

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 14 FEB 2024

DAY

WED

TABLED  
BY:

Deputy Leader Majority Party  
Hon Owen Baya MP

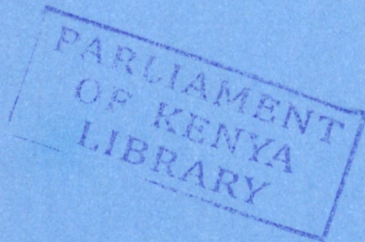
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**THE AUDITOR-GENERAL**

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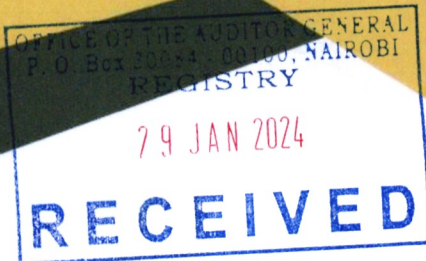
**THE JUDICIARY**

**FOR THE YEAR ENDED  
30 JUNE, 2023**





# THE JUDICIARY



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## ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2023

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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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**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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<b>TABLE OF CONTENT</b>	<b>PAGE</b>
I. ACRONYM AND GLOSSARY OF TERMS .....	ii
II. KEY ENTITY INFORMATION AND MANAGEMENT .....	iii
III. STATEMENT OF GOVERNANCE .....	1
IV. STATEMENT BY THE CHIEF REGISTRAR OF THE JUDICIARY.....	4
V. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FY2022/23.....	8
VI. MANAGEMENT DISCUSSION AND ANALYSIS .....	19
VII. ENVIRONMENTAL AND SUSTAINABILITY REPORTING .....	21
VIII. STATEMENT OF MANAGEMENT RESPONSIBILITIES .....	25
IX. REPORT OF THE INDEPENDENT AUDITORS OF THE FINANCIAL STATEMENTS FOR THE JUDICIARY .....	27
X. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2023 28	
XI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 <sup>TH</sup> JUNE 2023.....	29
XII. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2023.....	30
XIII. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2022/23.....	31
XIV (a) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR FY2022/23 .....	32
XIV (b) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR FY2022/23 .....	33
XIV (c) BUDGET EXECUTION BY PROGRAMME AND SUB-PROGRAMME FOR FY2022/23	
XV. SIGNIFICANT ACCOUNTING POLICIES .....	35
ANNEX 1 - SUMMARY OF FIXED ASSET REGISTER .....	47
ANNEX 2 - LIST OF SCHEDULES GENERATED FROM IFMIS. ....	48

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

---

**I. ACRONYM AND GLOSSARY OF TERMS**

ADR	Alternative Dispute Resolution
AIE	Authority to Incur Expenditure
AJS	Alternative Justice Systems
CRJ	Chief Registrar of the Judiciary
CRTS	Court Recording and Transcription System
ELRC	Employment and Labour Relations Court
EMAR	Environment Management Agency Requirements
FY	Financial Year
HAU	Head of Accounting Unit
ICT	Information Communication Technology
IPSAS	International Public Sector Accounting Standards
JCE	Judiciary Committee on Elections
JF	Judiciary Fund
JSC	Judicial Service Commission
KRA	Key Result Areas
NCAJ	National Council for Administration of Justice
NCLR	National Council for Law Reporting
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
SCC	Small Claims Courts
SOP	Standard Operations Procedures
STAJ	Social Transformation through Access to Justice

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

---

**II. KEY ENTITY INFORMATION AND MANAGEMENT**

The Judiciary is one of the three arms of Government whose mission is to resolve disputes in a just manner with a view to protecting the rights and liberties of all. The mission of the Judiciary is to deliver justice fairly, impartially and expeditiously, promote equal access to justice, and advance local jurisprudence by upholding the rule of law.

**(a) Background information**

Article 1 of the Constitution provides sovereign authority to the people of Kenya, and delegates it to the various State organs including the Judiciary. The Judiciary therefore draws its authority from the people of Kenya and exercises it through Courts and Tribunals to administer justice and promote the rule of law.

Its mandate is to develop jurisprudence and provide independent, accessible, fair and responsive fora for dispute resolution through interpretation of the Constitution.

In implementing this mandate, the Judiciary is guided by the following principles as stipulated under Article 159 (2) of the Constitution:

- a) Justice shall be done to all irrespective of status;
- b) Justice shall not be delayed;
- c) Alternative forms of dispute resolution including reconciliations, mediation, arbitration and traditional dispute mechanism shall be promoted;
- d) Justice shall be administered without undue regard to procedural technicalities; and
- e) The purpose and principles of the constitution shall be protected and promoted.

**Judiciary Vision, Mission and Core Values**

**Vision**

To be an independent institution of excellence in the delivery of justice to all.

**Mission**

To dispense justice in a fair, timely, accountable and accessible manner, uphold the rule of law, advance indigenous jurisprudence, protect and promote the Constitution.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

---

**Core Values**

- i. Professionalism: We will exhibit the highest levels of competence, efficiency and excellence in executing our tasks.
- ii. Integrity: We will uphold the highest ideals of honesty, openness and veracity in service delivery.
- iii. Diligence: We shall be committed, dedicated and selfless to our duty
- iv. Transparency and Accountability: We shall be open to public scrutiny, exercise good governance and take responsibility for our actions.
- v. Humility: We shall be modest in exercising powers given to us by the Constitution

**(b) Key Management**

The Judiciary's day-to-day management is under the following key organs:

- Judicial Service Commission;
- Office of Chief Justice and President of Supreme Court and
- Office of Chief Registrar of Judiciary

**(c) Fiduciary Management**

The key management personnel who held office during and upto the Year ended 30 June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Hon. Chief Justice and President of the Supreme Court, The Head of Judiciary and Chair of: :Judicial Service Commission, :National Council of Law Reporting, and :National Council on Administration of Justice.	Hon. Lady Justice Martha Koome
2.	The Chief Registrar of the Judiciary	Hon. Anne A. Amadi, CBS
3.	Deputy Chief Registrar of the Judiciary	Hon. Paul N. Maina, OGW
4.	Director Finance	Ms. Beatrice Kamau
5.	Director Accounts	CPA Wycliffe Wanga

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

No	Designation	Name
6.	Director Supply Chain Management	Mr. Jeremiah Nthusi
7.	Director Human Resource & Administration	Dr. Elizabeth Kalei
8.	Deputy Director Public Affairs & Communication	Ms. Catherine Wambui
9.	Director Planning & Organisation Performance	Dr. Paul Kimalu
10.	Director Audit and Risk Management	CPA Ronald Wanyama
11.	Director ICT	Mr. Peter Kyalo
12.	Deputy Director, Building Services Unit	Architect Maxwell Suero
13.	Registrar Supreme Court	Hon. Letizia Wachira
14.	Registrar Court of appeal	Hon. Moses Serem
15.	Registrar High Court	Hon. Clara Otieno
16.	Registrar Employment & Labour Relations Court	Hon. Kennedy Kandet
17.	Registrar Environment and Land Court	Hon. Rose Makungu
18.	Registrar Magistrate Court	Hon. Caroline Kabucho
19.	Registrar Tribunals	Hon. Anne Asugah

**(d) Judiciary Headquarters**

P.O. Box 30041-00100  
Supreme Court Building  
City Hall Way  
Nairobi, KENYA

**(e) The Judiciary of Kenya Contacts**

Telephone: (254) 20-2221221  
E-mail: [info@judiciary.go.ke](mailto:info@judiciary.go.ke)  
Website: [www.judiciary.go.ke](http://www.judiciary.go.ke)

**(f) Independent Auditors**

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



**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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Nairobi, Kenya

**(g) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112 - 00200

Nairobi, Kenya.

**(h) Bankers**

**i. Central Bank of Kenya**

Haile Selassie Avenue

P.O. Box 60000 - 00200

Nairobi, Kenya

**ii. Kenya Commercial Bank Ltd**

Kencom House

P.O. Box 60000 - 00200

Nairobi, Kenya 00200

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2023**

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**III. STATEMENT OF GOVERNANCE**

The Judiciary is one of the three State organs established under Chapter 10, Article 159 of the Constitution of Kenya and Judicial services and administration is provided for under the Judicial Service Act 2011. Judiciary is established as an independent custodian of justice in Kenya whose primary role is to exercise judicial authority given to it, by the people of Kenya. The institution is mandated to deliver justice in line with the Constitution and other laws through resolution of disputes in a just manner with a view to protecting the rights and liberties of all.

Under Article 161 (2) (c) of the Constitution the Chief Registrar of the Judiciary is the chief administrator and accounting officer of the Judiciary. Section 2(1)(c) of the Public Finance Management Act, 2012 (PFM Act) also designates the Chief Registrar of the Judiciary as the accounting officer.

The Chief Registrar of the Judiciary also provides an important link between the Judiciary and other players in the justice sector. This ensures a coordinated approach in the administration of justice in her capacity as the Secretary to the National Council on the Administration of Justice (NCAJ). Further with support from various administrative units, she is responsible for facilitating and coordinating Courts to deliver services in line with Constitution of Kenya.

Section 14 of Part III of the Judicial Service 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 a particular function in detail, and pool specialized expertise and knowledge in a given subject.

Committees have been established for the effective discharge of Judiciary functions. They include; Administration of Justice committee, Budget Implementation Committee, Human Resources Management and Administration Committee (HRMC), ICT and Integrated Case Management System Committee (ICMS), Public Affairs and Communication Advisory

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

---

Committee (PAC), and Building Infrastructure and Facilities Development Committee (BIDC).

**JSC 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. Judicial Service Commission has established an Audit Committee that assists it in fulfilling its oversight responsibilities.

The committee monitors the effectiveness of the internal control systems and regularly receives reports from Internal and External Auditors, and oversees the implementation of Audit recommendations.

**Public Finance Management Standing Committee**

The Judiciary's budget is prepared through a participatory process which begins with Program Performance Review (PPR) and preparation of draft work plans indicating resource requirements for the next FY. The planned outputs, targets and activities are then identified and costed to arrive at the budget proposal for Judiciary. Before finalization of the Expenditure Estimates, the Judiciary holds budget public hearings to obtain feedback from the public and stakeholders. The recommendations obtained therefrom are incorporated where applicable and applied to inform future plans.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

---



*Figure 1: Public Hearings for Coast Region at Mombasa Law Courts and Western/Nyanza Region at Kisumu Law Courts.*

The budget proposal was presented to JSC for considerations and thereafter to the National Assembly for appropriation.

**Financial Reporting**

Under Section 81 of the PFM Act, the Judiciary is required to prepare an Annual Report at the end of each financial year in a form that complies with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time and submit the financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, the National Treasury and the Commission on Revenue Allocation; and publish and publicise the financial statements.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**IV. STATEMENT BY THE CHIEF REGISTRAR OF THE JUDICIARY**

The Judiciary's Annual Report and Financial Statement for the Financial Year 2022/2023 has been prepared pursuant to section 39 of the Judicial Service Act 2011, and section 81 of the Public Finance Management Act 2012. The Judiciary is funded from the Consolidated Fund through appropriations by the National Assembly. Though the financing gaps still persists, the Judiciary's FY2022/23 annual budget was revised upwards during supplementary from **KShs 18.23 billion to KShs 21.13 billion.**

The annual results indicate a 96% funding of the annual budget where exchequer received totalled **KShs 20,235,193,180**. This comprised recurrent and development exchequer amounts of **KShs 18,739,227,493** and **KShs 1,495,965,687** respectively. The overall absorption for the year was 95%. Recurrent budget absorption was at 97% while development budget absorption was at 78%.

The Judiciary continues to implement its strategic focus that is primarily guided by the Strategic Plan 2019-2023 and the Blueprint on Social Transformation through Access to Justice (STAJ) and other policy documents as well as the environmental scan.

Case clearance rate improved from 94 % registered in the Financial Year 2021/22 to a high of 99% at the end of Financial Year 2022/23. The overall case backlog has also reduced by 19% while that of cases aged more than three years went down by 2.75% in the Financial Year 2022/23

To enhance expeditious dispensation of justice, especially for low value commercial matters, the Judiciary, in the FY 2022/23, established additional Small Claims Courts bringing the operationalized Small Claims Courts to 12. During the period under review, a total of 27,161 matters were registered in the Small Claims Court out of which 21,210 matters were heard and concluded.

During the reporting period, there were 4,708 cases referred to Court Annexed Mediation (CAM). This was an increase of 93 per cent compared to the previous year where 2,445 cases were referred. In the same period, 4,451 cases were concluded. This represented a conclusion rate of 95 per cent.

## THE JUDICIARY ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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The Judiciary has also established Alternative Justice Systems (AJS) suites in Mpeketono, Isiolo, Kajiado, Nakuru, and Nyeri to further aid in the resolution of disputes and establish a people-centred justice system by deepening access to justice for all, especially vulnerable groups.



*The Chief Justice Launched Alternative Justice Systems (AJS) 'Ukumbi' Suite at the Mpeketoni Law Courts.*

The Judiciary is committed to take the necessary measures to reduce the hindrances to access to Justice, improve proximity and physical access to courts, as well as simplify court procedures for litigants to understand and effectively participate in court processes. This has been realized through continuous establishment and construction of new courts, sub-registries, circuits, mobile courts, and refurbishment and rehabilitation of existing amenities.

During the financial year, the Tax Appeal Tribunal transited to the Judiciary. Further, Financial Center Tribunals and Land Acquisition Tribunals were established, and their operationalization is ongoing. This brings the total to 23 tribunals that have transited to Judiciary.

Meanwhile the Judiciary has continued with implementation of the digital Strategy by adopting use of ICT initiatives to enhance efficiency, effectiveness and timeliness in service delivery. E-filing has been rolled out in various court stations. A significant percentage of courts and tribunals now hear matters virtually, an initiative that has brought justice closer to the people.

The Launch of Judiciary Desks at Huduma Centres countrywide was rolled out to enable citizens file their cases electronically, access Registry Services, Customer Care, Information and Virtual Court Sessions, Kapsabet High Court was established and also Lamu High Court

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

---

Sub-Registry was established. To promote alternative forms of dispute resolution, Court Annexed Mediation was rolled out various court stations.

The Operationalisation of the Judiciary Fund became a reality in the FY 2022/23 more than a decade after promulgation of the Constitution in the 2010. The Journey towards operationalisation of the Fund commenced with enactment of the Judiciary Fund Act, 2016 and its regulations in 2019 which laid the foundation.

The JF operations have progressed well albeit with some teething problems especially exchequer delays under the two-stage withdrawal of funds' procedure. These challenges have however continued to be addressed by the Technical Committee on the Operationalization of the Judiciary Fund (TCOJF) under the leadership of the Steering Committee.

**Emerging Issues**

The roll out of Small Claims Courts across the country has been positively received by Kenyans who view the expeditious disposal of their cases as a critical component of access to justice. This has seen many litigants prefer to have their cases referred to these courts for a faster resolution turnaround time. There is need for increased resource allocation to facilitate the establishment of these courts in every sub-county and employ adjudicators to preside over the small claims court as envisaged under Small Claims Court Act.

The roll out of court annexed mediation has undoubtedly been one of the key success stories of the Judiciary in the past five years. Under the program, suitable court cases are referred to accredited mediators to assist the parties reach an amicable settlement that suits their needs. These mediators are currently being given a honorarium as pay for their services. An issue of concern is how this program can be sustained going into the future considering that many cases are being referred to mediation. The amount being paid to

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

---

the mediators is minimal however there is need to explore ways of sustaining the program for posterity.

Globalization has brought forth new dimensions in the legal, ethics and governance, socio-economic rights, telecommunications environment such as cyber-crimes, international organised crime, lesbianism, gay, transgender, bisexuals and queer rights, climate change, artificial intelligence, among others. The Judiciary needs to invest in appropriate infrastructure, training and research that is geared towards growing indigenous jurisprudence and strengthening institutional capacity to meet the emerging needs.

**Recommendations**

Increase resource allocation to the Judiciary to facilitate recruitment of optimal human resource, expansion and completion of court infrastructure, digitisation and automation of court processes and registries, mainstreaming Court Annexed Mediation and roll-out of Small Claims Courts and the need to fast track the enactment of the Tribunal Bill to facilitate the transitioning and operationalisation of the Tribunals.

**Conclusion**

The Judiciary will continue to ensure public funds are effectively and efficiently utilized in compliance with the applicable laws in the management of public funds entrusted for the discharge of its programme and activities.



.....  
**Paul N. Maina, OGW, 'ndc' (K)**  
**Deputy Chief Registrar of the Judiciary**



**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**V. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES  
FOR THE FY2022/23**

Section 81 (2) (f) of the PFM Act, 2012 requires that, “at the end of each financial year, the Accounting officer shall prepare financial statements of the National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board (PSASB) that includes a statement of the national government entity’s performance against predetermined objectives”. It’s against this backdrop that the Chief Registrar of the Judiciary makes the following report.

Periodic review of the implementation of judicial policies and programs is an integral part of the monitoring, feedback, and accountability that is embedded in the Judiciary blueprints. This is to ensure that the implementation of policies and programs is undertaken according to schedule and take any corrective actions or interventions in the event of any deviation. The financial year 2022/23 annual Report, covering the period from July 1, 2022, to June 30, 2023, documents progress made by the Judiciary administrative units including the Office of the Chief Justice, the Office of the Chief Registrar, Registrars, Directorates, and units, in implementing various activities during the reporting period.

**JUDICIARY STRATEGIC FOCUS**

The Social Transformation through Access to Justice (STAJ) and Strategic Plan enumerate eight Key Result Areas, namely: enhanced access to justice; expeditious delivery of justice; growth of jurisprudence and knowledge management; improved governance and transformational leadership; improved human capital management and organisational development; modernised registry operations for operational efficiency; enhanced public confidence, awareness and image of the Judiciary; and, resource mobilization, utilization and stakeholder engagement. The report presents achievements as per each KRA and concludes by presenting emerging issues and challenges faced in the period under review.

Under the STAJ and to buttress the outcomes anticipated under the Strategic Plan, focus will be on the following areas:

- a) Accessibility and Efficiency

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

---

- b) Transparency and Accountability
- c) Inclusiveness and Shared Leadership
- d) Cooperative Dialogue
- e) Social Justice

The STAJ vision is intended to achieve the following outcomes during the course of its implementation:

- i. A strong institution that is independent, accessible, efficient, and protects the rights of all especially the vulnerable.
- ii. An inspired team of Judges, Judicial officers, and Judiciary Staff committed to excellence in the delivery of justice.
- iii. Strengthened financial mechanisms that support the independence and Integrity of the Judiciary.
- iv. Deepened partnerships that enhance co-ordination in the administration of justice.
- v. Enhanced public trust and confidence in the judicial system.

To actualise the Strategic Plan and the STAJ vision, the Judiciary seeks to standardise service delivery across all levels of courts, from the Tribunals through the magistracy up to the Supreme Court and make our courts centres of excellence. Judiciary also seeks to inform and equip the court users with the requisite information to enable them effectively access services. Towards this end, the collaboration with the National Council on the Administration of Justice has been and will continue to be a critical partner in attaining this quest.

A multi-door approach to justice has been pursued with the expansion of the Small Claims Courts (SCC) across the county, strengthening and streamlining the operations of Tribunals, expanding the operations of the Alternative Justice Systems (AJS) and encourage the uptake of Alternative Dispute Resolution (ADR) mechanisms in resolving civil disputes.

The following are the key achievements during the period under review:

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**A. ACHIEVEMENTS AGAINST KEY STRATEGIC OBJECTIVES**

The table below shows some of the achievements during the financial year under review.

S/N	KRA	OUTCOME	ACHIEVEMENT/OUTPUT
1.	<b>Enhanced Access to Justice</b>	a) Make justice Accessible to all	Establishment of new courts; Tinderet and Kabaiyet, Installation of braille at the Family Division; Kapsabet High Court was established. Additionally, Lamu High Court Sub-Registry was established via Gazette Notice 5471, of April 2023.
		b) Launch of Judiciary Desks at Huduma Centres	The office set out to launch Judiciary Desks at Huduma Centres countrywide and manages to set up desks at Eastleigh, Kibera, GPO and City Square. This process shall enable citizens to file their cases electronically, access Registry Services, Customer Care, Information and Virtual Court Sessions
		c) Establishment of Employment and Labour Relations Court sub-registries	Kakamega was elevated to a full-fledged Court station, and a Judge from the ELRC in Bungoma was assigned to the station.
		d) Environment and Land Court and Sub-registries	Voi ELC Court was gazetted in June 2023. Further, ELC established two divisions, namely, the Environment and Planning Division and the Land Division. Further, In June 2023 two sub registries were established in Kabarnet and Lamu.
		e) Framework for Transitioning Tribunals	Tax Appeal Tribunal transited to the Judiciary. Further, Financial Centre Tribunals and Land Acquisition Tribunals were established, and their operationalization is ongoing. This brings the total to 23 tribunals that have transited to Judiciary.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

S/N	KRA	OUTCOME	ACHIEVEMENT/OUTPUT
		f) Establish and Operationalise Small Claims Courts:	The Meru Small Claims Courts was operationalized while Siaya Small Claims was established during the review period, bringing the total number of operational courts and sub registries to fourteen. Further, Surveys to determine the viability of implementing Small Claims Courts were conducted in Kerugoya, Chuka, Nanyuki, Nyahururu, Makindu, Kitui and Mavoko Law Courts.
		g) Operationalize virtual mediation services:	A Smart Mediator Application was developed, operationalised, and mediators sensitised. Further, pilot testing on the use of artificial intelligence to assign mediators to cases is ongoing at Millimani. Additionally, the process of improving and integrating Mediation Management System (Cadaster) into CTS has been initiated, and virtual sessions have been held in all mediation registries.
2.	<b>Expeditious Delivery of Justice</b>	a) E-Filing Launch	The office facilitated the e-filing launch in Mombasa, Siaya, Kisumu, Homa Bay in the FY2022-2023. The e-filing initiative is a strategy towards utilisation of technology to enhance expeditious delivery of justice through efficiency.  e-filing was fully operationalised in three Small Claims courts (Millimani, Mombasa and Kisumu). Additionally, the end to end processing of cases was fully automated at Millimani Small Claims
		b) Court Annexed Mediation (CAM)	17 mediation registries were established in Kikuyu, Limuru, Thika, Mavoko, Kajiado, Muranga, Bungoma, Iten, Vihiga, Migori, Gatundu, Webuye, Runyenjes, Siakago, Busia,

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

S/N	KRA	OUTCOME	ACHIEVEMENT/OUTPUT
			<p>Kangundo, Murang'a, Iten and Gichugu. All LMTs in the respective courts were trained and sensitized on the policy and the mediation process.</p> <p>During the financial year, a total of 4,690 matters were referred to mediation, out of which 395 were Non-compliant, 245 were terminated, and total of 2,242 were settled successfully. value of matters referred to mediation during the financial year was <b>Kshs. 33,760,340,720</b>, while the total value of settled matters was <b>Kshs. 8,488,698,940</b>. The overall annual settlement rate for matters referred to CAM was 51.32%.</p>
		c) Court Recording and Transcription System (CRTS).	<p>This initiative has ensured court proceedings are timely availed to all courts and Tribunals.</p> <p>Three CTS modules, E-registration, E-assessment, and E-payment, were implemented in all thirteen SCCs and were undergoing customization and improvement.</p>
		d) Recruitment of Judges:	<p>Twenty High Court Judges were recruited in the period under review. The judges were gazetted on 5th December 2022 via gazette notice Vol. CXXIV- No. 263 and sworn in on 7th December 2022. They were subsequently deployed to various courts.</p>
		e) Election Dispute Resolution	<p>A total of 222 petitions relating to the election results were filed. In the High Court, these included 12 gubernatorial petitions, 28 petitions for Members of the National Assembly, 2 Senatorial petitions, 4 petitions for Woman</p>

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

S/N	KRA	OUTCOME	ACHIEVEMENT/OUTPUT
			Representative and 3 party list petitions.
		f) Case backlog reduction	The newly recruited Judges aided in handling 12,609 cases in 32 high court stations, of which 2,852 were concluded. Further, from June 18 to 22, 2023, the Criminal Appeals Committee developed a curriculum and data collection tool for scheduled prison visits that will assist in decongestion and speedy resolution of cases.
		g) Virtual Courts	Several Courts and Tribunals initiated virtual court sessions using the Microsoft Teams platform.  All Small Claims Courts across the country have adopted virtual courts, with Millimani Small Claims conducting its sessions virtually while courts outside Nairobi adopt a hybrid system of both virtual and physical sessions. This has improved access to the Small Claims Court Services.
3.	<b>Growth of Jurisprudence and Knowledge Management</b>	a) Improve accessibility to court decisions	The Supreme Court disseminates all its decisions promptly to the various parties as well as posting them on the NCLR website. A total of 19 decisions were delivered and published for the period under review. In addition, the Supreme Court's yet-to-be-launched website will feature all court decisions issued during the reporting period.
		b) Conduct visits to other jurisdictions	The Supreme Court Justices visited the Supreme Court of India for benchmarking between March 6th and March 13th, 2023, on the use of artificial intelligence to translate court judgments/proceedings into vernacular languages, cloud hosting of the court website to enable dissemination of information on a real-time basis, and the use of an electronic Supreme Court reporter (eSCR) that

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

S/N	KRA	OUTCOME	ACHIEVEMENT/OUTPUT
			enables decisions/judgments to be online and accessible to all at no cost.
		c) Publish court decisions through NCLR	Decisions of the court are forwarded after judgments are delivered to National Council for Law Reporting (NCLR) twice in a month to be published on their website.
		d) Training on emerging areas of jurisprudence:	A webinar on Asset Recovery and Transnational Corruption, Cybercrimes and Cryptocurrencies, and Non-Conviction Assets was done on May 15th and June 15th, 2023, respectively. Further, EDR Symposium for Court of Appeal Judges was held from February 22 25, 2023, where the training covered the emerging jurisprudence on Electoral Dispute Resolution. Additionally, a webinar for judges was held on February 16, 2023, on the use of social media by judges.
		e) Colloquiums for Judges and Judicial Officers:	High court leaders held a meeting from June 6 to 10, 2023, in Mombasa. The purpose of this forum, which brought together all judges and deputy registrars, was to improve performance and foster teamwork.
		f) Engage Justice Sector experts and stakeholders:	An Inns of Court was held on June 27, Social Transformation through Access to Justice in Kenya. Participants were sensitised on STAJ and the role that the ELRC would play in the judicial strategy to achieve its goals.
		g) Heads of station forum	A heads of station meeting under the theme "Building a Legacy of Excellence in Court Governance and Administration" was held in Nanyuki and the following topics were discussed; Ensuring excellent leadership in public service; Proposed solutions to supply chain challenges at court stations, Concurrent jurisdiction of Tribunals and Courts; Common Audit findings, responses, and resolutions; Practical Tips in Court

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

S/N	KRA	OUTCOME	ACHIEVEMENT/OUTPUT
			Governance Administration; Briefing and sensitization on the following topics; Sexual Offenders Registry; ISO Process, Unclaimed Deposits and UFAA Case Audit, and Adoption of the Guide for Station Heads.
		h) Robust legal CAM Framework	The Court Annexed Mediation Rules were reviewed to entrench Private mediation and Gazetted on August 18, 2022, vide Gazette No. 132. Additionally, a Draft National ADR Policy developed in collaboration with the Nairobi Centre for International Arbitration and the Attorney General Working Group, was submitted to Cabinet and approved on March 21, 2023. In addition, the President of the Court of Appeal established a working group to strategize on the implementation of mediation, and a forum was held at Lake Naivasha Resort between December 7 and 9 to draft the Court of Appeal Mediation Rules.
4.	<b>Improved Governance and Transformational Leadership</b>	a) Compliance with national values, gender and diversity	The Office launched the Heads of Station manual with the main aim of mainstreaming national values in Judiciary programs. Additionally, to comply with national values, gender, and diversity, the office held a brand awareness activity for the Judiciary Vision across court stations.
		b) Implementation of the Judiciary anti-corruption strategy:	The office engaged the Judiciary Ombudsman to conduct sensitization on the prevention and eradication of corruption as well as complaint management on March 31, 2023.
		c) Performance management and Review	The office facilitated PMMU negotiations and goal setting for each of the thirteen Small Claims courts for FY 2022-2023. Held two (2) retreats for the ORSCC between the 16th - to the 19th of May 2023 and the 27th - to the 30th of June 2023 to review the



**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

S/N	KRA	OUTCOME	ACHIEVEMENT/OUTPUT
			performance of the various registries for the year and to develop strategies to improve service delivery in 2023-2024.
		d) Implement corruption mapping report recommendations	Reports on corruption mapping for the compliance checks were finalized with recommendations and submitted to the JSC for review, guidance, approval and implementation.
		e) Development of Strategic Documents	Conceptualization of the STAJ Blue Print Outline and drafting of the STAJ Chapters; evaluation of the Kenya Law Strategic Plan 2018-2022; input of stakeholders' comments into the Judiciary Election Committee SP; Preparation of the evaluation of the Judiciary ICT Master Plan, and conceptualization of a new master plan. Provided technical support in the development of draft Small Claims Court Action Plan and drafting of the Judiciary Committee on Elections (JCE) Annual Report.
		f) National Development Agenda	The directorates submitted the judiciary's priorities for inclusion in the Vision 2030 Medium Term Plan IV, the MTEF report to the State Department of Planning as well as three reports to the Directorate of Finance.
5.	<b>Improved Human Capital Management and Organizational Development</b>	a) Review of Organisational structure	Organisational Structures/ Governance documents for The Small Claims Court, Office of the Chief Justice, Directorate of Building Services, staffing for fifteen (15) gazetted Subordinate Courts, National Council for Administration of Justice (NCAJ) and Tribunals.
		b) Developed Training Policy	The Training and Development Policy was approved for implementation by the JSC on April 6, 2023. The Judicial Service Commission is in the process of publishing the policy for dissemination to employees.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

S/N	KRA	OUTCOME	ACHIEVEMENT/OUTPUT
		c) Training and capacity-building programs for staff	Staff training were approved and implemented as follows; thirty-four (34) academic courses and one (1) study leave. Orientation for two hundred and forty-one (241) newly appointed Court Assistants and Legal Researchers was conducted on June 15, 2023.
6.	<b>Modernized Registry Operations for Operational Efficiency</b>	a) Case Tracking System in Courts	The Judiciary continued to hold in-house training for staff members. The ORSC implemented a case management system with tracking and reporting mechanisms. This was accomplished by creating a duty rota in advance for the Supreme Court Justices and synchronizing the court calendar with the master diary.
b) Standardized Registry operations:		The reviewed registry handbook was made available to Deputy Registrars.	
c) One-stop shop registries		The shared services model was enhanced and the Land Acquisition Tribunal, the Financial Center Tribunal, and the Sports Dispute Tribunal were brought under it to increase service delivery efficiency.	
7.	<b>Enhanced Public Confidence, Awareness and Image of Judiciary</b>	a) Dissemination of IEC material:	The court distributed the litigants charter, Bail and Bond Administration FAQs, Direction on Traffic Cases, Succession Steps and Diversion Guidelines.
b) Customer feedback mechanism		The office developed the customer feedback form from an in-house workshop held between April 5 and 6, 2023, and conducted an online survey on court user feedback from their experience with the various SCCs. Highlighting notable successes, challenges faced, and areas for improvement from the registries. A total of 150 respondents from various regions took part in the online survey.	

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

S/N	KRA	OUTCOME	ACHIEVEMENT/OUTPUT
		c) Stakeholder engagement plan:	Summit on CAM hosting over 700 participants was held between in June 2023 at Strathmore University. In addition, 50 individuals were educated on CAM procedures and processes during the High Court Family Bar-Bench Capacity Building Workshop held in Kisumu in March, 2023. 15 sensitizations were conducted within judicial forums, Bar-Bench, virtual meetings, electronic media, and the general populace. A policy on private mediation was developed and operationalized in all mediation registries, while Mediation payment guidelines were developed and disseminated.
		d) Partnerships with training institutions, government entities, and non-governmental organizations:	There were engagements with Strathmore University, Kenya Judiciary Academy, and Kenya Bankers Association. The forums brought together various stakeholders drawn from the Law Society of Kenya, Mediators, Kenya Bankers Association (KBA), Academia, and Court Users Committees. Further, a partnership between CAM and the Chartered Institute of Arbitrators (CIARB) was formed to enhance collaboration and for the CIARB to be included as a mediator.
8.	<b>Resource Mobilisation, Utilisation and Stakeholder Engagement</b>	a) Budget Public Hearings	The annual budget public hearings were carried out in various court stations, including Kisumu, Eldoret, Butali, and Port Victoria.
		b) Judiciary Fund	The Judiciary Fund was operationalized effective July 1, 2022.
		c) Regional Budget Public Hearing Forums	Public hearing forums were held in four regions: Rift Valley; Coast; Western/Nyanza; and Nairobi

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**VI. MANAGEMENT DISCUSSION AND ANALYSIS**

**a) Budget execution Historical Performance and Outlook:**

**(i) The Judiciary Fund**

The Judiciary Fund is established under Article 173 of the Constitution which requires the approved estimates of expenditure of the Judiciary to be a direct charge on the Consolidated Fund. The detailed framework for the regulation and operationalization of the Fund is provided under the Judiciary Fund Act (No 16 of 2016) and the Judiciary Fund Regulations, 2019.

The Judiciary Fund has now been operational for one year. Key achievements include: Set-up of the Judiciary Financial Management System at Vote 9011; Establishment of the Judiciary Fund Management Committee; Publication and distribution of the Standard Operations Procedures (SOPs) and Judiciary Monitoring and Evaluation Framework; establishment of the Judiciary Fund Support Team (comprised of officers from NT-IFMIS, Judiciary's Finance, Accounts, Procurement & ICT directorates.

**(ii) Budget Execution**

The Judiciary budget is released on half year basis for both recurrent and development. The annual budget was revised upwards during supplementary from **KShs 18,297,400,000** to **KShs 21,132,400,00**. This comprised recurrent budget of **KShs 19,232,400,000** and development budget of **Kshs 1,900,000,000**

The annual results indicate a 96% funding of the annual budget where exchequer received totalled **KShs 20,235,193,180**. This comprised recurrent and development exchequer amounts of **KShs 18,739,227,493** and **KShs 1,495,965,687** respectively.

The overall absorption for the year was 95%. Recurrent budget absorption was at 97% while development budget absorption was at 78%. The low absorption in development budget was due to challenges experienced including contractor's failure to resume work owing to high cost of works due to inflation, delayed procurement processes as well as delay in submission of certificates for work done.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

There was a surplus amounting to **KShs 81,144,106** by end of the financial year mainly representing unspent funds surrendered by court stations, unsurrendered staff imprest and staff advances.

Details	FY2022/23 Final Budget	Exchequer Received	Funding Level	Actual Cumulative to Date	Surplus/Deficit	Utilisation %
	Kshs'	Kshs'		Kshs'	Kshs'	
Recurrent	19,232,400,000	18,739,227,493	97%	18,663,515,827	75,711,666	97%
Development	<u>1,900,000,000</u>	<u>1,495,965,687</u>	<u>79%</u>	<u>1,490,533,247</u>	<u>5,432,440</u>	<u>78%</u>
Surplus/ Deficit	<u>21,132,400,000</u>	<u>20,235,193,180</u>	<u>96%</u>	<u>20,154,049,074</u>	<u>81,144,106</u>	<u>95%</u>

**b) Pending Bills**

At the close of FY2021/2022, pending bill totalling **KShs 1,311,256,818** consisting of; Development; **KShs 113,095,262**, Recurrent; **KShs 110,139,913** and Court awards **KShs 1,311,256,818**. The development pending bills were settled except **KShs 76,227,7285.87** taken over from JPIP upon expiry of the project whose procurement process had not been concluded at the end of the financial year. Recurrent pending bills were settled during the year. Court award were also settled leaving a balance of **KShs 272,734,350** at the close of the financial year 2022/2023. The table below shows a summary of the pending bills at the close of FY2022/2023.

**Pending Bills Summary**

No	Item	Total Amount (KShs)
A	Development Pending Bills: Construction works	76,227,285.87
B	Recurrent Pending Bills	264,395,952.00
C	Court & Arbitration Awards - Development	<u>272,734,349.62</u>
TOTAL		<u>613,357,587.49</u>

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**VII. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

The Judiciary exists to dispense justice in a fair, timely, accountable and accessible manner, uphold the rule of law, advance indigenous jurisprudence, protect and promote the Constitution. This is borne out of the reality that justice is blind to the social status of its citizens and the legitimate hope of every citizen is to be treated fairly.

**(a) Sustainability Strategy and Profile**

The Judiciary's strategy documents are inspired by the principles of the Constitution of Kenya, 2010 that captured the aspirations of every citizen vis-à-vis access to justice and the protection of basic human rights.

Articles 159 and 173 that anchor the Judiciary and Judiciary Fund in the Constitution of Kenya 2010, are the cornerstone to the sustainability of the Judiciary. Correspondingly, the National Assembly has enacted and or amended several Statutes that enable the Judiciary to carry out its mandate, among which are, Judicial service Act, 2011, the Judiciary Fund Act, 2016.

There has been a continuous and incremental enhancement of Judiciary budget and disbursements from the exchequer each year. The Judiciary's budget has increased from **Kshs 16.095 Billion** to **Kshs 21.132 Billion** between FY2018/2019 and FY2022/2023. This indicates the government's commitments to sustain the Judiciary. Further, the Government has taken note of the resource gap and committed to upscale the Judiciary's budget over the next 5 years in order to enhance the Judiciary's budget and reduce the resource gap to ensure optimal service delivery. Further development partners have been participating by offering both operational and technical support.

**(b) Environmental Performance**

As part of its internal processes, the Judiciary has mandated the performance of environmental impact assessments before the commencement of all major construction projects. This ensured adherence to the Environmental and Social Policy that aims to ensure that the people and the environment are protected from potential adverse impacts. As such all projects are subjected to the National Environment Management Agency requirements on

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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Environmental and Social management Plan (ESMP) was conducted for projects in consultation with affected communities.

The 3rd Regional Symposium on Greening Judiciaries in Africa hosted by the Judiciary of Kenya, the Kenya Judiciary Academy (KJA) and the Africa Judicial Educators Network on Environmental Law (AJENEL) was held in Nairobi from 3rd - 5th April 2023 under the theme, 'Strengthening the Role of the Judiciaries in Addressing Climate Change in Africa'. The Symposium was anchored on the role of the courts in combating climate change and its impacts in Africa and provided actionable policy direction from Chief Justices and judicial training institutes across Africa on the enhancement of environmental justice, particularly in disputes arising from climate change and its impacts.



**(c) Employee Welfare**

A safe and conducive work environment enhances employee motivation and increases work productivity. The Judiciary is committed to developing and improving the work environment for Judges, Judicial officers, staff and all court users. Various wellness and benefits programmes were implemented in the year, which included medical scheme cover for employees and their dependants. The Judiciary allocated twenty million for ex-gratia assistance to support the employees with various medical challenges. In the year under review, the Judiciary supported 35 employees with medical ex-gratia assistance out of the

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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medical fund. The Judiciary medical ex-gratia allocation will be enhanced to support our employee with various medical challenges.

The Judiciary is committed in facilitating a conducive and secure work environment through provision and maintenance of office facilities, transport services and security services

To foster a healthy working environment, the Judiciary established a psychosocial support section to cater for the mental health needs of the employees and their families. Further, the Judiciary offers group medical insurance cover for all employees and their families. The employees also enjoy a group personal accident insurance cover, a pension scheme, car loans and mortgage facilities at a subsidized rate.

**(d) Market Place Practices**

The Judiciary ensures that proper procurement, disposal procedures and policies are established and implemented to promote fair market practices in line with the provisions of the Constitution of Kenya Article 227, the Public Procurement and Asset Disposal Act (PPADA), 2015 and the Public Procurement and Asset Disposal Regulations (PPADR), 2020. In addition, to promote vulnerable groups the Judiciary is guided by Access to Government Procurement Opportunities (AGPO) and reserves at least 30% of its tenders to Youth, Women and People with Disabilities.

The Judiciary started an initiative of collecting and disclosing the identity and beneficial ownership of all bidders. In bid to ensure transparency in all the evaluation processes, intention to award letters, were sent to all winning bidders and regret letters to all the unsuccessful bidders detailing the reasons why they were unsuccessful and notifying them of the winning bidder. This ensured independent monitoring of all stages of the procurement process and made it open and transparent.

**(e) Community Engagements**

The Judiciary's corporate social responsibility is based on the recognition that, as part of the Kenyan society, we have responsibilities that go beyond our dispensation of Justice



**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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obligations for the benefit of the society. Judiciary corporate social responsibility entails community engagement, supporting community activities, responding to emerging challenges, donating to charities, helping the needy and application of ethical conduct and participating in matters of topical national interest in the republic. The following are illustration of various corporate social responsibilities.



*Hon Chief Justice Martha Koome takes part in tree planting organised by the National Council for Law Reporting (Kenya Law) at the Supreme Court grounds*



*Kisumu Court of Appeal Judge Prof. Joel Ngugi led Judicial Officers & staff in a CSR activity at Siaya Female Probation Hostel where they donated assorted items for the institution that provides abode for expectant probationers & those accompanied by children below 4 years of age*



*Hon. Deputy Chief Justice at Kenyatta National Hospital for a CSR activity*



***Building a greener Future:** Presiding Judge Oscar Angote led the Environment & Land Court in a tree planting exercise at Karimenu II Dam in Gatundu North. The exercise organised by Athi Water Works brought together various stakeholders.*

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**VIII. 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Judiciary is responsible for the preparation and presentation of the Judiciary's financial statements, which give a true and fair view of the state of affairs of the Judiciary for and as at the end of the year ended on 30<sup>th</sup> June 2023. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting Year;
- (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 Judiciary;
- (v) selecting and applying appropriate accounting policies; and
- (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Judiciary accepts responsibility for the Judiciary's financial statements, which have been prepared on the cash basis method of Financial Reporting, using appropriate accounting policies in accordance with IPSAS. The Accounting Officer is of the opinion that the Judiciary's financial statements give a true and fair view of the state of Judiciary's transactions during the year ended 30<sup>th</sup> June 2023, and of the Judiciary's financial position as at that date. The Accounting Officer in charge of Judiciary further confirms the completeness of the accounting records maintained for the Judiciary, which have been relied upon in the preparation of the Judiciary's financial statements as well as the adequacy of the systems of internal financial control.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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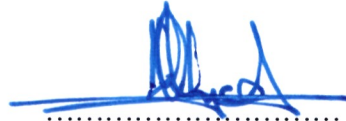
The Accounting Officer in charge of the Judiciary confirms that the Judiciary has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Judiciary's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Judiciary'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 Judiciary's financial statements were approved and signed by the Accounting Officer on 20<sup>th</sup> September 2023.



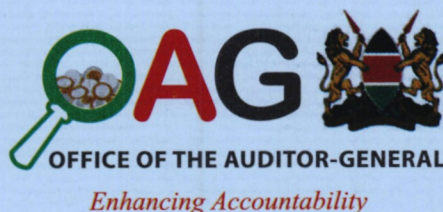
.....  
**Paul N. Maina, OGW, 'ndc' (K)**  
**Deputy Chief Registrar of the Judiciary**



.....  
**Wycliffe Wanga - ICPAK No: 3209**  
**Director Accounting Services**

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## **REPORT OF THE AUDITOR-GENERAL ON THE JUDICIARY FOR THE YEAR ENDED 30 JUNE, 2023**

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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 the 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**

#### **Qualified Opinion**

I have audited the accompanying financial statements of The Judiciary set out on pages 28 to 60, which comprise the statement of financial assets and financial liabilities as at

30 June, 2023, and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of The Judiciary as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Bank Balances**

#### **1.1. Loss of Cash Deposits**

As reported previously, the statement of financial position reflects bank balances of Kshs.8,186,097,574 as disclosed in Note 7 to the financial statements. The balances include the deposits maintained by the Judiciary headquarters and the Molo Court Station which reflected losses of Kshs.47,840,030 and Kshs.38,950,744, dating back to 2013/2014 and 2017/2018 financial years respectively, through theft by staff members who have since been dismissed. The matter was referred to the Directorate for Criminal Investigation and the Asset Recovery Agency but remained outstanding as at 30 June, 2023.

Further, bank reconciliation statements for the month of June, 2023 for court station bank accounts held in Embu, Nakuru and Malindi reflected cash losses of Kshs.2,682,152, Kshs.84,588,258 and Kshs.1,455,800, respectively. A review of the status of the related court cases revealed losses as detailed below.

<b>Name</b>	<b>Amount Lost (Kshs.)</b>	<b>Amount Recovered (Kshs.)</b>	<b>Balance (Kshs.)</b>	<b>Status</b>
Molo Law Court	38,950,744	0	38,950,744	Case progress not clear
Malindi Law Court	1,455,800	0	1,455,800	Case withdrawn
Judiciary Headquarters	47,840,030	10,000,000	37,840,030	Balance not yet recovered
Embu Law Court	2,682,152	0	2,682,152	Suspects acquitted

As indicated above, the Malindi and Embu Law Courts cases for loss of funds have either been withdrawn or concluded and therefore the reported losses may never be recovered. Further, no loss report has been submitted to The National Treasury seeking the writing

off of the losses. In addition, the status of the Nakuru Court Station loss of Kshs.84,588,258 was not provided for audit review.

## **2. Long Outstanding Third-Party Deposits and Retentions**

The statement of financial assets and financial liabilities and as disclosed in Note 9 to the financial statements, reflects third-party deposits and retentions balance of Kshs.8,100,777,464. The balance includes deposits held by various Court stations out of which an amount of Kshs.3,735,900,453 has been outstanding for over 3 years but have not been surrendered to the Unclaimed Financial Assets Authority. No justification was provided for the unclaimed deposits and retentions.

Further, and as previously reported, the balance includes general deposits for various Court stations totalling Kshs.7,322,048,732 out of which an amount of Kshs.352,938,472 relates to deposits for fifty-eight (58) Court stations held by the former District Treasuries that have not been paid to The National Treasury. Although Management had written to the Principal Secretary for the National Treasury vide letter Ref. CRJ/14 of 29 December, 2021 requesting confirmation of the liability, The National Treasury has not acknowledged the same to date.

In the circumstances, the accuracy and propriety of the third-party deposits and retentions balance of Kshs.8,100,777,464 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of The Judiciary 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 qualified opinion.

### **Emphasis of Matter**

#### **Pending Bills**

Notes 14.2, 14.3 and 14.4 on other important disclosures on the financial statements reflect pending accounts payables, pending staff payables and other pending payables of Kshs.335,339,675, Kshs.5,283,563 and Kshs.272,734,350, respectively totalling to Kshs.613,357,588 which were not settled during the financial year 2022/2023 but were instead carried forward to 2023/2024 financial year.

Delay in settling the pending bills may result in the Judiciary incurring penalties and interest expenditure. Further, failure to settle bills in the year to which they relate distorts the financial statements for the year and also affects the budgetary provisions for the subsequent year.

My opinion is not modified in respect of this matter.

### **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

### Unresolved Prior Year Matters

In the audit report for the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the financial reporting template as prescribed by the Public Sector Accounting Standards Board.

### REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

#### Conclusion

As required by Article 229(6) of the Constitution, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

#### Basis for Conclusion

##### 1.0 Delayed Completion of Development Projects

Review of the project status reports and field inspections for various court stations revealed that construction works for fifteen (15) projects with a contract sum of Kshs.826,329,820 had not been completed. Some projects have been delayed for over eight (8) years and no evidence was provided to show when the Judiciary intends to complete the projects detailed below.

Court Station	Contract Sum (Kshs.)	Unpaid Amount (Kshs.)	End Date	Revised Date	Status
Voi	347,582,674	26,242,732	29/09/2018	31/10/2020	Terminated at 92%
Wajir	369,567,057	75,643,078	27/03/2019	31/10/2020	Terminated at 76%
Mukurweini II	61,755,641	10,624,705	18/09/2018	31/10/2020	Terminated at 85%
Containers for Kisii, Kitale, Marsabit Meru, and Homabay	7,349,770	3,944,065	04/05/2017	30/10/2020	50%
Boreholes Nakuru, Engineer and Molo	14,476,980	7,672,490	14/08/2018	31/01/2021	90%
Boreholes – Vihiga, Nyando and Siaya	11,765,100	1,077,900	14/03/2018	30/10/2020	97%
Boreholes Muhoroni,	13,832,598	6,895,692	14/03/2018	30/10/2020	90%
<b>Total</b>	<b>826,329,820</b>	<b>132,100,662</b>			

Delay in completion of the projects may impact negatively on service delivery to the public by The Judiciary.

## **2.0 Unspent Funds**

As disclosed in Note 14.1 to the financial statements, the Judiciary Fund Account reflects a balance of Kshs.55,373,565 in respect of unspent funds in form of Authority to Incur Expenditure (AIEs) and imprests which were due for surrender on or before 30 June, 2023. No explanation was provided why the AIEs were not spent and why imprests were not surrendered or recovered on time.

In the circumstances, value for money on the unspent AIEs and the recoverability of the imprests could not be confirmed.

## **3.0 Irregular Domestic Travel and Subsistence Rates**

The Salaries and Remuneration Commission (SRC) Circular Reference SRC/AND/11(61) dated 02 February, 2022 set out the applicable domestic travel and subsistence rates for all State and Public Officers. However, the domestic travel and subsistence rates for Judiciary are paid at rates higher than those authorized by the SRC.

In the circumstances, Management was in breach of the SRC guidelines resulting in irregular payments.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 those Charged with Governance**

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

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

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

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

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

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

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

Because of its inherent limitations, internal 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 skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on The Judiciary'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 Judiciary to cease 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 Judiciary to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

24 January, 2024

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**X. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2023**

	Note	30-Jun-2023	30-Jun-2022
		KShs	KShs
<b>RECEIPTS</b>			
Exchequer Releases	1	-	16,667,084,412
Withdrawals from the Judiciary Fund	2	20,235,193,180	-
Other Receipts - JPIP Direct Payments	3	-	702,368,664
<b>TOTAL REVENUES</b>		<b><u>20,235,193,180</u></b>	<b><u>17,369,453,076</u></b>
<b>PAYMENTS</b>			
Compensation of Employees	4	12,373,414,686	10,063,892,754
Use of goods and services	5(a+b)	6,784,207,914	5,484,320,489
Acquisition of Assets	6	<u>996,426,474</u>	<u>1,872,434,004</u>
<b>TOTAL PAYMENTS</b>		<b><u>20,154,049,074</u></b>	<b><u>17,420,647,247</u></b>
<b>SURPLUS/DEFICIT</b>		<b><u>81,144,106</u></b>	<b><u>(51,194,171)</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Judiciary's financial statements were approved on 20<sup>th</sup> September 2023 and signed by:



.....  
Paul N. Maina, OGW, 'ndc' (K)  
Deputy Chief Registrar of the Judiciary



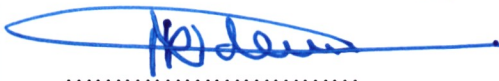
.....  
Wycliffe Wanga - ICPAK No: 3209  
Director Accounting Services

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**XI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup>  
JUNE 2023**

	Note	30-Jun-2023	30-Ju -2022
<b>FINANCIAL ASSETS</b>		<b>KShs</b>	<b>KShs</b>
<b>Cash and Cash Equivalents</b>			
Bank Balances	7	8,186,097,574	6,718,069,286
Imprests and advances	8	<u>57,789,082</u>	<u>64,099,750</u>
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>8,243,886,656</u></b>	<b><u>6,782,169,036</u></b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Third party deposits and retention	9	<u>8,100,777,464</u>	<u>6,694,868,940</u>
<b>NET FINANCIAL ASSETS</b>		<b><u>143,109,192</u></b>	<b><u>87,300,096</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd		87,300,096	311,119,555
Prior year Adjustment	10	(25,335,010)	(172,625,288)
Surplus for the year		<u>81,144,106</u>	<u>(51,194,171)</u>
<b>NET FINANCIAL POSITION</b>		<b><u>143,109,192</u></b>	<b><u>87,300,096</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Judiciary's financial statements were approved on 20<sup>th</sup> September 2023 and signed by:



.....  
**Paul N. Maina, OGW, 'ndc' (K)**  
**Deputy Chief Registrar of the Judiciary**



.....  
**Wycliffe Wanga - ICPAK No: 3209**  
**Director Accounting Services**

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**XII. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

	Note	30-Jun-2023	30-Jun-2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>KShs</b>	<b>KShs</b>
<b>Receipts From Operating Income</b>			
Exchequer Releases	1	-	16,667,084,412
Transfers from the Judiciary Fund	2	20,235,193,180	-
Other Receipts - JPIP Direct Payments	3	-	702,368,664
<b>Total Receipts</b>		<b>20,235,193,180</b>	<b>17,369,453,076</b>
<b>Payments For Operating Expenses</b>			
Compensation of Employees	4	(12,373,414,686)	(10,063,892,754)
Use of goods and services	5 (a+b)	(6,784,207,914)	(5,484,320,489)
<b>Total Payments</b>		<b>19,157,622,600</b>	<b>(15,548,213,243)</b>
<b>Net Receipts</b>		<b>1,077,570,580</b>	<b>1,821,239,833</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in accounts receivable	11	6,310,668	(22,405,008)
Increase/(Decrease) in deposits and retention	12	1,405,908,524	(154,303,353)
Prior Year Adjustments	10	(25,335,010)	(172,625,288)
<b>Net Cashflow From Operating Activities</b>		<b>2,464,454,762</b>	<b>1,471,906,184</b>
<b>Cash flow From Investing Activities</b>			
Acquisition of Assets	6	(996,426,474)	(1,872,434,004)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>1,468,028,288</b>	<b>(400,527,820)</b>
<b>Cash and Cash Equivalent at Beginning of the Year</b>		<b>6,718,069,286</b>	<b>7,118,597,106</b>
<b>Cash and cash equivalent at end of the Year</b>		<b>8,186,097,574</b>	<b>6,718,069,286</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Judiciary's financial statements were approved on 20<sup>th</sup> September 2023 and signed by:



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Paul N. Maina, OGW, 'ndc' (K)  
Deputy Chief Registrar of the Judiciary



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Wycliffe Wanga - ICPAK No: 3209  
Director Accounting Services

**THE JUDICIARY  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**XIII. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2022/23**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget Utilization Difference	% of Utilisation
	a	b	c=b+a	d	e	f=d/c %
	KShs	KShs	KShs	KShs	KShs	
<b>RECEIPTS</b>						
Exchequer withdrawals	<u>18,297,400,000</u>	<u>2,835,000,000</u>	<u>21,132,400,000</u>	<u>20,235,193,180</u>	<u>897,206,820</u>	<u>96%</u>
<b>PAYMENTS</b>						
Compensation of Employees	10,861,495,635	1,593,318,058	12,454,813,693	12,373,414,686	81,399,007	99%
Use of goods and services	5,518,732,771	1,646,347,164	7,165,079,935	6,784,207,914	380,872,022	95%
Acquisition of Assets	<u>1,917,171,594</u>	<u>(404,665,222)</u>	<u>1,512,506,372</u>	<u>996,426,474</u>	<u>516,079,898</u>	<u>166%</u>
<b>Grand Total</b>	<b><u>18,297,400,000</u></b>	<b><u>2,835,000,000</u></b>	<b><u>21,132,400,000</u></b>	<b><u>20,154,049,074</u></b>	<b><u>978,350,926</u></b>	<b><u>95%</u></b>

The Judiciary's financial statements were approved on 20<sup>th</sup> September 2023 and signed by:

.....  
**Paul N. Maina, OGW, 'ndc' (K)**  
**Deputy Chief Registrar of the Judiciary**

.....  
**Wycliffe Wanga - ICPAK No: 3209**  
**Director Accounting Services**

<sup>1</sup> The utilisation for acquisition of assets was 66% due to delays in contractors resuming site owing to escalated general prices thus requiring variation of terms and also delay in issuance of certificates for payment. Also, the acquisition of the assets budget was allocated during supplementary budget in April 2023 and there was little time to undertake the procurement for all the units required and have them delivered before year end, hence the budget could not be utilized.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**XIV (a) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT  
FOR FY2022/23**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget Utilization Difference	% of Utilisation
	a	b	c=b+a	d	F=c-d	g=e/d %
<b>RECEIPTS</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	
Exchequer releases	<u>16,397,400,000</u>	<u>2,835,000,000</u>	<u>19,232,400,000</u>	<u>18,739,227,493</u>	<u>493,172,507</u>	<u>97%</u>
<b>PAYMENTS</b>						
Compensation of Employees	10,861,495,635	1,593,318,058	12,454,813,693	12,373,414,687	81,399,007	99%
Use of goods and services	5,093,732,771	1,137,899,310	6,231,632,081	5,997,252,531	234,379,550	96%
Acquisition of Assets	<u>442,171,594</u>	<u>103,782,632</u>	<u>545,954,226</u>	<u>292,848,609</u>	<u>253,105,617</u>	<u>266%</u>
<b>Grand Total</b>	<b><u>16,397,400,000</u></b>	<b><u>2,835,000,000</u></b>	<b><u>19,232,400,000</u></b>	<b><u>18,663,515,827</u></b>	<b><u>568,884,174</u></b>	<b><u>97%</u></b>

The Judiciary's financial statements were approved on 20<sup>th</sup> September 2023 and signed by:

.....  
**Paul N. Maina, OGW, 'ndc' (K)**  
**Deputy Chief Registrar of the Judiciary**

.....  
**Wycliffe Wanga - ICPAK No: 3209**  
**Director Accounting Services**

<sup>2</sup> The unutilized budget mainly related to purchase of motor vehicles. The acquisition of the assets budget was allocated during supplementary budget in April 2023. There was little time to undertake the procurement for all the units required and have them delivered before year end, hence the budget could not be utilized.



**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**XIV (b) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS:**

**DEVELOPMENT FOR FY2022/23**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget Utilization Difference	% of Utilisation
	a	b	c=b+a	d	e	f=e/d %
<b>RECEIPTS</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	
Exchequer releases	1,900,000,000	-	1,900,000,000	1,495,965,687	404,034,313	79%
<b>PAYMENTS</b>						
Use of goods and services	425,000,000	508,447,854	933,447,854	786,955,383	146,492,471	84%
Acquisition of Assets	<u>1,475,000,000</u>	<u>(508,447,854)</u>	<u>966,552,146</u>	<u>703,577,865</u>	<u>262,974,281</u>	<u>73%</u>
<b>Grand Total</b>	<u><b>1,900,000,000</b></u>	<u><b>-</b></u>	<u><b>1,900,000,000</b></u>	<u><b>1,490,533,247</b></u>	<u><b>409,466,753</b></u>	<u><b>78%</b></u>

The Judiciary's financial statements were approved on 20<sup>th</sup> September 2023 and signed by:

  
.....  
**Paul N. Maina, OGW, 'ndc' (K)**  
**Deputy Chief Registrar of the Judiciary**

  
.....  
**Wycliffe Wanga - ICPAK No: 3209**  
**Director Accounting Services**

<sup>3</sup> The overall development utilisation was 78% due to delays in contractors resuming site owing to escalated general prices thus requiring variation of terms of contract. The contractors also delayed in issuance of certificates/invoices for payment.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**XIV (c) BUDGET EXECUTION BY PROGRAMME AND SUB-PROGRAMME FOR FY2022/23**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
<b>Administration of Justice</b>					
1. Access to Justice	7,075,050,803		7,075,050,803	6,198,176,732	876,874,071
2. General Administration Planning and Support Services	14,057,349,197		14,057,349,197	13,955,872,342	101,476,855
<b>Total</b>	<b>21,132,400,000</b>		<b>21,132,400,000</b>	<b>20,154,049,074</b>	<b>978,350,926</b>

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**XV. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya. 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 Judiciary. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

**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.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**4. Significant Accounting Policies**

The following accounting policies have been consistently applied by the Judiciary for all the Years presented.

**a) Recognition of revenue and expenses**

The Judiciary recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Judiciary. In addition, the Judiciary recognises all expenses when the event occurs and the related cash has actually been paid out by the Judiciary.

**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 entity.

**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 criterion is applied for loans received in the form of a direct payment. During the Year ended 30 June 2023 there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**b) Recognition of payments**

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

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**Significant Accounting Policies (Ctd...)**

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Acquisition of Fixed Assets**

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

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

**c) In-kind contributions**

In-kind contributions are donations that are made to the Judiciary 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 Judiciary includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**d) Cash and cash equivalents**

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

**Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30<sup>th</sup> June 2023, this amounted to **Kshs 8,100,777,464**. 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 and/or institutions which were not surrendered or accounted for at the end of the financial Year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**f) Third Party Deposits and Retentions**

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

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**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 Year, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Judiciary at the end of the Year. Pending bill form a first charge to the subsequent year budget and when they 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, which are accounted for on an accrual basis), the same accounts classification basis, and for the same Year as the financial statements. The original budget was approved by Parliament in June 2022 for the Year 1st July 2022 to 30th June 2023 as required by Law and there was one supplementary adjustment 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**

The comparative figures for the previous financial Year have not been included since this is the first year the Judiciary is reporting on Judiciary Fund Account.

**j) Subsequent Events**

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 2023.

**k) Related Party Transactions**

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

- a) Control the other party or

**THE JUDICIARY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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- 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.

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

**1) 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 entity 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 JUDICIARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1) EXCHEQUER RELEASES TO THE JUDICIARY FUND**

	30-Jun-23	30-Jun-22
	Kshs	Kshs
Quarter 1	4,563,111,354	3,384,931,819
Quarter 2	3,954,852,220	3,567,239,764
Quarter 3	3,034,315,871	4,285,437,204
Quarter 4	<u>8,682,913,735</u>	<u>5,429,475,625</u>
<b>Total</b>	<b><u>20,235,193,180</u></b>	<b><u>16,667,084,412</u></b>

**2) WITHDRAWALS FROM THE FUND TO OPERATIONAL ACCOUNTS**

Quarter 1	3,599,786,644	-
Quarter 2	4,364,730,092	-
Quarter 3	3,587,732,764	-
Quarter 4	<u>8,682,943,680</u>	<u>-</u>
<b>Total</b>	<b><u>20,235,193,180</u></b>	<b><u>-</u></b>

**3) PROCEEDS FROM FOREIGN BORROWINGS (JPIP)**

Quarter 1	-	-
Quarter 2	-	358,764,741
Quarter 3	-	-
Quarter 4	<u>-</u>	<u>343,603,923</u>
<b>Total</b>	<b><u>-</u></b>	<b><u>702,368,664</u></b>

**4) COMPENSATION OF EMPLOYEES**

Basic salaries of permanent employees	5,587,870,841	4,284,470,335
Basic wages of temporary employees	33,862,418	964,415,086
Personal allowances paid as part of salary	5,028,280,513	3,290,636,506
Employer Contributions to Compulsory National Social Security Schemes	<u>1,723,400,914</u>	<u>1,524,370,827</u>
<b>Total</b>	<b><u>12,373,414,686</u></b>	<b><u>10,063,892,754</u></b>

**THE JUDICIARY**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**5) (a) USE OF GOODS AND SERVICES**

	30-Jun-2023	30-Jun-2022
	KShs	KShs
Utilities, supplies and services	148,090,561	123,455,573
Communication, supplies and services	338,520,104	282,759,065
Domestic travel and subsistence	1,369,529,890	1,229,511,231
Foreign travel and subsistence	199,208,460	97,372,870
Printing, advertising and information supplies & services	88,621,872	66,658,683
Rentals of produced assets	84,407,574	79,086,727
Training expenses	54,322,392	29,326,152
Hospitality supplies and services	592,618,326	534,104,447
Insurance costs	1,519,772,094	1,317,690,180
Specialised materials and services	108,446,899	65,712,425
Office and general supplies and services	272,398,263	238,615,323
Fuel Oil and Lubricants	173,429,733	152,026,824
Other operating expenses	1,379,303,849	722,099,622
Routine maintenance – vehicles and other transport equipment	148,091,783	171,717,934
Routine maintenance – other assets	<u>107,446,114</u>	<u>102,183,433</u>
<b>Total</b>	<b><u>6,584,207,914</u></b>	<b><u>5,212,320,489</u></b>
<b>(b) OTHER EXPENSES</b>		
Housing Loans to Public servants	<u>200,000,000</u>	<u>272,000,000</u>
<b>TOTAL USE OF GOODS AND SERVICES</b>	<b><u>6,784,207,914</u></b>	<b><u>5,484,320,489</u></b>

**THE JUDICIARY**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6) ACQUISITION OF ASSETS**

Non-Financial Assets	30-Jun-2023	30-Jun-2022
	KShs	KShs
Construction of Buildings	203,632,644	316,701,926
Refurbishment of Buildings	143,473,936	55,179,718
Purchase of Vehicles and Other Transport Equipment	192,103,040	84,769,600
Purchase of Office Furniture and General Equipment	100,736,804	53,253,898
Purchase of Specialised Plants, Machinery and Equipment	356,480,050	543,349,671
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	-	5,330,117
Domestic Lending and On-Lending (JPIP)	-	<u>813,849,074</u>
<b>Total</b>	<b><u>996,426,474</u></b>	<b><u>1,872,434,004</u></b>

**7) CASH AND BANK ACCOUNTS**

Bank Accounts (6A)	<b><u>8,186,097,574</u></b>	<b><u>6,718,069,286</u></b>
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**7A) BANK ACCOUNTS**

Central Bank of Kenya (CBK), A/c No. & Type	NOTE		
CBK: 1000589353 - Rec - Judiciary Fund		13,882,963	-
CBK: 1000589388 - Dev - Judiciary Fund		9,472,061	-
CBK: 1000589377 - Dep - Judiciary Fund		728,449,399	
CBK: 1000181915 - Rec The Judiciary		60,904,045	18,038,211
CBK: 1000182048 - Dev The Judiciary		941,249	5,042,343
CBK: 1000182342 - Dep The Judiciary		50,279,333	581,300,657
CBK: 1000187441 - JPIP		119,792	119,792
<i>Various Commercial Banks</i>		<u>7,322,048,732</u>	<u>6,113,568,283</u>
<b>Total</b>	<b>7</b>	<b><u>8,186,097,574</u></b>	<b><u>6,718,069,286</u></b>

THE JUDICIARY  
 NOTES TO THE FINANCIAL STATEMENTS (Continued)  
 FOR THE YEAR ENDED 30 JUNE 2023

8) IMPRESTS AND ADVANCES

	30-Jun-2023	30-Jun-2022
	KShs	KShs
Government Imprest	-	14,180,234
Salary advances	2,415,516	250,082
Unspent AIEs	55,373,565	49,669,434
	<u>57,789,082</u>	<u>64,099,750</u>

*Imprests and advances Aging analysis.*

	FY2022/2023	% of the Total	FY2021/2022	% of the Total
	KShs		KShs	
Under one year	57,789,082	100%	-	
1-2 year	-		-	
2-3 year	-		-	
Over 3 year	-		-	
Total	<u>57,789,082</u>		-	

9) THIRD PARTY DEPOSITS AND RETENTION

	30-Jun-2023	30-Jun-2022
	KShs	KShs
General Deposits - HQs	778,728,732	581,300,657
General Deposits - Stations	7,322,048,732	6,113,568,283
	<u>8,100,777,464</u>	<u>6,694,868,940</u>
<b>Ageing analysis:</b>		
Under one year	2,044,187,230	1,689,413,844
1-2 years	1,362,051,594	1,125,664,413
2-3 years	958,638,187	792,264,329
Over 3 years	3,735,900,453	3,087,526,354
Total	<u>8,100,777,464</u>	<u>6,694,868,940</u>

10) PRIOR YEAR ADJUSTMENTS

Bank Account Balances	10,904,694	161,190,132
Accounts Receivables	14,430,316	11,435,156
(Increase)/Decrease in Receivables (c=(b-a))	<u>25,335,010</u>	<u>172,625,288</u>

**THE JUDICIARY**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**11) (INCREASE)/ DECREASE IN ADVANCES AND IMPRESTS**

	30-Jun-2023	30-Jun-2022
	KShs	KShs
Receivables as at 1 <sup>st</sup> July (a)	64,099,750	41,694,742
Receivables as at 30 <sup>th</sup> June (b)	<u>57,789,082</u>	<u>64,099,750</u>
<b>(Increase)/Decrease in Receivables (c=(b-a))</b>	<b><u>(6,310,668)</u></b>	<b><u>22,405,008</u></b>

**12) INCREASE/ (DECREASE) IN RETENTION AND THIRD-PARTY DEPOSITS**

	30-Jun-2023	30-Jun-2022
	KShs	KShs
Payables as at 1 <sup>st</sup> July (d)	6,694,868,940	6,849,172,293
Payables as at 30 <sup>th</sup> June (e)	<u>8,100,777,464</u>	<u>6,694,868,940</u>
<b>(Increase)/Decrease in Payables (f=(e-d))</b>	<b><u>1,405,908,524</u></b>	<b><u>(154,303,353)</u></b>

**13) RELATED PARTY DISCLOSURES**

The following comprise of related parties to the Judiciary

- i) The Judiciary Fund

**14) OTHER IMORTANT DISCLOSURES**

**RELATED PARTY TRANSACTIONS**

**14.1 JUDICIARY FUND ACCOUNT**

	30-Jun-2023	30-Jun-2022
	KShs	KShs
Opening Balance	-	-
Exchequer receipts from CFS	20,235,193,180	-
Transfers to Judiciary Fund Operational Accounts	(20,235,193,180)	-
Unspent Funds (AIEs & Imprests)	<u>55,373,565</u>	-
<b>Fund Balance</b>	<b><u>55,373,565</u></b>	<b><u>-</u></b>

**THE JUDICIARY**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**14.2 PENDING ACCOUNTS PAYABLES**

	FY2022/2023	Ineligible Bills	Paid during the Year	Balance c/fwd
	KShs	KShs	KShs	KShs
Construction of buildings	76,227,286	-	-	76,227,286
Supply of civil works	-	-	-	-
Supply of services	<u>259,112,389</u>	=	=	<u>259,112,389</u>
<b>Total</b>	<b><u>335,339,675</u></b>	<b>=</b>	<b>=</b>	<b><u>335,339,675</u></b>

**14.3 PENDING STAFF PAYABLES**

Staff payables	<u>5,283,563</u>	=	=	<u>5,283,563</u>
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**14.4 OTHER PENDING PAYABLES**

Court Awards & Arbitrations	<u>272,734,350</u>	=	=	<u>272,734,350</u>
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The Judiciary entered into contracts with various contractors for construction of court buildings which were initially supervised by the Ministry of Works. Due to budget constraints, the projects were not completed within contract period and also there were delays in payment to contractors. The Judiciary has requested the National Treasury for budget allocation to pay the awards granted by the Court.

**THE JUDICIARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**  
**ANNEX 1 - SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/fwd. (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/fwd. (Kshs) 31-Mar, 2023
	KShs	KShs	KShs	KShs	KShs
Land	7,297,599,999	-			7,297,599,999
Buildings and structures	16,238,579,354	347,106,581			16,585,685,935
Transport equipment	3,702,020,787	192,103,040			3,894,123,827
Office equipment, furniture and fittings	549,260,364	100,736,803	-		649,997,167
ICT Equipment	420,191,603	-	-		420,191,603
Machinery and Equipment	1,514,725,165	356,480,050			1,871,205,215
Biological assets	-				-
Infrastructure Assets- Roads, Rails	-				-
Heritage and cultural assets	-				-
Intangible assets	-				-
Work in Progress	-	-	-	-	-
<b>Total</b>	<b>29,722,377,272</b>	<b>996,426,474</b>	<b>-</b>	<b>-</b>	<b>30,718,803,746</b>

**THE JUDICIARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**ANNEX 2 - LIST OF SCHEDULES GENERATED FROM IFMIS.**

- I. Comparison Trial Balance
- II. Bank Reconciliation for all bank accounts
- III. Receipts and Payments Statement
- IV. Statement of Financial Position
- V. Statement of Cash Flows
- VI. Notes to the Financial Statements
- VII. Statement of Budget Execution
- VIII. Statement of Deposits
- IX. Budget Execution by Programme and Economic Classification
- X. Budget Execution by Heads and Programmes
- XI. Budget Execution by programmes and sub-programmes



**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**ANNEX 4 - 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.

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
1.1	Bank Balances Bank Reconciliation Statements for General Deposits	Awaiting Recommendation PAC	Long outstanding reconciling items in the deposit reconciliation for various court stations relates to periods when the Sub-County (Formerly District superintended the Judiciary accounting services. A joint reconciliation between the National Treasury and Judiciary has been carried	DA	Unresolved	June, 2023

**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
			<p>out to ascertain the variances which consisted of funds not transferred upon de-linking. The receipts in cashbook not in bank reflects the variances noted in those court stations during the reconciliations. These receipts are part of the noted KShs 303,074,682 except KShs 47,840,030.25 that ought to be payments in bank statement not in cashbook that relates to fraud.</p>			

**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

<b>FY2020/2021</b>						
<b>REF:</b>	<b>ISSUE</b>	<b>RECOMMENDATIONS BY PAC</b>	<b>MANAGEMENT COMMENT</b>	<b>FOCAL PERSON TO RESOLVE</b>	<b>STATUS</b>	<b>TIMEFRAME</b>
			<p>The amount of KShs 87,051,557.08 related to payments in bank statements that had not been posted in the cashbook except KShs 34,074.235.50 in Molo Law Courts. This payment was as result of fraud where staff involved were disciplined and case forwarded to the DCI and Asset Recovery. The courts have continued to update cashbooks and reconciliations to clear long outstanding balances in</p>			

**THE JUDICIARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
1.2	Loss of Cash Deposits		<p>subsequent bank reconciliations.</p> <p>The losses of KShs 2,682,152 million in Embu and KShs 1,455,800 were fraud matters investigated in FY2016/2017 and matters are active in Runyenjes and Malindi law Courts respectively.</p> <p>The KShs 84,588,258 noted in Nakuru Law Courts was not a loss but an amount expected from the National Treasury for deposits balances not transferred</p>	DA	Unresolved	

**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
			<p>upon de-linking. Subsequently upon reconciliation, it was established the funds not transferred amounted to KShs 52,427,008.06</p> <p>The KShs 1,455,800 loss in Malindi was reported in a loss report and matter is active in Malindi Law Courts.</p> <p>The above matters have been responded to before Parliamentary Accounts Committee (PAC) and awaiting resolution.</p>			

**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021							
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME	
<b>2.</b>	<b>Accounts Receivables</b>						
2.1	Unanalysed long outstanding district suspense and clearance Accounts	Awaiting Recommendation	PAC	The KShs 26,306,566 related to unspent AIEs to court stations that had not been surrendered at the date of reporting for FY2020/2021. The amount was made up of KShs 5,538,000 being JPP AIEs to court stations and KShs 20,306,566.35 being unspent AIEs received from court station. The JPP AIEs were subsequently surrendered while unspent AIEs were received from court station	DA	Before PAC	

**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
			in Judiciary CBK account after the National Treasury had recovered unspent exchequer funds in July 2021.			
2.2	Recoverability of imprest issued to Non-Employees		These imprests are due from government officers who have since moved to other departments of government and some are deceased. The Accounting Officer has approved recovery in compliance with PFM Act 2012.	DA	Before PAC	
3.	Unconfirmed Accounts Payables	Awaiting Recommendation PAC	The deposit reconciliation was carried out jointly by the Judiciary and the	DA	Before PAC	June, 2023

**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
			National Treasury. The National Treasury acknowledged the work that was jointly carried out with the officers from Directorate of General Accounting Services. This is evidenced by joint sign off on the summary reports from the reconciliation exercise by officers from the Judiciary and the National Treasury.			
4.	Foreign Travel Charged to Domestic and Subsistence	Awaiting Recommendation PAC	During the covid-19 period the National Treasury unilaterally revised downward Judiciary	DA	<i>Unresolved</i>	



**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
			<p>budgetary allocation to fund National activities to fight Covid-19 pandemic. This affected implementation of ongoing Judiciary activities. The Judiciary had already incurred costs on local travel amounting to KShs 3,093,755 and the cut caused negative balance in the local travel budget item. The Accounting Officer wrote to the PS National on the effect of the unilateral budget cut.</p>			

**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
5.	Unsupported Contingent Liabilities	Awaiting Recommendation	PAC The contingent liabilities were disclosed based on amounts awarded to contractors/suppliers. The amounts vary from time to time due accrual of interest.	DA	<i>Unresolved</i>	
6.	Pending Bills	Awaiting Recommendation	PAC The unpaid pending bill composed of KShs 47,955,022.10 being a court award to Riley Services Limited still outstanding due to insufficient fund.	DA	<i>Unresolved</i>	<i>June, 2023</i>
7.	Judiciary Mortgage Scheme	Awaiting Recommendation	PAC The Judicial Service (Judiciary Mortgages Scheme Fund) Regulations, 2012 are draft regulations	DA	<i>Unresolved</i>	<i>June, 2022</i>

**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
8.	Delayed Completion of Construction of Thirty (30) Courts	Awaiting Recommendation PAC	yet to be presented to the National Assembly for approval. However, Judiciary has an Agreement with KCB Bank that provides in clause 13 for Maintenance of Proper records and Accounts. Failure to complete projects on time is affected by unavailability of budgets. The Judiciary has engaged the National treasury to provide for budgetary and exchequer allocation to enable payment of contractors on	DA	Unresolved	

**THE JUDICIARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

FY2020/2021						
REF:	ISSUE	RECOMMENDATIONS BY PAC	MANAGEMENT COMMENT	FOCAL PERSON TO RESOLVE	STATUS	TIMEFRAME
			time. When a contractor presents a certificate, whose payment is delayed due to unavailability of funds, the project gets delayed and hence the contractors impose charges on delayed payment(s).			

  
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Paul N. Maina, OGW, 'ndc' (K)  
Deputy Chief Registrar Of The Judiciary

  
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Wycliffe Wanga - ICPAK No: 3209  
Director Accounting Services