

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 12 APR 2023	DAY: Wed
TABLED BY:	Deputy LOM Hon. Owen Baya
CLERK-AT THE TABLE:	Mado

**THE AUDITOR-GENERAL**

**ON**

**JUDICIAL SERVICE COMMISSION**

**FOR THE YEAR ENDED  
30 JUNE, 2022**







JUDICIAL SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL  
STATEMENTS

FOR THE  
FINANCIAL YEAR ENDED JUNE 30, 2022

Judicial Service Commission  
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*Prepared in Accordance with the Cash Basis of Accounting Method Under  
the International Public Sector Accounting Standards (IPSAS)*

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JUDICIAL SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE

FINANCIAL YEAR ENDED

JUNE 30, 2022

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International Public Sector Accounting Standards (IPSAS)



**Judicial Service Commission**

***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

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## TABLE OF CONTENTS

### Page

1. KEY ENTITY INFORMATION AND MANAGEMENT .....	1
1.1 Vision, Mission and Core Values .....	1
1.2 Mandate and Functions .....	2
2. STATEMENT BY THE CHAIRPERSON JUDICIAL SERVICE COMMISSION	17
3. STATEMENT BY THE SECRETARY JUDICIAL SERVICE COMMISSION .....	19
3.1 Budget Performance for the Financial Year 2021/22 .....	19
3.2 Budget Performance by Sub Programmes.....	23
3.2 Comparative Analysis on Budget Performance in the Last Five Financial Years .....	24
3.3 Emerging Issues .....	29
3.4 Risk Management Strategies .....	29
3.5 Implementation Challenges and Recommendations.....	30
4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2021/22.....	32
5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING .....	47
6. REPORT OF THE INDEPENDENT AUDITORS ON THE JUDICIAL SERVICE COMMISSION .....	53
7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2022.....	54
8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 <sup>TH</sup> JUNE 2022 .....	55
9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2022..	56
10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2021/22.....	57
11. NOTES TO THE FINANCIAL STATEMENT.....	62
ANNEXES.....	76



## **LIST OF TABLES**

Table 3-1: Summary Budget Performance 2021/22 Financial Year.....	19
Table 3.2: Summary Budget Performance 2021/22 FY by Sub Programmes.....	23
Table 3.3: Comparative Analysis of Budget Performance for 2017/18-2021/22 Financial Years	25

## LIST OF FIGURES

Figure 3-1: Overall Budget Performance for the Financial Year 2021/22 .....	20
Figure 3.2: Budget Performance for Compensation of Employees in the FY 2021/22 .....	20
Figure 3.3: Budget Performance for Use of Goods and Services in the FY 2021/22 .....	21
Figure 3-4: Budget Performance for Social Security Benefits in the FY 2021/22 .....	21
Figure 3-5: Budget Performance for Acquisition of Assets in the FY 2021/22 .....	22
Figure 3-6: Summary of Expenditure by Economic Classification .....	22
Figure 3.7: Budget Performance 2021/22 Financial Year by Sub-Programmes .....	24
Figure 3-8: Trend Analysis on Budget Approved Estimates and Actual Expenditures for the Financial Years 2017/18-2021/22 .....	26
Figure 3-9: Trend Analysis on Budget Performance for Compensation of Employees for the Financial Years 2017/18-2021/22 .....	26
Figure 3-10: Trend Analysis on Budget Performance for Use of Goods for the Financial Years 2017/18- 2021 .....	27
Figure 3-11: Trend Analysis on Budget Performance for Social Security Benefits for the Financial Years 2017/18-2021 .....	27
Figure 3-12: Trend Analysis on Budget Performance Acquisition of Financial for the Financial Years 2017/18-2021 .....	28



## **1. KEY ENTITY INFORMATION AND MANAGEMENT**

### **1.1 Background information**

The Judicial Service Commission is constituted under Article 171 of the Constitution of Kenya and operationalized by the Judicial Service Act No.1 of 2011. Its mandate as stipulated in Article 172 of the Constitution is to promote and facilitate the independence and accountability of the Judiciary and the efficient, effective and transparent administration of justice.

The membership of the Commission as provided for under Article 171(2) of the Constitution is as follows: The Chief Justice as the Chairperson of the Commission; one Supreme Court judge and one Court of Appeal judge elected by other Supreme Court and Court of Appeal judges respectively; one High Court judge and one magistrate elected by members of the Kenya Magistrates and Judges Association (KMJA); the Attorney General; two advocates elected by members of the Law Society of Kenya; Public Service Commission nominee; and two members, 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 Secretary is responsible for the preparation of the Financial Statements of the Commission and ensuring that proper books and records of accounts are kept and maintained.

### **1.2 Vision, Mission and Core Values**

#### **Our Vision**

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

#### **Our Mission**

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

## **Our Core Values**

- a. Integrity
- b. Transparency
- c. Accountability
- d. Professionalism
- e. Inclusiveness
- f. Responsiveness

## **1.3 Mandate and Functions**

### **Our Mandate**

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

### **Our Functions**

- i) Recommend to the President persons for appointment as judges.
- ii) Review and make recommendations on condition of service for judges (other than their remuneration), judicial officers and staff of the Judiciary.
- iii) Receive complaints against, investigate and remove from office or otherwise disciplining registrars, magistrates, other judicial officers and other staff of the Judiciary.
- iv) Prepare and implement programmes for the continuing education and training of judges and judicial officers.
- v) Advise the National Government on improving the efficiency of the administration of Justice.
- vi) Receive and consider petitions for the removal from office of judges under Article 168 of the Constitution.

## **1.4 Key Management**

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

- i) The Commission: provides oversight and strategic direction for the Judiciary.
- ii) Committees of the Commission: The Committees are established by the Commission for expeditious processing of matters and making recommendations to the Commission.



**Judicial Service Commission**

***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

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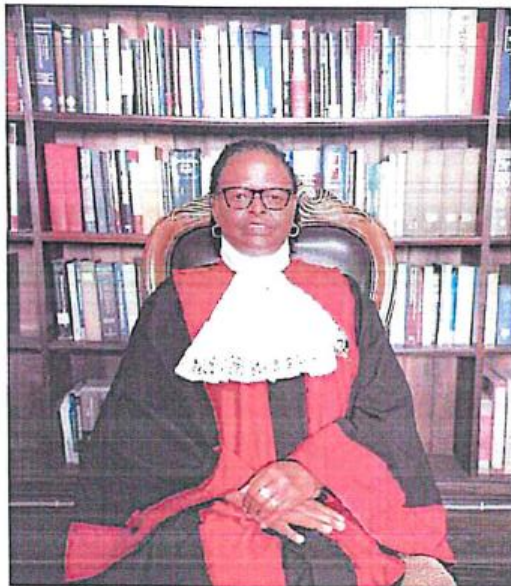
- iii)* The Secretariat: It supports the administrative and daily functioning of the Commission.
- iv)* Kenya Judiciary Academy: The Commission executes the function of preparing and implementing programmes for the continuing education and training of judges and judicial officers through **Kenya Judiciary Academy (KJA)**, formerly the Judiciary Training Institute (JTI)

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

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

## **PROFILES OF MEMBERS OF THE JUDICIAL SERVICE COMMISSION**

**Hon. Lady Justice Martha K. Koome, EGH Chief Justice and President, Supreme Court of Kenya and Chairperson, Judicial Service Commission**



Hon. Justice Martha Karambu Koome, Chief Justice of the Republic of Kenya, is the Judicial Service Commission Chairperson, pursuant to Article 171(2)(a) of the Constitution. She assumed office on 21st May 2021 as the 15th Chief Justice of the Republic of Kenya and 3rd President of the Supreme Court of Kenya. She is the first woman to hold the office of Chief Justice since the Kenyan Judiciary was established more than a century ago.

Prior to her appointment, the Chief Justice served as a senior Judge of Appeal. During her tenure as an Appellate Judge, she oversaw the Criminal Division. She also chaired the Committee which developed the Court of Appeal Practice Directions in Civil and Criminal Appeals introducing novel case management strategies that have championed excellence at the Court. She also chaired the Committee that developed the Court of Appeal Registry Manual that standardized registry operations enhancing customer experience and streamlining records management at the Court.

During her term at the Court of Appeal, she was elected President of the Kenya Magistrates

and Judges Association (KMJA) in 2019 and served as an official of East Africa Magistrates and Judges Association (EAMJA).

Chief Justice Koome joined the Judiciary in 2003 as a High Court Judge where she served until 2011. In that period, she was engaged in leadership and administrative roles within the High Court as the Resident Judge of the High Court in Nakuru and Kitale as well as the Head of the Land and Environment Division of the High Court at Nairobi, as it was then referred.

Upon her admission to the roll of advocates in 1987, the Chief Justice served as a legal practitioner for fifteen years curving out a niche in Conveyancing, Commercial Law, Civil Litigation, Criminal Litigation, and Family Law.

She has also been actively engaged in multiple community service projects and promoted children and family matters through volunteer and pro bono services. Chief Justice Koome's milestones include being a Council Member of the Law of Society of Kenya between 1994 and 1996. She was involved in the formation of the East African Law Society in 1995 and served as the inaugural Treasurer. While at the East African Law Society, Justice Koome participated in negotiations towards the enactment of the East African Community Treaty and institutions of the Community, including, the East African Court of Justice.

In 1997, she was elected Chairperson of the Federation of Women Lawyers Kenya Chapter (FIDA Kenya) and served in that position for two consecutive terms. In 2005 she was appointed Member of the African Union Committee on the Rights and Welfare of the Child. In the same year, she led the Kenyan delegation to Beijing during the major review of the Beijing Platform for Action.



Chief Justice Koome is celebrated as a revolutionary jurist who participated in the law review process which gave rise to the Constitution of Kenya, 2010. In 2020, the United Nations recognised Justice Koome as an eminent Human and Children's rights defender following years of dedicated work in pursuit of the rights of women and children. Notably, she chaired the National Council on the Administration of Justice (NCAJ) Committee that reviewed the Children's Act and established Court User Committees focused on

child justice. In appreciation of her decades' long pioneering work on advocacy and advancement of the rights of children and the marginalised, Justice Koome was voted runner-up for the United Nations Person of The Year (2020).

Chief Justice Koome holds a Bachelor of Laws (LLB) degree from the University of Nairobi, a Post-graduate Diploma in Law from the Kenya School of Law and a Master of Laws (LLM) degree from the University of London.

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



Hon. Lady Justice Philomena Mwilu, MGH 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 following Judicial Service Commission Committees; 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 implementing the Judiciary Organizational Review.

She holds a Master 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.

Her tenure as the Hon. Commissioner ended on 2<sup>nd</sup> May, 2022 having served her full term.

**Hon. Commissioner Prof. Olive M. Mugenda, CBS, MGH**



Hon. Prof. Olive M. Mugenda is the Interim Vice-Chairperson of the 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. In addition, she is a member of the following Judicial Service Commission

Committees; Human Resource Management Committee, 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 (K.U) for 10 years. She joined the institution as a Graduate Assistant and rose to full Professor. She also served in K.U. 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 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.

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

Hon. Justice Mohamed Warsame was elected as



Commissioner to the Judicial Service Commission 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 JSC Human Resource Management Committee and a Member of the following Judicial Service Commission Committees; Audit, Governance & Risk Management Committee, the Learning & Development Committee, and the Committee on Administration of Justice. He holds a Bachelor of Laws degree from the University of Nairobi and a Post Graduate Diploma in Law from the Kenya School of Law.



**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 Judge of the Court of Appeal 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.

**Hon. Commissioner Patrick G. Gichohi, CBS**



Hon. Patrick G. Gichohi, CBS is the representative of the Public Service Commission according to Article 171 (2) (g) of the Constitution. He is the Chairperson of the Judicial Service Commission Finance, Planning and Administration Committee and member of the following Judicial Service Commission

Committees; 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.

In addition, Hon. 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.

**Hon. Commissioner Felix Koskei**



Hon. Felix Koskei is a representative of the public appointed pursuant to Article 171 (2) (g) of the Constitution. He joined the Judicial Service Commission on March 2, 2018. He is the Chairperson of the Judicial Service Commission Audit Governance and Risk Management Committee and a member of the following Judicial Service Commission Committees; Human Resource Management

Committee, 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).

**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 the Law Society of Kenya (LSK) according to Article 171 (2) (f) of the Constitution. He is the Chairperson of the Judicial Service Commission Steering Committee on the development of the JSC

Strategic Plan 2022-2027. He is also a member of the Audit, Governance and Risk Management Committee. He previously served as the Chairperson of the Independent Policing Oversight Authority (IPOA). Hon. Njeru was a member of the National Task Force on Police Reforms (Ransley Taskforce), which developed the program for police reforms in Kenya. In addition, 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 practised law for the past 27 years.



## Judicial Service Commission

### *Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022*

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



Hon. Justice David Majanja joined the Commission on May 14, 2019, after being elected by the Kenya Magistrates and Judges Association according 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 following Judicial Service Commission Committees; Finance, Planning and

Administration Committee, Human Resource Management and Learning and Development Committee.

He was appointed as a 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 the Milimani Commercial Division of the High Court. Before being appointed a Judge, Justice Majanja worked as a private practitioner. He served as an Assisting Counsel for the Commission of Inquiry investigating 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.

#### **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 following Judicial Service Committees; Finance Planning and Administration Committee, Human Resource and Management Committee and Committee on the Administration of Justice.

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

**Hon. Commissioner Ms Jacqueline Ingutiah**



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

She is a Member of the following Judicial Service Commission committees; Finance Planning and Administration Committee, Human Resource and Management Committee and Committee on the Administration of Justice.

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

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

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



On 14th June 2022, Justice Mohammed Khadhar Ibrahim was elected unopposed as the Supreme Court representative to the Judicial Service Commission (JSC) pursuant to Article 171 (2) (b) of the Constitution of Kenya 2010. Hon. Mr. Justice Mohammed was appointed a Judge of the Supreme Court of Kenya on 16th

June 2011 after an open and competitive interview.

In addition to his new role in the Commission, he is also the Chairperson of the Judiciary Committee on Elections having been appointed on 16th August 2021 by the Chief Justice.

He has a wide legal experience having studied law at the University of Nairobi and subsequently admitted to the Roll of Advocates on 11th January 1983. He established his own practice, Mohammed Ibrahim & Associates, in 1994. The firm subsequently expanded to become Ibrahim & Isaack Advocates in 1997. Hon. Justice Ibrahim is strongly committed to social justice and securing rights for minority groups



**Hon. Anne A. Amadi, CBS, Secretary to the Commission**



Hon. Anne A. Amadi, CBS 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 holds 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 in San Remo, Italy

### **1.5 Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Accounting Officer	Hon. Anne A. Amadi, CBS
2	Registrar, JSC	Hon. Winfrida B. Mokaya
3	Director, KJA	Hon. Justice Dr. Smokin Wanjala, SCJ
4	Director Finance & Administration	CPA Rebecca J. Kiplagat
5	Assistant Director Finance	Mr. Steve Imbusi, ACCA

### **1.6 Fiduciary Oversight Arrangements**

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

#### **1) Committees of the Commission**

Section 14 of Part III of the Judicial Service Commission Act provides for delegation of functions of the Commission to committees. The purpose for establishment of committees is to create structures for articulating goals and strategic plans, define one particular function in detail, and pool specialized expertise and knowledge in a given subject. In the period under review, the commission carried out its mandate through five (5) standing committees and three (3) ad hoc committees as detailed below.

##### **(a) Finance, Planning and Administration Committee**

The Commission performs the financial oversight role through the Finance, Planning and Administration Committee. The Committee's responsibilities are; monitoring and overseeing the Commission's financial affairs with respect to the financing plans, financing requirements and policies, evaluation of specific financial proposals, plans, strategies, transactions and other initiatives.

During the year under review, the Committee held nine meetings in which annual work plans and procurement plans for the Judiciary, Kenya Judiciary Academy (KJA) and Judicial Service Commission were interrogated and approved among other functions.



**(b) Audit, Governance and Risk Management Committee**

Section 73(5) of the Public Finance Management Act, 2012 provides that every national Government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulation. The Judicial Service Commission has established an Audit Committee that assist the Commission in fulfilling its oversight responsibilities by reviewing, identifying, assessing, monitoring and managing risks ensuring good governance.

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

**(c) Human Resource Committee**

The Human Resource Management Committee is responsible for making recommendation to the Commission on human resource management strategies to ensure that the judicial service has the qualified and skilled employees who are properly facilitated with a view to maintaining high motivation for effective performance and productivity to deliver on the organisation mandate.

**(d) Learning and Development Committee**

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

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

The Committee works in conjunction with the Kenya Judiciary Academy (KJA) and endeavours to institute programmes for change and change management. It is charged with the following responsibilities:

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

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

**(e) Committee on Administration of Justice**

The Commission is committed to enhancing efficiency and improving effectiveness of administration of justice through promotion of good practices, development of standard procedures and reviewing procedures statutes that affect delivery of Justice.

**(f) Ad Hoc Committees**

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

1. JSC Strategic Plan Committee
2. JSC Organization Review Committee
3. Panels formed to hear petitions against judges and complaints against judicial officers and staff.

**2) Parliamentary Committees**

The Parliament is mandated to provide oversight role and review of the Commission's performance on financial matters through the following committees; Parliamentary Accounts Committee (PAC); Budget Appropriation Committee (BAC) and Justice and Legal Affairs Committee (JLAC). The Commission has continually engaged the Committees in line with its mandate of promoting effective and efficient administration of Justice.

**3) Office of the Auditor General**

The Office of the Auditor General undertakes annual audit of the Commission's financial statements by ensuring the Commission prudently manages its finances.

**4) Office of the Controller of Budget**

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

**1.7 Headquarters**

Judicial Service Commission  
Re-Insurance Plaza, Podium Floor,  
Taifa Road,  
P. O. Box 40048-00100,  
**NAIROBI.**  
Telephone: (254) 2739180  
E-mail: [jscsecretariat@jsc.go.ke](mailto:jscsecretariat@jsc.go.ke)  
Website: [www.jsc.go.ke](http://www.jsc.go.ke)

**1.8 Bankers**

1. The Central Bank of Kenya,  
Haile Selassie Avenue,  
P.O. Box 60000-00200,  
**NAIROBI.**
2. The Kenya Commercial Bank,  
KICC Branch,  
Harambee Avenue,  
P.O. Box 46950 – 00100,  
**NAIROBI.**

**1.9 Independent Auditors**

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



**1.10 Principal Legal Adviser**

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

## **2. STATEMENT BY THE CHAIRPERSON JUDICIAL SERVICE COMMISSION**

The Commission is pleased to present the 2021/2022 Financial Statements. This report highlights activities, accomplishments and financial performance for the year ending 30th June 2022. In the previous financial year, the Commission embarked on development of its Strategic Plan (2022-2027) which was launched on 28<sup>th</sup> January 2022. The vision under the Plan is to be a Commission of excellence in promoting and facilitating an independent, transparent and accountable Judiciary in the administration of justice. The five-year plan identified five strategic outcomes as follows:

1. Efficient, effective, accountable, and transformative administration of Justice.
2. Motivated, professional, dynamic, responsive Judges, Judicial Officers and staff.
3. Sustainable funding and sound financial management for the JSC and the Judiciary.
4. Increased public confidence and trust in the JSC and the Judiciary.
5. Strengthened Institutional Capacity of the JSC.

The Strategic Plan will serve as a bedrock of springing up reforms in the judicial service in order to facilitate an independent and accountable Judiciary that is competent, efficient, effective, and transparent in the administration of justice. This will be done through capacity development and fostering strategic partnerships in the Commission and the Judiciary. The Commission will therefore continue to implement a robust constructive stakeholder engagement with a view to strengthening collaboration therefore enhancing expeditious delivery of justice.

During the year under review, the Commission has made great strides towards implementation of its mandate. The Commission was allocated 55 acres of land in Ngong by the Government for construction of a world class Judicial Academy. This will boost capacity development of Judges, Judicial Officers and staff to ensure that they are apprised with the current judicial practices thus enhancing expeditious delivery of justice to the Kenyan citizen. The Commission will continue to partner with the Government for allocation of funds in the subsequent financial years for the construction of the Academy.

In addition, the Commission recruited 886 and promoted 107 judicial officers and staff. The recruitments were meant to fill human resource gaps in key cadres. The Commission undertook trainings on various thematic areas for continuous judicial education as well as apprise them on emerging jurisprudence. Notably, the Commission through the Kenya Judiciary Academy in co-ordination with the Judiciary Committee on Elections (JCE) mounted election disputes resolution

**Judicial Service Commission**  
***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

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training programmes targeting judges, judicial officers and judiciary staff to equip them with the requisite knowledge and skills to fairly and competently resolve pre-election and post-election disputes during the 2022 electoral cycle. In addition, Kenya, through the Office of the Chief Justice hosted the East African Chief Justices' Forum. The overall objective was to stimulate high-level conversations on the role of courts as tools for economic development and social transformation, identifying emerging areas of interest and strengthening the capacities of judges and judicial officers in the region.

Over the years, the Commission has received budgetary support from the National Government and strategic partners and we intend to seek further budgetary support to ensure the proposed outcomes under the plan are successfully implemented.

Finally, I would like to thank my fellow Commissioners for their immense contribution and support over the past year. I am grateful to all of them for their service, leadership and guidance. I would also like to thank the Secretariat for their outstanding efforts and achievements throughout the year in advancing the mandate of the Commission. We commit to continue in the journey of improving access to justice to the people of Kenya.

**Hon. Justice Martha K. Koome, EGH**  
**Chairperson**  
**JUDICIAL SERVICE COMMISSION**



### 3. STATEMENT BY THE SECRETARY JUDICIAL SERVICE COMMISSION

It gives me great pleasure to present the Financial Statements of the Commission for the Financial Year 2021/22 in line with Section 81 (1) of the Public Finance Management Act, 2012.

The Commission implemented approved programmes for the year under review through annual workplans which were cascaded into annual performance targets for the different units in the Secretariat. This report, therefore, outlines the budget performance for the Financial Year 2021/22, the achievements, emerging issues, risk management strategies, the challenges encountered in implementing the budget for the year and proposed recommendations.

#### 3.1 Budget Performance for the Financial Year 2021/22

The Commission was allocated Gross Recurrent Estimates of Kshs. 618.6 million with a corresponding expenditure of Kshs.577.3 million which represented 93 per cent budget absorption. The budget allocations comprised of Kshs. 448 million and Kshs. 170.6 million for funding of the Commission and the Kenya Judiciary Academy, respectively.

The summarized budget performance is as shown in Table 3.1, Figures 1 and 2 below:

**Table 3-1: Summary Budget Performance 2021/22 Financial Year**

Title and Details	Approved Estimates 2021/22	Actual Expenditure 2021/22	Overall Absorption Rate
Recurrent	Kshs.	Kshs.	Percentage (%)
Compensation of Employees	159,055,345	158,737,501	99.8
Use of Goods and Services	396,665,785	393,936,671	99.3
Social Security Benefits	1,255,000	1,162,858	92.7
Acquisition of Assets	61,623,870	23,488,043	38.1
<b>Gross Recurrent</b>	<b>618,600,000</b>	<b>577,325,073</b>	<b>93.3</b>
<b>TOTAL (Gross)</b>	<b>618,600,000</b>	<b>577,325,073</b>	<b>93.3</b>

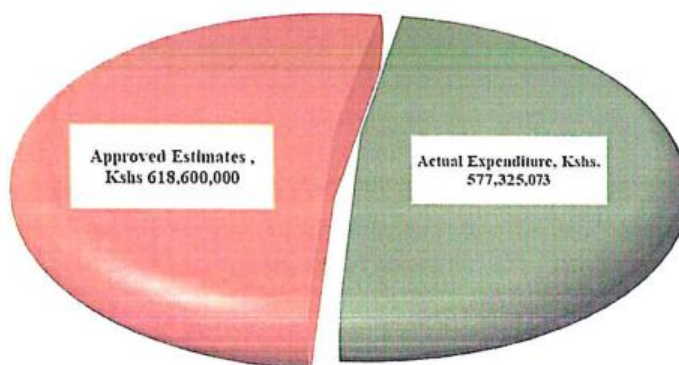
The overall absorption of the voted funds in 2021/22 fiscal year was 93 per cent illustrating Commission's commitment to implement planned programmes within the set timelines and allocated ceilings.

## Judicial Service Commission

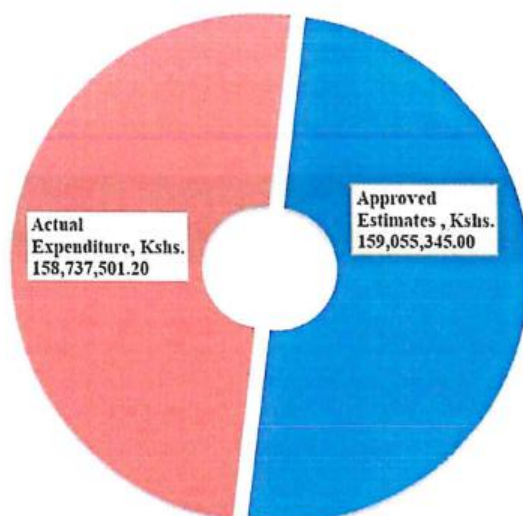
### *Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022*

The under absorption was occasioned by low expenditure in acquisition of assets at 38% as illustrated in Table 1 above. The lower absorption was contributed by delayed handing over of the CBK Pension Towers office space to the Commission thus leading to delay in commencement and payment for partitioning works. Further, the Commission had planned to implement an ERP however, the procurement process had not been finalized at the close of the financial year.

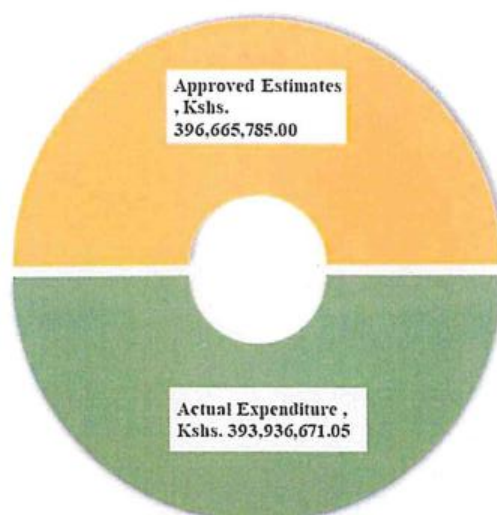
Figure 3.1 shows the overall budget performance for recurrent expenditure while figures 3-2 to 3-5 shows budget performance by economic classification:



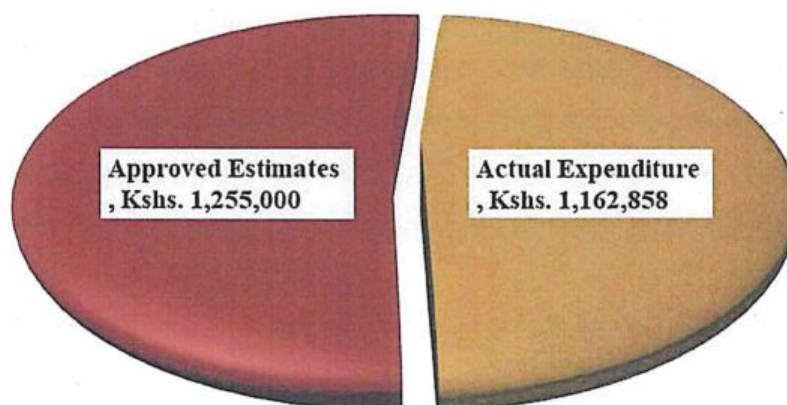
*Figure 3-1: Overall Budget Performance for the Financial Year 2021/22*



*Figure 3.2: Budget Performance for Compensation of Employees in the FY 2021/22*

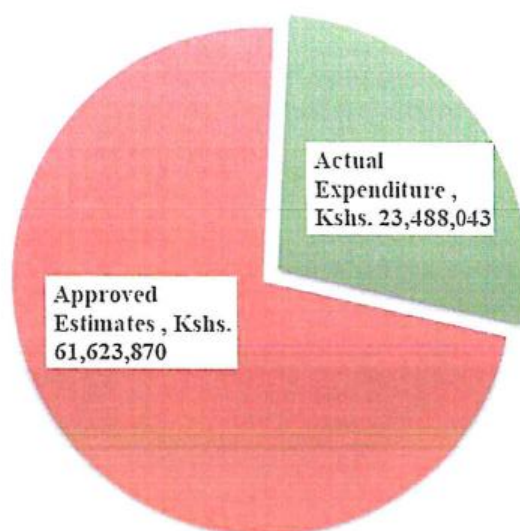


*Figure 3.3: Budget Performance for Use of Goods and Services in the FY 2021/22*



*Figure 3-4: Budget Performance for Social Security Benefits in the FY 2021/22*

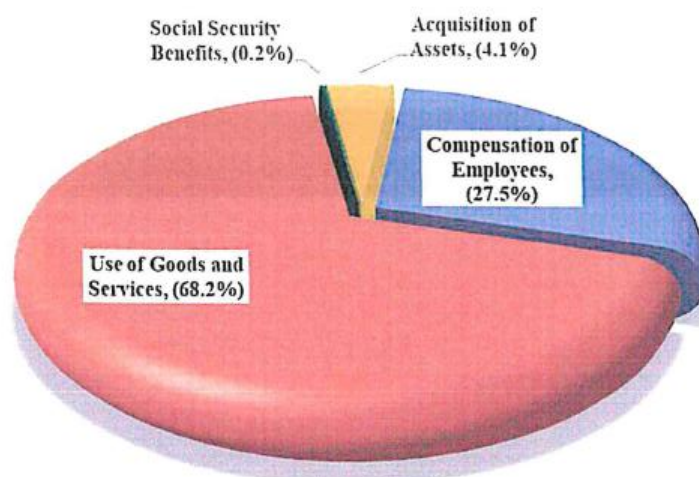




*Figure 3-5: Budget Performance for Acquisition of Assets in the FY 2021/22*

Out of the Recurrent Expenditure of Kshs.577.3 million, Kshs.158.7 million and Kshs.418.6 million representing 27.5 per cent and 72.5 per cent was used for compensation of employees and operations and maintenance respectively. Under the operations and maintenance expenditure, 68.2 per cent relates to the use of goods and services, 4.1 per cent for acquisition of assets while 0.2 per cent on social security benefits relates to payment of gratuity for staff of the Secretariat whose contract ended.

Figure 3-6 presents the actual expenditures by economic classification for the period under review.



*Figure 3-6: Summary of Expenditure by Economic Classification*

### 3.2 Budget Performance by Sub Programmes

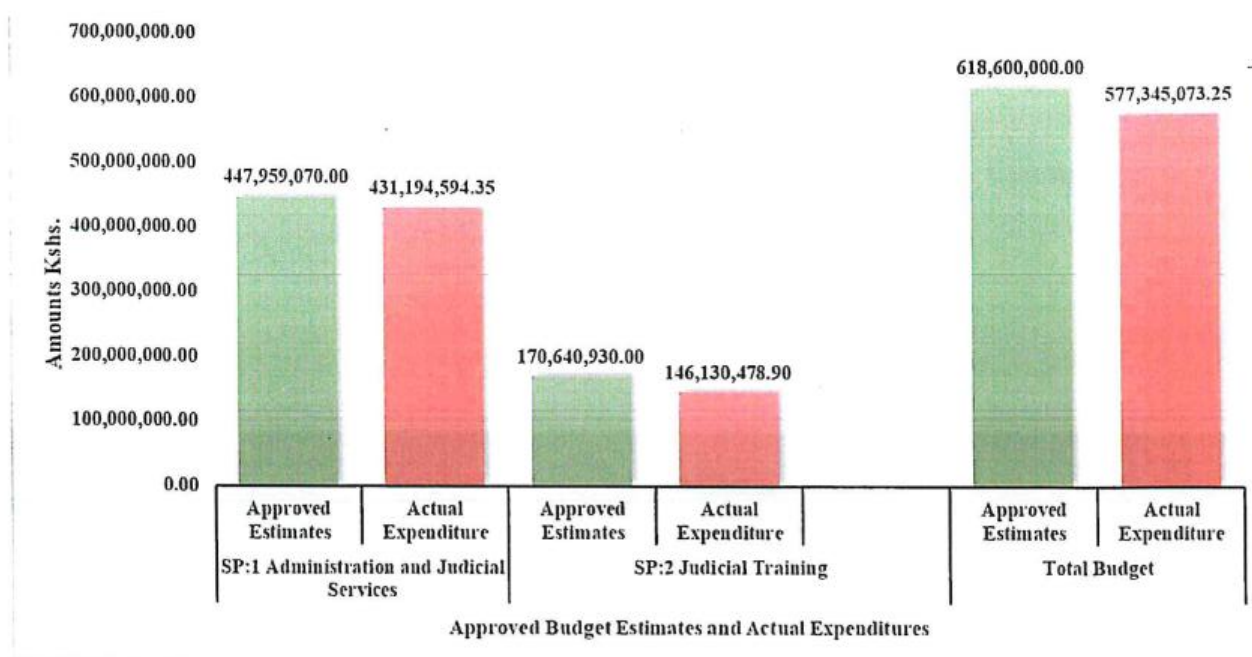
The Commission discharges its functions through one budget programme; General Administration, Planning and Support Services. The programme is divided into two sub-programmes namely: Administration and Judicial Services and Judicial Training. The expenditure for the 2021/22 fiscal year for each of the sub-programmes are as shown in Table 3-2 and Figure 3-7.

**Table 3.2: Summary Budget Performance 2021/22 FY by Sub Programmes**

Programmed/Sub-programme	Approved Estimates	Actual Expenditure	Budget Utilization Difference	Overall Absorption Rate (%)
	2021/22	2021/22	2021/22	2021/22
	Kshs	Kshs	Kshs	%
<b>Sub-Programme 1:</b> Administration and Judicial Services	447,959,070	431,194,594	16,764,476	96.3
<b>Sub-Programme 2:</b> Judicial Training	170,640,930	146,130,479	24,510,451	85.6
<b>Total</b>	<b>618,600,000</b>	<b>577,325,073</b>	<b>41,274,927</b>	<b>93.3</b>

The Administration and Judicial Services Sub- Programme was allocated a higher percentage of the Commission's budget compared to Judicial Training Sub-programme at Kshs.448 million compared to Kshs 170.6 million.

Administration and Judicial Services sub programme had expenditure of Kshs. 431.2 million representing 96 per cent while Judicial Training sub-programme had an expenditure of Kshs. 146.1 million with an absorption rate of 86 per cent.



*Figure 3.7: Budget Performance 2021/22 Financial Year by Sub-Programmes*

### 3.2 Comparative Analysis on Budget Performance in the Last Five Financial Years

The Budgetary allocation for the Commission has gradually increased in the past five years from Kshs. 284 million in the FY 2017/2018 to Kshs.619 million in the financial year 2021/2022. The significant growth was occasioned by the transfer of compensation of employee's budget line for the Commission staff from the Judiciary in the financially year 2019/2020 and this accounted for 29% growth. The expenditure on the other hand increased from Kshs 193 million to Kshs. 577 million with corresponding absorption rates ranging from 68% to 93% in the financial years 2017/2018 to 2021/2022 respectively. The sustained high absorption rates across the period were due to the adoption of best management practices in the execution of the commission mandate. Table 3-3 below analyses the Commission's approved annual budget allocation and actual expenditure for the past five years, while figures 3-8 to 3-12 depict expenditure trends per economic classification.



**Judicial Service Commission**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**Table 3.3: Comparative Analysis of Budget Performance for 2017/18-2021/22 Financial Years (Kshs.)**

Receipt/Expense Item	FY2021-2022		FY2020-2021		FY2019-2020		FY2018-2019		FY2017-2018	
	Final Annual Budget	Actual Expenditure	Final Annual Budget	Actual Expenditure	Final Annual Budget	Actual Expenditure	Final Annual Budget	Actual Expenditure	Final Annual Budget	Actual Expenditure
<b>RECEIPTS</b>										
Exchequer releases	618,600,000	583,591,923	531,000,000	511,706,405	500,784,457	500,783,459	408,800,000	394,424,200	283,537,700	196,978,268
<b>TOTAL RECEIPTS</b>	<b>618,600,000</b>	<b>583,591,923</b>	<b>531,000,000</b>	<b>511,706,405</b>	<b>500,784,457</b>	<b>500,783,459</b>	<b>408,800,000</b>	<b>394,424,200</b>	<b>283,537,700</b>	<b>196,978,268</b>
<b>PAYMENTS</b>										
Compensation of Employees	159,055,345	158,737,501	160,254,213	154,701,249	142,819,999	142,818,872	-	-	-	-
Use of goods and services	396,665,785	393,936,671	313,284,064	298,724,410	280,516,770	272,827,678	372,034,452	348,417,815	254,542,100	180,550,460
Social Security Benefits	1,255,000	1,162,858	7,147,981	7,144,981	3,871,932	3,609,589	4,650,000	4,650,000	5,560,000	2,650,500
Acquisition of Assets	61,623,870	23,488,043	50,313,742	30,625,446	73,575,756	61,514,802	32,115,548	27,828,960	23,435,600	10,011,672
<b>TOTAL PAYMENTS</b>	<b>618,600,000</b>	<b>577,345,073</b>	<b>531,000,000</b>	<b>491,196,086</b>	<b>500,784,457</b>	<b>480,770,941</b>	<b>408,800,000</b>	<b>380,896,775</b>	<b>283,537,700</b>	<b>193,212,632</b>
<b>ABSORPTION (%)</b>		93.3		92.5		96		93.2		68.1
<b>SURPLUS/DEFICIT</b>		6,246,850		20,510,319		20,013,516		27,903,225		90,325,068

# Judicial Service Commission

## Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022

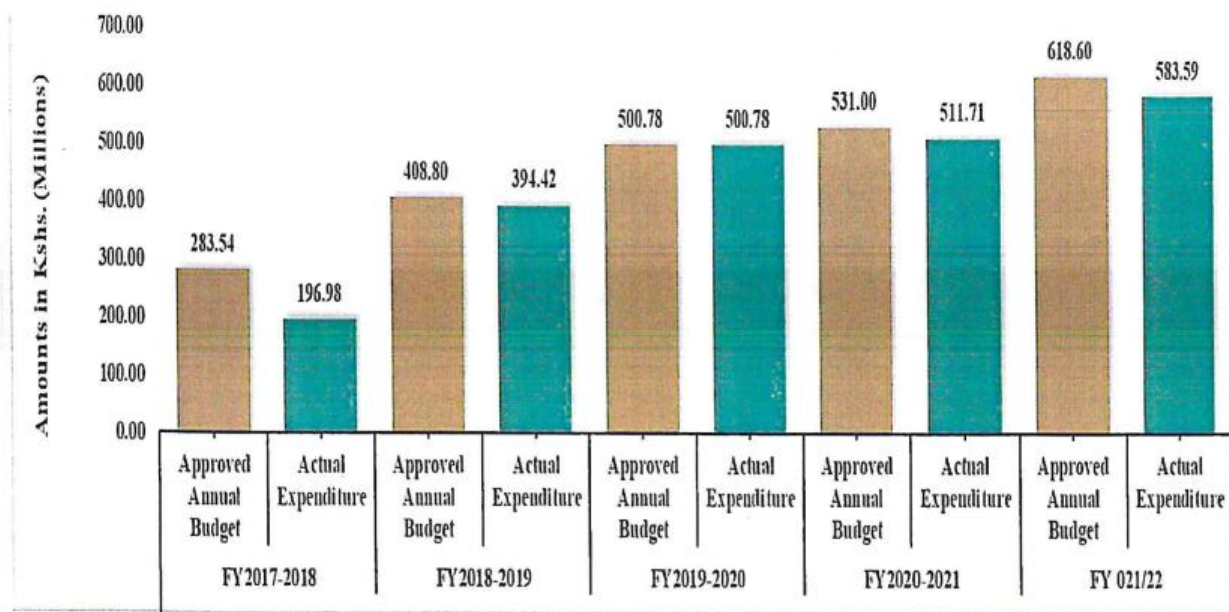


Figure 3-8: Trend Analysis on Total Budget Approved Estimates and Actual Expenditures for the Financial Years 2017/18-2021/22

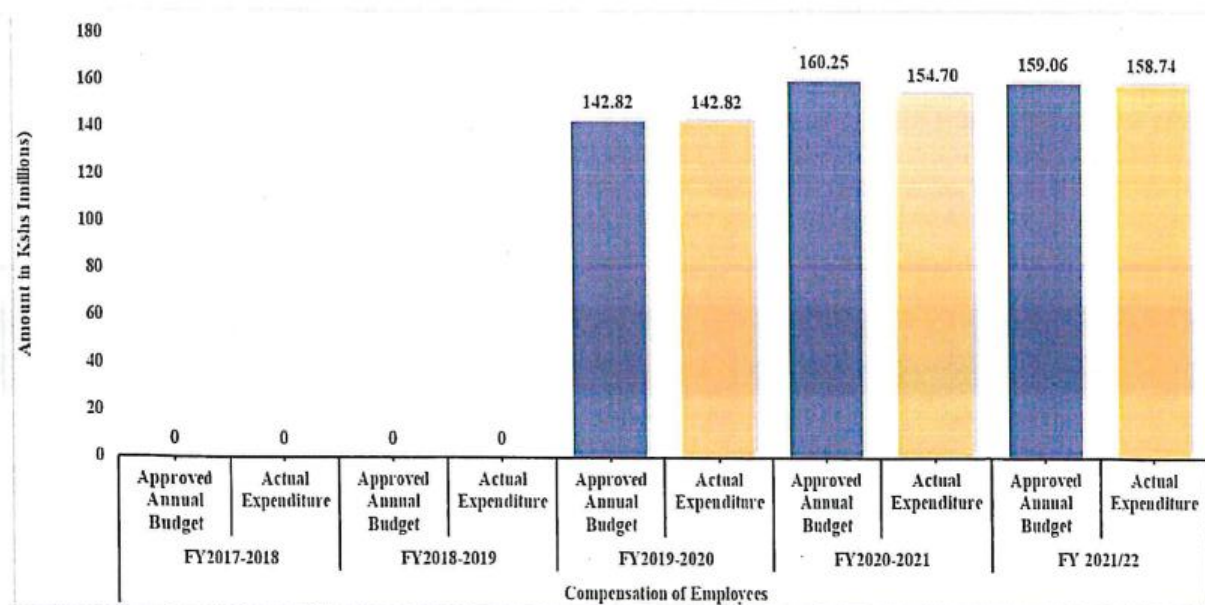
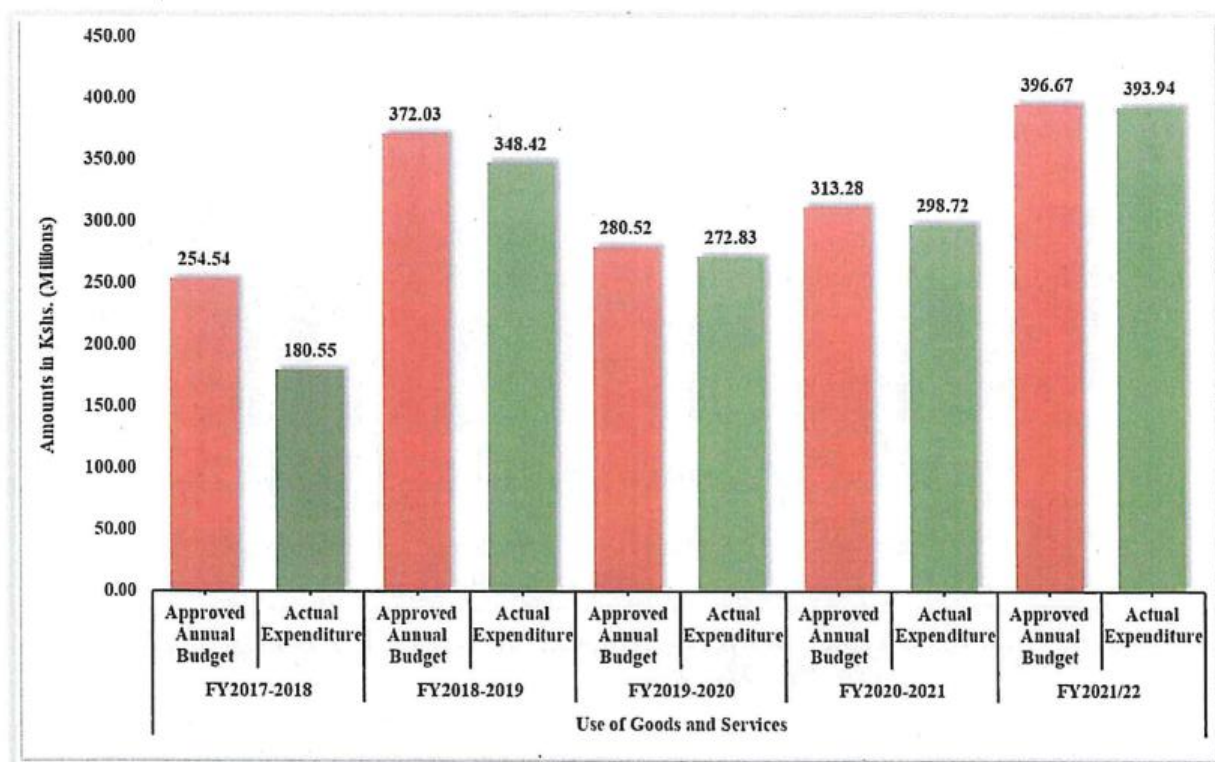


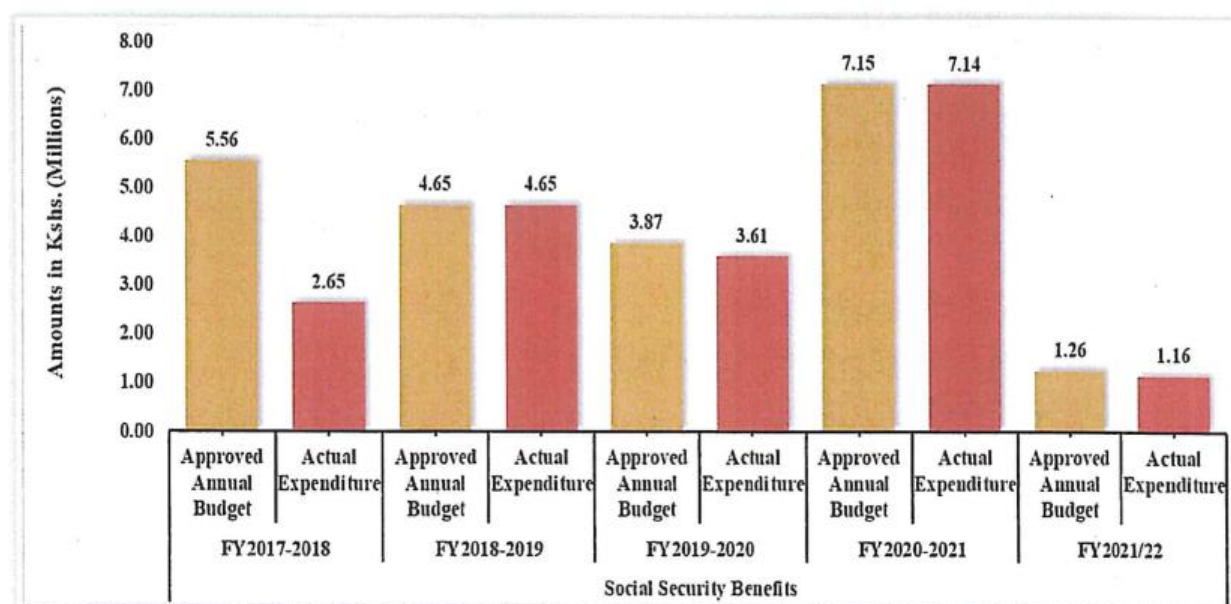
Figure 3-9: Trend Analysis on Budget Performance for Compensation of Employees for the Financial Years 2017/18-2021/22



**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**



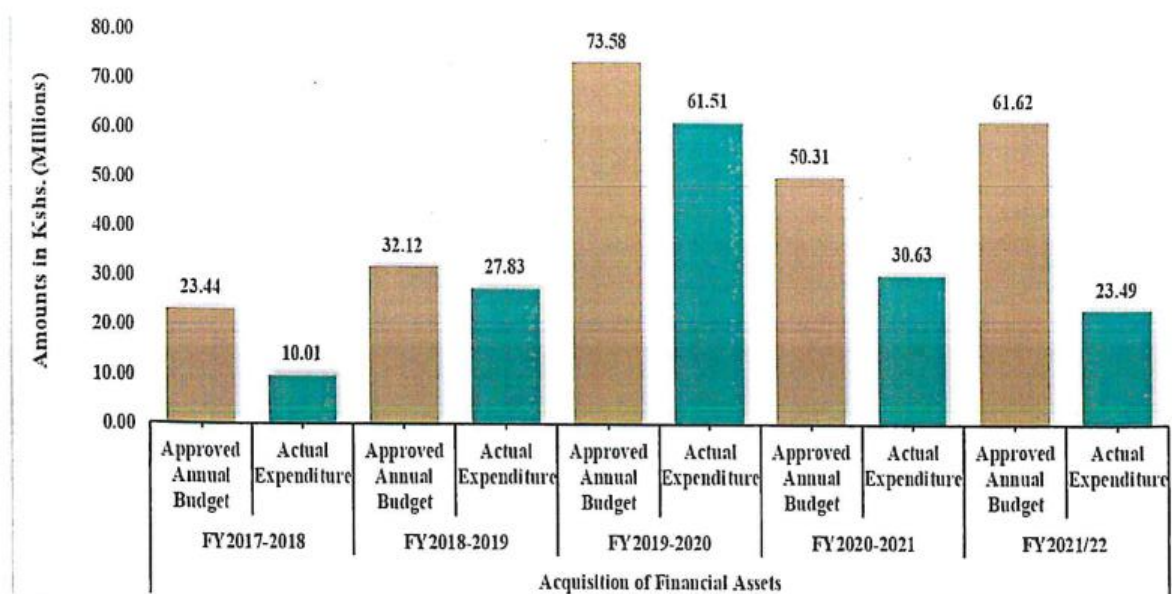
**Figure 3-10: Trend Analysis on Budget Performance for Use of Goods for the Financial Years 2017/18-2021/22**



**Figure 3-11: Trend Analysis on Budget Performance for Social Security Benefits for the Financial Years 2017/18-2021/22**



**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**



**Figure 3-12: Trend Analysis on Budget Performance Acquisition of Financial for the Financial Years 2017/18-2021**

**Key Achievements:**

The Commission in the 2021/22 Financial Year made the following key achievements in the implementation of its programmes:

- i) Launched JSC Strategic Plan 2022-27
- ii) Hosted East African Chief Justices Forum
- iii) Recruited 873 Judicial Officers and Judicial staff.
- iv) Heard and determined 74 petitions against Judges and 62 disciplinary matters against Judicial officers and staff.
- v) Promoted 67 Judicial Officers.
- vi) Trained 172 Judges and 597 Judicial Officers.
- vii) Held annual Judges Colloquium.
- viii) Deployed technology in conducting Commission's training (E- Learning platform).
- ix) Undertook eight (8) research programs geared towards improving organizational efficiency.
- x) Held 4 high level stakeholder engagements.
- xi) Acquired 55 acres of land for the construction of the Kenya Judiciary Academy.

### **3.3 Emerging Issues**

- i) **Judiciary Fund:** Key milestones have been achieved towards securing financial autonomy of the judiciary. In order to strengthen the independence of the Judiciary there is need for full implementation and operationalization of the fund. The Judicial Service Commission is a critical organ in safeguarding the independence of the Judiciary hence, the need for engagement to explore the inclusion of the Commission in the Judiciary Fund arrangements.
- ii) **Automation:** There is need for the Commission to harness the benefits that will accrue with the adoption of automated systems. The Commission therefore requires additional resources to fully automate its processes.
- iii) **Small Claims Court:** The successful operationalization of this court has increased access to justice especially in commercial matters. In compliance with the Small Claims Act, there is need for the Commission to employ Adjudicators to preside over these Courts.
- iv) **Changes in workings environment and adoption of digital technologies:** The advent of Covid -19 pandemic has necessitated organizations to rethink on innovative ways of implementing their mandates. The Commission has deployed digital tools to conduct virtual meetings and trainings.

### **3.4 Risk Management Strategies**

The Commission has the following measures in place to mitigate risks associated with its operations.

- i) **Audit Committee:** The Judicial Service Commission has established an Audit Committee that assist the Commission in fulfilling its oversight responsibilities by reviewing, identifying, assessing, monitoring and managing risks hence promoting good governance.
- ii) **Research and Policy Development:** The Commission has embraced research to inform its policies which are meant at improving efficiency in administration of justice.
- iii) **Training:** The Commission undertakes capacity building programs for the Judges and Judicial officers to enhance service delivery
- iv) **Technology-**the Commission has adopted technology to enhance controls in its operations.

- v) **Monitoring and Evaluation:** The Commission undertakes monitoring and evaluation through quarterly management reports to inform decision making and provide avenue for undertaking timely corrective measures.

### **3.5 Implementation Challenges and Recommendations**

During the year under review, the Commission encountered the following challenges:

**i) Insufficient funds for operations and budget cuts**

The Commission budget is not sufficient to implement its expansive mandate. The Commission was also affected by further budget cuts effected through supplementary budgets. Despite the challenge the Commission rationalized its activities to fit within the approved budget.

**ii) Delayed appointment of Judges**

The Commission recruited 41 superior Court Judges during the previous financial year 2019/2020 but only 34 were appointed by the President in the last quarter of the financial year 2020/2021. The continued delay in the appointment of remaining six Judges has a negative impact on access and expeditious delivery of justice.

**iii) Inadequate physical infrastructure**

The Commission and the Academy are premised on leased properties thus incurring high operation costs due to conducting training programs in hired conference facilities.

**iv) Covid-19 pandemic**

The continued effects of Covid-19 pandemic posed challenges to the implementation of the Commission's planned programmes. This resulted to increased expenditure due to requirements of Ministry of Health guidelines. To mitigate the adverse effects of the pandemic, the Commission employed ICT to enhance service delivery



**Judicial Service Commission**  
***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

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**Recommendations**

1. That the National Assembly to consider increasing funding to the Commission to cater for its rising needs to enable it carry out its mandate as per the Constitution.
2. Fast-track appointments of the nominated persons for appointment as Judges.
3. Funding of the Commission to construct Commission offices and a state of art world class academy.

The Commission sincerely appreciates the collaboration and support received from various stakeholders. Finally, the Commission recognizes the commitment of its staff towards the achievements made in the year under review.

**Hon. Anne A. Amadi, CBS**

**Secretary**

**JUDICIAL SERVICE COMMISSION**

#### **4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2021/22**

The strategic objective guiding the Commission in the implementation of activities and delivery of outputs is to promote an accountable and independent Judiciary and the efficient, effective and transparent administration of Justice.

During the Financial Year 2021/2022 the following strategic objectives guided the Commission in the implementation of activities and delivery of outputs:

- a) Attracting and Retaining Competent Human Capital.
- b) Enhancing Transparency, Independence & Accountability of Justice.
- c) Enhancing capacity of Commissioners, Judges, Judicial Officers and staff.
- d) Improving Stakeholder Engagement, Visibility and Image of the Commission.
- e) Improving Curriculum for Continuing Education and Training.
- f) Enhancing Research and Policy Framework.

##### **A. Attracting and Retaining Competent Human Capital**

Attracting and retaining highly talented human resource has been one of the major priorities for the Judicial Service Commission. During the year under review, the Commission strategically focused on filling key job positions needed for the accelerated dispensation of justice. This was done through:

##### **i) Appointment of Judicial Staff**

Judicial staff perform a critical role in supporting the judicial process. The Judiciary has been on an expansion program which aims to bring judicial services closer to the people. In the FY 2021/2022, the Commission considered 63,382 applications for 23 positions, out of which 23,008 were shortlisted and 873 persons were appointed as summarised in Table 4-1.

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**Table 4-1: Concluded Recruitment in the FY 2021/2022**

S/No	Position	No. of Post	No. of Applicants	No. shortlisted	No. Appointed/ Nominated
1.	Member, Political Parties Disputes Tribunal (Legal)	1	62	5	1
2.	Ad hoc Member, Political Parties Disputes Tribunal (Legal)	9	65	29	9
3.	Ad hoc Member, Political Parties Disputes Tribunal (Non- Legal)	9	108	11	9
4.	Member, Tax Appeals Tribunal (positions for other professionals who are not Advocates of the High Court of Kenya)	9	90	11	5
5.	Member, Tax Appeals Tribunal (positions for Advocates of the High Court of Kenya)	9	40	10	4
6.	Secretary to the Tax Appeals Tribunal	1	52	6	1
7.	JSC, Representative to the Salaries and Remuneration Commission	1	39	16	1
8.	Executive Director, NCAJ	1	44	6	1
9.	Senior Office Administrative Assistant	30	2044	85	49
10.	Resident Magistrate	50	690	168	65
11.	Charge hand (JSG 8)	10	1377	82	10
12.	Senior Draughtsman (JSG 7)	1	302	12	1
13.	Superintendent of Works (JSG 6)	4	607	62	4
14.	Senior Quantity Surveyor (JSG 4)	4	162	35	4
15.	Senior Engineer, Electrical (JSG 4)	1	106	12	1
16.	Senior Engineer, Mechanical (JSG 4)	1	84	7	1
17.	Senior Engineer, Civil and Structural (JSG 4)	1	141	12	1
18.	Court Assistant II	500	57,245	22,401	700
19.	Registrar, Tribunals	1	10	5	1
20.	Registrar, Environment and Land Court	1	9	6	1
21.	Secretary, Political Parties Dispute Tribunal	1	37	10	1
22.	Member Political Parties Tribunal (Legal)	2	58	9	2
23.	Member Political Parties Tribunal (Non- Legal)	1	10	8	1
	<b>Total</b>	<b>648</b>	<b>63,382</b>	<b>23,008</b>	<b>873</b>



**ii) Promotion of Judicial Officers**

The Commission recognizes that promotion is key in boosting motivation and morale employees which leads to better productivity and performance. While implementing promotion of employees, the Commission is guided by the principles of meritocracy, gender equity, regional balance, integrity and a track record of good discipline. The Commission promoted a total of 67 Judicial Officers in the year under review.

**iii) Retention of Human Resources**

In the year under review, the Commission did not have any resignations from its employees which is because of competitive terms and conditions of service offered by the Commission.

**B. Enhancing Transparency, Independence & Accountability of Justice**

**i) Development and Launch of JSC Strategic Plan 2022-2027**

In order to respond to demand of changing environment and focus on delivering the Commission's constitutional mandate in the next five years, the Commission developed and launched its 2022-2027 Strategic Plan.

The Strategic Plan will enable JSC to effectively play its role of promoting the independence and accountability of the Judiciary as well as the basis for budgeting. It will also assist in delivering strategic results for the Commission in an efficient, effective, and transparent manner.



*Hon. Chief Justice and Chairperson to the Commission (4<sup>th</sup> left) with other Commissioners during the launch of the JSC 2022-2027 Strategic Plan.*

## ii) Petitions against Judges

The Judicial Service Commission is constitutionally mandated to receive and process petitions against Judges and exercise disciplinary control over Judicial Officers and Judicial staff. This is geared towards ensuring high standards of performance, integrity and professionalism.

Table 4.2 below details the summary of petitions against Judges and disciplinary matters against Judicial Officers and staff handled by the Commission during the year under review.

**Table 4.2: Summary of petitions against Judges in the FY 2021/2022**

No.	Details	Number
1.	Petitions pending as at 30 <sup>th</sup> , June 2021	7
2.	Petitions received during the year	143
3.	<b>Total Petitions received</b>	<b>150</b>
4.	Petitions concluded	74

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

No.	Details	Number
5.	Petition forwarded to the President to appoint a tribunal to further investigate the same.	1
6.	Petitions pending to-date	75

**iii) Disciplinary matters for Judicial Officers and Staff**

In the FY 2021/2022, the Commission concluded sixty-two (62) disciplinary matters against Judicial Officers and ten (10) disciplinary matters are still pending at the close of the financial year. Table 4.3 below presents a summary of disciplinary cases handled.

**Table 4-3: Disciplinary matters against Judicial Officers and Judicial Staff for Financial Year 2021/2022**

Particulars	2021/2022 FY
Disciplinary matters pending as at 30 <sup>th</sup> June 2021	7
Appeals/Reviews received	65
Total disciplinary matters	72
Matters concluded by the Commission	62
Disciplinary matters pending to-date	10

**C. Enhancing Capacity of Commissioners, Judges, Judicial Officers and Staff**

Increased value placed on human capital to achieve high-performance and the increasing demand for improved customer service are the main forces that drive the Commission in building capacity for Judges, Judicial Officers and staff. Capacity building is important because it delivers benefits to the individual, their profession and the public. The changing demographics and diversity of the work force coupled with emphasis on quality of service, globalization and new technology create the need for continuous training and development.



## Judicial Service Commission

### *Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022*

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#### i) Commissioners' Training

In order to exercise effective oversight, eight members of the Commission attended a conference on Corporate Governance in the United States of America at Iowa State University. This is in recognition of the need for continuous enhancement of Commissioners skills in the execution of their mandate. The conference exposed the Commissioners to new insights in the formulation of policies and emerging best practices in governance.



*Hon. Commissioners during one of the conference sessions on corporate governance in the United States of America at Iowa State University*

**ii) Continuous Judicial Education (CJE) and Training**

Pursuant to Article 172 (1) (d) of the Constitution, the Commission through the Kenya Judiciary Academy implemented various training programmes on emerging jurisprudence, new legislation and comparative aspects for Judges and Judicial Officers. The trainings offered focused on topical issues including Election Dispute Resolution (EDR), Anti-terrorism, Environmental Law, Children and the Law, Mediation, Alternative Justice System (AJS) among others.

The Commission also facilitated Judges Annual Colloquium after a two-year break due to Covid-19 restrictions. The colloquium is an important event in the calendar of judges since it creates opportunity for the Judges to review the preceding year and discuss critical issues relating to the administration of justice.



*The Hon. Chief Justice and Hon. Deputy Chief Justice following proceedings for the Annual Judges Colloquium*





*Judicial follow through training on Counter Terrorism.*

### iii) Induction Workshops

Induction is intended to assist new Judges, Judicial Officers and Staff to settle and familiarise themselves with new work environment. In the year under review the Commission inducted 93 judges and judicial officers as tabulated in table below:

No.	Court Division	Number Inducted
1	Environment and Land Court Judges	18
2	Employment and Labour Relations Court Judges	9
3	Supreme Court Judges	2
4	Magistrates	64

### iv) Training Workshops

The Kenya Judiciary Academy held the under listed training workshops for the judges in the year under review

#### 1. Judges

No.	Thematic Area - Judges	Number Trained
1	Tax Administration Training	31
2	Plea Bargaining, Bail & Bond, Sentencing, Diversion and Alternatives to Death Sentence	21



**Judicial Service Commission**  
***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

No.	Thematic Area - Judges	Number Trained
3	Emerging issues in Devolution	13
4	Training of Judges as Mediators	28
5	ELRC Judges Training	21
6	Training on Emerging Issues for ELC Judges	54
7	Judges Colloquium	172
8	ICT and Judiciary Automation	31
9	TOT Training for EDR (included both Judges and Magistrates)	53
10	Election Dispute Resolution for Judges, Magistrates, Law Clerks and Legal Researchers	481
11	Leadership, Management, Administration and Integrity for Presiding Judges	116
12	A Human Rights Approach to Adjudicating Labor Disputes (including Gender Justice)	4
13	Counter Terrorism Training for Judges	20

**2. Magistrates**

No.	Thematic Area - Magistrates	Number Trained
1	Anti-Corruption, Money Laundering and Assets Recovery	73
2	Emerging Issues on children and the law	54
3	Cybercrime and Electronic Evidence	47
4	Training for Magistrates as Mediators	30
5	AJS Training for CUC Leaders	35
6	Kadhis Courts, Responses to Gender Justice and Access to Justice for other marginalized Groups	53
7	Training on election offences	111
8	Active Case Management - CJE Session 7	13

**3. Training for JSC Secretariat staff**

The Secretariat exists to support the Commission in achieving its mandate. A well-trained and informed Secretariat staff will provide better services which will propel the Commission to the desired levels. In the year under review, a total of 42 members of staff attended individual training to equip them with skills required to serve the Commission.

#### **D. Improving Stakeholder Engagement, Visibility and Image of the Commission**

In the year under review, the Commission continued engaging its stakeholders in various levels. The Commission embraced public engagement as a way of ensuring that stakeholders are involved in its processes. The Commission engaged the following stakeholders:

##### **i) National Assembly Committees**

The Commission held several consultative meetings with the National Assembly Committees on Justice and Legal Affairs, Budget & Appropriations and Public Accounts on collaborative and cooperative engagements to ensure that the institution mandates are achieved leading to effective and efficient service delivery to the Kenyan citizenry.



*The Speaker of the National Assembly Hon. Justine Muturi, EGH (5<sup>th</sup> from right) and other members of the Parliamentary Committees of Public Accounts, Budget and Appropriation and Justice and Legal Affairs pose for a group photo with the Hon. Chief Justice Martha Koome, EGH (4<sup>th</sup> from left) and Deputy Chief Justice Hon. Justice Philomena Mwilu (3<sup>rd</sup> from left) after the engagement between the Commission and the Parliamentary committees.*





*The Speaker of the National Assembly Hon. Justice Muturi, EGH and the Chief Justice and Chair of the Judicial Service Commission Hon. Lady Justice Martha Koome (Both in the foreground left & right respectively) follow proceeding during the engagement between engagement between the Commission and the Parliamentary committees*

## **ii) Salaries and Remuneration Commission**

The Commission engaged the Salaries and Remuneration Commission (SRC) for advisory on various SRC circulars and court decisions on terms and conditions of service for Judges, Judicial Officers and staff. In addition, during the year under review the Commission appointed its representative as commissioner to SRC.

## **iii) Court visits**

During the Financial Year 2021/22, the Commission conducted court visit in Mombasa, Kwale and Shanzu Law Courts to assess the infrastructure, court administration, case management and engage stakeholders in the justice sector.



**Judicial Service Commission**  
***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

**iv) East Africa Chief Justices Forum**

The East African Judicial Education Committee and EAC Chief Justice's Forum conference were hosted in Kenya in December, 2021. This is a regional activity that brings together Judicial Education Committees in East African Partner States and their Chief Justices. The objective of the forum is to share experiences and discuss matters of mutual interest in judicial training and administration of justice generally.

**E. Enhancing Research and Policy Framework**

The Commission has adopted research to inform its decisions and policy development. During the period under review the following policies were developed and research programmes undertaken.

S/No	Policy Name	Description
1.	Partnerships & Linkages Policy	The objective of this policy documents is to provide guidelines and step-by-step procedures for planning, initiating, evaluating and reviewing partnerships & linkages agreements. Since institutions, agencies and NGOs have different legal systems and different standards and expectations, agreements can sometimes introduce unanticipated liabilities and obligations.
2.	Handbook for Training of judicial trainers	Judicial training is a significant factor in the competence of judges and magistrates who are key stakeholders in the administration of justice. Naturally, the quality of the judicial training and trainer being a major stakeholder in ensuring quality training comes into play. The main focus of the Handbook is to give, in a very hands-on way, practical examples for training organizers as well as trainers / speakers / lecturers / facilitators modern methods of proper planning and carrying-out of judicial training events. Its objective is to train judicial trainers and to promote and disseminate modern judicial training methodology.
3.	Tool for Monitoring and Evaluation of Trainings	Measuring the impact of a judicial training program involves making an assessment of how the training improved the participants' knowledge, skills, attitudes and overall professional competence to administer justice. This tool is a useful guide towards this as it gives guidance on how to establish performance baselines, how to measure a training programme output, identifies challenges an evaluator is likely to face, and how they can be overcome.

**Judicial Service Commission*****Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

S/No	Policy Name	Description
4.	Curriculum for Training at JTI	<p>This curriculum describes what a learning activity are intended to achieve (aim), what its subject matter will be (content), and how it will be carried out (method).</p> <p>It's a curriculum for judges and judicial officers who, have legal knowledge and skills, but want to keep up-to-date and improve their skills, or acquire the skills that are needed for a specialist jurisdiction.</p>
5.	Judicial Performance Evaluation Tool (JPE)	<p>This is a tool aimed at enhancing judicial transparency and accountability of the part of Judges and Judicial officers.</p>
6.	JTI Resource Mobilization Policy	<p>This policy document provides guidelines on how KJA can mobilize resources to enhance its infrastructure and human capacities with which the Academy will be in a position to offer globally competitive programs, competent graduates and generate knowledge and innovations with impact in the society.</p>
7.	Court Interpreters Code of conduct and curriculum	<p>The purpose of the code of conduct is to ensure meaningful access to courts and court services for non-English/Kiswahili speakers; Protect the constitutional rights of criminal defendants to the assistance of court interpreters during court proceedings.</p>
8.	Legal Researchers Code of conduct and curriculum	<p>The purpose of this code is to establish standards of behaviour and conduct for legal researchers in the judiciary.</p> <p>It addresses issues of integrity, conflict of interest, engagement in political activities, and appropriate standards in the performance of official duties.</p>

**F. Progress on the attainment of Strategic Objectives through Performance Contracting**

The Commission development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Table 4-4 below shows the progress on attaining the stated objectives:

**Table 4.4: Summary of Progress on Attainment of Strategic Objectives**

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
General Administration and Planning and support services	To attract and retain competent human capital	Optimal staffing levels at the Judiciary and JSC.	Number of Judges recruited	None	The Commission had planned to recruit 26 Judges in the year under review. However, the interview process for 134 shortlisted applicants was ongoing at the close of financial year.
			Number of judicial officers recruited	63	The Commission had planned the recruitment of 50 Judicial Officers. The output surpassed the target to cater for newly launched small claims court.
			Number of judicial officers and staff promoted	107	The target was 200 however it was not achieved due to delay in finalization of review of the Judiciary Organization Structure
	Enhancing transparency, independence and accountability	Petitions against Judges and Complaints against Judicial officers and staff	Percentage of petitions heard and determined.	49% petitions finalized	Lack of sufficient funds affected achievement of the targeted output of 100%.
			Percentage disciplinary of cases	95% achieved	



**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
			determined against Judicial officers and staff		
	Capacity for building judges, judicial officers and staff	A well trained and equipped judge	Number of judges trained	172 judges trained.	Achieved
		A well trained and equipped judicial officer/ staff	Number of Judicial Officers trained	597 Judicial Officers trained	Achieved
		A well trained and equipped judicial officers/ staff	Number of staff trained	68	Achieved
	Improving efficiency and effectiveness in the administration of justice	Strategic Judicial Service policies/guidelines developed/ reviewed	Number of policies/guidelines developed/reviewed.	5 policies approved	Lack of sufficient funds affected targeted outputs of 8 policies.
		JSC Strategic Plan developed	JSC Strategic Plan Approved	Approved strategic plan	Achieved
	Improve stakeholder engagement, visibility and image of the Commission	Outreach initiatives	No of key stakeholder forums held.	5	Achieved
			Number of public outreaches	2	Achieved
			Number of Information and Education Communication materials published.	3 Published IEC	The target of 4 publications was affected by budget constraints

## **5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

The Commission recognizes that social safeguard policies are essential tools to prevent and mitigate undue harm to people within our work areas. The institution targets to have a holistic look at all policies that aims at achieving sustainable and healthy effects to the citizenry and to the internal stakeholders as well.

### **a) Sustainability strategy and profile**

The Sustainable Development Goals are a global call to action to end poverty, protect the earth's environment and climate, and ensure that people everywhere can enjoy peace and prosperity. In this regard, the Commission has encouraged members of staff to be innovative in service delivery and this has resulted to various innovative IT solutions that have been developed by the internal staff leading to improved operational efficiency for example E-learning platform.

The Commission Secretariat and the Academy share personnel in areas of shared services such as accounting and procurement. This would have resulted to increased costs in terms of salaries had each sub-program acquired its own independent staff to undertake such roles.

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

Savings have been realized on stationery and other related overhead costs, occasioned by the use of digital systems. The turnaround times have been reduced, thus improving the service delivery to the citizens

- i) E- Learning platform
- ii) Online application
- iii) Virtual meetings and trainings
- iv) E-board

The Commission is committed to environmental preservation, and this has been partly achieved by focus on green procurement. This means that as various goods are procured the Commission has end result in mind such that the waste out of it is environmentally friendly in terms of its disposal.

**Judicial Service Commission**  
***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

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In order to cultivate environmental conversation culture, the Commission has embraced continuous staff sensitization to promote a culture of reducing, re-using, and recycling of waste.

**c) Employee Welfare**

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

- a) **Staff Mortgage and car loan Scheme:** The Commission has established a Mortgage scheme for its staff. The scheme is aimed at providing an opportunity for staff to purchase either houses or land for construction of their residences, this is in line with the government programme of the big four agenda. The car loan scheme provides the staff opportunity to purchase private motor vehicle at affordable interest rate and repayment period.
- b) **Staff Capacity building:** The Commission recognizes the importance of training and development to enhance productivity and efficiency. Towards realization of this, the Commission undertook capacity building programs and facilitated staff to attend professional development courses, seminars and workshops. These training interventions are aligned with the organization's performance management systems.
- c) **Staff occupational and Safety:** The Commission is committed to providing and maintaining working conditions, equipment and systems of work, that are safe and healthy for all employees, visitors and other persons at or near its premises and operational areas. The Commission has ensured that the offices have functional and duly serviced equipment as per the requirement of the Occupational Safety and Health Act of 2007, (OSHA.)
- d) **Staff medical Scheme:** The Commission has an established staff medical scheme that caters for both inpatient and outpatient services and staff and immediate family members.
- e) **Club Membership Policy:** Recognizing the need for a healthy and agile human resource, the Commission approved and implemented Club Membership policy.



**d) Operational practices**

**i) Responsible Supply chain and supplier relations**

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

**e) Community Engagements**

**Corporate Social Responsibility:** The Commission undertakes Corporate Social Responsibility (CSR) activities with the aim of enhancing its relationship with stakeholders and the community. During the year under review, the Commission conducted the following CSR activities:

**i) Supporting Institutions taking Care of Children**

The Commission supported one children home with food stuff, a television set and a GoTV decoder which will improve their quality of life, especially in the prevailing circumstances occasioned by the pandemic and high cost of living. One of the beneficiaries is Israel Faith based in Bahati, Nakuru which takes care of seventy six (76) children aged between one (1) year and eighteen (18) years. A majority of them are teenagers. Some of the support given to the two institutions were; groceries, toiletries and stationery.



*Left: Kenya Judiciary Academy staff donate various food stuff to Israel Faith home based in Bahati Nakuru and on the right the staff pose with a Television set donated to the same home*

**i) Support through paying fees of a needy student**

The Commission staff has been supporting a needy student by paying her school fees which incitive will promoting her wellbeing.

## **6. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Secretary, 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 as at the end of the financial year ended June 30, 2022. 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 Commission Secretary 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 Commission's financial statements give a true and fair view of the state of Commission's transactions during the financial year ended June 30, 2022, and of the Commission's financial position as at that date. The Accounting Officer in charge of the Judicial Service Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.



**Judicial Service Commission**  
***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

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The Commission Secretary 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 Secretary on \_\_\_\_\_  
2022.



.....  
**Hon. Anne A. Amadi, CBS**  
**Accounting Officer**

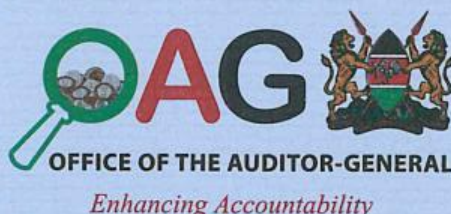


.....  
**CPA Rebecca J. Kiplagat**  
**Director Finance &**  
**Administration**  
**ICPAK Member Number:**  
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# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON JUDICIAL SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2022**

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### **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 54 to 75, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows,



statement of comparison of budget and actual amounts and summary statement of appropriation 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, 2022 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 Kshs.18,781,934 as at 30 June, 2022, which were not settled in 2021/2022 financial year but were instead carried forward to 2022/2023 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, 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**

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 processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and 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.

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 scepticism 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 the 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**

**23 December, 2022**







**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2022**

Items	Note	2021- 2022	2020-2021
		2021-2022	2020-2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	583,591,923	511,706,405
<b>TOTAL RECEIPTS</b>		583,591,923	511,706,405
<b>PAYMENTS</b>			
Compensation of Employees	2	158,737,501	154,701,249
Use of Goods and Services	3	393,936,671	298,724,410
Social Security Benefits	4	1,162,858	7,144,981
Acquisition of Assets	5	23,488,043	30,625,446
<b>TOTAL PAYMENTS</b>		577,325,073	491,196,086
<b>SURPLUS</b>		6,266,850	20,510,319

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 \_\_\_\_\_ 2022 and signed by:

  
 .....  
**Hon. Anne A. Amadi, CBS**  
**Accounting Officer**

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

**Judicial Service Commission**

***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

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7. REPORT OF THE INDEPENDENT AUDITORS ON THE JUDICIAL SERVICE  
COMMISSION



**Judicial Service Commission**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022**

Items	Note	2021- 2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	6A	8,234,445	21,551,079
Cash Balances	7	1,436,294	200,000
<b>Total Cash and cash equivalent</b>		<b>9,670,739</b>	<b>21,751,079</b>
Accounts Receivables		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,670,739</b>	<b>21,751,079</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	8	2,869,031	993,307
<b>NET FINANCIAL ASSETS</b>		<b>6,801,709</b>	<b>20,757,772</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	9	20,757,772	20,996,109
Prior period adjustment	10	-20,222,913	-20,748,657
Surplus for the period		6,266,850	20,510,319
<b>NET FINANCIAL POSITION</b>		<b>6,801,709</b>	<b>20,757,772</b>

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 \_\_\_\_\_ 2022 and signed by:

.....  


Hon. Anne A. Amadi, CBS  
Accounting Officer

.....  


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

**Judicial Service Commission**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**10. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022**

Items		2021- 2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	583,591,923	511,706,405
		583,591,923	511,706,405
Payments for operating expenses			
Compensation of Employees	2	158,737,501	154,701,249
Use of goods and services	3	393,936,671	298,724,410
Social Security Benefits	4	1,162,858	7,144,981
		553,837,030	460,570,640
Adjusted for:			
Adjustments during the period			
Decrease/(Increase) in Accounts receivable:	11	-	250,000
Increase/(Decrease) in Accounts Payable:	12	1,875,724	990,760
Prior Period Adjustments	10	(20,222,913)	(20,748,657)
Net cash flow from operating activities		11,407,704	31,627,868
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	5	( 23,488,043)	(30,625,446)
Net cash flows from Investing Activities		(23,488,043)	(30,625,446)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(12,080,339)</b>	<b>1,002,422</b>
Cash and cash equivalent at BEGINNING of the period	9	21,751,079	20,748,656
Cash and cash equivalent at END of the period		9,670,739	21,751,079

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 \_\_\_\_\_ 2022 and signed by:



Hon. Anne A. Amadi, CBS  
Accounting Officer



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

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2021/22**

Receipt/Expense Item	Original annual Budget	Adjustments	Final Annual Budget	Actual Cumulative to date (30 <sup>th</sup> June, 2022)	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	581,800,000	36,800,000	618,600,000	583,591,923	35,008,077	94.3
<b>TOTAL RECEIPTS</b>	<b>581,800,000</b>	<b>36,800,000</b>	<b>618,600,000</b>	<b>583,591,923</b>	<b>35,008,077</b>	<b>94.3</b>
<b>PAYMENTS</b>						
Compensation of Employees	182,255,345	(23,200,000)	159,055,345	158,737,501	317,844	99.8
Use of Goods and Services	342,619,655	54,046,130.	396,665,785	393,936,671	2,729,114	99.3
Social Security Benefits	1,255,000	-	1,255,000	1,162,858	92,142	92.7
Acquisition of Assets	55,670,000	5,953,870	61,623,870	23,488,043	38,135,827	38.1
<b>TOTAL PAYMENTS</b>	<b>581,800,000</b>	<b>36,800,000.</b>	<b>618,600,000</b>	<b>577,325,073</b>	<b>41,274,927</b>	<b>93.3</b>
<b>SURPLUS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,266,850</b>	<b>(6,266,850)</b>	



**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

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*Notes*

*Notes*

- (a) *The under expenditure under acquisition of assets was contributed by delayed handing over of the CBK pension Towers to the Commission thus leading to delays in commencement and payment for partitioning works. Further the Commission had planned to implement an ERP however, the procurement process had not been finalized at the end the close of the financial year.*
- (b) *The Commission received additional budgetary allocation during the year of Ksh. 50 million and also had budget cuts of Ksh. 13.2 million under the compensation of employees. This explains the difference between the original and the final approved budget estimates for the year. Further to realign the budget estimates to the Commission's workplan a reallocation of Ksh. 60.6 million was done in various budget items.*

The entity financial statements were approved on \_\_\_\_\_ 2022 and signed by:



.....  
**Hon. Anne A. Amadi, CBS**  
**Accounting Officer**



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

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**11 (a) Summary Statement of Appropriation: Recurrent for FY2021/22**

Receipt/Expense Item	Original annual Budget	Adjustments	Final Annual Budget	Actual Cumulative to date (30th June, 2022)	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	581,800,000	36,800,000	618,600,000	583,591,923	35,008,077	94.3
<b>TOTAL RECEIPTS</b>	<b>581,800,000</b>	<b>36,800,000</b>	<b>618,600,000</b>	<b>583,591,923</b>	<b>35,008,077</b>	<b>94.3</b>
<b>PAYMENTS</b>						
Compensation of Employees	182,255,345	(23,200,000)	159,055,345	158,737,501	317,844	99.8
Use of Goods and Services	342,619,655	54,046,130	396,665,785	393,936,671	2,729,114	99.3
Social Security Benefits	1,255,000	-	1,255,000	1,162,858	92,142	92.7
Acquisition of Assets	55,670,000	5,953,870	61,623,870	23,488,043	38,135,827	38.1
<b>TOTAL PAYMENTS</b>	<b>581,800,000</b>	<b>36,800,000</b>	<b>618,600,000</b>	<b>577,325,073</b>	<b>41,274,927</b>	<b>93.3</b>
<b>SURPLUS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,266,850</b>	<b>(6,266,850)</b>	


**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**


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*Notes*

- (a) *The under expenditure under acquisition of assets was contributed by delayed handing over of the CBK pension Towers to the Commission thus leading to delays in commencement and payment for partitioning works. Further the Commission had planned to implement an ERP however, the procurement process had not been finalized at the end the close of the financial year.*
- (b) *The Commission received additional budgetary allocation during the year of Ksh. 50 million and also had budget cuts of Ksh. 13.2 million under compensation of employees. This explains the difference between the original and the final approved budget estimates for the year. Further to realign the budget estimates to the Commission's workplan a reallocation of Ksh. 60.6 million was done in various budget items.*

The entity financial statements were approved on \_\_\_\_\_ 2022 and signed by:

  
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**Hon. Anne A. Amadi, CBS**  
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**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**11 (b) Budget Execution by Programmes and Sub-Programmes for FY2021/22**

Programme/Sub-programme	Budget	Actual	Budget utilization	% of Utilization
			Difference	
	30th June 2022	30th June 2022	30th June 2022	30th June 2022
	Kshs	Kshs	Kshs	%
<b>General Administration, Planning and Support Services Programme</b>				
Administration and Judicial Services	447,959,070	431,194,594	16,764,476	96.3
Judicial Training	170,640,930	146,130,479	24,510,451	85.6
<b>TOTALS</b>	<b>618,600,000</b>	<b>577,325,073</b>	<b>41,274,927</b>	<b>93.3</b>

## **12. NOTES TO THE FINANCIAL STATEMENT**

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

### **1) Statement of Compliance and Basis of Preparation**

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

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

### **2) Reporting Entity**

The financial statements are for the Judicial Service Commission. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012. The commission did not have any projects implemented during the financial year.

### **3) Reporting Currency**

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

### **4) Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

**(i) Transfers from the Exchequer**

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

**(ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**(iii) Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received. The Commission did not have any appropriation-in-aid during the year.

**b) Recognition of payments**

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

**i) Compensation of Employees**

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



**ii) Use of Goods and Services**

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills. The Commission has disclosed pending bills in *Annexure 1*.

**iii) Interest on Borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are paid for. The Commission did not have any borrowings during the year under review.

**iv) Principal on borrowing**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The Commission did not have any borrowings during the year under review.

**v) Acquisition of Fixed Assets**

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

A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an *annexure 3* to the financial statements.

**vi) In-kind Contributions**

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

**vii) Third Party Payments**

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

**c) Cash and Cash Equivalents**

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

A bank account register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as *an annexure 4* to the financial statements.

**d) Restriction on Cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 2,859,030.90 compared to Kshs.993,307.00 in prior period as indicated on notes 6 and 8. There were no other restrictions on cash during the year.

**e) Imprests and advances**

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

**f) Third party deposits and retention**

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

**g) Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items. 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.

**h) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 in June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by Law and there were two (2) 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.

**i) Comparative Figures**

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

**j) Subsequent Events**



**Judicial Service Commission**  
***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

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There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

**k) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 10* explaining the nature and amounts.

**l) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

**m) Contingent Liabilities**

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

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**NOTES TO THE FINANCIAL STATEMENTS**

**1) Exchequer releases**

Description and reference of the transfer	2021- 2022	2020-2021
	2022	2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	103,646,413	61,076,923
Total Exchequer Releases for quarter 2	200,429,018	114,465,499
Total Exchequer Releases for quarter 3	149,856,734	112,574,470
Total Exchequer Releases for quarter 4	129,659,759	223,589,512
<b>Total</b>	<b>583,591,924</b>	<b>511,706,404</b>

*The increase in exchequer was occasioned by annual salary drift and additional allocation of Ksh. 50M during supplementary estimate 1 to support recruitment of Court Assistants*

**2) Compensation to Employees**

ITEMS	2021- 2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	80,352,289	75,821,894
Basic wages of temporary employees	4,270,301	6,564,561
Personal allowances paid as part of salary	65,182,326	62,914,235
Pension and other social security contributions	8,932,585	9,400,559
<b>Total</b>	<b>158,737,501</b>	<b>154,701,249</b>

*The increment was occasioned by annual salary drift and increments due to staff promotions*

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**3) Use of Goods and Services**

Items	2021- 2022	2020-2021
	Kshs	Kshs
Communication, supplies and services	12,535,320	8,313,630
Domestic travel and subsistence	102,456,388	64,392,987
Foreign travel and subsistence	13,059,944	902,886
Printing, advertising and information supplies & services	10,279,801	11,334,025
Rentals of produced assets	40,026,432	30,265,582
Training expenses	41,110,130	31,256,464
Hospitality supplies and services	125,328,420	109,471,963
Specialized materials and services	102,850	41,900
Office and general supplies and services	8,963,465	1,791,683
Fuel Oil and Lubricants	5,180,900	4,678,976
Other operating expenses	28,934,254	30,048,602
Routine maintenance – vehicles and other transport equipment	5,641,319	5,835,299
<b>Routine maintenance – other assets</b>	<b>317,448</b>	<b>390,413</b>
<b>Total</b>	<b>393,936,671</b>	<b>298,724,410</b>

*The increase in expenditures was mainly occasioned by the recruitment process of Court Assistants and preparation for recruitment of 26 Judgeship positions.*

**4) Social Security Benefits**

	2021-2022	2020-2021
	Kshs	Kshs
<b>Government pension and retirement benefits</b>	<b>1,162,858</b>	<b>7,144,981</b>
<b>Total</b>	<b>1,162,858</b>	<b>7,144,981</b>

*The payment relates to staff whose contracts ended during the period under review*



**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

*Notes to the Financial Statements (Continued)*

**5) Acquisition of Assets**

<b>Non-Financial Assets</b>	<b>2021- 2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Refurbishment of Buildings	14,871,173	7,989,775
Purchase of Vehicles and Other Transport Equipment	-	16,632,415
Purchase of Office Furniture and General Equipment	8,616,870	4,733,948
Purchase of Specialized Plant, Equipment and Machinery	-	1,269,308
<b>Total</b>	<b>23,488,043</b>	<b>30,625,446</b>

*The refurbishment expenditure relates to the partitioning of the new office space for the Commission at the CBK Pension Towers and the Kenya Judiciary Academy while office furniture relates to the supply of various office equipment at the Academy.*

**6) Cash and Bank Accounts**

**6A: Bank Accounts**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in bank account currency</b>	<b>Indicate whether recurrent, Development, deposit e.t.c</b>	<b>Exc rate (if in foreign currency)</b>	<b>2021- 2022</b>	<b>2020-2021</b>
				<b>Kshs</b>	<b>Kshs</b>
<i>Central Bank of Kenya, 1000181273, Recurrent, KShs</i>	KES	Recurrent	1	5,375,414	20,557,772
<i>Central Bank of Kenya, 1000492775, Deposit, KShs</i>	KES	Deposit	1	2,859,031	993,307
<i>KCB Bank, 1266450971, Recurrent, Kshs,</i>	KES	Recurrent	1		
<b>Total</b>				<b>8,234,445</b>	<b>21,551,079</b>

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

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**6B: Cash on hand**

	2021- 2022	2020-2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,436,294	200,000
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>1,436,294</b>	<b>200,000</b>

**7) Detailed Description of Cash is as follows:**

Description	2021-2022	2020-2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,436,294	200,000
<b>Total</b>	<b>1,436,294</b>	<b>200,000</b>

*Comprised cash balances held at JSC as at 30<sup>th</sup> June, 2022.*

**8) Third party deposits and retention**

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits	2,859,031	993,307
Other Payables*	10,000	
<b>Total</b>	<b>2,869,031</b>	<b>993,307</b>

*The Deposit comprises of contractor retention fees while the other payables relate to returned payments.*

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**9) Fund Balance Brought Forward**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	21,551,079	20,748,656
Cash in hand	200,000	-
Accounts Receivables	-	250,000
Accounts Payables	(993,307)	(2,547)
<b>Total</b>	<b>20,757,772</b>	<b>20,996,109</b>

*The fund balance comprises of the bank account and cash balances carried forward as at 30<sup>th</sup> June, 2021 while the accounts payable relates to contractors retention fund.)*

**10) Prior Year Adjustments**

	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	21,551,079	20,222,913	1,328,166
Cash In Hand	200,000	-	200,000
Accounts Payables	-	-	-
Receivables	(993,307)	-	(993,307)
<b>Others (Specify)</b>			
<b>Total</b>	<b>20,757,772</b>	<b>(20,222,913)</b>	<b>534,859</b>

**\*\*** *(The adjustment during the period relates to un-utilized exchequer recovered by the National Treasury)*

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

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**11) (Increase)/ Decrease in Advances and Imprests**

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 <sup>st</sup> July (A)	-	250,000
Receivables As At 30 <sup>th</sup> June (B)	-	-
<b>(Increase)/ Decrease in Receivables (C=(B-A))</b>	<b>-</b>	<b>250,000</b>

**12) Increase/ (Decrease) in Retention and Third-Party Deposits**

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables as at 1 <sup>st</sup> July	993,307	2,547
Payables as at 30 <sup>th</sup> June	2,869,031	993,307
<b>Increase/ (Decrease) In Payables</b>	<b>1,875,724</b>	<b>990,760</b>

*Notes to the Financial Statements (Continued)*

**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

- i) Key management personnel that include the Commissioners and the Secretary



**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**13.1 Related party transactions:**

Description	2021-2022	2020-2021
	Kshs	Kshs
Commissioners' allowances	62,602,000	76,523,226
<b>Total Transfers from Related Parties</b>	<b>62,602,000</b>	<b>76,523,226</b>

**14.1: Pending Accounts Payable (See Annex 1)**

Description	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	10,872,573	3,468,500	10,872,573	3,468,500
Supply of goods	4,291,949	173,220	3,623,179	841,990
Supply of services	3,492,447	14,471,444	3,492,447	14,471,444
<b>Total</b>	<b>18,656,969</b>	<b>18,113,164</b>	<b>17,988,199</b>	<b>18,781,934</b>


**15.1 Progress on follow up of Prior Years Auditor-General's recommendations**

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

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)
<b>Other matters</b>	Pending Bills not settled in 2020/21 but were carried	In line with the directive from the National Treasury pending bills were dully processed as a first charge to the FY 2021/22 budget save	In Progress	15th December 2022

**Judicial Service Commission**  
***Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022***

	forward to 2021/22	for Ksh. 668,770.32 that remained unpaid.		
Report on Effectiveness of Internal Controls, Risk Management and Governance	Lack of Logbooks	The Commission managed to retrieve all the six logbooks	Resolved	

  
 .....  
 Anne A. Amadi, CBS  
 Accounting Officer

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

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

ANNEXTURES

**Annex 1 - Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
	<b>A</b>	<b>B</b>	<b>C</b>	<b>d=a-c</b>		
Construction of civil works	3,468,500		-	3,468,500	-	
<b>Sub-Total</b>	<b>3,468,500</b>		-	<b>3,468,500</b>	-	
Supply of goods	841,990		-	841,990	-	
<b>Sub-Total</b>	<b>841,990</b>		-	<b>841,99</b>	-	
Supply of services	14,471,444		-	13,802,674	668,770	
<b>Sub-Total</b>	<b>14,471,444</b>		-	<b>13,802,674</b>	<b>668,770</b>	
<b>Grand Total</b>	<b>18,781,934</b>		-	<b>18,113,164</b>	<b>668,770</b>	

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
		a	b	c	d=a-c		
<b>Middle Management</b>							
1. UAP Insurance		4,000		-	4,000	-	
Sub-Total		4,000		-	4,000	-	
Grand Total		4,000		-	4,000	-	

**Annex 3 – Summary of Fixed Asset Register**



**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021/22
Land – Title # NGONG/NGONG/100133 22.32 HA.	-	**	-	-	-
Buildings and structures	27,196,744	14,871,173	-	-	42,067,917
Transport equipment	43,954,560	-	-	-	43,954,560
Office equipment, furniture and fittings	39,230,789	8,616,870	-	-	47,847,659
ICT Equipment	5,472,067	-	-	-	5,472,067
Machinery and Equipment	6,761,629	-	-	-	6,761,629
<b>Total</b>	<b>122,615,789</b>	<b>23,488,043</b>	<b>-</b>	<b>-</b>	<b>146,103,832</b>

*\*\*The commission was allocated by the National Government a total of 22.32 HA land in Ngong for construction of Kenya Judiciary Academy as per title Ngong/Ngong/100133. The Commission will engage a valuer to determine the value.*

**Judicial Service Commission**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022**

**Annex 4 – Register of Bank Accounts**  
**Register of Bank Accounts**  
**AS at 30<sup>th</sup> June 2022**

No.	Name Of Account	Account Number	Purpose Of The Account	Bank	Branch	Date Of Opening Account	National Treasury Authority Reference Number	Date Of National Treasury Letter Granting Approval
1	Rec - Judicial Service Commission	1000181273	Operations - Recurrent	Central Bank of Kenya	Nairobi	Jul-13	AG 17/01/03/Vol.XIII	Jul-13
2	The Judiciary Training Institute	1266450971	Imprest Account	Kenya Commercial Bank	KICC	13.11.2019	AG.3/161/1 (6)	29.08.2019
3	Dep - Judicial Service Commission	1000492775	Deposit	Central Bank of Kenya	Nairobi	25.03.2021	AG.3/88/1 VOL.47/(13)	31.03.2021

#### **Annex 10- Reports Generated from IFMIS**

The following financial reports generated from IFMIS should be 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-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110103 Basic Salaries - Judiciary	80,352,289.15	0.00	75,821,894.05	0.00
2110100 Basic Salaries - Permanent Employees	80,352,289.15	0.00	75,821,894.05	0.00
2110201 Contractual Employees	4,270,301.50	0.00	6,564,560.80	0.00
2110200 Basic Wages - Temporary Employees	4,270,301.50	0.00	6,564,560.80	0.00
2110301 House Allowance	26,518,750.70	0.00	26,096,993.15	0.00
2110303 Acting Allowance	130,282.45	0.00	474,477.05	0.00
2110309 Special Duty Allowance	264,528.90	0.00	94,133.35	0.00
2110310 Top-up Allowance	6,839,770.50	0.00	7,991,247.25	0.00
2110312 Responsibility Allowance	3,919,116.40	0.00	3,109,188.85	0.00
2110313 Entertainment Allowance	4,475,739.45	0.00	3,422,039.55	0.00
2110314 Transport Allowance	10,545,448.60	0.00	8,745,949.10	0.00
2110315 Extraneous Allowance	8,287,511.35	0.00	8,609,670.20	0.00
2110317 Domestic Servant Allowance	750,322.60	0.00	825,000.00	0.00
2110318 n Practising Allowance	818,774.20	0.00	856,520.00	0.00
2110320 Leave Allowance	819,500.00	0.00	1,339,000.00	0.00
2110322 Risk Allowance	1,812,580.60	0.00	1,350,017.00	0.00
2110300 Personal Allowances paid as part of Salary	65,182,325.75	0.00	62,914,235.50	0.00
2110000 Wages and Salary Contributions	149,804,916.40	0.00	145,300,690.35	0.00
2120103 Employer Contribution to Staff Pensions Scheme	8,932,584.80	0.00	9,400,559.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	8,932,584.80	0.00	9,400,559.00	0.00
2120000 Social Contributions	8,932,584.80	0.00	9,400,559.00	0.00
2210101 Electricity	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	0.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,901,900.00	0.00	2,687,608.00	0.00
2210202 Internet Connections	4,280,380.00	0.00	1,862,993.10	0.00
2210203 Courier & Postal Services	452,040.00	0.00	385,865.75	0.00
2210206 Licencing fees for Communication	4,901,000.00	0.00	3,377,163.35	0.00
2210200 Communication, Supplies and Services	12,535,320.00	0.00	8,313,630.20	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	12,478,975.00	0.00	7,071,964.00	0.00
2210302 Accommodation - Domestic Travel	49,527,564.00	0.00	31,894,250.00	0.00
2210303 Daily Subsistence Allowance	40,449,849.00	0.00	25,426,773.00	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	102,456,388.00	0.00	64,392,987.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	3,936,097.95	0.00	77,180.00	0.00
2210402 Accommodation	6,560,701.25	0.00	748,783.00	0.00
2210403 Daily Subsistence Allowance	2,563,144.65	0.00	76,923.00	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	13,059,943.85	0.00	902,886.00	0.00
2210502 Publishing & Printing Services	3,030,013.40	0.00	4,025,260.15	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	213,352.00	0.00	3,507,692.25	0.00
2210504 Advertising, Awareness and Publicity Campaigns	7,036,435.95	0.00	3,801,073.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	10,279,801.35	0.00	11,334,025.40	0.00
2210603 Rents and Rates - Non-Residential	37,297,823.20	0.00	28,603,311.55	0.00
2210606 Hire of Equipment, Plant and Machinery	2,728,608.95	0.00	1,662,270.85	0.00
2210600 Rentals of Produced Assets	40,026,432.15	0.00	30,265,582.40	0.00
2210701 Travel Allowance	3,892,924.45	0.00	2,358,115.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	160,000.00	0.00	12,500.00	0.00
2210703 Production and Printing of Training Materials	340,747.00	0.00	286,845.00	0.00
2210704 Hire of Training Facilities and	9,856,075.30	0.00	6,420,560.00	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Equipment				
2210708 Trainer Allowance	1,406,060.00	0.00	919,500.00	0.00
2210710 Accommodation Allowance	19,555,654.05	0.00	17,673,750.00	0.00
2210711 Tuition Fees Allowance	5,898,669.20	0.00	3,585,193.60	0.00
2210700 Training Expenses	41,110,130.00	0.00	31,256,463.60	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	7,112,852.75	0.00	5,838,512.25	0.00
2210802 Boards, Committees, Conferences and Seminars	40,184,174.80	0.00	22,716,138.00	0.00
2210809 Board Allowance	78,031,392.70	0.00	80,917,312.80	0.00
2210800 Hospitality Supplies and Servi	125,328,420.25	0.00	109,471,963.05	0.00
2211009 Education and Library Supplies	0.00	0.00	40,500.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	12,850.00	0.00	1,400.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	90,000.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	102,850.00	0.00	41,900.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,943,836.95	0.00	1,076,121.00	0.00
2211102 Supplies and Accessories for Computers and Printers	4,013,578.10	0.00	218,057.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	6,050.00	0.00	497,505.00	0.00
2211100 Office and General Supplies and Services	8,963,465.05	0.00	1,791,683.00	0.00
2211201 Refined Fuels and Lubricants for Transport	5,162,198.15	0.00	4,662,025.70	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	18,702.00	0.00	16,950.00	0.00
2211200 Fuel Oil and Lubricants	5,180,900.15	0.00	4,678,975.70	0.00
2211301 Bank Service Commission and Charges	59,993.00	0.00	50,178.00	0.00
2211305 Contracted Guards and Cleaning Services	3,710,401.75	0.00	2,485,623.60	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	880,520.00	0.00	141,400.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	22,510,499.00	0.00	27,371,400.00	0.00
2211310 Contracted Professional Services	15,840.00	0.00	0.00	0.00
2211311 Contracted Technical Services	0.00	0.00	0.00	0.00
2211312 Confidential Expenditures	1,500,000.00	0.00	0.00	0.00
2211318 Witness Expenses	257,000.00	0.00	0.00	0.00
2211300 Other Operating Expenses	28,934,253.75	0.00	30,048,601.60	0.00
2210000 Goods and Services	387,977,904.55	0.00	292,498,697.95	0.00
2220101 Maintenance Expenses - Motor Vehicles	5,641,318.70	0.00	5,835,298.65	0.00
2220100 Routine Maintenance - Vehicles	5,641,318.70	0.00	5,835,298.65	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	77,905.00	0.00	286,714.10	0.00
2220205 Maintenance of Buildings and Stations - Non-Residential	71,388.00	0.00	16,300.00	0.00
2220210 Maintenance of Computers, Software, and Networks	168,154.80	0.00	87,399.00	0.00
2220200 Routine Maintenance - Other Assets	317,447.80	0.00	390,413.10	0.00
2220000 Routine Maintenance	5,958,766.50	0.00	6,225,711.75	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	1,162,858.00	0.00	7,144,980.80	0.00
2710100 Government Pension and Retirement Benefits	1,162,858.00	0.00	7,144,980.80	0.00
2710000 Social Security Benefits	1,162,858.00	0.00	7,144,980.80	0.00
3110302 Refurbishment of Non-Residential Buildings	14,871,173.00	0.00	7,989,775.00	0.00
3110300 Refurbishment of Buildings	14,871,173.00	0.00	7,989,775.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	16,195,862.00	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	436,553.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	16,632,415.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,440,000.00	0.00	449,500.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	7,176,870.00	0.00	4,284,448.10	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	8,616,870.00	0.00	4,733,948.10	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	1,269,307.85	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	1,269,307.85	0.00
3110000 Acquisition of Fixed Capital Assets	23,488,043.00	0.00	30,625,445.95	0.00
6530101 Ministry HQ Recurrent Bank A/C	5,375,414.55	0.00	20,557,771.50	0.00
6530100 Recurrent Bank Accounts	5,375,414.55	0.00	20,557,771.50	0.00
6530000 Recurrent Bank Accounts	5,375,414.55	0.00	20,557,771.50	0.00
6550101 Ministry HQ Deposit Bank A/C	2,859,030.90	0.00	993,307.00	0.00
6550100 Deposit Bank Accounts	2,859,030.90	0.00	993,307.00	0.00
6550000 Deposit Bank Account	2,859,030.90	0.00	993,307.00	0.00
6580101 Cash	1,436,294.00	0.00	200,000.00	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	1,436,294.00	0.00	200,000.00	0.00
6580000 Cash in Hand	1,436,294.00	0.00	200,000.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	10,000.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	10,000.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	10,000.00	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	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	2,859,030.90	0.00	993,307.00
7310100 General Deposits Items	0.00	2,859,030.90	0.00	993,307.00
7310000 Deposits	0.00	2,859,030.90	0.00	993,307.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320402 Vat Withholding Tax	0.00	0.00	0.00	0.00
7320400 Withholding Taxes	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7350103 AP Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
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

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	3,261,384,255.10	0.00	2,677,792,331.95
9910209 Remittances to Exchequer Miscellaneous Revenue	60,666,304.95	0.00	40,443,392.10	0.00
9910200 Exchequer Provisions	60,666,304.95	3,261,384,255.10	40,443,392.10	2,677,792,331.95
9910000 Provisions	60,666,304.95	3,261,384,255.10	40,443,392.10	2,677,792,331.95
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	2,622,542,977.30	0.00	2,131,346,891.50	0.00
9999900	2,622,542,977.30	0.00	2,131,346,891.50	0.00
9990000 Opening Balance Reserves	2,622,542,977.30	5,951,808.95	2,131,346,891.50	5,951,808.95
<b>Total</b>	<b>3,270,205,094.95</b>	<b>3,270,205,094.95</b>	<b>2,684,737,447.90</b>	<b>2,684,737,447.90</b>

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

Prepared By: Catherine Mugonye  
Reviewed By: Eunice Obura  
Approved By: Edwin Muriu

Date: 30.06.2022  
Date: 30/06/2022  
Date: 30/06/2022

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

REC-JUDICIAL SERVICE COMMISSION

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

Balance as per bank certificate	64,247,144.05
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	72,133,225.10
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	13,261,495.60
Bank Balance as per Cash Book	5,375,414.55

Reconciled by: Funice Obura Signature: [Signature] Date: 15/7/2022Reviewed by: Catherine Mugonyi Signature: [Signature] Date: 15/7/2022Approved by: Philip Moreti Signature: [Signature] Date: 15/07/2022



**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

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		
1016650	22-JUN-22	CFAO MOTORS KENYA LIMITED	35,698.70
1016651	22-JUN-22	ISSA And COMPANY ADVOCATES	699,568.95
1016652	22-JUN-22	MUMA AND KANJAMA	559,655.15
1016660	23-JUN-22	CATHERINE NJERI MUGONYA	820,196.00
1016721	24-JUN-22	NJOKI NDUNG'U	3,500.00
1016722	27-JUN-22	EASTERN AND SOUTHERN AFRICAN MANAGEMENT INSTITUTE.	172,500.00
1016724	28-JUN-22	NANCY NYATICHI NYAMWAMU	112,000.00
1016730	28-JUN-22	ROBERT KIBET KIBOR	112,000.00
1016760	28-JUN-22	GLADYS NJERI MUTURI	68,000.00
1016764	28-JUN-22	GUMBO AND ASSOCIATES ADVOCATES	559,655.15
1016765	28-JUN-22	GUMBO AND ASSOCIATES ADVOCATES	559,655.15
1016766	28-JUN-22	GUMBO AND ASSOCIATES ADVOCATES	279,827.60
1016767	28-JUN-22	GUMBO AND ASSOCIATES ADVOCATES	279,827.60
1016768	28-JUN-22	GUMBO AND ASSOCIATES ADVOCATES	559,655.15
1016769	28-JUN-22	GUMBO AND ASSOCIATES ADVOCATES	279,827.60
1016770	28-JUN-22	GUMBO AND ASSOCIATES ADVOCATES	649,200.00
1016771	28-JUN-22	MUMA AND KANJAMA	279,827.60
1016772	28-JUN-22	MUMA AND KANJAMA	559,655.15
1016773	28-JUN-22	Koba Waters Limited	31,399.15
1016774	28-JUN-22	PREMIER SAFARIS	103,430.00
1016775	28-JUN-22	PREMIER SAFARIS	327,970.00
1016776	28-JUN-22	PREMIER SAFARIS	1,193,040.00
1016777	28-JUN-22	MUKELE MONI AND COMPANY ADVOCATES	233,189.65
1016778	28-JUN-22	MUKELE MONI AND COMPANY ADVOCATES	233,189.65
1016779	28-JUN-22	STANTECH MOTORS LIMITED	564,300.00
1016780	28-JUN-22	PRIDE INN HOTELS AND INVESTMENT LIMITED	669,700.85
1016781	28-JUN-22	CFAO MOTORS KENYA LIMITED	76,389.85
1016782	28-JUN-22	CFAO MOTORS KENYA LIMITED	128,456.40
1016783	28-JUN-22	STANTECH MOTORS LIMITED	107,958.00
1016784	28-JUN-22	COMMISSIONER OF INCOME TAX	15,000.00
1016785	28-JUN-22	COMMISSIONER OF INCOME TAX	30,000.00
1016786	28-JUN-22	COMMISSIONER OF INCOME TAX	15,000.00
1016787	28-JUN-22	COMMISSIONER OF INCOME TAX	30,000.00
1016788	28-JUN-22	COMMISSIONER OF INCOME TAX	30,000.00
1016789	28-JUN-22	COMMISSIONER OF INCOME TAX	30,000.00
1016790	28-JUN-22	COMMISSIONER OF INCOME TAX	15,000.00
1016791	28-JUN-22	COMMISSIONER OF INCOME TAX	15,000.00
1016792	28-JUN-22	COMMISSIONER OF INCOME TAX	34,800.00
1016793	28-JUN-22	COMMISSIONER OF INCOME TAX	12,500.00
1016794	28-JUN-22	COMMISSIONER OF INCOME TAX	12,500.00
1016795	28-JUN-22	STANDARD GROUP LIMITED	212,275.85
1016796	28-JUN-22	STANDARD GROUP LIMITED	171,412.75
1016797	28-JUN-22	STANDARD GROUP LIMITED	171,412.75
1016798	28-JUN-22	STANDARD GROUP LIMITED	171,412.65
1016799	28-JUN-22	SERENA HOTEL	746,208.60
1016800	28-JUN-22	COMMISSIONER OF VAT	5,172.40
1016801	28-JUN-22	COMMISSIONER OF VAT	1,340.15
1016802	28-JUN-22	COMMISSIONER OF VAT	1,894.00
1016803	28-JUN-22	COMMISSIONER OF VAT	2,280.00
1016804	28-JUN-22	COMMISSIONER OF VAT	2,253.60
1016805	28-JUN-22	COMMISSIONER OF VAT	550.85
1016806	28-JUN-22	COMMISSIONER OF VAT	1,991.40
1016807	28-JUN-22	COMMISSIONER OF VAT	3,674.50
1016808	28-JUN-22	COMMISSIONER OF VAT	3,007.25

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

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		
1016809	28-JUN-22	COMMISSIONER OF VAT	3,007.25
1016810	28-JUN-22	COMMISSIONER OF VAT	3,724.15
1016811	28-JUN-22	COMMISSIONER OF VAT	3,007.25
1016812	28-JUN-22	COMMISSIONER OF VAT	10,344.85
1016813	28-JUN-22	COMMISSIONER OF VAT	5,172.40
1016814	28-JUN-22	COMMISSIONER OF VAT	10,344.85
1016815	28-JUN-22	COMMISSIONER OF VAT	10,344.85
1016816	28-JUN-22	COMMISSIONER OF VAT	11,749.15
1016817	28-JUN-22	COMMISSIONER OF VAT	13,091.40
1016818	28-JUN-22	COMMISSIONER OF VAT	2,087.95
1016819	28-JUN-22	COMMISSIONER OF VAT	10,344.85
1016820	28-JUN-22	COMMISSIONER OF VAT	5,172.40
1016821	28-JUN-22	COMMISSIONER OF VAT	5,172.40
1016822	28-JUN-22	COMMISSIONER OF VAT	12,000.00
1016823	28-JUN-22	COMMISSIONER OF VAT	4,310.35
1016824	28-JUN-22	COMMISSIONER OF VAT	4,310.35
1016825	28-JUN-22	COMMISSIONER OF VAT	9,900.00
1016826	28-JUN-22	COMMISSIONER OF VAT	2,160.00
1016827	28-JUN-22	THE KYAKA HOTEL LIMITED	113,508.60
1016828	28-JUN-22	JEPKO CLEANING SERVICES	119,012.05
1016829	28-JUN-22	NATION MEDIA GROUP LIMITED	209,445.50
1016830	28-JUN-22	LIQUID TELECOMMUNICATIONS KENYA LTD	123,120.00
1016831	28-JUN-22	STANTECH MOTORS LIMITED	129,960.00
1016832	28-JUN-22	COMMISSIONER OF INCOME TAX	15,000.00
1016833	28-JUN-22	COMMISSIONER OF VAT	5,172.40
1016834	28-JUN-22	COMMISSIONER OF VAT	2,413.80
1016835	28-JUN-22	PUBLIC SERVICE CLUB	137,586.20
1016836	28-JUN-22	GUMBO AND ASSOCIATES ADVOCATES	279,827.60
1016837	28-JUN-22	COMMISSIONER OF VAT	51.70
1016838	28-JUN-22	COMMISSIONER OF VAT	431.05
1016839	28-JUN-22	COMMISSIONER OF VAT	431.05
1016840	28-JUN-22	COMMISSIONER OF VAT	431.05
1016841	28-JUN-22	AIRTEL NETWORKS KENYA LIMITED	2,948.30
1016842	28-JUN-22	SAFARICOM LIMITED	24,568.95
1016843	28-JUN-22	SAFARICOM LIMITED	24,568.95
1016844	28-JUN-22	SAFARICOM LIMITED	24,568.95
1016845	28-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	10,090.10
1016846	29-JUN-22	COMMISSIONER OF VAT	5,400.00
1016847	29-JUN-22	JAMII TELECOMMUNICATION LIMITED	307,800.00
1016848	29-JUN-22	COMMISSIONER OF VAT	5,400.00
1016849	29-JUN-22	JAMII TELECOMMUNICATION LIMITED	307,800.00
1016850	29-JUN-22	COMMISSIONER OF VAT	7,636.55
1016851	29-JUN-22	STAR MOVER AND RELOCATION	435,283.45
1016852	29-JUN-22	RICHARD OTIENO GUMBA	20,000.00
1016853	29-JUN-22	RICHARD OTIENO GUMBA	10,000.00
1016854	29-JUN-22	STEPHEN COSMAS LEAKONO	20,000.00
1016855	29-JUN-22	JOSEPH KIRAI GATONYE	20,000.00
1016856	29-JUN-22	BORU WAKO	566,000.00
1016857	29-JUN-22	SORA DIDO BORU	4,200.00
1016858	29-JUN-22	DENNIS BASWETI NYAMBANE	45,490.00
1016859	29-JUN-22	DENNIS BASWETI NYAMBANE	4,200.00
1016860	29-JUN-22	FRANKLINE ODOYO JUMAH	10,000.00
1016861	29-JUN-22	DENIS OGETO OSORO	29,000.00
1016862	29-JUN-22	DENIS OGETO OSORO	11,900.00

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

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		
1016863	29-JUN-22	FREDA KINYA MUGAMBI	72,409.60
1016864	29-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	16,200.00
1016865	29-JUN-22	DIVINAH KWAMBOKA	10,000.00
1016866	29-JUN-22	MERCY NJERI WATATUA	10,000.00
1016867	29-JUN-22	EMMANUEL WANYONYI NYONGESA	8,400.00
1016868	29-JUN-22	MARY WANJIRA KIMOTHO	4,200.00
1016869	29-JUN-22	LAVENDER OBANDAH AMINJI	4,200.00
1016870	29-JUN-22	PREMIER SAFARIS	38,910.00
1016871	29-JUN-22	PREMIER SAFARIS	14,070.00
1016872	29-JUN-22	JAMES MAINGI MWORIA	50,000.00
1016873	29-JUN-22	HILLARY KIPRONO ROP	4,200.00
1016874	29-JUN-22	ANDREW KIPTANUI TOROITICH	30,000.00
1016875	29-JUN-22	PETER MAINA	20,000.00
1016876	29-JUN-22	WILLIAM GATIBA IRUBU	20,000.00
1016877	29-JUN-22	STEPHEN MURIITHI THUKU	20,000.00
1016878	29-JUN-22	MERCY WANJIRU NDEGWA	20,000.00
1016879	29-JUN-22	MSWABIH BAKARI MSWABIH	10,000.00
1016880	29-JUN-22	ELIJAH MONGARE MACHAGE	10,000.00
1016881	29-JUN-22	COMMISSIONER OF VAT	250.00
1016882	29-JUN-22	COMMISSIONER OF VAT	2,002.00
1016883	29-JUN-22	COMMISSIONER OF VAT	2,560.35
1016884	29-JUN-22	SAROVA STANLEY	14,250.00
1016885	29-JUN-22	PAMTECH SUPPLIES	145,939.65
1016886	29-JUN-22	STANTECH MOTORS LIMITED	114,114.00
1016887	29-JUN-22	COMMISSIONER OF VAT	1,170.75
1016888	29-JUN-22	COMMISSIONER OF VAT	696.00
1016889	29-JUN-22	STANTECH MOTORS LIMITED	39,672.00
1016890	29-JUN-22	CFAO MOTORS KENYA LIMITED	66,732.75
1016891	30-JUN-22	COMMISSIONER OF VAT	500.00
1016892	30-JUN-22	COMMISSIONER OF VAT	1,498.30
1016893	30-JUN-22	COMMISSIONER OF VAT	2,141.40
1016894	30-JUN-22	SUNFLOWER TENTS AND DECOR	28,500.00
1016895	30-JUN-22	Lake Naivasha Resort Limited	85,401.70
1016896	30-JUN-22	DAVIJUST AGENCIES	122,058.60
1016897	30-JUN-22	COMMISSIONER OF VAT	1,774.15
1016898	30-JUN-22	COMMISSIONER OF VAT	1,080.80
1016899	30-JUN-22	COMMISSIONER OF VAT	20,688.60
1016900	30-JUN-22	COMMISSIONER OF VAT	23,199.15
1016901	30-JUN-22	COMMISSIONER OF VAT	2,068.95
1016902	30-JUN-22	COMMISSIONER OF VAT	2,227.60
1016903	30-JUN-22	COMMISSIONER OF VAT	2,620.70
1016904	30-JUN-22	COMMISSIONER OF VAT	32,104.10
1016905	30-JUN-22	NAIVASHA COUNTRY HOTEL LIMITED	117,931.05
1016906	30-JUN-22	SAROVA STANLEY	126,972.40
1016907	30-JUN-22	SAROVA STANLEY	149,379.30
1016908	30-JUN-22	DENIS OGETO OSORO	10,500.00
1016909	30-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	15,750.00
1016910	30-JUN-22	EVERLYNE MUTHENGI	5,250.00
1016911	30-JUN-22	EMMANUEL WANYONYI NYONGESA	23,640.00
1016912	30-JUN-22	Lake Naivasha Resort Limited	101,125.85
1016913	30-JUN-22	KRA WITHHOLDING RENTAL INCOME	186,203.85
1016914	30-JUN-22	GLADYS NJERI MUTURI	10,500.00
1016915	30-JUN-22	PREMIER SAFARIS	19,960.00

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

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		
1016916	30-JUN-22	Kcb Bank Kenya Limited	1,643,730.75
1016917	30-JUN-22	HILDA NKATHA KUNYANGA	7,000.00
1016918	30-JUN-22	gladimiu logistics	1,179,251.40
1016919	30-JUN-22	HILLARY BARASA MAKOKHA	5,250.00
1016920	30-JUN-22	CEMATECH LOGISTICS	1,322,350.85
1016921	30-JUN-22	ice clean care group company limited	61,606.55
1016922	30-JUN-22	AGNESS CHEPKEMOI	5,250.00
1016923	30-JUN-22	AGNESS CHEPKEMOI	40,000.00
1016924	30-JUN-22	CHARLES NCHORE ONDIEKI	85,000.00
1016925	30-JUN-22	EVERLYNE MUTHENGI	28,000.00
1016926	30-JUN-22	MERCY NJERI WATATUA	10,500.00
1016927	30-JUN-22	EMMANUEL WANYONYI NYONGESA	7,000.00
1016928	30-JUN-22	EMMANUEL WANYONYI NYONGESA	667,500.00
1016929	30-JUN-22	MARY WANJIRA KIMOTHO	40,000.00
1016930	30-JUN-22	GLADYS NJERI MUTURI	68,000.00
1016931	30-JUN-22	PREMIER SAFARIS	343,925.00
1016932	30-JUN-22	HILLARY KIPRONO ROP	40,000.00
1016933	30-JUN-22	STEVEN IMBUSI	68,000.00
1016934	30-JUN-22	SILVERBIRD TRAVEL PLUS LIMITED	54,915.00
1016935	30-JUN-22	SILVERBIRD TRAVEL PLUS LIMITED	227,920.00
1016936	30-JUN-22	SILVERBIRD TRAVEL PLUS LIMITED	49,300.00
1016937	30-JUN-22	EDWIN MURETI MBUI	240,000.00
1016938	30-JUN-22	SORA DIDO BORU	348,000.00
1016939	30-JUN-22	DENNIS BASWETI NYAMBANE	40,000.00
1016940	30-JUN-22	RICHARD ODAK OYOO	60,000.00
1016941	30-JUN-22	CRISPUS MWANGI NJOGU	40,000.00
1016942	30-JUN-22	CRISPUS MWANGI NJOGU	40,000.00
1016943	30-JUN-22	ALICE WAMBUI MACHARIA	68,000.00
1016944	30-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	20,550.00
1016945	30-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	19,800.00
1016946	30-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	3,600.00
1016947	30-JUN-22	DAVID KIPCHUMBA RUTO	34,000.00
1016948	30-JUN-22	COMMISSIONER OF INCOME TAX	145,899.60
1016949	30-JUN-22	COMMISSIONER OF INCOME TAX	146,138.80
1016950	30-JUN-22	THE COMMISSIONER-JUDICIAL SERVICE COMMISSION	486,332.00
1016951	30-JUN-22	THE COMMISSIONER-JUDICIAL SERVICE COMMISSION	487,129.30
1016952	30-JUN-22	PARADISE SAFARI PARK LIMITED	51,300.00
1016953	30-JUN-22	PARADISE SAFARI PARK LIMITED	64,862.05
1016954	30-JUN-22	COMMISSIONER OF VAT	900.00
1016955	30-JUN-22	COMMISSIONER OF VAT	1,137.95
1016956	30-JUN-22	COMMISSIONER OF VAT	4,011.70
1016957	30-JUN-22	COMMISSIONER OF VAT	83,850.35
1016958	30-JUN-22	COMMISSIONER OF VAT	83,987.80
1016959	30-JUN-22	anamic ventures ltd	4,147,238.05
1016960	30-JUN-22	Monever Enterprises	4,154,037.10
1016961	30-JUN-22	ROBI AGENCIES	228,668.30
1016962	30-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	10,800.00
1016963	30-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	43,100.00



**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

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		
1016964	30-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	21,900.00
1016965	30-JUN-22	ESHA MABEI KHALID	21,500.00
1016966	30-JUN-22	DENKIM ENTERPRISES	116,751.70
1016967	30-JUN-22	PARADISE SAFARI PARK LIMITED	66,336.20
1016968	30-JUN-22	COMMISSIONER OF VAT	750.00
1016969	30-JUN-22	COMMISSIONER OF VAT	1,163.80
1016970	30-JUN-22	COMMISSIONER OF VAT	7,068.95
1016971	30-JUN-22	COMMISSIONER OF VAT	13,508.60
1016972	30-JUN-22	COMMISSIONER OF VAT	1,566.40
1016973	30-JUN-22	SAROVA STANLEY	402,931.05
1016974	30-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	14,250.00
1016975	30-JUN-22	Lake Naivasha Resort Limited	89,283.60
1016976	30-JUN-22	SAGOKI GENERAL SUPPLIES	769,991.40
1016977	30-JUN-22	PARADISE SAFARI PARK LIMITED	42,750.00
1016978	30-JUN-22	TRIPLE N CAPITAL VENTURE LIMITED	298,465.50
1016979	30-JUN-22	NEW KENYA CO-OPERATIVE CREAMERIES LIMITED	44,964.00
1016980	30-JUN-22	COMMISSIONER OF VAT	2,048.30
1016981	30-JUN-22	COMMISSIONER OF VAT	50,971.05
1016982	30-JUN-22	COSEKE KENYA LIMITED	808,405.95
1016983	30-JUN-22	JASPER JEWELS INVESTMENTS	2,905,348.95
1016984	30-JUN-22	COMMISSIONER OF INCOME TAX	10,500.00
1016985	30-JUN-22	THE COMMISSIONER-JUDICIAL SERVICE COMMISSION	35,000.00
1016986	30-JUN-22	COMMISSIONER OF VAT	14,182.55
1016987	30-JUN-22	COMMISSIONER OF VAT	6,034.50
1016988	30-JUN-22	COMMISSIONER OF VAT	13,793.10
1016989	30-JUN-22	COMMISSIONER OF VAT	2,182.05
1016990	30-JUN-22	COMMISSIONER OF VAT	12,480.00
1016991	30-JUN-22	COMMISSIONER OF VAT	6,758.60
1016992	30-JUN-22	COMMISSIONER OF VAT	13,730.25
1016993	30-JUN-22	COMMISSIONER OF VAT	1,036.00
1016994	30-JUN-22	COMMISSIONER OF VAT	11,700.00
1016995	30-JUN-22	COMMISSIONER OF VAT	4,310.35
1016996	30-JUN-22	COMMISSIONER OF VAT	357.70
1016997	30-JUN-22	THE KYAKA HOTEL LIMITED	385,241.40
1016998	30-JUN-22	INSTITUTE OF HUMAN RESOURCE MANAGEMENT	11,500.00
1016999	30-JUN-22	SUNFLOWER TENTS AND DECOR	782,623.75
1017000	30-JUN-22	SUNFLOWER TENTS AND DECOR	711,360.00
1017001	30-JUN-22	NATION MEDIA GROUP LIMITED	762,375.00
1017002	30-JUN-22	STANTECH MOTORS LIMITED	59,052.00
1017003	30-JUN-22	CFAO MOTORS KENYA LIMITED	20,388.30
1017004	30-JUN-22	ISSA And COMPANY ADVOCATES	746,206.90
1017005	30-JUN-22	GT Investments Ltd	124,377.95
1017006	30-JUN-22	MUKELE MONI AND COMPANY ADVOCATES	233,189.65
1017007	30-JUN-22	COMMISSIONER OF INCOME TAX	40,000.00
1017008	30-JUN-22	COMMISSIONER OF INCOME TAX	12,500.00
1017009	30-JUN-22	STANDARD GROUP LIMITED	666,900.00
1017010	30-JUN-22	COMMISSIONER OF VAT	13,375.00
1017011	30-JUN-22	ISSA And COMPANY ADVOCATES	559,655.15
1017012	30-JUN-22	KRA WITHHOLDING RENTAL INCOME	615,960.00
1017013	30-JUN-22	KRA WITHHOLDING RENTAL INCOME	113,491.15
1017014	30-JUN-22	MFI MANAGED DOCUMENT SOLUTION LIMITED	162,159.30

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

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		
1017015	30-JUN-22	MFI MANAGED DOCUMENT SOLUTION LIMITED	162,159.30
1017016	30-JUN-22	GT Investments Ltd	87,834.05
1017017	30-JUN-22	Koba Waters Limited	7,075.85
1017018	30-JUN-22	TINTIN RESTAURANT LIMITED	53,068.95
1017019	30-JUN-22	CENTRAL BANK OF KENYA STAFF PENSION SCHEME	5,437,440.00
1017020	30-JUN-22	COMMISSIONER OF INCOME TAX	60,000.00
1017021	30-JUN-22	COMMISSIONER OF INCOME TAX	30,000.00
1017022	30-JUN-22	SILVERBIRD TRAVEL PLUS LIMITED	45,200.00
1017023	30-JUN-22	PARADISE SAFARI PARK LIMITED	500,224.15
1017024	30-JUN-22	COMMISSIONER OF VAT	20,689.65
1017025	30-JUN-22	COMMISSIONER OF VAT	10,344.85
1017026	30-JUN-22	COMMISSIONER OF VAT	1,540.95
1017027	30-JUN-22	COMMISSIONER OF VAT	106,200.00
1017028	30-JUN-22	COMMISSIONER OF VAT	8,775.85
1017029	30-JUN-22	COMMISSIONER OF VAT	3,674.50
1017030	30-JUN-22	COMMISSIONER OF VAT	2,934.00
1017031	30-JUN-22	COMMISSIONER OF VAT	2,087.95
1017032	30-JUN-22	COMMISSIONER OF VAT	124.15
1017033	30-JUN-22	COMMISSIONER OF VAT	2,087.95
1017034	30-JUN-22	COMMISSIONER OF VAT	931.05
1017035	30-JUN-22	COMMISSIONER OF VAT	2,844.90
1017036	30-JUN-22	COMMISSIONER OF VAT	19,567.45
1017037	30-JUN-22	COMMISSIONER OF VAT	2,131.70
1017038	30-JUN-22	COMMISSIONER OF VAT	2,844.90
1017039	30-JUN-22	JEPKO CLEANING SERVICES	119,012.05
1017040	30-JUN-22	JEPKO CLEANING SERVICES	119,012.05
1017041	30-JUN-22	POSTAL CORPORATION OF KENYA	121,508.30
1017042	30-JUN-22	NATION MEDIA GROUP LIMITED	209,445.50
1017043	30-JUN-22	STANTECH MOTORS LIMITED	167,238.00
1017044	30-JUN-22	KENYA REINSURANCE CORPORATION LIMITED	1,001,852.75
1017045	30-JUN-22	ISSA And COMPANY ADVOCATES	1,119,310.35
1017046	30-JUN-22	JOELY GENERAL SUPPLIES	306,227.60
1017047	30-JUN-22	COMMISSIONER OF VAT	5,372.40
1017048	30-JUN-22	ALICE WAMBUI MACHARIA	10,500.00
1017049	30-JUN-22	COMMISSIONER OF VAT	170.80
1017050	30-JUN-22	CFAO MOTORS KENYA LIMITED	9,734.20
1017051	30-JUN-22	COMMISSIONER OF VAT	626.50
1017052	30-JUN-22	CFAO MOTORS KENYA LIMITED	35,709.50
1017053	30-JUN-22	COMMISSIONER OF VAT	5,353.45
1017054	30-JUN-22	ENGLISH POINT MARINA	305,146.55
1017055	30-JUN-22	KENYA REVENUE AUTHORITY MAIN IMPREST ACCOUNT	49,200.00
1017056	30-JUN-22	COMMISSIONER OF VAT	4,240.00
1017057	30-JUN-22	TOTAL KENYA LIMITED	322,156.60
1017058	30-JUN-22	KENYA YEARBOOK EDITORIAL BOARD	241,680.40
1017059	30-JUN-22	NATION MEDIA GROUP LIMITED	193,082.60
1017060	30-JUN-22	STANDARD GROUP LIMITED	131,100.00
1017061	30-JUN-22	COMMISSIONER OF VAT	3,387.40
1017062	30-JUN-22	COMMISSIONER OF VAT	2,300.00
1017063	30-JUN-22	Decode Business Solutions Limited	88,448.30
1017064	30-JUN-22	PREMIER SAFARIS	17,800.00
1017065	30-JUN-22	starnet business links	215,224.15
1017066	30-JUN-22	NZUMBERIE ENTERPRISES	158,224.15
1017067	30-JUN-22	CALKIB ENTERPRISES	50,120.70

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

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		
1017068	30-JUN-22	MARYAN ENTERPRISES	325,784.50
1017069	30-JUN-22	Cyjay Investment Limited	1,132,137.95
1017070	30-JUN-22	COMMISSIONER OF VAT	9,807.50
1017071	30-JUN-22	COMMISSIONER OF VAT	1,418.00
1017072	30-JUN-22	COMMISSIONER OF VAT	1,551.70
1017073	30-JUN-22	COMMISSIONER OF VAT	3,775.85
1017074	30-JUN-22	COMMISSIONER OF VAT	19,862.05
1017075	30-JUN-22	COMMISSIONER OF VAT	5,715.50
1017076	30-JUN-22	COMMISSIONER OF VAT	879.30
1017077	30-JUN-22	COMMISSIONER OF VAT	2,775.85
1017078	30-JUN-22	STANTECH MOTORS LIMITED	80,826.00
1017079	30-JUN-22	TOTAL KENYA LIMITED	347,405.55
1017080	30-JUN-22	INGENUITY BUSINESS SOLUTIONS LIMITED	559,028.50
1017081	30-JUN-22	COMMISSIONER OF VAT	2,655.15
1017082	30-JUN-22	COMMISSIONER OF VAT	3,586.20
1017083	30-JUN-22	THE KYAKA HOTEL LIMITED	151,344.85
1017084	30-JUN-22	SAROVA STANLEY	204,413.80
1017085	30-JUN-22	COMMISSIONER OF INCOME TAX	143,596.80
1017086	30-JUN-22	THE COMMISSIONER-JUDICIAL SERVICE COMMISSION	478,656.00
1017087	30-JUN-22	STANDARD GROUP LIMITED	171,412.65
1017088	30-JUN-22	SERENA HOTEL	651,077.60
1017089	30-JUN-22	COMMISSIONER OF VAT	11,422.40
1017090	30-JUN-22	COMMISSIONER OF VAT	3,674.50
1017091	30-JUN-22	COMMISSIONER OF VAT	3,007.25
1017092	30-JUN-22	COMMISSIONER OF VAT	431.05
1017093	30-JUN-22	COMMISSIONER OF VAT	82,526.90
1017094	30-JUN-22	SAROVA STANLEY	24,568.95
1017095	30-JUN-22	NATION MEDIA GROUP LIMITED	209,445.50
1017096	30-JUN-22	TOTAL KENYA LIMITED	329,548.45
1017097	30-JUN-22	TRIPLE N CAPITAL VENTURE LIMITED	4,081,780.30
1017098	30-JUN-22	COMMISSIONER OF INCOME TAX	29,999.95
1017099	30-JUN-22	COMMISSIONER OF VAT	10,344.80
1017100	30-JUN-22	COMMISSIONER OF VAT	7,060.35
1017101	30-JUN-22	COMMISSIONER OF VAT	6,879.30
1017102	30-JUN-22	THE KYAKA HOTEL LIMITED	392,120.70
1017103	30-JUN-22	THE KYAKA HOTEL LIMITED	402,439.65
1017104	30-JUN-22	GUMBO AND ASSOCIATES ADVOCATES	559,654.25
1017105	30-JUN-22	COMMISSIONER OF INCOME TAX	48,750.00
1017106	30-JUN-22	COMMISSIONER OF INCOME TAX	45,000.00
1017107	30-JUN-22	KENYA SCHOOL OF MONETARY STUDIES	1,595,508.60
1017108	30-JUN-22	COMMISSIONER OF VAT	3,674.50
1017109	30-JUN-22	COMMISSIONER OF VAT	16,810.35
1017110	30-JUN-22	COMMISSIONER OF VAT	15,517.25
1017111	30-JUN-22	COMMISSIONER OF VAT	27,991.40
1017112	30-JUN-22	ISSA And COMPANY ADVOCATES	839,482.75
1017113	30-JUN-22	ISSA And COMPANY ADVOCATES	909,439.65
1017114	30-JUN-22	NATION MEDIA GROUP LIMITED	209,445.50
1017115	30-JUN-22	COMMISSIONER OF VAT	3,294.85
1017116	30-JUN-22	COMMISSIONER OF VAT	2,891.40
1017117	30-JUN-22	COMMISSIONER OF VAT	3,284.50
1017118	30-JUN-22	MATKY INVESTMENTS	187,805.15
1017119	30-JUN-22	ALPABO VENTURES	187,215.50
1017120	30-JUN-22	DAVIJUST AGENCIES	164,808.60

REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

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		
		<b>Total :</b>	<b>72,133,225.10</b>
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
		<b>Total :</b>	
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
		<b>Total :</b>	
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
FT221862LH5D	30-JUN-22		15,000.00
FT2218626HBF	30-JUN-22		40,000.00
FT22187VDQSK	30-JUN-22		12,976,477.60
FT22201WRFSJ	30-JUN-22		180,000.00
FT22202MWS7C	30-JUN-22		50,018.00
		<b>Total :</b>	<b>13,261,495.60</b>





REPUBLIC OF KENYA  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

DEP-JUDICIAL SERVICE COMMISSION

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000492775

Balance as per bank certificate	1,371,913.60
<b>Less --</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add --</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	1,487,117.30
Bank Balance as per Cash Book	2,859,030.90

Reconciled by: Funice Obura Signature: [Signature] Date: 15/7/2022Reviewed by: Catherine Muganyizi Signature: [Signature] Date: 15/7/2022Approved by: Edwin Mureithi Signature: [Signature] Date: 15/7/2022

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

From Date : 01-JUN-22 To : 30-JUN-22

DEP-JUDICIAL SERVICE COMMISSION

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000492775

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
NON REF	30-JUN-22		478,656.00
NON REF	30-JUN-22		486,332.00
NON REF	30-JUN-22		487,129.30
NON REF	30-JUN-22		35,000.00
Total :			1,487,117.30

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

Harte Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2800000, Fax: 340192

July 19, 2022

## CERTIFICATE OF BALANCES

Customer: 120367

JUDICIAL SERVICE COMMISSION

Balance

Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000181273	REC-JUDICIAL SERVICE COMMISSION	KES	64,247,144.05
1000492775	DEP - JUDICIAL SERVICE COMMISSION	KES	1,371,913.60

Lawrence Rweria  
Authorised Signatory  
Banking Services Division

Joyce Nasieku  
Authorised Signatory  
Banking Services Division





**REPUBLIC OF KENYA  
JUDICIARY TRAINING INSTITUTE  
BANK RECONCILIATION**

**KCB ACCOUNT (1266450971)  
As at 30th June, 2022**

	Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance as per Bank Certificate						
Less:-	98,202.00					
1 Payments in Cash book not yet recorded in Bank Statement (Unpresented Cheques)	339,202.00					
2 Receipts in Bank Statement not yet recorded in Cash Book	-					
Add:-						
3 Payments in Bank Statement not yet recorded in Cash Book	-					
4 Receipts in Cash Book not yet recorded in Bank statement	241,000.00					
Bank Balance as per Cash Book						

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

  
Signature


  
Designation

  
Date

Reviewed By:

  
Signature

  
Designation/ A/C Holder

  
Date

THE Ag. DIRECTOR FINANCE  
THE JUDICIARY OF KENYA  
P.O. BOX 30041  
NAIROBI

THE CHIEF ACCOUNTS CONTROLLER  
THE JUDICIARY OF KENYA  
P.O. BOX 30041  
NAIROBI

THE DEPUTY DIRECTOR- FINANCE  
NAIROBI  
P.O. BOX 30041  
NAIROBI

**ATTACHMENTS**

1. APPENDIX I: Payments in cashbook not in bank statement
2. APPENDIX II: Receipts in bank statement not in cashbook
3. APPENDIX III: Payments in bank statement not in cashbook
1. APPENDIX IV: Receipts in cashbook not in bank statement

**Note:**

Attach copies of bank statement and cash book showing month closing balances



REPUBLIC OF KENYA				
JUDICIARY TRAINING INSTITUTE				
KCB ACCOUNT (1266450971)				
APPENDIX I				
PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT				
As at 30th June, 2022				
Date	Chq #	Details	Amount	Comments
30.06.22		CERT OF BAL	1,065.00	
30.06.22		BANK CHARGE	600.00	
30.06.22		TRANSFER	337,537.00	
		Appendix 1 Totals	339,202.00	
APPENDIX II				
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK				
As at 30th June, 2022				
Date	Chq #	Details	Amount	Comments
		Appendix 2 Totals	-	
APPENDIX III				
PAYMENTS IN BANKSTATEMENT NOT IN CASHBOOK				
As at 30th June, 2022				
Date	Chq #	Details	Amount	Comments
		Appendix 3 Totals	-	
APPENDIX IV				
RECEIPTS IN CASHBOOK NOT THE BANKSTATEMENT				
As at 30th June, 2022				
Date	Bank slip	Details	Amounts	Comments
30.06.22		IMPREST SURRENDER	170,000.00	
30.06.22		IMPREST SURRENDER	46,000.00	
30.06.22		IMPREST SURRENDER	25000	
		Appendix 4 Totals	241,000.00	
Bank Statement Balance			98,202.00	
	Appendix 1			
	Appendix 2		-	
	Appendix 3		-	
	Appendix 4		241,000.00	
Cash Books Balance			339,202.00	





1218 CA 41 BRANCHES  
CERTIFICATE OF BALANCE

Kenya)

KCB Bank Limited  
(Incorporated in

CERT2218792214

KCB KICC 06 JUL 2022  
.....

Certified that the balance at the CREDIT Of THE  
JUDICIARY TRAINING INSTITUTE

A/C 1266450971  
.....

at the close of business on 30 JUN 2022 Was KES  
.....

NINETY EIGHT THOUSAND TWO HUNDRED AND TWO  
.....

KES 98,202.00  
.....

Examined by  
.....

Manager Service Quality & Compliance Branch Manager

For: KCB BANK KENYA LTD. For: KCB BANK KENYA LTD.

..... Business Manager ..... Branch Manager  
KICC, Nairobi KICC, Nairobi



REPUBLIC OF KENYA

F.O. 51

Date 15/07/2022

Report of the Board of Survey on the Cash and Bank Balances of JUDICIAL SERVICE COMMISSION  
RECURRENT BANK ACCOUNT - A/c No. 1000181273 as at the close of

Business on 30th JUNE 2022 2022

The Board consisting of - (Names and official titles)

1. Nancy Nyamwamu - Chair
2. Patricia Ndegwa - Member
3. Anisa Abdi - Member
4. Udati Vongeli - Member

Assembled at the office of JSC Accounts Office  
at 12.30 pm (time) on the 15th July 2022 and

The following cash was produced:-

Notes	Sh. 644,950
Silver	Sh. 37
Copper	Sh.
Cheques (as per details on reverse)	Sh. 453,770

It was observed that cheques amounting to Sh. Cts.

Had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the

30th JUNE 2022

Cash on hand Sh.

Bank Balance 5,375,414.55 Sh. Five Million Three Hundred Seventy five thousand four hundred fourteen cents fifty five only

The Bank Certificate of Balance showed a sum of Sh. 64,247,144.05

Cts. (Sh. Cts.)

Standing to the credit of the account on 30th June 2022

The difference between this figure and the Bank Balance as shown by the Cash Book

is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Nancy Nyamwamu  
Chairman

Date 15/07/2022

Members of the Board

Patricia Ndegwa 15th July 2022  
Anisa Abdi 15th July 2022  
Nancy Nyamwamu 15/07/2022  
Udati Vongeli 15/07/2022







## STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2051-Judicial Service Commission

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
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	583,591,923.15	511,706,404.65
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
<b>TOTAL RECEIPTS</b>		<b>583,591,923.15</b>	<b>511,706,404.65</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	158,737,501.20	154,701,249.35
Use of goods and Services	13	393,936,671.05	298,724,409.70
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	1,162,858.00	7,144,980.80
Acquisition of Assets	18	23,488,043.00	30,625,445.95
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
<b>TOTAL PAYMENTS</b>		<b>577,325,073.25</b>	<b>491,196,085.80</b>
<b>SURPLUS/DEFICIT</b>		<b>6,266,849.90</b>	<b>20,510,318.85</b>

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

Prepared By: Catherine MugonyeDate: 30.06.2022Reviewed By: Eunice OburaDate: 30.06.2022Approved By: Edwin MurettDate: 30.06.2022





### Statement of Financial Position

Entity: 2051-Judicial Service Commission

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	8,234,445.45	21,551,078.50
Cash Balances	22B	1,436,294.00	200,000.00
<b>Total Cash And Cash Equivalents</b>		<b>9,670,739.45</b>	<b>21,751,078.50</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	(10,000.00)	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,660,739.45</b>	<b>21,751,078.50</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	2,859,030.90	993,307.00
<b>NET FINANCIAL ASSETS</b>		<b>6,801,708.55</b>	<b>20,757,771.50</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	20,757,771.50	20,996,109.45
Prior Year Adjustment	26	(20,222,912.85)	(20,748,656.80)
Surplus/Deficit for the Year		6,266,849.90	20,510,318.85
<b>NET FINANCIAL POSITION</b>		<b>6,801,708.55</b>	<b>20,757,771.50</b>

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

Prepared By: Catherine Mugonyi

Reviewed By: Eunice Obura

Approved By: Edwin Murehi

Date: 30.06.2022

Date: 30.06.2022

Date: 30.06.2022







## STATEMENT OF CASH FLOW

Entity: 2051-Judicial Service Commission

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
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	583,591,923.15	511,706,404.65
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
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	158,737,501.20	154,701,249.35
Use of goods and Services	13	393,936,671.05	298,724,409.70
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	1,162,858.00	7,144,980.80
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
Adjustments during the year		1,875,723.90	1,240,760.00
Prior year adjustments		(20,222,912.85)	(20,748,656.80)
<b>Net Cash From Operating Activities</b>	A	11,407,703.95	31,627,868.00
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	23,488,043.00	30,625,445.95
<b>Net Cash Flow From Investing Activities</b>	B	(23,488,043.00)	(30,625,445.95)
<b>Cash Flow From Borrowing Activities</b>			
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
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	(12,080,339.05)	1,002,422.05
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		21,751,078.50	20,748,656.45
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	9,670,739.45	21,751,078.50

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

Prepared By: Catherine Mugonye

Reviewed By: Eunice Obura

Approved By: Edwin Muriu

Date: 30.06.2022

Date: 30.06.2022

Date: 30.06.2022





## NOTES TO THE FINANCIAL STATEMENTS

Entity: 2051-Judicial Service Commission

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

## 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
<b>TOTAL</b>		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
<b>TOTAL</b>		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
<b>TOTAL</b>		0.00	0.00

## 4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	103,646,412.90	61,076,923.05
Exchequer Releases/ Provisioning Account for Q2	9910201	200,429,017.75	114,465,499.45
Exchequer Releases/ Provisioning Account for Q3	9910201	149,856,733.65	112,574,469.70
Exchequer Releases/ Provisioning Account for Q4	9910201	129,659,758.85	223,589,512.45
<b>TOTAL</b>		583,591,923.15	511,706,404.65

## 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
<b>TOTAL</b>		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
<b>TOTAL</b>		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
<b>TOTAL</b>		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
<b>TOTAL</b>		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

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
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
<b>TOTAL</b>		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
<b>TOTAL</b>		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

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
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/c's	1990100	0.00	0.00
<b>TOTAL</b>		0.00	0.00

## 12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	80,352,289.15	75,821,894.05
Basic Wages - Temporary Employees	2110200	4,270,301.50	6,564,560.80
Personal Allowances paid as part of Salary	2110300	65,182,325.75	62,914,235.50
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	8,932,584.80	9,400,559.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		158,737,501.20	154,701,249.35

## 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	12,535,320.00	8,313,630.20
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	102,456,388.00	64,392,987.00
Foreign Travel and Subsistence, and other transportation costs	2210400	13,059,943.85	902,886.00
Printing, Advertising and Information Supplies and Services	2210500	10,279,801.35	11,334,025.40
Rentals of Produced Assets	2210600	40,026,432.15	30,265,582.40
Training Expenses	2210700	41,110,130.00	31,256,463.60
Hospitality Supplies and Servi	2210800	125,328,420.25	109,471,963.05
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	102,850.00	41,900.00
Office and General Supplies and Services	2211100	8,963,465.05	1,791,683.00
Fuel Oil and Lubricants	2211200	5,180,900.15	4,678,975.70
Other Operating Expenses	2211300	28,934,253.75	30,048,601.60
Routine Maintenance - Vehicles	2220100	5,641,318.70	5,835,298.65
Routine Maintenance - Other Assets	2220200	317,447.80	390,413.10
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		393,936,671.05	298,724,409.70

## 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
<b>TOTAL</b>		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
<b>TOTAL</b>		0.00	0.00

16 Other Grants and Transfers

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

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	1,162,858.00	7,144,980.80
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
<b>TOTAL</b>		1,162,858.00	7,144,980.80

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	14,871,173.00	7,989,775.00
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	0.00	16,632,415.00
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	8,616,870.00	4,733,948.10
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	1,269,307.85
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
<b>TOTAL</b>		23,488,043.00	30,625,445.95

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
<b>TOTAL</b>		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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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	5,375,414.55	20,557,771.50
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	2,859,030.90	993,307.00
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
<b>TOTAL</b>		<b>8,234,445.45</b>	<b>21,551,078.50</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,436,294.00	200,000.00
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>1,436,294.00</b>	<b>200,000.00</b>

**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	10,000.00	0.00
Government Imprests	6760000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		10,000.00	0.00

#### 24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	2,859,030.90	993,307.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
Revolving Funds	7350000	0.00	0.00
<b>TOTAL</b>		2,859,030.90	993,307.00

#### 25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	21,551,078.50	20,748,656.45
Opening Balance Cash	22B	200,000.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	250,000.00
Opening Balance - Deposits	24	(993,307.00)	(2,547.00)
<b>TOTAL</b>		20,757,771.50	20,996,109.45

#### 26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	20,222,912.85	20,748,656.80
County Transfers	9910300	0.00	0.00
<b>TOTAL</b>		20,222,912.90	20,748,656.80





# Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
1	Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	Exchequer releases	0.00	0.00	0.00	0.00	583,591,923.15	(583,591,923.15)	0.00%
5	Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total</b>	0.00	0.00	0.00	0.00	583,591,923.15	(583,591,923.15)	0.00%
<b>PAYMENTS</b>								
12	Compensation of Employees	182,255,345.00	0.00	(23,200,000.00)	159,055,345.00	158,737,501.20	317,843.80	99.80%
13	Use of goods and Services	342,619,655.00	0.00	54,046,130.00	396,665,785.00	393,936,671.05	2,729,113.95	99.31%
14	Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	Transfers to Other Government Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16	Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	Social Security Benefits	1,255,000.00	0.00	0.00	1,255,000.00	1,162,858.00	92,142.00	92.66%
18	Acquisition of Assets	55,670,000.00	0.00	5,953,870.00	61,623,870.00	23,488,043.00	38,135,827.00	38.12%
19	Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	Other payments	581,800,000.00	0.00	36,800,000.00	618,600,000.00	577,325,073.25	41,274,926.75	93.33%
	<b>Total</b>	581,800,000.00	0.00	36,800,000.00	618,600,000.00	577,325,073.25	41,274,926.75	93.33%





Statement of Budget Execution - Recurrent Expenditure

Entity: 2051-Judicial Service Commission

Current Period: JUL-21 To JUN-22

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

Prepared By:

Date:

Catherine Mugonye

30.06.2022

Reviewed By:

Eunice Obura

Date: 30.06.2022

Approved By:

Philip Muregi

Date: 30.06.2022



## SUMMARY STATEMENT OF DEPOSITS




Entity: 2051-Judicial Service Commission

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	993,307.00	0.00
Transfers of retentions during the year	1,865,723.90	2,979,921.00
Payments made out of deposit account during the year	0.00	1,986,614.00
Closing Balance	2,859,030.90	993,307.00
Principal Secretary Controller		
Principal Accounts		

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

Prepared By: Catherine Mugonye   
 Reviewed By: Eunice Obara   
 Approved By: Peter Muriu 

Date: 30.06.2022  
 Date: 30.06.2022  
 Date: 30.06.2022






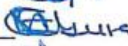
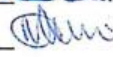
### Budget Execution by Programme and Economic Classification

Entity: 2051-Judicial Service Commission

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0619000000		General Administration, Planning and Support Services	618,600,000.00	577,325,073.25	41,274,926.75
	2110000	Wages and Salary Contributions	149,141,048.00	149,804,916.40	(663,868.40)
	2120000	Social Contributions	9,914,297.00	8,932,584.80	981,712.20
	2210000	Goods and Services	389,188,478.00	387,977,904.55	1,210,573.45
	2220000	Routine Maintenance	7,477,307.00	5,958,766.50	1,518,540.50
	2230000	Other Charges	0.00	0.00	0.00
	2710000	Social Security Benefits	1,255,000.00	1,162,858.00	92,142.00
	3110000	Acquisition of Fixed Capital Assets	61,623,870.00	23,488,043.00	38,135,827.00
		<b>Grand Total</b>	<b>618,600,000.00</b>	<b>577,325,073.25</b>	<b>41,274,926.75</b>

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

Prepared By: Catherine Mngonya   
 Reviewed By: Funice Obura   
 Approved By: Edward Muregi 

Date: 30.06.2022  
 Date: 30.06.2022  
 Date: 30.06.2022







## Budget Execution by Heads and Programmes

Entity: 2051-Judicial Service Commission

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value ( Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
2051000200		Judicial Service Commission	447,959,070.00	431,194,594.35	16,764,475.65
	0619000000	General Administration, Planning and Support Services	447,959,070.00	431,194,594.35	16,764,475.65
2051000300		Judicial Training Institute (J.T.I)	170,640,930.00	146,130,478.90	24,510,451.10
	0619000000	General Administration, Planning and Support Services	170,640,930.00	146,130,478.90	24,510,451.10
		<b>Grand Total</b>	<b>618,600,000.00</b>	<b>577,325,073.25</b>	<b>41,274,926.75</b>

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

Prepared By: Catherine Mugonyi

Reviewed By: Funice Obura

Approved By: Edwin Much

Date: 30.06.2022

Date: 30.06.2022

Date: 30.06.2022





### Budget Execution By Programmes and Sub-Programmes

Entity: 2051-Judicial Service Commission

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0619000000		General Administration, Planning and Support Services	618,600,000.00	577,325,073.25	41,274,926.75
	0619010000	Administration and Judicial Services	447,959,070.00	431,194,594.35	16,764,475.65
	0619020000	Judicial Training	170,640,930.00	146,130,478.90	24,510,451.10
		<b>Grand Total</b>	<b>618,600,000.00</b>	<b>577,325,073.25</b>	<b>41,274,926.75</b>

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

Prepared By: Catherine Mugonye

Date: 30.06.2022

Reviewed By: Enrice Obura

Date: 30.06.2022

Approved By: Enrice Mureli

Date: 30.06.2022



