioner Patrick Gichohi, CBS- Member**



Hon. Commissioner Patrick Gichohi, CBS

Hon. Patrick Gichohi is the representative of the Public Service Commission pursuant to Article 171 (2) (g) of the Constitution. He is the Chairperson of the Finance, Planning and Administration Committee and a Member of the Human Resource Management Committee and the Committee on Administration of Justice.

He joined the Judicial Service Commission on March 2, 2018. Prior to his appointment to the Commission, he served as a member of the Public Service Commission from 2013 to 2018 and previously as the Clerk of the National Assembly until his retirement in 2012. Mr. Gichohi served as the Chief Executive Officer of the Constituency Development Fund (CDF) between 2004 and 2007.

He served as the 56th Chair of the Society of Clerks in the Commonwealth Parliament. He is a member of the Society of Clerks-at-the-Table in the Commonwealth Parliament, London, UK.

He holds a Bachelor of Arts degree in Education from the University of Nairobi.

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vii. Hon. Commissioner Felix Koskei- Member



Hon. Commissioner Felix Koskei

Hon. Felix Koskei is a representative of the public appointed pursuant to Article 171 (2) (h) of the Constitution. He joined the Judicial Service Commission on March 2, 2018. He is the Chairperson of the Commission's Audit Governance and Risk Management Committee and a member of the Human Resource Management Committee, the Learning and Development Committee and the Committee on the Administration of Justice.

Prior to joining the Commission, Hon. Koskei served as the Cabinet Secretary in charge of Agriculture, Livestock and Fisheries between 2013 and 2015. He has extensive experience in management having previously worked in senior management positions at various organizations including the Kenya National Highways Authority (KENHA), Kenya Civil Aviation Authority and Telkom Kenya.

Hon. Koskei holds an MBA and a BSC from the University of Nairobi, He also holds a Diploma from the Chartered Institute of Purchasing and Supplies (CIPS) and is a member of the Chartered Institute of Purchasing and Supplies (MCIPS).

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viii. **Hon. Commissioner Macharia Njeru- Member**



Hon. Commissioner Macharia Njeru,
Advocate of the High Court

Hon. Macharia Njeru joined the Commission on May 13, 2019, having been elected by members of Law Society of Kenya (LSK) pursuant to Article 171 (2) (f) of the Constitution. He is the Chairperson of the JSC's committee steering the development of the Commission's Strategic Plan 2020-2025. He is also a member of the Audit, Governance and Risk Management Committee.

He previously served as Chairperson of the Independent Policing Oversight Authority (IPOA). Commissioner Njeru was a member of the National Task Force on Police Reforms (Ransley Taskforce) that developed the program for police reforms in Kenya. He sat in the Police Reforms Implementation Committee (PRIC) where he led the drafting of policing related legislation.

He is a former Chairman of FINA Bank Rwanda (now GT Bank Ltd.) and previously served as a Director in FINA Bank Uganda, FINA Bank Kenya, Board Member Kenya Airports Authority and chair of the Board of Finance, Anglican Church of Kenya, Nairobi Diocese. He is the founding Managing Partner of Macharia-Mwangi & Njeru Advocates and has practiced law for the past 27 years.

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ix. **Hon. Commissioner Justice David Majanja- Member**



Hon. Commissioner Justice David Majanja, Judge of the High Court

Hon. Justice David Majanja joined the Commission on May 14, 2019, after he was elected by the Kenya Magistrates and Judges Association pursuant to Article 171 (2) (d) of the Constitution. He is the Chairperson of the Commission's Committee on the Administration of Justice and a member of the Finance, Planning and Administration Committee, Human Resource Management and Learning and Development Committee.

He was appointed as Judge of the High Court in 2011. He has previously served in the Judiciary Rules Committee and the Judiciary Working Committee on Election Preparedness (JWCEP). He has also served as a presiding Judge in Homabay, Kisumu and Kisii High Court Stations. He currently sits at Milimani Commercial Division of the High Court. Prior to his appointment as a Judge, Justice Majanja worked as a private practitioner. He was an Assisting Counsel for the Commission of Inquiry that investigated the 2007 Post-election Violence (Waki Commission).

He holds a Bachelor of Laws from the University of Nairobi and a Master of Laws (LLM) degree from the University of Pretoria.

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- x. **Hon Commissioner Ms Everlyne S. A. Olwande,**



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

Hon. Everlyne Olwande joined the Commission on January 15, 2021 having been elected by the Kenya Magistrates and Judges Association (KMJA) pursuant to Article 171(2)(d) of the Constitution. She is a Member of the Finance Planning and Administration Committee, the Human Resource and Management Committee and the Committee on the Administration of Justice.

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

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SECRETARY TO THE COMMISSION



Hon. Anne A. Amadi, CBS,

Chief Registrar of the Judiciary and Secretary to the Commission

Hon. Anne A. Amadi is the Secretary to the Commission in her capacity as the Chief Registrar of the Judiciary in accordance with Article 171 (3) of the Constitution. She was appointed as the Chief Registrar on January 13, 2014, for a term of 5 years that was subsequently renewed in 2019 for a further term of 5 years.

Hon. Amadi is an Advocate of the High Court of Kenya having been admitted to the bar in 1989. She is a holder of a Master of Laws degree in Criminal Justice from Boston University USA, a Bachelor of Laws from the University of Nairobi and a Post Graduate Diploma in Law from the Kenya School of Law. She also holds a Post Graduate Diploma in Law in International Displacement from the International Institute of Humanitarian Law from San Remo in Italy.

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were;

No.	Designation	Name
1.	Secretary/Accounting Officer	Hon. Anne A. Amadi, CBS
2.	Registrar, Judicial Service Commission	Hon. Winfrida B. Mokaya
3.	Director Judiciary Training Institute	Hon. Justice Kathurima M'Inoti, JA, FCI Arb, EBS
4.	Deputy Director, Finance & Administration	CPA Emma A. Orua

(d) Fiduciary Oversight Arrangements

Section 14 of Part III of the Judicial Service Commission Act provides for delegation of functions of the Commission to sub-committees. The purpose for establishment of Committees is to create structures for articulating goals and strategic plans, define one particular function in detail, and pool specialised expertise and knowledge in a given subject. The Commission Committees' Terms of References and its membership is as follows:

i. Finance, Planning and Administration Committee

The JSC Finance, Planning and Administration Committee assists the Commission in fulfilling its responsibilities in monitoring and overseeing the Commission's financial affairs with respect to the financing plans, financing requirements and policies. The Committee evaluates specific financial proposals, plans, strategies, transactions and other initiatives.

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Members of the of the Finance, Planning and Administration Committee

S/NO	NAME	DESIGNATION
1.	Hon. Commissioner Mr. Patrick G. Gichohi, CBS,	Chairman
2.	Hon. Commissioner Lady Justice Philomena M. Mwilu, MGH	Member
3.	Hon. Commissioner Prof. Olive M. Mugenda, CBS	Member
4.	Hon. Commissioner Mr. Justice David Majanja	Member
5.	Hon. Commissioner Ms Everlyne S.A. Olwande	Member

ii. Audit, Governance and Risk Management Committee

Section 73(5) of the Public Finance Management Act, 2012, provides that every National Government entity shall establish an Audit Committee whose composition and functions shall be as prescribed by the regulation.

The JSC Audit Committee assists the Commission in fulfilling its oversight responsibilities by monitoring the effectiveness of the internal control systems and regularly receiving reports from internal and external auditors and ensuring implementation of such recommendations.

Members of the Audit, Governance and Risk Management Committee:

S/NO	NAMES	DESIGNATION
1.	Hon. Commissioner Mr. Koskei Felix Kiptarus	Chairman
2.	Hon. Commissioner Mr. Macharia Njeru	Member
3.	Hon. Commissioner Mr. Justice Mohamed Warsame	Member

iii. Human Resource Committee

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

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

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Members of the Human Resource Management Committee

S/NO	Name	DESIGNATION
1.	Hon. Commissioner Mr. Justice Mohamed Warsame	Chairman
2.	Hon. Commissioner Lady Justice Philomena M. Mwilu, MGH	Member
3.	Hon. Commissioner Mr. Patrick G. Gichohi, CBS,	Member
4.	Hon. Commissioner Prof. Olive M. Mugenda, CBS	Member
5.	Hon. Commissioner Mr. Koskei Felix Kiptarus	Member
6.	Hon. Commissioner Mr. Justice David Majanja	Member
7.	Hon. Commissioner Ms Everlyne S.A. Olwande	Member

iv. Learning and Development Committee

The JSC Learning and Development Committee is constituted to actualise the Commission's mandate under Article 172(1)(d) of the Constitution of preparing and implementing continuous education of judges and judicial officers, a function performed through the Judiciary Training Institute (JTI).

The Institute exercises its mandate as advised and directed by the Commission. This mandate includes;

1. Training and Curriculum Development for judges and judicial officers;
2. Research and Policy Development;
3. Stakeholder engagement.

Members of the Learning and Development Committee

S/NO	NAME	DESIGNATION
1.	Hon. Commissioner Prof. Olive M. Mugenda, CBS	Chairperson
2.	Hon. Commissioner Mr. Justice Mohamed Warsame	Member
3.	Hon. Commissioner Mr. Koskei Felix Kiptarus	Member
4.	Hon. Commissioner Mr. Justice David Majanja	Member

v. Committee on Administration of Justice

The Commission is committed to enhancing efficiency and improving effectiveness of administration of justice. The Committee makes recommendations to the Commission on the efficient, effective and transparent administration of justice in the Judiciary. This includes advising on strategies to increase access to justice and stakeholder engagement. It aims at ensuring that

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the Judiciary's voice is heard on key matters affecting public interest and getting feedback on the Judiciary's performance, opportunities and challenges.

Members of the Committee on Administration of Justice.

S/NO	NAME	DESIGNATION
1.	Hon. Commissioner Mr. Justice David Majanja	Chairman
2.	Hon. Commissioner Lady Justice Philomena M. Mwilu, MGH	Member
3.	Hon. Commissioner Mr. Koskei Felix Kiptarus	Member
4.	Hon. Commissioner Mr. Patrick G. Gichohi, CBS,	Member
5.	Hon. Commissioner Mr. Justice Mohamed Warsame	Member
6.	Hon. Commissioner Prof. Olive M. Mugenda, CBS	Member
7.	Hon. Commissioner Ms Everlyne S.A. Olwande	Member

vi. Ad Hoc Committees / Panels

The JSC is vested with powers to constitute *Ad Hoc* committees / panels to enable it perform its day-to-day functions and deal with specific matters that cannot be handled by the standing committees. In the year under review, the Commission constituted the Strategic Plan Steering Adhoc Committee.

Members of the Strategic Plan Steering Committee

S/NO.	NAME	DESIGNATION
1.	Hon. Mr. Macharia Njeru	Chair
2.	Hon. Prof. Olive M. Mugenda, CBS	Member
3.	Hon. Mr. Patrick G. Gichohi, CBS	Member
4.	Hon. Mr. Felix Koskei	Member
5.	Hon. Mr. Justice David Majanja	Member
6.	Hon. Ms. Everlyne S.A. Olwande	Member

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Other Oversight Arrangements

Parliamentary Committees

The National Assembly and the Senate Committees provides an oversight role and reviews the Commission's performance on financial matters. The Commission has continuously engaged Parliamentary Committees in line with its mandate of promoting effective and efficient administration of justice.

Office of the Controller of Budget

The Office of the Controller of Budget provides oversight on budget implementation by authorizing withdrawal from the public funds. The Commission submits quarterly and annual returns to the Controller of Budgets on budget absorption status.

Office of the Auditor General

The Office of the Auditor General provides oversight on prudence in management of public resources. The Office reports on whether public funds have been utilised lawfully and in an efficient manner. The commission engages with the Office of the Auditor General and adopts recommendations to improve on its compliance, accountability and efficiency.

(e) Entity Headquarters

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

Entity Contacts

Telephone: (+254) (20) 2739180 or 011 3883082
E-mail: jscsecretariat@jsc.go.ke
Website: www.jsc.go.ke

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(f) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

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FOREWORD BY THE SECRETARY

Judicial Service Commission (JSC) is privileged to publish the Financial Report for the Financial Year 2020-2021. The report is prepared in compliance with the requirements of Article 254 of the Constitution and Section 38 of the Judicial Service Act. The report captures our mandate, the approach, the goals, targets and achievements realised as well as the financial statements for the reporting period. In addition, it highlights the challenges encountered, recommendations, lessons learnt and the way forward.

In the Financial Year 2020/2021, the Commission's approved budget was Kshs.531 million and recorded 92 per cent budget absorption. The year under review was significant to the Commission since it was a transition year with the term of the Chairperson coming to an end. The Commission successfully recruited the 15th Chief Justice who is also the Chairperson of the Commission, Hon Lady Justice Martha Karambu Koome. Further, we are delighted that the year was full of other success stories and improvement in the delivery of services. We received and concluded 46 petitions against judges, recruited 575 Judiciary staff and promoted 180 judicial officers. The Commission conducted training for 137 Judges and 412 judicial officers, representing 95% and 78% respectively.

To improve the efficiency at the Judiciary the Commission, through the Research and Policy department generated nine (9) draft policies, reports and documents. The research department also commenced the development of a tool that sets out Judicial Performance Evaluation criteria. In addition, the department completed a Training Impact Assessment of training conducted at the Judiciary Training Institute. Finally, the Commission developed and launched the Alternative Justice System policy to enhance administration of justice.

Despite the success, the year was characterised by daunting challenges including the 2nd and 3rd waves of the COVID-19 pandemic which disrupted some of our programs. In line with prevailing economic situation in the country, we experienced reduced budget allocation among other challenges. However, the Commission adopted measures such as the use of ICT, to mitigate the challenges and ensure continuity.

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We acknowledge the support of key stakeholders and partners that include all arms of Government and their agencies; county governments and their agencies, constitutional commissions and independent offices, civil societies, academia, and the media. We thank the people of Kenya for their invaluable input in the Commission's activities.

Finally, I wish to express my gratitude to members of the JSC for their guidance and support. I commend the secretariat staff of the Commission for their commitment, which enabled it to realise the achievements made during the year.



Anne A. Amadi, CBS

SECRETARY

JUDICIAL SERVICE COMMISSION

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2. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

This statement highlights the activities and achievements of the Commission for the FY 2020/2021. The activities are drawn from JSC strategic plan whereas the targets, are captured in the Performance Management and Measurement Understanding (PMMU) framework.

Table 1 presents the strategic objectives.

Table 1: Key Strategic Objectives

S/No.	Strategic Objective
Strategic Objective 1	Attracting and retaining competent human capital
Strategic Objective 2	Enhancing transparency, independence and accountability
Strategic Objective 3	Capacity building for judges, judicial officers and staff
Strategic Objective 4	Improving efficiency and effectiveness in the administration of justice
Strategic Objective 5	Improve stakeholder engagement, visibility and image of the Commission

Progress on Attainment of Strategic Objectives

Strategic Objective 1: Attracting and Retaining Competent Human Capital

Recruitment

The Commission is committed to attract, develop and retain highly skilled, motivated professionals and persons with integrity to implement its mandate. In order to realize its mandate, the Judicial Service Commission has continuously ensured that the recruitment, as well as training and development of judges, judicial officers and staff, are done in a transparent manner. During the year, the Commission conducted recruitment to fill vacancies in critical areas in its establishment.

a) Recruitment of the Chief Justice and Judge of the Supreme Court

The vacancy for the Chief Justice was declared on January 18, 2021, vide Gazette Notice No 386. The Commission advertised for the positions of Chief Justice and that of the Judge of the Supreme Court, on January 20, 2021, in newspapers. The advert was also posted on the website and circulated to professional bodies for lawyers.

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Upon closure of the application period, which lasted for 21 days, the Commission received 13 and nine applications for the position of Chief Justice and Supreme Court Judge, respectively. It shortlisted 10 candidates for the position of the Chief Justice and nine, for the Judge of the Supreme Court, who met the minimum requirements for appointment.



The Hon. Commissioner Prof. Olive N. Mugenda, briefs the media ahead the commencement of the interviews for the position of the Chief Justice and Supreme Court Judge.

Upon completion of the interview process, the Commission nominated Lady Justice Martha Karambu Koome and Hon Justice William Ouko, for the positions of the Chief Justice and the Supreme Court Judge on April 27, 2021, and May 5, 2021, respectively.

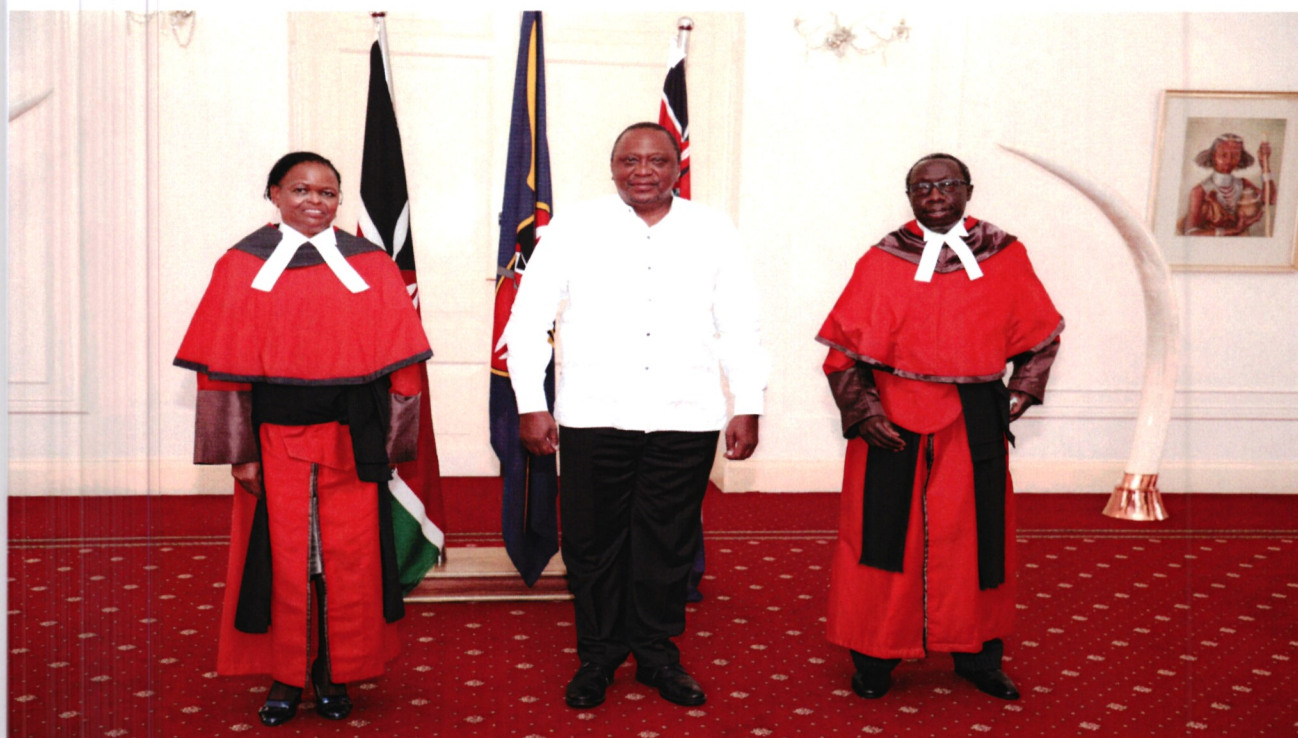
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Interim JSC Vice-Chairperson Hon. Commissioner Prof. Olive Mugenda, flanked by other Commissioners present the results of the interviews for the position of the Chief Justice.

The nominee's names were later submitted to His Excellency President Uhuru Kenyatta for onward transmission to the Parliament for vetting. The vetting exercise took place on May 13, 2021, and approval on May 18, 2021. On May 19, 2021, the President appointed Justices Martha Koome and William Ouko, as the Chief Justice of the Republic of Kenya and Supreme Court Judge, respectively.

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His Excellency President Uhuru Kenyatta with Chief Justice Martha Koome (L) and Supreme Court Judge William Ouko (R), shortly after they took their Oaths at State House on 21st May, 2021.

Induction of the Chief Justice and Members of the Judicial Service Commission

The JSC has established a formal induction programme that ensures in-coming members of the Commission are oriented to its functions and procedures. The induction was held at a Mombasa hotel on June 21 to 25, 2021. It aimed at helping the Chief Justice who is also the Chairperson of the Commission to familiarise with the customs and practices of the Commission.

The objectives of the induction were to:

- i. Apprise the Chairperson and the new members with their new work environment, roles and responsibilities and;
- ii. Acquaint new members with their terms and benefits.

b) Recruitment of Judicial Staff

To improve the capacity of the Judiciary, the Commission on February 21, March 20, 2020 and October 7 to 28, 2020, advertised for various positions as shown in the Table 2. The recruitment process and selection interviews of the positions was carried out between October and November 2020.

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Out of the **564** shortlisted applicants, the Commission appointed a total of **211** staff as indicated in Table 2.

Table 2: Summary of Recruitment of Judicial Staff

S/No	Position	Vacancies	No. of Applicants	No. Shortlisted	Appointed
1.	Deputy Director, Building Services	1	49	5	1
2.	Assistant Director Architectural Services	1	44	11	1
3.	Assistant Director, Civil/ Structural Engineering	1	68	13	1
4.	Assistant Director, Quantity Surveying	1	54	12	1
5.	Law Clerks	14	180	65	10
6.	Senior Legal Researchers	30	202	84	30
7.	Legal Researchers	158	695	374	156
8.	Personal Assistants	11	-	-	11
	Total	217	1292	564	211

c) Promotion of Judicial Officers

To enhance morale and address shortfalls in judicial officers, various magistracy cadre, the Commission conducted promotion suitability interviews for the judicial officers. The exercise was meant to promote efficiency, reduce the existing backlog in the courts throughout the country as well as help in realising the full potential of each of the Judicial Officers. The Commission interviewed **216** magistrates and Kadhis in various cadres as indicated in Table 3.

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Table 3: Magistrates Promotion Schedule

s/no	Cadre	Establishment Gap	No. of Interviewed	Number Promoted
1.	Senior Principal Magistrates to Chief Magistrate	22	40	22
2.	Principal Magistrates to Senior Principal Magistrates	93	33	27
3.	Senior Resident Magistrate to Principal Magistrate	153	89	80
4.	Resident Magistrate to Senior Resident Magistrate	213	4	4
5.	Principal Kadhi to Senior Principal Kadhi	8	8	8
6.	Senior Resident Kadhi to Principal Kadhi	Common Establishment	19	16
7.	Resident Kadhi to Senior Resident Kadhi	Common Establishment.	21	21
8.	Principal Deputy Registrar / Assistant Registrar – Senior Principal Deputy Registrar	Common Establishment	2	2
9.	Total	483	216	180

On December 10, 2020, the Commission promoted 180 magistrates and Kadhis to higher ranks within their respective establishment.

Strategic Objective 2: Enhancing Transparency Independence and Accountability

Disciplinary Control

In the year under review, the JSC exercised its mandate of disciplinary control on judges, judicial officers and staff. Disciplinary control was based on the provisions of the Constitution, in particular, Chapter Six on Leadership and Integrity, and Articles 10 and 232. In addition, it was based on the Judicial Service Act, 2011, Employment Act, 2007, Fair Administrative Action Act (No.4 of 2015), Leadership and Integrity Act, 2012, Anti-corruption and Economic Crimes Act, 2003, Labour Relations Act, 2007, the Judicial Service (Code of Conduct and Ethics) Regulations, 2020, and any other relevant legislation in force.

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a) Complaints /Petitions Against Judges

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

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

Relating to this function, in the year 2020/2021, the Judicial Service Commission received and processed **103** petitions against Honourable Judges. Eighty-seven complaints were concluded, while **16** were pending as at the end of the reporting period as indicated in Tables 4.

Table 4: Summary of Complaints Examined by JSC FY2020/ 2021

No.	Details	No. of Complaints/Petitions
1.	Complaints pending as at June 30, 2020	15
2.	Complaints received during the year	103
3.	Total No. of complaints	118
4.	Complaints concluded	88
5.	Complaints pending to date <ul style="list-style-type: none"> ➤ 9 Petitions where hearings are ongoing ➤ 2 Petitions where hearings were concluded but awaiting further directions by the Commission ➤ 8 Complaints where judges were asked to respond and awaiting further direction by the Commission. ➤ 11 Complaints where complainants were asked to give better particulars 	30

b) Disciplinary Matters Against Judicial Officers and Staff

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

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Aggrieved staff are however allowed to seek for reprieve to the Commission by way of appeal and review in cases where they feel the disciplinary actions meted on them, whether in whole or in part, were ultra vires, harsh or contravened the normal procedures.

Nature of Disciplinary Cases

The disciplinary case in the Commission during the year under review are indicated in Table 5.

Table 5: Analysis of Disciplinary Cases

S/No.	Nature of Disciplinary Cases	No. of Cases
1.	Financial Malpractices - Fraudulent alteration of receipts leading to loss of Government funds	17
2.	Absence from duty without leave/desertion	17
3.	Forged certificates	5
4.	Disappearance of court file/ Negligence in handling court exhibits leading to loss	4
5.	Negligence of work	5
6.	Soliciting for bribe	6
TOTAL		53

Strategic Objective 3: Capacity Building of Judges, Judicial Officers and Staff

a. Training for Judges, Judicial Officers and Judicial staff.

Training and capacity building is one of the mandates of the Commission as per Article 172 (d) of the Constitution. This mandate has been achieved through the Judiciary Training Institute which conducted the trainings and workshops as per the approved master calendar developed at the beginning of the Financial Year. However, the prevailing COVID-19 pandemic posed challenges to the implementation of the calendar. The Ministry of Health guidelines on prevention of the spread of COVID-19 that limited physical interaction called for change in delivery of programmes to enable continuous training. The Institute was able to overcome the challenge by leveraging on ICT. It conducted some of the trainings through virtual platforms, enabling participants to undertake training from various locations in the Country.

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i. Judges Training

In the year under review, eleven (11) training sessions were held covering various thematic areas. The areas included Human Rights, Biodiversity and Gender Mainstreaming, Intellectual Property, Cyber Crime and Electronic Evidence as well as Emerging Issues in Commercial Law. Other thematic areas were Anti-corruption, Money Laundering and Asset Recovery, Counter Terrorism and Refugee Law, Induction for newly appointed Judges and Election Dispute Resolution Debrief for the Supreme Court.

Seven (7) training sessions were held virtually while four (4) were held in person.

Table 6: Analysis of Judges' Training

Court Division	Total Number of Judges Trained
Supreme Court	5
Court of Appeal	8
High Court	82
Environment and Land Court	34
Employment and Labour Relations Court	8
Total Judges Trained	137

ii. Magistrates Training

Continuous Judicial Education aims at addressing the knowledge gaps identified from rulings and judgements by judges and magistrates. Changes in law and emerging issues from implementation of certain statute necessitates the triers of facts to be armed with requisite skills and knowledge to be able to dispense justice effectively and efficiently.

The Judiciary had a total of 481 magistrates and 52 Kadhis in the year under review. The Institute conducted 16 training sessions for 361 magistrates and 51 Kadhis. The thematic areas covered were Human Trafficking, Intellectual Property and Related Forms of Illicit Trade, Cyber Crime and Electronic Evidence, Emerging Issues in Commercial Law, Environment and Wildlife Crime, Active Case Management, Counter Terrorism, Environment and Land Adjudication, Induction of the Small Claims Court Magistrates, Administration of Gender justice for Kadhis and Annual Kadhis Retreat.

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Ten (10) training sessions were held virtually while six (6) in person, as presented in Table 7.

Table 7: Analysis of Magistrates' Training

Magistracy Ranking	Total Number Trained
Chief Magistrate	29
Senior Principal Magistrate	48
Principal Magistrate	87
Senior Resident Magistrate	108
Resident Magistrate	89
Kadhis	51
Total Magistrates and Kadhis Trained	412

iii. Staff Training

The Commission inducts new employees to enable them settle into the institution. In this regard, newly employed Law Clerks were inducted to enable them appreciate their role at the Supreme Court. Due to the support that the Legal Researchers offer to the Judges and Magistrates, the Commission gave directions that their training be organised through the JTI. The training for Legal Researchers focused on emerging issue in Commercial Law. The topic is important with regard to resolution of commercial disputes and the funds that are released back to the economy, when such cases are finalised. A total of 165 judicial staff were inducted/ trained in the review year as analyzed in table 8.

To enable exchange of ideas and sharing of challenges as well as ensuring continued service delivery amid the pandemic, JTI organised a three-day symposium for all tribunals under the Judiciary.

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Table 8: Analysis of Staff Training

Staff Category	Total Number Trained
Legal Researchers	120
Law Clerks	12
JTI Staff	33
Total Staff Trained	165

Strategic Objective 4: Improving Efficiency and Effectiveness in the Administration of Justice

a) JSC Strategic Plan Development

The Commission has, among other things, embraced strategic planning to clarify its purpose and policy direction, establish realistic results, and offer a framework for implementing activities and monitoring performance.

The Commission in the period under review initiated the process of developing the JSC Strategic Plan for the period 2021-2025. The process is supported by the United Nations Office on Drugs and Crime (UNODC) through the European Union's Programme for Legal Empowerment and Aid Delivery in Kenya (PLEAD).

Once the Strategic Plan is finalised and launched, it will guide the strategic direction of the Commission in the next five years.

b) Policies, Reports and Documents

In the year under review the Research and Policy department generated draft policies, reports and documents on authority of the Judicial Service Commission as follows:

1. Curriculum for Court Administrators
2. Court Administrators Handbook
3. Handbook for Kadhis Courts
4. A Handbook for Training Judicial Trainers
5. Judicial Staff Orientation Manual

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6. Guidelines for Policy Formulation, Development and Review
7. Court Process Servers Handbook
8. Curriculum for Training Court Process Servers
9. Judges and Judicial Officers Orientation Manual

In addition, the Commission developed and launched the Alternative Justice System policy to enhance the administration of justice.

The department also commenced the development of a tool that sets out Judicial Performance Evaluation criteria. The exercise is ongoing but has slowed down due to Covid19. Data was collected to aid in development of the tool to effectively monitor and evaluate performance from Judges and Judicial Officers. The department has also completed a Training Impact Assessment of trainings at JTI and whose findings have been submitted to JSC for adoption.

Strategic Objective 5: Improve Stakeholder Engagement, Visibility and Image of the Commission

The Judicial Service Commission engaged with stakeholders drawn from the legal fraternity, academia, faith-based organisations, civil society, professional associations, trade unions, private sector, County Governments and other arms of Government as shown in the Table 9.

Table 9: Stakeholders Schedule

NO	SECTOR	PARTICULARS
1.	Judiciary	1. Judges of the Supreme Court 2. Kenya Magistrates and Judges Association (KMJA) 3. Kenya Judicial Staff Association (KJSA)
2.	Executive	Cabinet Office
3.	Parliament	Speaker of the Senate
4.	County Governments	1. Council of Governors 2. County Assemblies Forum
5.	Legal	Law Society of Kenya

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NO	SECTOR	PARTICULARS
6.	Civil Society Organisations	<ol style="list-style-type: none"> 1. International Commission of Jurists (ICJ - Kenya) 2. Federation of Women Lawyers, Kenya (FIDA) 3. Kituo Cha Sheria 4. Pamoja Trust
7.	Faith Based Organisations	<ol style="list-style-type: none"> 1. Supreme Council of Kenya Muslims 2. Kenya Council of Church Alliances and Ministries 3. Evangelical Alliances of Kenya 4. Anglican Church of Kenya 5. Catholic Church 6. Seventh Day Adventist Church
8.	Private Sector	Kenya Private Sector Alliance (KEPSA)
9.	Trade Unions	Central Organisation of Trade Unions (COTU)
10	Academia	<ol style="list-style-type: none"> 1. School of Law, Strathmore University 2. School of Law, University of Nairobi 3. School of Law, Catholic University 4. School of Law, Kenyatta University
11.	Experts	<ol style="list-style-type: none"> 1. Cabinet Secretary / Former Vice Chairperson of the JSC 2. Former Attorney General and Former Commissioner of the JSC
12.	Media	Kenya Editors' Guild

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**3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING**

In its endeavour to fulfil its mandate of promoting and facilitating the independence, accountability of the Judiciary and ensuring justice is administered in an efficient, effective and transparent manner, the JSC responds to both internal and external environments by continually developing policies and practices. The Commission engages the external and internal stakeholders in the quest to manage change given the dynamic environment and continued public awareness in which governments operates in. Other environmental and social issues such as climate change, social justice and economic factors also affect policy development so is scarcity of resources hence requiring governments to manage change in a holistic and in an economical way.

The Judicial Service Commission focuses its sustainability strategies on environmental performance, employee welfare, best practises and community engagements. In its human resource manual, the Commission commits to providing a safe environment to work in hence ensuring employee wellbeing. It manages environmental resources through power and water saving initiatives. Since employees are the most important resource in any organisation, the Commission prioritises their welfare through provision of a comprehensive medical cover, offering mental and psychosocial support services. Further, the Commission have accorded staff flexible working conditions, for instance working from home especially during the COVID -19 pandemic.

The JSC like other government institutions which are funded by taxes operate transparently while being accountable to the public. It has put in place an Audit Committee that appraises the internal controls to improve and check on compliance with the procedures and practices. Through the submission of quarterly and annual reports to the different government bodies, JSC ensures accountability to mwanachi. The Commission in its engagement with suppliers ensures that their selection is competitive, fair and in line with the Public Procurement and Disposal Act. It makes timely payments for services and goods delivered. Further, the proportion of procurements awarded to women, youth and people with disability meets the statutory requirement. In this respect, the Commission awarded 32 per cent of the total procurements in line with the National Treasury guidelines.

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The Commission is keen on delivering on the main pillars of sustainability. The following are highlights of the sustainability activities conducted by the JSC during the year.

i. Environmental Performance

The Commission has always worked towards a zero-harm environment for its staff and customers. In the Human Resources Procedures and Policy Manual of 2014, the Commission commits to providing a safe and healthy work environment. The objective of observing a healthy and safe working environment in the JSC is to reduce accidents, loss of property and medical bills while ensuring wellbeing of employees and improved performance.

For effective management of solid waste, the Commission has engaged the services of a private organization who is also charged with ensuring a clean working environment for the staff. In addition, it has been keen on staff sensitization on saving power and water. Messages are placed in various strategic locations to inform employees on saving power and water resources.

During this period of the COVID-19 pandemic, JSC has ensured strict adherence to the MOH guidelines and protocols to curb the spread of the diseases. The Commission has also embraced process-automation and use of digital methods of work. This has significantly reduced solid waste.

ii. Employee Welfare

The Commission in recognition of the prevailing condition of the COVID-19, organised supply of Sanitisers and facemasks to ensure safety of the personnel and their contacts. Sensitization of staff through training programs was also carried out on COVID-19 pandemic and its prevention and management.

iii. Market Place Practices

Procurement during the period was done through competitive processes to ensure value for money. In compliance with AGPO reporting requirement, the Commission awarded tenders representing 32 per cent of the procurement budget.

The Commission ensures good working relationships with the suppliers through prompt payments for services rendered and goods delivered.

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iv. Community Engagements

In the review year, the Commission did not undertake community engagements due to the COVID-19 challenges.

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4. STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Accounting Officer in charge of the Judicial Service Commission is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the Financial Year ended June 30, 2021.

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 Judicial Service Commission accepts responsibility for the Commission'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 Judicial Service Commission's Financial Statements give a true and fair view of the state of the Commission's transactions during the Financial Year ended June 30, 2021, and of the Commission's financial position as at that date. The Accounting Officer of the Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's Financial Statements as well as the adequacy of the systems of internal financial control.

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The Accounting Officer in charge of the Judicial Service Commission confirms that the Commission has complied fully with applicable Government Regulations and that the Commission's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the Accounting Officer confirms that the Commission's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Commission's Financial Statements were approved and signed by the Accounting Officer on this day _____ of February, 2022.



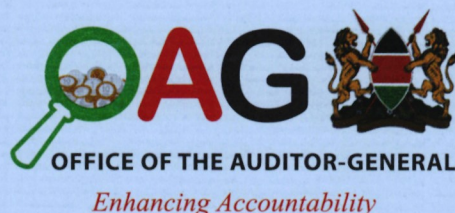
Anne A. Amadi, CBS
Secretary
Judicial Service Commission



Rebecca J. Kiplagat
Director Finance & Administration
ICPAK Member Number: 5533

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JUDICIAL SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Judicial Service Commission set out on pages 44 to 68, which comprise of the statement of assets and liabilities as at

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30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Judicial Service Commission as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Judicial Service Act, 2011.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Pending Bills

According to Annex 1 to the financial statements, the Commission had pending bills totalling to Kshs.18,656,969 as at 30 June, 2021, which were not settled in 2020/2021 but were instead carried forward to 2021/2022 financial year due to inadequate exchequer allocations.

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions of the subsequent year to which they are charged 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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Logbooks

Disclosed in Annex 2 to the financial statements is a summary of fixed assets register which reflects transport equipment having a historical cost brought forward and additions during the year amounting to Kshs.38,604,415 and Kshs.16,632,415 respectively, all totalling to Kshs.55,236,830 as at 30 June, 2021. However, the Commission did not provide logbooks for a motor vehicle acquired in the year 2019/2020 and a motor cycle acquired in the year 2020/2021.

In the circumstances, existence of effective controls on assets records management could not be confirmed.

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

Responsibilities of Management and Commissioners

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

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue to sustain its 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 to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

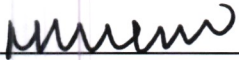
16 March, 2022

JUDICIAL SERVICE COMMISSION
Annual Report and Financial Statements
 For the year ended 30, June 2021.

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
RECEIPTS			
Transfers from National Treasury	1	511,706,405	500,783,459
TOTAL REVENUES		511,706,405	500,783,459
PAYMENTS			
Compensation of Employees	2	154,701,249	142,818,872
Use of Goods and Services	3	298,724,410	272,827,678
Social Security Benefits	4	7,144,981	3,609,589
Acquisition of Assets	5	30,625,446	61,514,802
TOTAL PAYMENTS		491,196,086	480,770,941
SURPLUS/DEFICIT		20,510,319	20,012,519

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The entity Financial Statements were approved on this day 28th of February, 2022 by:


 Anne A. Amadi, CBS
 Secretary
 Judicial Service Commission


 Rebecca J. Kiplagat
 Director Finance & Administration
 ICPAK Member Number: 5533


JUDICIAL SERVICE COMMISSION
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7. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	21,551,079	20,748,656
Cash Balances	6B	200,000	-
Total Cash and Cash Equivalents		21,751,079	20,748,656
Accounts Receivables - Outstanding Imprest and Clearance Accounts	7	-	250,000
TOTAL FINANCIAL ASSETS		20,751,079	20,998,656
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	8	993,307	2,547
NET FINANCIAL ASSETS		20,757,772	20,996,109
REPRESENTED BY			
Fund balance b/fwd	9	20,996,109	15,726,820
Surplus/deficit		20,510,319	20,012,519
Prior year adjustments	10	(20,748,656)	-
NET FINANCIAL POSITION		20,757,772	20,996,110

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The entity Financial Statements were approved on this day

28th of February, 2022 by:



Anne A. Amadi, CBS
 Secretary
 Judicial Service Commission



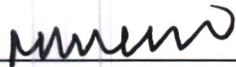
Rebecca J. Kiplagat
 Director Finance & Administration
 ICPAK Member Number: 5533

JUDICIAL SERVICE COMMISSION
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8. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Receipts for operating income			
Transfers from National Treasury	1	511,706,405	500,783,459
		511,706,405	500,783,459
Payments for operating expenses			
Compensation of Employees	2	154,701,249	142,818,872
Use of goods and services	3	298,724,410	272,827,678
Social Security Benefits	4	7,144,981	3,609,589
		460,570,640	419,256,139
Adjusted for:			
Changes in receivables	11	250,000	3,756,000
Changes in payables	12	990,760	2,547
Adjustments during the year	10	(20,748,656)	(14,743,229)
Net cashflow from operating activities		31,627,868	70,542,639
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(30,625,446)	(61,514,802)
Net cash flows from Investing Activities		(30,625,446)	(61,514,802)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year		20,748,656	11,720,820
Cash and cash equivalent at END of the year		21,751,079	20,748,657

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The entity Financial Statements were approved on this day 28th of February, 2022 by:



 Anne A. Amadi, CBS
 Secretary
 Judicial Service Commission



 Rebecca J. Kiplagat
 Director Finance & Administration
 ICPAK Member Number: 5533




9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	253,109,875	277,890,125	531,000,000.00	511,706,404.65	19,293,595	96%
Total Receipts	253,109,875	277,890,125	531,000,000	511,706,405	19,293,595	96%
PAYMENTS						
Compensation of Employees	70,827,107	89,427,106.50	160,254,213	154,701,249	5,552,964	97%
Use of goods and services	138,303,433	174,980,631.00	313,284,064	298,724,410	14,559,654	95%
Social Security Benefits	4,322,981	2,825,000.00	7,147,981	7,144,981	3,000	100%
Acquisition of Assets	39,656,355	10,657,388	50,313,742	30,625,446	19,688,296	61%
Grand Total	253,109,875	277,890,125	531,000,000	491,196,086	39,803,914	93%
Surplus/Deficit				20,510,319	(20,510,319)	

NOTES:

- i. The 61% absorption rate on acquisition of assets was occasioned by the delay of identification of alternative office space upon termination of the lease within the year under review for the JTI. The JTI requested for reallocation and was unable to finalise on processing of payments hence closed the year with pending bills worth 17 million.

The entity financial statements were approved on this day 28th of February, 2022 by:


 Anne A. Amadi, CBS
 Secretary
 Judicial Service Commission


 Rebecca J. Kiplagat
 Director Finance & Administration
 ICPAK Member Number: 5533

JUDICIAL SERVICE COMMISSION
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10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	253,109,875	277,890,125	531,000,000.00	511,706,404.65	19,293,595	96%
Total Receipts	253,109,875	277,890,125	531,000,000	511,706,405	19,293,595	96%
PAYMENTS						
Compensation of Employees	70,827,107	89,427,106.50	160,254,213	154,701,249	5,552,964	97%
Use of goods and services	138,303,433	174,980,631.00	313,284,064	298,724,410	14,559,654	95%
Social Security Benefits	4,322,981	2,825,000.00	7,147,981	7,144,981	3,000	100%
Acquisition of Assets	39,656,355	10,657,388	50,313,742	30,625,446	19,688,296	61%
Grand Total	253,109,875	277,890,125	531,000,000	491,196,086	39,803,914	93%
Surplus/Deficit				20,510,319	(20,510,319)	

NOTES:

- i. The 61% absorption rate on acquisition of assets was occasioned by the delay of identification of alternative office space upon termination of the lease within the year under review for the JTI. The JTI requested for reallocation and was unable to finalise on processing of payments hence closed the year with pending bills worth 17 million.

The entity financial statements were approved on this day 28th of February, 2022 by:


Anne A. Amadi, CBS
Secretary
Judicial Service Commission


Rebecca J. Kiplagat
Director Finance & Administration
ICPAK Member Number: 5533

11. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Sub Program	Description	Approved Budget	Actual Payments	Variance
	General Administration, Planning and Support Services	531,000,000.00	491,196,086.00	39,803,914.00
0619010000	Administration and Judicial Services	386,637,205.00	375,453,349.00	11,183,856.00
0619020000	Judicial Training	144,362,795.00	115,742,736.80	28,620,058.20
	Grand Total	531,000,000.00	491,196,086.00	39,803,914.00

JUDICIAL SERVICE COMMISSION

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12. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these Financial Statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash Basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This Cash Basis of accounting has been supplemented with accounting for;

- a. receivables that include imprests and salary advances and
- b. payables that include deposits and retentions.

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

2. Reporting Entity

The Financial Statements are for the Judicial Service Commission.

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 cent.

JUDICIAL SERVICE COMMISSION
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

i) Transfers from the Exchequer

Transfers from the exchequer are recognised 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.

b) Recognition of Payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

Goods and services are recognised 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.

iii) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalised. 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

JUDICIAL SERVICE COMMISSION
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payment.

A fixed asset register is maintained by the Commission and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the Financial Statements.

5. 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.

a) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least 12 months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 993,307 compared to Kshs 2,547 in prior period as indicated on note 8.

6. 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 recognised 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.

JUDICIAL SERVICE COMMISSION
Annual Report and Financial Statements
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7. Accounts Payable

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

8. Pending Bills

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

9. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the Financial Statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the Financial Year under review has been included in the Financial Statements.

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

10. Comparative Figures

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

JUDICIAL SERVICE COMMISSION
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11. Subsequent Events

There have been no events subsequent to the Financial Year end with a significant impact on the Financial Statements for the year ended 30th June 2021.

12. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorised 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.

13. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

14. Contingent Liabilities

Section 148 (g) of the PFM Act regulations 2015 requires the Accounting officer of a Judicial Service Commission to report on the payments made, or losses incurred, by the Commission to meet contingent liabilities as a result of loans during the Financial Year.

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Judicial Service Commission does not recognise 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.

JUDICIAL SERVICE COMMISSION
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13. NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	Reference of the transfer	Date of transfer	2020-2021	2019-2020
			Kshs	Kshs
Total Exchequer Releases for quarter 1			90,869,141	83,614,659
Total Exchequer Releases for quarter 2			84,673,282	136,265,744
Total Exchequer Releases for quarter 3			138,708,289	126,651,465
Total Exchequer Releases for quarter 4			197,455,693	154,251,592
TOTAL			511,706,405	500,783,459

During the FY 2020/2021 the Commission received cumulative exchequer of Kshs. 511,706,405.00 translating to 96% of the approved budget. This was a 2% growth in exchequer issues compared to the previous year.

2 Compensation of Employees

			2020-2021	2019-2020
			Kshs	Kshs
Basic salaries of permanent employees			75,821,894	48,732,747
Basic wages of temporary employees			6,564,561	9,539,702
Personal allowances paid as part of salary			62,914,236	75,618,908
Pension and other social security contributions			9,400,559	8,927,515
TOTAL			154,701,249	142,818,872

The Commission expenditure on compensation of employees grew by 8% due to recruitments done in the period under review compared to the previous year.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 Use of Goods and Services

			2020-2021	2019-2020
			Kshs	Kshs
Utilities, supplies and services			-	-
Communication, supplies and services			8,313,630	6,052,239
Domestic travel and subsistence			64,392,987	48,041,099
Foreign travel and subsistence			902,886	20,015,040
Printing, advertising and information supplies & services			11,334,025	5,230,236
Rentals of produced assets			30,265,582	26,372,196
Training expenses			31,256,464	17,782,910
Hospitality supplies and services			109,471,963	98,164,544
Specialised materials and services			41,900	15,885
Office and general supplies and services			1,791,683	4,465,374
Fuel Oil and Lubricants			4,678,976	3,386,981
Other operating expenses			30,048,602	36,686,286
Routine maintenance – vehicles and other transport equipment			5,835,299	6,437,680
Routine maintenance – other assets			390,413	177,209
TOTAL			298,724,410	272,827,678

The increase under Printing, advertising and information supplies and services, Domestic travel and subsistence, Training expenses and Fuel Oil and Lubricants experienced increase in expenditure due to preparatory processes of recruitment and selection of the Chief Justice and Supreme Court Judge. Which involved significant expenditure in these budget lines. However, expenditure under Office and General Supplies and Services experienced a sharp decline due to MOH guideline of working from home.

Included in the Hospitality Supplies services is Kshs 76,523,225.81 and 63,515,000 for FY 2020/2021 and 2019/2020 respectively for Commission Board Allowances

JUDICIAL SERVICE COMMISSION
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 Social Security Benefits

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	7,144,981	3,609,589
Total	7,144,981	3,609,589

The increase of 97 per cent was occasioned by payment of gratuity upon expiry of terms of service for employees and commissioners in the year under review.

5 Acquisition of Assets

	2020-2021	2019-2020
	Kshs	Kshs
Non Financial Assets		
Refurbishment of Buildings	7,989,775	6,711,575
Purchase of Vehicles and Other Transport Equipment	16,632,415	21,982,560
Purchase of Office Furniture and General Equipment	4,733,948	28,653,167
Purchase of Specialized Plant, Equipment and Machinery	1,269,308	4,167,500
TOTAL	30,625,446	61,514,802

The decline on Purchase of Office Furniture and General Equipment and Purchase of Specialized Plant, Equipment and Machinery was due to heavy investment that had been done under the budget lines at the time the Commission had acquired additional office space in the previous year.

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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)	2020-2021	2019-2020
				Kshs	Kshs
Central Bank of Kenya, 1000181273, KShs	Kshs	Recurrent		20,557,772	20,748,656
Central Bank of Kenya, 1000492775, KShs	Kshs	Recurrent		993,307	-
Kenya Commercial Bank, 1266460971. & KShs.	Kshs	Recurrent		-	-
Total				21,551,079	20,748,656

6B. Cash in hand					
				2020-2021	2019-2020
				Kshs	Kshs
Cash in Hand – Held in domestic currency				200,000	
TOTAL				200,000	-

This relates to surrender of outstanding imprest for Hon. Justice Warsame Mohamed and Boru wako of Ksh. 100,000/- each for the period under review.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7: Accounts Receivable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	-	250,000
TOTAL	-	250,000

The amount in the FY 2019/2020 was outstanding imprest as the close of the year were fully surrendered in the year under review.

8. Accounts Payable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Retention	-	-
Deposits	993,307	2,547
Total	993,307	2,547

This relates to retention monies from contractors engaged in the year under review.

9. Fund Balance Brought Forward

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	20,748,656	11,720,820
Receivables - Outstanding Imprests	250,000	4,006,000
Payables – Deposits	(2,547)	
TOTAL	20,996,109	15,726,820

The bank balances relate to the unspent exchequer at the close of the Financial Year while Kshs. 2,547 relates to prior year adjustment relating to erroneous deposits in our recurrent Account. The Ksh. 250,000/- relates to pending imprests surrendered in cash during the FY

JUDICIAL SERVICE COMMISSION
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Prior Year Adjustments

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	20,748,656.45	20,748,656.45	
Cash in hand	-	-	-
Accounts Payables	- 2,547.00		- 2,547
Receivables	250,000.00		250,000.00
	20,996,109.45	20,748,656.45	247,453.00

The bank balances relate to the unspent exchequer at the close of the Financial Year while Kshs. 2,547 relates to prior year adjustment relating to erroneous deposits in our recurrent Account. The Ksh. 250,000/- relates to pending imprests surrendered in cash during the FY.

11. (Increase)/ Decrease in Receivable		
	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	250,000.00	4,006,000.00
Receivables as at 30 th June (b)	-	250,000.00
Increase)/ Decrease in Receivables (c=(b-a))	-	- 3,756,000.00
	250,000.00	

12. Increase/ (Decrease) in Accounts Payable

	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July (2547	0
Payables as at 30 th June	0	2547
Increase/ (Decrease) in payables	- 2,547.00	2,547.00



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For the year ended 30, June 2021.

13. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Judicial Service Commission

Included in the Hospitality Supplies services is Kshs **76,523,225.81** and **63,515,000** for FY 2020/2021 and 2019/2020 respectively for Commission Board Allowances.

Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
Board Remuneration	76,523,225.81	63,515,000

The increase was necessitated by the increase Commission was fully constituted and the need of adequate sittings to ensure successful recruitment of the Chief Justice and Supreme Court Judge in the year under review.

S/NO	NAME	DESIGNATION	DATE OF APPOINTMENT
1	Hon. Lady Justice Martha K. Koome Chief Justice / President, Supreme Court of Kenya and Chairperson, Judicial Service Commission	Chairperson, Judicial Service Commission	19-May-21
2	Hon. Commissioner Prof. Olive M. Mugenda, CBS	Member	02-Mar-18
3	Hon. Commissioner Justice Mohamed Warsame, Judge of the Court of Appeal	Member	
4	Hon. Commissioner Lady Justice Philomena Mbete Mwilu, MGH Deputy Chief Justice	Member	03-May-17
5	Hon. Commissioner Justice (Rtd) P. Kihara Kariuki, EGH, Attorney General	Member	28-Mar-18
6	Hon. Commissioner Patrick Gichohi, CBS	Member	02-Mar-18
7	Hon. Commissioner Felix Koskei	Member	02-Mar-18
8	Hon. Commissioner Macharia Njeru Advocate of the High Court	Member	13-May-19
9	Hon. Commissioner Justice David Majanja, Judge of the High Court	Member	14-May-19
10	Hon. Commissioner Ms Everlyne S. A. Olwande, Chief Magistrate	Member	15-May-21

JUDICIAL SERVICE COMMISSION
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14. Other Important Disclosures

14.1: Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	960,000	3,492,447	960,000	3,492,447
Supply of services	900,525	4,291,949	900,525	4,291,949
Works	-	10,872,573.25		10,872,573.25
Total	1,860,525	18,656,969	1,860,525	18,656,969

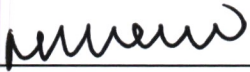
The increase in pending Bills was occasioned by delay in processing of payment that arose after leasing of new office space upon termination of the subsisting lease after unsuccessful bid.

JUDICIAL SERVICE COMMISSION
Annual Report and Financial Statements
For the year ended 30, June 2021.


14.2 PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
13.1	Pending Bills: Failure to settle bills in the year they relate hence affecting subsequent budgeted programmes	Whereas the Commission is committed to zero pending bills, exogenous factors contribute to the occurrence of pending bills in any financial year. The Commission is also keen on ensuring prudent planning and implementation of activities.	Resolved	June 2021



 Anne A. Amadi, CBS
 Accounting Officer



 Rebecca J Kiplagat
 Director Finance & Administration
 ICPAK Member Number: 5533

ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments
				2021 d=a-c	2020	
	A	B	C	d=a-c		
Supply of goods						
Gt Investments Ltd	25,447.00	28/04/2021	-	25,447.00	-	
Denkim Enterprises	118,800.00	10/5/2021	-	118,800.00	-	
Davijust Agencies	124,200.00	10/5/2021	-	124,200.00	-	
Pamtech Supplies	148,500.00	30/06/2021	-	148,500.00	-	
Davijust Agencies	167,700.00	30/06/2021	-	167,700.00	-	
Alpabo Ventures	190,500.00	10/5/2021	-	190,500.00	-	
Matky Investments	191,100.00	10/5/2021	-	191,100.00	-	
Easyv Enterprise	312,500.00	3/5/2021	-	312,500.00	-	
Beriza Solution	348,000.00	5/5/2021	-	348,000.00	-	

JUDICIAL SERVICE COMMISSION
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
	A	B	C	2021	2020	
				d=a-c		
Tassel Investments	425,700.00	8/6/2021	-	425,700.00	-	
Kaigi Enterprises	1,440,000.00	30/06/2021	-	1,440,000.00	-	
Sub-Total	3,492,948.92		-	3,492,948.92	-	
Supply Of Services						
Total Kenya	9,305.60	30.06.2021	-	9,305.60	-	
Postal Corporation (Ems)	12,040.00	14.07.2021	-	12,040.00	-	
Safaricom Plc	17,753.04	31/05/2020	-	17,753.04	17753.04	
African Touch	25,460.00	1/7/2019	-	-	25,460.00	
Safaricom Plc	27,517.28	30/06/2020	-	-	27,517.28	
Paradise Safaripark	40,000.00	3/10/2017	-	-	40,000.00	
Paradise Safaripark	43,500.00	4/9/2017	-	-	43,500.00	
Paradise Safaripark	52,200.00	8/2/2017	-	-	52,200.00	



JUDICIAL SERVICE COMMISSION
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
	A	B	C	2021 d=a-c	2020	
Paradise Safaripark	66,000.00	26/03/2020	-	-	66,000.00	
Super Broom Services	72,553.00	29/06/2021	-	72,553.00		
Paradise Safaripark	127,000.00	3/10/2017	-	127,000.00	127,000.00	
Nation Media	183,280.00	17.01.2021	-	183,280.00		
Nation Media	196,470.00	22/05/2021	-	196,470.00		
Nation Media	216,920.00	22/05/2021	-	216,920.00		
Jamii Telecom	220,110.00	1/2/2021	-	220,110.00		
Jamii Telecom	220,110.00	1/5/2021	-	220,110.00		
Star Mover and Relocation	442,920.00	30/06/2021	-	442,920.00		
Sawela Lodge	1,164,000.00	29/06/2021	-	1,164,000.00		
Serena Beach Hotel	960,500.00	27.06.2021	-	960,500.00		

JUDICIAL SERVICE COMMISSION
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021 d=a-c	Outstanding Balance 2020	Comments
	A	B	C			
Nation Media	107,670.00	29.06.2021	-	107,670.00		
Standard Media Group	86,640.00	29.06.2021	-	86,640.00		
Sub-Total	4,291,948.92		-	3,892,518.60	399,430.32	
Supply of Works						
Divya Limited	897,960.00	30/06/2021	-	897,960.00	-	
Anamic Ventures	4,983,320.25	30/06/2021	-	4,983,320.25	-	
Monever Enterprises	4,991,293.00	30/06/2021	-	4,991,293.00	-	
Sub-Total	10,872,573.25		-	10,872,573.25	-	
Grand Total	<u>18,257,538.85</u>	-	=	<u>18,656,969.17</u>	<u>399,430.32</u>	

JUDICIAL SERVICE COMMISSION
Reports and Financial Statements
For the year ended 30, June 2021.

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2020/21
Land	-	-	-	-	-
Buildings and structures	27,484,805	6,999,636	-	-	34,484,441
Transport equipment	38,604,415	16,632,415	-	-	55,236,830
Office equipment, furniture and fittings	15,307,570	4,729,948	-	-	20,037,518
ICT Equipment, Software and Other ICT Assets	5,472,067	-	-	-	5,472,067
Other Machinery and Equipment	3,863,436	1,269,308	-	-	5,132,744
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Total	90,732,294	29,631,307	-	-	120,363,601

JUDICIAL SERVICE COMMISSION
Annual Report and Financial Statements
For the year ended 30, June 2021.

ANNEX 3- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes





Trial Balance Comparison Report

Entity: 2051-Judicial Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20



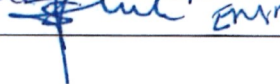
Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110103 Basic Salaries - Judiciary	75,821,894.05	0.00	48,732,746.65	0.00
2110100 Basic Salaries - Permanent Employees	75,821,894.05	0.00	48,732,746.65	0.00
2110201 Contractual Employees	6,564,560.80	0.00	9,539,701.70	0.00
2110200 Basic Wages - Temporary Employees	6,564,560.80	0.00	9,539,701.70	0.00
2110301 House Allowance	26,096,993.15	0.00	19,799,989.00	0.00
2110303 Acting Allowance	474,477.05	0.00	2,399,999.80	0.00
2110309 Special Duty Allowance	94,133.35	0.00	208,001.00	0.00
2110310 Top-up Allowance	7,991,247.25	0.00	3,699,999.55	0.00
2110312 Responsibility Allowance	3,109,188.85	0.00	3,971,988.55	0.00
2110313 Entertainment Allowance	3,422,039.55	0.00	1,799,990.40	0.00
2110314 Transport Allowance	8,745,949.10	0.00	22,839,999.85	0.00
2110315 Extreneous Allowance	8,609,670.20	0.00	10,518,999.70	0.00
2110317 Domestic Servant Allowance	825,000.00	0.00	2,219,990.25	0.00
2110318 n Practising Allowance	856,520.00	0.00	1,959,960.20	0.00
2110320 Leave Allowance	1,339,000.00	0.00	3,820,000.00	0.00
2110322 Risk Allowance	1,350,017.00	0.00	2,379,990.05	0.00
2110300 Personal Allowances paid as part of Salary	62,914,235.50	0.00	75,618,908.35	0.00
2110000 Wages and Salary Contributions	145,300,690.35	0.00	133,891,356.70	0.00
2120103 Employer Contribution to Staff Pensions Scheme	9,400,559.00	0.00	8,927,515.45	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	9,400,559.00	0.00	8,927,515.45	0.00
2120000 Social Contributions	9,400,559.00	0.00	8,927,515.45	0.00
2210101 Electricity	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	0.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,687,608.00	0.00	2,164,916.40	0.00
2210202 Internet Connections	1,862,993.10	0.00	2,133,677.00	0.00
2210203 Courier & Postal Services	385,865.75	0.00	255,398.00	0.00
2210206 Licencing fees for Communication	3,377,163.35	0.00	1,498,248.00	0.00
2210200 Communication, Supplies and Services	8,313,630.20	0.00	6,052,239.40	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	7,071,964.00	0.00	10,566,443.55	0.00
2210302 Accommodation - Domestic Travel	31,894,250.00	0.00	24,245,222.50	0.00
2210303 Daily Subsistence Allowance	25,426,773.00	0.00	13,229,433.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	64,392,987.00	0.00	48,041,099.05	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	77,180.00	0.00	6,340,127.80	0.00
2210402 Accommodation	748,783.00	0.00	8,730,143.00	0.00
2210403 Daily Subsistence Allowance	76,923.00	0.00	4,944,769.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	902,886.00	0.00	20,015,039.80	0.00
2210502 Publishing & Printing Services	4,025,260.15	0.00	2,061,154.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	3,507,692.25	0.00	349,801.50	0.00
2210504 Advertising, Awareness and Publicity Campaigns	3,801,073.00	0.00	2,819,280.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	11,334,025.40	0.00	5,230,235.50	0.00
2210603 Rents and Rates - Non-Residential	28,603,311.55	0.00	25,930,510.15	0.00
2210606 Hire of Equipment, Plant and Machinery	1,662,270.85	0.00	441,685.75	0.00
2210600 Rentals of Produced Assets	30,265,582.40	0.00	26,372,195.90	0.00
2210701 Travel Allowance	2,358,115.00	0.00	918,750.10	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	12,500.00	0.00	66,736.00	0.00
2210703 Production and Printing of Training Materials	288,845.00	0.00	86,722.05	0.00
2210704 Hire of Training Facilities and	6,420,560.00	0.00	4,164,430.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Equipment				
2210708 Trainer Allowance	919,500.00	0.00	0.00	0.00
2210710 Accommodation Allowance	17,673,750.00	0.00	11,867,987.90	0.00
2210711 Tuition Fees Allowance	3,585,193.60	0.00	678,284.40	0.00
2210700 Training Expenses	31,256,463.60	0.00	17,782,910.45	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	5,838,512.25	0.00	6,013,977.70	0.00
2210802 Boards, Committees, Conferences and Seminars	22,716,138.00	0.00	9,678,982.00	0.00
2210809 Board Allowance	80,917,312.80	0.00	82,471,583.95	0.00
2210800 Hospitality Supplies and Servi	109,471,963.05	0.00	98,164,543.65	0.00
2211009 Education and Library Supplies	40,500.00	0.00	0.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	1,400.00	0.00	15,885.00	0.00
2211000 Specialised Materials and Supp	41,900.00	0.00	15,885.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,076,121.00	0.00	2,790,068.00	0.00
2211102 Supplies and Accessories for Computers and Printers	218,057.00	0.00	1,008,233.70	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	497,505.00	0.00	667,072.00	0.00
2211100 Office and General Supplies and Services	1,791,683.00	0.00	4,465,373.70	0.00
2211201 Refined Fuels and Lubricants for Transport	4,662,025.70	0.00	3,370,376.55	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	16,950.00	0.00	16,604.00	0.00
2211200 Fuel Oil and Lubricants	4,678,975.70	0.00	3,386,980.55	0.00
2211301 Bank Service Commission and Charges	50,178.00	0.00	23,417.00	0.00
2211305 Contracted Guards and Cleaning Services	2,485,623.60	0.00	2,231,168.95	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	141,400.00	0.00	259,909.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	27,371,400.00	0.00	34,075,377.25	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	0.00	0.00	0.00	0.00
2211318 Witness Expenses	0.00	0.00	96,414.00	0.00
2211300 Other Operating Expenses	30,048,601.60	0.00	36,686,286.20	0.00
2210000 Goods and Services	292,498,697.95	0.00	266,212,789.20	0.00
2220101 Maintenance Expenses - Motor Vehicles	5,835,298.65	0.00	6,437,679.90	0.00
2220100 Routine Maintenance - Vehicles	5,835,298.65	0.00	6,437,679.90	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	286,714.10	0.00	1,200.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	16,300.00	0.00	28,310.00	0.00
2220210 Maintenance of Computers, Software, and Networks	87,399.00	0.00	147,699.00	0.00
2220200 Routine Maintenance - Other Assets	390,413.10	0.00	177,209.00	0.00
2220000 Routine Maintenance	6,225,711.75	0.00	6,614,688.90	0.00
2230102 Foreign Exchange Rates Loss	0.00	0.00	0.00	0.00
2230100 Exchange Rate Losses	0.00	0.00	0.00	0.00
2230000 Other Charges	0.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	7,144,980.80	0.00	3,609,588.50	0.00
2710100 Government Pension and Retirement Benefits	7,144,980.80	0.00	3,609,588.50	0.00
2710000 Social Security Benefits	7,144,980.80	0.00	3,609,588.50	0.00
3110302 Refurbishment of Non-Residential Buildings	7,989,775.00	0.00	6,711,575.00	0.00
3110300 Refurbishment of Buildings	7,989,775.00	0.00	6,711,575.00	0.00
3110701 Purchase of Motor Vehicles	16,195,862.00	0.00	21,982,560.00	0.00
3110704 Purchase of Bicycles and Motorcycles	436,553.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	16,632,415.00	0.00	21,982,560.00	0.00
3111001 Purchase of Office Furniture and Fittings	449,500.00	0.00	12,012,510.50	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	4,284,446.10	0.00	16,640,656.40	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	4,733,948.10	0.00	28,653,166.90	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	1,269,307.85	0.00	4,167,500.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,269,307.85	0.00	4,167,500.00	0.00
3110000 Acquisition of Fixed Capital Assets	30,625,445.95	0.00	61,514,801.90	0.00
6530101 Ministry HQ Recurrent Bank A/C	20,557,771.50	0.00	20,748,656.45	0.00
6530100 Recurrent Bank Accounts	20,557,771.50	0.00	20,748,656.45	0.00
6530000 Recurrent Bank Accounts	20,557,771.50	0.00	20,748,656.45	0.00
6550101 Ministry HQ Deposit Bank A/C	993,307.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	993,307.00	0.00	0.00	0.00
6550000 Deposit Bank Account	993,307.00	0.00	0.00	0.00
6580101 Cash	200,000.00	0.00	0.00	0.00
6580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	200,000.00	0.00	0.00	0.00
6580000 Cash in Hand	200,000.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760102 Special Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	250,000.00	0.00
6760100 Imprests	0.00	0.00	250,000.00	0.00
6760000 Government Imprests	0.00	0.00	250,000.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	2,547.00
7310100 General Deposits Items	0.00	0.00	0.00	2,547.00
7310000 Deposits	0.00	0.00	0.00	2,547.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	993,307.00	0.00	0.00
7320200 Other General Liabilities	0.00	993,307.00	0.00	0.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	993,307.00	0.00	0.00
7350103 AP Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380002 VAT Withholding Tax	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning	0.00	2,677,792,331.95	0.00	2,166,085,927.30

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Account				
9910209 Remittances to Exchequer Miscellaneous Revenue	40,443,392.10	0.00	19,694,735.30	0.00
9910200 Exchequer Provisions	40,443,392.10	2,677,792,331.95	19,694,735.30	2,166,085,927.30
9910000 Provisions	40,443,392.10	2,677,792,331.95	19,694,735.30	2,166,085,927.30
9990101 Opening Balance Bank	0.00	1,746,538.00	0.00	1,746,538.00
9990100 Opening Balance Bank	0.00	1,746,538.00	0.00	1,746,538.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	4,205,270.95	0.00	4,205,270.95
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	4,205,270.95	0.00	4,205,270.95
9999999 Consolidated Fund	2,131,346,891.50	0.00	1,650,575,950.85	0.00
9999900	2,131,346,891.50	0.00	1,650,575,950.85	0.00
9990000 Opening Balance Reserves	2,131,346,891.50	5,951,808.95	1,650,575,950.85	5,951,808.95
Total	2,684,737,447.90	2,684,737,447.90	2,172,040,283.25	2,172,040,283.25

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

Prepared By:  Date: 31/08/2021
 Reviewed By:  Date: 21/8/21
 Approved By:  ENR-AT ORJA Date: 31/8/2021

REPUBLIC OF KENYA
BANK RECONCILIATION

(10)

From Date : 01-JUL-20 To : 30-JUN-21

REC-JUDICIAL SERVICE COMMISSION

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

Balance as per bank certificate	18,993,470.50
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	33,454,649.65
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	35,018,951.00
Bank Balance as per Cash Book	20,557,771.85

Reconciled by: J. Alaina Signature: [Signature] Date: 30-07-2021

Reviewed by: C. Muganyizi Signature: [Signature] Date: 30/7/2021

Approved by: E. O'RWA Signature: [Signature] Date: 30/7/2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

REC-JUDICIAL SERVICE COMMISSION

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1013536	25-JUN-21	WINIFRIDA BOYANI MOKAYA	52,500.00
1013537	25-JUN-21	WELLINGTON OLOO AMKAYA	35,000.00
1013538	25-JUN-21	WELLINGTON OLOO AMKAYA	19,600.00
1013540	25-JUN-21	BERNARD ONDEGO OCHIENG	35,000.00
1013542	25-JUN-21	FAITH CHEROTICH KELLONG	5,600.00
1013543	25-JUN-21	CAROLINE KAGENDO IRERI	7,000.00
1013544	25-JUN-21	MILKA EUNICE OBUWA	7,000.00
1013546	25-JUN-21	SHADRACK MUINDI NZUKI	35,000.00
1013547	25-JUN-21	SHADRACK MUINDI NZUKI	33,600.00
1013548	25-JUN-21	VIVIEN GACHERI MWENDA	22,750.00
1013549	25-JUN-21	VIVIEN GACHERI MWENDA	11,200.00
1013551	25-JUN-21	ANISA JAMAA ABDI	5,600.00
1013560	25-JUN-21	KEVIN OMONDI	11,200.00
1013562	25-JUN-21	PAUL MUGURO GITAU	35,000.00
1013563	25-JUN-21	PAUL MUGURO GITAU	44,800.00
1013574	25-JUN-21	CRISPUS OWITI OWITI	5,600.00
1013584	25-JUN-21	JOSEPH KANIARU KABIRU	11,200.00
1013599	25-JUN-21	SIMON KAKI ARUWA	35,000.00
1013600	25-JUN-21	SIMON KAKI ARUWA	5,600.00
1013601	25-JUN-21	EDWIN MURETI MBUI	35,000.00
1013602	25-JUN-21	EDWIN MURETI MBUI	14,000.00
1013603	25-JUN-21	PATRICIA NYAWIRA NDEGWA	7,000.00
1013604	25-JUN-21	JANE WANGUI NDITIKA	11,200.00
1013610	25-JUN-21	ROBERT KIBET KIBOR	5,600.00
1013611	25-JUN-21	JANE WANGUI NDITIKA	13,650.00
1013639	25-JUN-21	ISAAK MBUNJIRO WAMAASA	35,000.00
1013704	29-JUN-21	SILVERBIRD TRAVEL PLUS LIMITED	22,400.00
1013705	29-JUN-21	SILVERBIRD TRAVEL PLUS LIMITED	20,400.00
1013706	29-JUN-21	SILVERBIRD TRAVEL PLUS LIMITED	107,300.00
1013707	29-JUN-21	KENYA COMMERCIAL BANK LIMITED	2,590,000.00
1013708	29-JUN-21	NEW KENYA CO-OPERATIVE CREAMERIES LIMITED	19,600.00
1013709	29-JUN-21	KITUI COUNTY TEXTILE CENTRE	380,000.00
1013710	30-JUN-21	PILLAR AUDIO VISUAL SERVICES	1,857,413.80
1013711	30-JUN-21	vibrant solutions	904,137.90
1013712	30-JUN-21	PARADISE SAFARI PARK LIMITED	198,517.20
1013713	30-JUN-21	SAROVA STANLEY	133,655.10
1013714	30-JUN-21	Novel Technologies EA LIMITED	387,144.00
1013715	30-JUN-21	JEPKO CLEANING SERVICES	119,012.00
1013716	30-JUN-21	CMC MOTORS GROUP LIMITED	170,190.20
1013717	30-JUN-21	LIQUID TELECOMMUNICATIONS KENYA LTD	115,867.20
1013718	30-JUN-21	LIQUID TELECOMMUNICATIONS KENYA LTD	58,995.00
1013719	30-JUN-21	LIQUID TELECOMMUNICATIONS KENYA LTD	58,995.00
1013720	30-JUN-21	LIQUID TELECOMMUNICATIONS KENYA LTD	58,995.00
1013721	30-JUN-21	STANTECH MOTORS LIMITED	60,306.00
1013722	30-JUN-21	STANTECH MOTORS LIMITED	93,024.00
1013723	30-JUN-21	TOYOTA KENYA LIMITED	494,511.30
1013724	30-JUN-21	TOYOTA KENYA LIMITED	18,006.10
1013725	30-JUN-21	MFI MANAGED DOCUMENT SOLUTION LIMITED	162,159.10
1013726	30-JUN-21	MFI MANAGED DOCUMENT SOLUTION LIMITED	162,159.10
1013727	30-JUN-21	COMMISSIONER OF VAT	1,300.00
1013728	30-JUN-21	COMMISSIONER OF VAT	1,678.40
1013729	30-JUN-21	COMMISSIONER OF VAT	8,675.60
1013730	30-JUN-21	COMMISSIONER OF VAT	315.90
1013731	30-JUN-21	COMMISSIONER OF VAT	2,087.90

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

REC-JUDICIAL SERVICE COMMISSION

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1013732	30-JUN-21	COMMISSIONER OF VAT	15,862.05
1013733	30-JUN-21	COMMISSIONER OF VAT	1,632.00
1013734	30-JUN-21	COMMISSIONER OF VAT	2,344.85
1013735	30-JUN-21	COMMISSIONER OF VAT	2,844.90
1013736	30-JUN-21	COMMISSIONER OF VAT	2,844.90
1013737	30-JUN-21	COMMISSIONER OF VAT	1,035.00
1013738	30-JUN-21	COMMISSIONER OF VAT	32,586.20
1013739	30-JUN-21	COMMISSIONER OF VAT	1,035.00
1013740	30-JUN-21	COMMISSIONER OF VAT	3,482.75
1013741	30-JUN-21	COMMISSIONER OF VAT	6,792.00
1013742	30-JUN-21	COMMISSIONER OF VAT	1,035.00
1013743	30-JUN-21	COMMISSIONER OF VAT	2,032.75
1013744	30-JUN-21	GELIAN INVESTMENT LIMITED	74,100.00
1013745	30-JUN-21	GELIAN INVESTMENT LIMITED	95,671.55
1013746	30-JUN-21	COMMISSIONER OF VAT	2,985.80
1013747	30-JUN-21	COMMISSIONER OF VAT	1,058.00
1013748	30-JUN-21	COMMISSIONER OF INCOME TAX	99,470.00
1013749	30-JUN-21	COMMISSIONER OF VAT	465.50
1013750	30-JUN-21	COMMISSIONER OF VAT	10,163.80
1013751	30-JUN-21	COMMISSIONER OF VAT	3,827.60
1013752	30-JUN-21	COMMISSIONER OF VAT	34,300.00
1013753	30-JUN-21	THE KYAKA HOTEL LIMITED	218,172.40
1013754	30-JUN-21	GUMBO AND ASSOCIATES ADVOCATES	1,855,630.00
1013755	30-JUN-21	Jampuum Company Limited	26,534.50
1013756	30-JUN-21	NETAPPS ENTERPRISES	579,336.20
1013757	30-JUN-21	STANDARD GROUP LIMITED	25,871.10
1013758	30-JUN-21	PARADISE SAFARI PARK LIMITED	45,206.90
1013759	30-JUN-21	PARADISE SAFARI PARK LIMITED	211,293.10
1013760	30-JUN-21	COMMISSIONER OF VAT	1,488.75
1013761	30-JUN-21	COMMISSIONER OF VAT	2,568.95
1013762	30-JUN-21	COMMISSIONER OF VAT	3,706.90
1013763	30-JUN-21	COMMISSIONER OF VAT	793.10
1013764	30-JUN-21	COMMISSIONER OF VAT	5,456.90
1013765	30-JUN-21	COMMISSIONER OF VAT	10,551.70
1013766	30-JUN-21	COMMISSIONER OF VAT	2,810.35
1013767	30-JUN-21	COMMISSIONER OF VAT	453.90
1013768	30-JUN-21	COMMISSIONER OF VAT	3,210.00
1013769	30-JUN-21	SAROVA STANLEY	601,448.30
1013770	30-JUN-21	SAROVA STANLEY	160,189.65
1013771	30-JUN-21	SAROVA STANLEY	311,043.10
1013772	30-JUN-21	MACHAKOS UNIVERSITY COLLEGE	146,431.05
1013773	30-JUN-21	KENYA INSTITUTE OF SUPPLIES MANAGEMENT	182,970.00
1013774	30-JUN-21	TOTAL KENYA LIMITED	84,858.55
1013775	30-JUN-21	ALEX OLE KIPELIAN	104,000.00
1013776	30-JUN-21	LONGROCK TOURS AND TRAVEL LIMITED	77,180.00
1013777	30-JUN-21	COMMISSIONER OF VAT	3,000.85
1013778	30-JUN-21	COMMISSIONER OF VAT	2,900.00
1013779	30-JUN-21	COMMISSIONER OF VAT	17,258.60
1013780	30-JUN-21	PARADISE SAFARI PARK LIMITED	983,741.40
1013781	30-JUN-21	COMMISSIONER OF VAT	1,109.85
1013782	30-JUN-21	DENNIS BASWETI NYAMBANE	149,500.00
1013783	30-JUN-21	GELIAN INVESTMENT LIMITED	171,049.15
1013784	30-JUN-21	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	248,700.00
1013785	30-JUN-21	TOTAL KENYA LIMITED	63,261.85

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

REC-JUDICIAL SERVICE COMMISSION

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1013786	30-JUN-21	EMMANUEL WANYONYI NYONGESA	149,500.00
1013787	30-JUN-21	STANDARD GROUP LIMITED	165,300.00
1013788	30-JUN-21	PALBINA TRAVEL LIMITED	6,100.00
1013789	30-JUN-21	PALBINA TRAVEL LIMITED	20,885.00
1013790	30-JUN-21	COMMISSIONER OF INCOME TAX	220,400.00
1013791	30-JUN-21	COMMISSIONER OF VAT	76,000.00
1013792	30-JUN-21	GUMBO AND ASSOCIATES ADVOCATES	4,111,600.00
1013793	30-JUN-21	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	47,450.30
1013794	30-JUN-21	COMMISSIONER OF VAT	946.90
1013795	30-JUN-21	TOYOTA KENYA LIMITED	53,973.10
1013796	30-JUN-21	COMMISSIONER OF INCOME TAX	113,582.00
1013797	30-JUN-21	THE COMMISSIONER-JUDICIAL SERVICE COMMISSION	378,606.60
1013798	30-JUN-21	COMMISSIONER OF VAT	4,612.00
1013799	30-JUN-21	COMMISSIONER OF VAT	8,510.00
1013800	30-JUN-21	COMMISSIONER OF VAT	7,750.00
1013801	30-JUN-21	COMMISSIONER OF VAT	65,277.00
1013802	30-JUN-21	COMMISSIONER OF VAT	14,151.70
1013803	30-JUN-21	SAROVA STANLEY	262,887.90
1013804	30-JUN-21	TRIPLE N CAPITAL VENTURE LIMITED	3,228,600.40
1013805	30-JUN-21	vibrant solutions	485,070.00
1013806	30-JUN-21	MEGAPLUS AFRICA LIMITED	806,648.30
1013807	30-JUN-21	BROADBAND GENERAL MERCHANTS	441,750.00
1013808	30-JUN-21	COMMISSIONER OF VAT	3,387.40
1013809	30-JUN-21	NATION MEDIA GROUP LIMITED	193,082.60
1013810	30-JUN-21	COMMISSIONER OF VAT	5,085.60
1013811	30-JUN-21	TOTAL KENYA LIMITED	289,878.40
1013812	30-JUN-21	STANDARD GROUP LIMITED	168,405.50
1013813	30-JUN-21	COMMISSIONER OF VAT	97,623.00
1013814	30-JUN-21	COMMISSIONER OF VAT	2,954.50
1013815	30-JUN-21	SUNFLOWER TENTS AND DECOR	5,564,511.00
1013816	30-JUN-21	COMMISSIONER OF VAT	1,053.60
1013817	30-JUN-21	TOYOTA KENYA LIMITED	60,056.40
1013818	30-JUN-21	COMMISSIONER OF VAT	15,100.30
1013819	30-JUN-21	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	79,350.00
1013820	30-JUN-21	KENYA YEARBOOK EDITORIAL BOARD	860,717.00
Total :			33,454,649.60
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amour
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amour
No	Date		
Total :			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 30-JUN-21

REC-JUDICIAL SERVICE COMMISSION

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

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

Receipts		Amount
No	Date	
FT21207VB2K3	30-JUN-21	29,321.00
FT21210MPSVC	30-JUN-21	99,760.00
FT21214M63QW	30-JUN-21	205,778.00
FT21187PNC6C	30-JUN-21	34,135,044.00
FT21189SG6T9	30-JUN-21	223,180.00
FT2119350VYQ	30-JUN-21	233,078.00
FT21194ZDYNC	30-JUN-21	65,000.00
FT21195MCJ8P	30-JUN-21	25,000.00
FT21189NMNJX	30-JUN-21	2,790.00
Total :		35,018,951.00

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 27, 2021

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

CERTIFICATE OF BALANCES

Customer: 120367 – JUDICIAL SERVICE COMMISSION

Balance Date: 30 JUN 2021

Account No	Account Name	Currency	Balance
1000181273	REC-JUDICIAL SERVICE COMMISSION	KES	18,993,470.50
1000492775	DEP - JUDICIAL SERVICE COMMISSION	KES	993,307.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku (Ms)
Authorised Signatory
Banking Services Division



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2051-Judicial Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	511,706,404.65	500,783,459.30
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		511,706,404.65	500,783,459.30
PAYMENTS			
Compensation of Employees	12	154,701,249.35	142,818,872.15
Use of goods and Services	13	298,724,409.70	272,827,678.10
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	7,144,980.80	3,609,588.50
Acquisition of Assets	18	30,625,445.95	61,514,801.90
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		491,196,085.80	480,770,940.65
SURPLUS/DEFICIT		20,510,318.85	20,012,518.65

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

Prepared By: 

Date: 31/08/2021

Reviewed By: 

Date: 31/8/21

Approved By: ORWA ENMATH

Date: 31/8/21

(14)



Statement of Financial Position


Entity: 2051-Judicial Service Commission

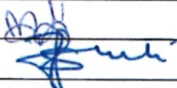
Current Period: JUL-20 To JUN-21


Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	21,551,078.50	20,748,656.45
Cash Balances	22B	200,000.00	0.00
Total Cash And Cash Equivalents		21,751,078.50	20,748,656.45
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	0.00	250,000.00
TOTAL FINANCIAL ASSETS		21,751,078.50	20,998,656.45
Financial Liabilities			
Accounts Payables - Deposits	24	993,307.00	2,547.00
NET FINANCIAL ASSETS		20,757,771.50	20,996,109.45
REPRESENTED BY			
Fund Balance b/fwd	25	20,996,109.45	15,726,820.00
Prior Year Adjustment	26	(20,748,656.80)	(14,743,229.20)
Surplus/Deficit for the Year		20,510,318.85	20,012,518.65
NET FINANCIAL POSITION		20,757,771.50	20,996,109.45

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

Prepared By: 

Reviewed By: 

Approved By: 

Date: 31/08/21

Date: 31/8/21

Date: 31/8/2021

**STATEMENT OF CASH FLOW**

Entity: 2051-Judicial Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	511,706,404.65	500,783,459.30
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	154,701,249.35	142,818,872.15
Use of goods and Services	13	298,724,409.70	272,827,678.10
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	7,144,980.80	3,609,588.50
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		1,240,760.00	3,758,547.00
Prior year adjustments		(20,748,656.80)	(14,743,229.20)
Net Cash From Operating Activities	A	31,627,868.00	70,542,638.35
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	30,625,445.95	61,514,801.90
Net Cash Flow From Investing Activities	B	(30,625,445.95)	(61,514,801.90)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	1,002,422.05	9,027,836.45
Cash and Cash Equivalent at BEGINNING of The Year		20,748,656.45	11,720,820.00
Cash and Cash Equivalent at END of The Year	22A+22B	21,751,078.50	20,748,656.45

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

Prepared By: Date: 31/08/2021Reviewed By: Date: 31/8/21Approved By: Date: 31/8/2021



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2051-Judicial Service Commission

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	511,706,404.65	500,783,459.30
TOTAL		511,706,404.65	500,783,459.30

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	75,821,894.05	48,732,746.65
Basic Wages - Temporary Employees	2110200	6,584,560.80	9,539,701.70
Personal Allowances paid as part of Salary	2110300	62,914,235.50	75,618,908.35
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	9,400,559.00	8,927,515.45
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		154,701,249.35	142,818,872.15

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	8,313,630.20	6,052,239.40
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	64,392,987.00	48,041,099.05
Foreign Travel and Subsistence, and other transportation costs	2210400	902,886.00	20,015,039.80
Printing, Advertising and Information Supplies and Services	2210500	11,334,025.40	5,230,235.50
Rentals of Produced Assets	2210600	30,265,582.40	26,372,195.90
Training Expenses	2210700	31,256,463.60	17,782,910.45
Hospitality Supplies and Servi	2210800	109,471,963.05	98,164,543.65
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	41,900.00	15,885.00
Office and General Supplies and Services	2211100	1,791,683.00	4,465,373.70
Fuel Oil and Lubricants	2211200	4,678,975.70	3,386,980.55
Other Operating Expenses	2211300	30,048,601.60	36,686,286.20
Routine Maintenance - Vehicles	2220100	5,835,298.65	6,437,679.90
Routine Maintenance - Other Assets	2220200	390,413.10	177,209.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		298,724,409.70	272,827,678.10

14 Subsidies

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

15 Transfers to Other Government Units

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

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	7,144,980.80	3,609,588.50
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		7,144,980.80	3,609,588.50

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	7,989,775.00	6,711,575.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	16,632,415.00	21,982,560.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	4,733,948.10	28,653,166.90
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,269,307.85	4,167,500.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		30,625,445.95	61,514,801.90

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	20,557,771.50	20,748,656.45
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	993,307.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		21,551,078.50	20,748,656.45

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	200,000.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		200,000.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	250,000.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	250,000.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Revolving Funds	7350000	0.00	0.00
Other Liabilities	7320000	993,307.00	0.00
Deposits	7310000	0.00	2,547.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		993,307.00	2,547.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	20,748,656.45	11,720,820.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	250,000.00	4,006,000.00
Opening Balance - Deposits	24	(2,547.00)	0.00
TOTAL		20,996,109.45	15,726,820.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	20,748,656.80	14,743,229.20
TOTAL		20,748,656.80	14,743,229.20



Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission
Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	511,706,404.65	(511,706,404.65)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	511,706,404.65	(511,706,404.65)	0.00%
PAYMENTS								
Compensation of Employees	12	70,827,106.50	0.00	89,427,106.50	160,254,213.00	154,701,249.35	5,552,963.65	96.53%
Use of goods and Services	13	138,303,433.00	0.00	174,980,631.00	313,284,064.00	298,724,409.70	14,559,654.30	95.35%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	4,322,981.00	0.00	2,825,000.00	7,147,981.00	7,144,980.80	3,000.20	99.96%
Acquisition of Assets	18	39,656,354.50	0.00	10,657,387.50	50,313,742.00	30,625,445.95	19,688,296.05	60.87%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	253,109,875.00	0.00	277,890,125.00	531,000,000.00	491,196,085.80	39,803,914.20	92.50%
Total		253,109,875.00	0.00	277,890,125.00	531,000,000.00	491,196,085.80	39,803,914.20	92.50%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

[Signature]

Reviewed By: _____

Date: 31/8/21

Approved By: _____

Date: 31/8/2021

[Handwritten mark]



SUMMARY STATEMENT OF DEPOSITS
 Entity: 2051-Judicial Service Commission
 Current Period: JUL-20 To JUN-21
 Compare With: JUL-19 To JUN-20

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	993,307.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	993,307.00	0.00
<p>Principal Secretary Controller Principal Accounts</p>		

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

Prepared By:
 Reviewed By:
 Approved By:

Date:
 Date: 21/8/21
 Date: 31/8/21

(VIII)



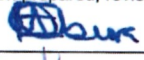
Budget Execution by Programme and Economic Classification


Entity: 2051-Judicial Service Commission


Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0619000000		General Administration, Planning and Support Services	531,000,000.00	491,196,085.80	39,803,914.20
	2110000	Wages and Salary Contributions	150,558,238.00	145,300,690.35	5,257,547.65
	2120000	Social Contributions	9,695,975.00	9,400,559.00	295,416.00
	2210000	Goods and Services	305,704,738.00	292,498,697.95	13,206,040.05
	2220000	Routine Maintenance	7,579,326.00	6,225,711.75	1,353,614.25
	2230000	Other Charges	0.00	0.00	0.00
	2710000	Social Security Benefits	7,147,981.00	7,144,980.80	3,000.20
	3110000	Acquisition of Fixed Capital Assets	50,313,742.00	30,625,445.95	19,688,296.05
		Grand Total	531,000,000.00	491,196,085.80	39,803,914.20

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

Prepared By: 

Reviewed By: 

Approved By: 

Date: 31/08/2021

Date: 31/8/21

Date: 31/8/21

(1x)



Budget Execution by Heads and Programmes

Entity: 2051-Judicial Service Commission

Period: JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
2051000200		Judicial Service Commission	386,637,205.00	375,453,349.00	11,183,856.00
	0619000000	General Administration, Planning and Support Services	386,637,205.00	375,453,349.00	11,183,856.00
2051000300		Judicial Training Institute (J.T.I)	144,362,795.00	115,742,736.80	28,620,058.20
	0619000000	General Administration, Planning and Support Services	144,362,795.00	115,742,736.80	28,620,058.20
Grand Total			531,000,000.00	491,196,085.80	39,803,914.20


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

Prepared By: 

Date: 31/08/2021

Reviewed By: 

Date: 31/8/21

Approved By: 

Date: 31/8/2021



Budget Execution By Programmes and Sub-Programmes

Entity: 2051-Judicial Service Commission

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0619000000		General Administration, Planning and Support Services	531,000,000.00	491,196,085.80	39,803,914.20
	0619010000	Administration and Judicial Services	386,637,205.00	375,453,349.00	11,183,856.00
	0619020000	Judicial Training	144,362,795.00	115,742,736.80	28,620,058.20
		Grand Total	531,000,000.00	491,196,085.80	39,803,914.20

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

Prepared By: 

Date: 31/08/2021

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Date: 31/8/21

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Date: 31/8/2021