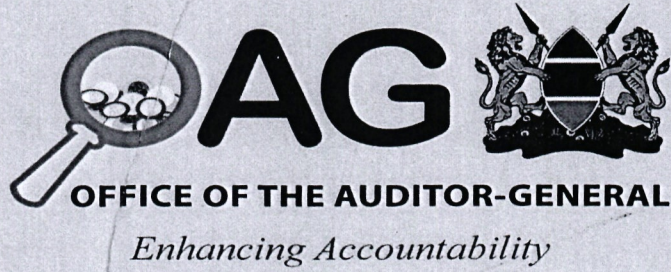


REPUBLIC OF KENYA



REPORT

OF

THE NATIONAL ASSEMBLY
PAPERS LAY

THE AUDITOR-GENERAL

DATE: 22 MAR 2022

DRY.
TUESDAY

ED

MAJORITY LEADER

ON

ABLE:

REVENUE STATEMENTS

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

THE JUDICIARY



THE JUDICIARY

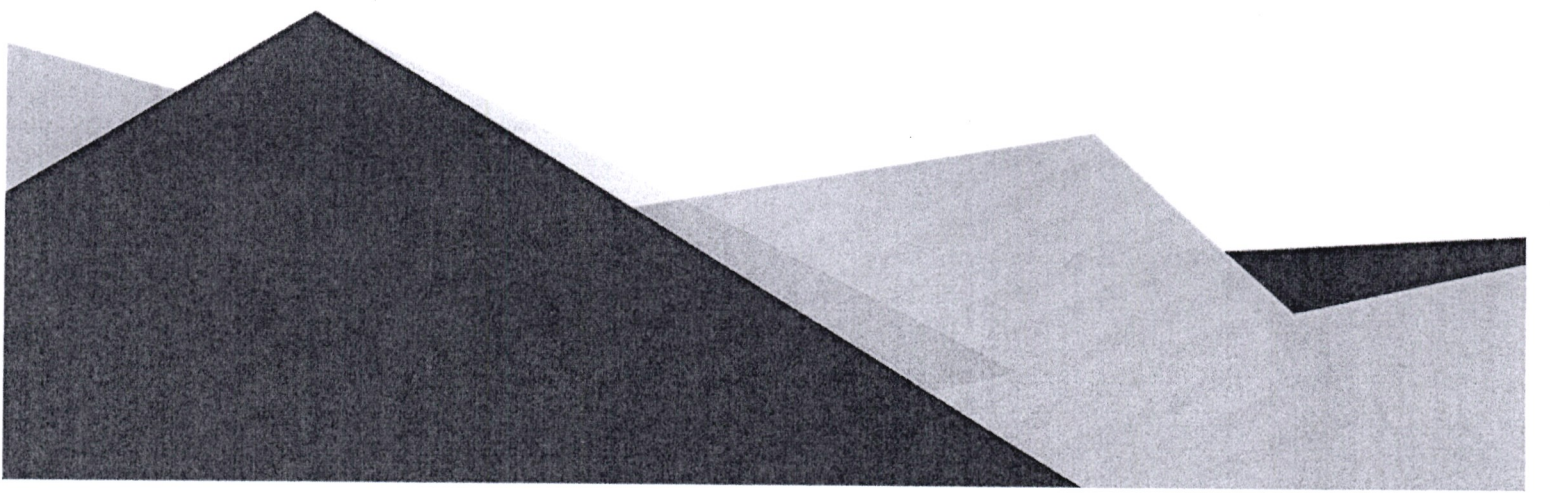


REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2021

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



**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

I. KEY INFORMATION AND MANAGEMENT

The Judiciary is one of the three arms of Government under the Leadership of the Chief Justice. The principal activity/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.

i. Background information

The Chief Registrar (CRJ) is the Accounting Officer of the Judiciary and is responsible for its general administration and is also the appointed Receiver of Revenue for the year under review. Sec. 76(1) of the PFM Act, 2012 the CRJ is authorized to appoint collectors of revenue.

ii. Principal activities

The Judiciary collects revenues from fees levied in court for services provided. Court fines arise from penalties imposed by the courts. Sec. 76 (3) requires the Receiver of Revenue to submit monthly statements to the National Treasury and the Commission on Revenue Allocation

iii. Key Management.

The following organs and offices are responsible for leadership, policy formulation and implementation in the Judiciary;

- The Chief Justice is the Chair of the Judicial Service Commission;
- Judicial Service Commission provides oversight over the Judiciary;
- The Chief Registrar of the Judiciary is the administrator of the Judiciary Fund and designates AIE Holders and collectors of revenue;

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

The Judiciary management who served during the year and up to the date of this report are:

No	Designation	Name
1.	The Hon. Chief Justice and President of the Supreme Court, The Chair of:	Hon. Lady Justice Martha Karambu Koome, EBS <i>(Appointed 21st May, 2021)</i>
	The Judicial Service Commission, National Council of Law Reporting National Council on Administration of Justice	Hon. Mr. Justice David Kenani Maraga, EGH <i>(Retired 12th January, 2021)</i>
2.	The Chief Registrar of the Judiciary	Hon. Anne A. Amadi, CBS
3.	Director of Finance	CPA Susan Oyatsi
4.	Accounts Controller	CPA Wycliffe Wanga
5.	Director Supply Chain Management	Mr. Jeremiah Nthusi
6.	Director Human Resources & Administration	Dr. Elizabeth Kalei
7.	Director Planning & Organisation Performance	Dr. Paul Kimalu
8.	Director Audit and Risk Management	CPA Ronald Wanyama
9.	Deputy Director Public Affairs & Communication	Ms. Catherine Wambui
10.	Deputy Director, Building Services Unit	Architect Maxwell Suero
11.	Director ICT	Mr. Stephen Ikileng
12.	Registrar, Supreme Court	Hon. Esther Nyaiyaki
13.	Registrar, Court of appeal	Hon. Moses Serem
14.	Registrar, High Court	Hon. Judith Omenge
15.	Registrar, Employment & Labour Relations Court	Hon. Kennedy Kandet
16.	Registrar, Environment and Land Court	Hon. Rose Makungu
17.	Registrar, Magistrate Court	Hon. Peter Mulwa
18.	Registrar, Tribunals	Hon. Anne Asugah

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

iv. The Headquarter

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

v. The Contacts

Telephone: (254) 20-2221221
E-mail: servicedesk@court.go.ke/info@judiciary.go.ke
Website: www.judiciary.go.ke

vi. Independent Auditors

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

vii. Principal Legal Adviser

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

viii. Bankers

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

Kenya Commercial Bank Limited,
Kencom House,
Moi Avenue,
P.O Box 48400 - 00100
NAIROBI, KENYA

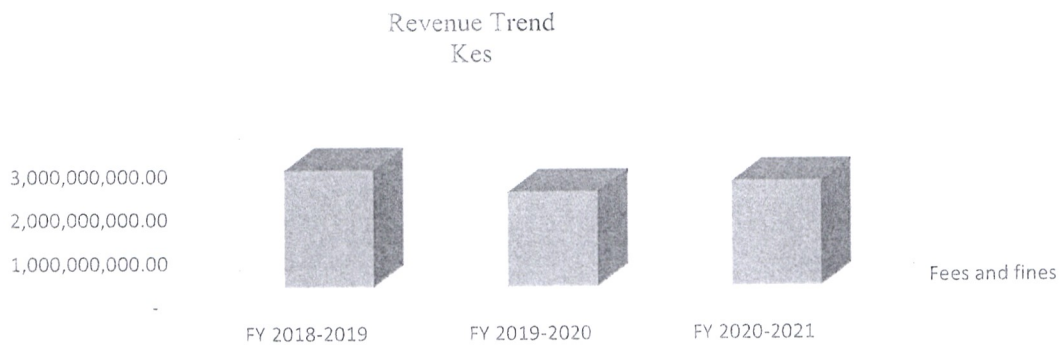
**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

II. RECEIVER OF REVENUE

Pursuant to sec.62 of the PFM Act 2012 the Accounting Officer is appointed as Receiver of Revenue. The Revenue statement report is submitted include fees and fines collections. The fines are net of reinstatement on court appeal.

The revenue collection for the year amounted to **Kes. 2.4B** representing 9% margin increase from the FY 20219/2020.

Trend Analysis



The covid 19 effect slowed court activities but online case management kept the revenue stream upwards.

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

III. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

Section 82 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue shall prepare an account of the revenue received and collected by that receiver during that financial year.

The Chief Registrar is responsible for the preparation and presentation of the annual revenue statements, which gives a true and fair view of the state of affairs at the end of the financial year.

This responsibility includes:

- i. Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii. Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- iii. Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- iv. Safeguarding the assets of the Judiciary;
- v. Selecting and applying appropriate accounting policies; and
- vi. Making accounting estimates that are reasonable in the circumstances.

The Chief Registrar of the Judiciary accepts responsibility for the Judiciary's revenue statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya.

The Chief Registrar of the Judiciary is of the opinion that the Judiciary's revenue statements give a true and fair view of the Judiciary's revenue transactions during the financial year ended 30th June 2021, and of the arrears of revenue as at that date. The Chief Registrar of the Judiciary further confirms the completeness of the accounting records maintained for the revenue, which have been relied upon in the preparation of the revenue statements as well as the adequacy of the systems of internal financial control.

The Chief Registrar confirms that the Judiciary has complied fully with applicable Government Regulations, and that the revenue received during the year under audit were transferred to the exchequer account and properly accounted for. Further, the Chief Registrar confirms that the revenue

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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 Revenue Statements

The revenue statements were approved and signed by the Chief Registrar of the Judiciary on the 20th September 2021.



Hon. Anne A. Amadi, CBS
Chief Registrar of the Judiciary



CPA Wycliffe Wanga - ICPAK No: 3209
Accounts Controller

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON THE REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2021 – THE JUDICIARY

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution 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 REVENUE STATEMENTS

Opinion

I have audited the accompanying revenue statements of the Judiciary set out on pages 9 to 17, which comprise the statement of financial assets and liabilities and statement of arrears of revenue as at 30 June, 2021, and the statement of receipts and disbursements

for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the revenue statements present fairly, in all material respects, the financial position and arrears of the revenue of the Judiciary as at 30 June, 2021, and of its revenue performance 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 Opinion

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 ISSAIs and in accordance with other ethical requirements applicable to performing audits of revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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

Failure to Pay Revenue Collected Promptly into the Consolidated Fund

The statement of financial assets and liabilities reflects balance due for disbursement to the Exchequer of Kshs.476,031,828 as disclosed in Note 6 to the revenue statements. The unremitted revenue as at 30 June, 2021 relates to collections for the months of May and June, 2021.

Failure to disburse the revenue collected promptly to the Exchequer contravenes Regulation 81(2) of the Public Finance Management (National Government) Regulations, 2015 which states that, "the Receiver of Revenue shall promptly pay the revenue received into the Consolidated Fund as soon as possible and in any case not later than five (5) days after receipt thereof."

Consequently, the Management was in breach of the law.

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 revenue statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were 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 revenue 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 revenue statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

Those charged with governance are responsible for overseeing the revenue reporting process, reviewing the effectiveness of how the Judiciary 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 revenue 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 revenue statements.

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

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

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

- Identify and assess the risks of material misstatement of the revenue 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 revenue 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 continue to sustain its services.
- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures, and whether the revenue 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 revenue statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


08 March, 2022

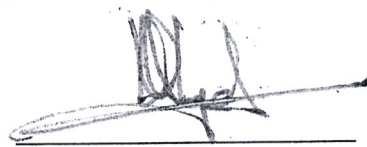
**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

**V. STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 30
JUNE 2021.**

	Note	FY2020-2021	FY2019-2020
		KShs	KShs
NON TAX REVENUES			
Fees on use of Goods/Services	1	1,064,820,563	932,073,450
Fines, Penalties and Forfeitures	2	1,242,939,211	1,259,508,902
Property Income	3	521,640	240,680
Other Receipts not classified elsewhere	4	<u>106,250,681</u>	<u>75,077,210</u>
TOTAL NON TAX RECEIPTS		2,414,532,095	2,266,900,242
DISBURSEMENTS TO EXCHEQUER ACCOUNT		(1,938,500,267)	(2,124,182,269)
BALANCE DUE FOR DISBURSEMENT		<u>476,031,828</u>	<u>142,717,973</u>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 20th September 2021 and signed by:


 Hon. Anne A. Amadi, CBS
 Chief Registrar of the Judiciary

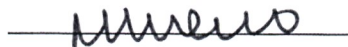

 CPA Wycliffe Wanga - ICPAK No: 3209
 Accounts Controller

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 JUNE 2021.

	Note	FY2020-2021	FY2019-2020
		KShs	KShs
FINANCIAL ASSETS			
Cash And Cash Equivalent	5	<u>476,031,828</u>	<u>332,632,706</u>
TOTAL FINANCIAL ASSETS		<u>476,031,828</u>	<u>332,632,706</u>
FINANCIAL LIABILITIES			
Due to Exchequer	6	<u>476,031,828</u>	<u>332,632,706</u>
BALANCE DUE FOR DISBURSEMENT		<u>476,031,828</u>	<u>332,632,706</u>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 20th September 2021 and signed by:



Hon. Anne A. Amadi, CBS
Chief Registrar of the Judiciary



CPA Wycliffe Wanga - ICPAK No: 3209
Accounts Controller

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

VII. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE 2021

Classification of Revenue	Accumulated amount in arrears from prior periods to June 2021	Amount in arrears for the immediate previous period to June 2021	Amount in arrears for the current period to June 2021	Total arrears as at June 2021	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	(a)	(b)	(c)	(a+b+c)		
Non Tax Revenues						
Fees on use of goods and services	-	-	-	-	N/A	N/A
Fines, penalties and forfeitures	-	-	-	-	N/A	N/A
	-	-	-	-		
Total Arrears	-	-	-	-		



Hon. Anne A. Amadi, CBS
Chief Registrar of the Judiciary



CPA Wycliffe Wanga - ICPAK No: 3209
Accounts Controller

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of Compliance and Basis of Preparation

The revenue 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 relevant legal framework of the Government of Kenya. 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 are presented in Kenya Shillings, which is the functional and reporting currency of the Judiciary. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Judiciary.

b) Recognition of Revenue

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

c) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the revenue statements. The revenue budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the revenue's actual performance against the comparable budget for the financial year under review has been included in to these revenue statements. The budget is allocated by the National Treasury and allocated to the Chief Registrar of the Judiciary for collection. The Judiciary is not part of revenue collection budget process making.

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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.

e) Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. There were no revenue arrears to be disclosed under the statement of arrears as required under the PFM Act, 2012.

f) Disbursement to the Exchequer

The Judiciary has a monthly arrangement for sweeping of funds from its bank account to the Exchequer account. Total disbursements to the exchequer are as a result of the sweeping arrangement during the year.

g) Comparative Figures

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

h) Subsequent Events

There has been no event subsequent to the period end with a significant impact on the revenue statements for the period ended 30 June, 2021.

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

1. FEES ON USE OF GOODS/SERVICES

	Original Estimates	Revised Estimates	Actual	% Realized
	KShs	KShs	KShs	
Fees on use of goods/Services	778,509,960	778,509,960	1,064,820,563	137%
Balance brought forward			96,198,457	
Transfer to Exchequer Account			<u>(971,496,489)</u>	
*Balance carried forward		-	<u>189,522,531</u>	

2. FINES, PENALTIES AND FORFEITURES

Court imposed Fines, Penalties and Forfeitures and other Charges	1,033,286,315	1,033,286,315	1,258,252,415	121.77%
Reinstated Fines	=	=	<u>(15,313,204)</u>	
Total	1,033,286,315		1,242,939,211	133%
Balance brought forward			162,061,881	
Transfer to Exchequer Account			<u>(1,155,012,824)</u>	
Balance carried forward			<u>249,988,268</u>	

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

3. PROPERTY INCOME

	Original Estimates	Revised Estimates	Actual	% Realized
	KShs	KShs	KShs	
Rent Income	-	-	521,640	-
Transfer to Exchequer Account			-	
Balance carried forward			<u>521,640</u>	

4. OTHER INCOME NOT CLASSIFIED ELSEWHERE

	Original Estimates	Revised Estimates	Actual	% Realized
	KShs	KShs	KShs	
Payroll Commissions			3,758,596	
Interest on deposits			92,377,985	
Sundry Revenue			<u>10,114,100</u>	
Total Other Receipts			106,250,681	
Balance brought forward			74,372,368	=
Transfer to Exchequer Account			<u>(144,623,660)</u>	
Balance carried forward			<u>35,999,389</u>	
				=

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

5. BANK BALANCES

Name of Bank & Account No.		FY2020-21	FY2019-2020
		KShs	KShs
Judiciary Court Deposit Collection Account No. 1117161749		<u>476,031,828</u>	<u>332,632,706</u>
5a) Balance Carried Forward subsequently transferred			
		Amount	Date Transferred
		KShs	
(i) May 2021 Collections		<u>221,522,585</u>	<i>1st July 2021</i>
(ii) June 2021 Collections		<u>254,509,243</u>	<i>3rd August 2021</i>
(iii)			
		<u>476,031,8328</u>	

6. PAYABLES – DUE TO EXCHEQUER

	FY2020-21	FY2019-2020
	KShs	KShs
Balance brought forward at the beginning of the year	332,632,706	189,914,733
Collection during the year	2,414,532,095	2,266,900,241
Amounts disbursed to Exchequer during the year	<u>(2,271,132,973)</u>	<u>(2,124,182,269)</u>
	<u>476,031,828</u>	<u>332,632,706</u>

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**IX. REPORT OF WAIVERS AND VARIATIONS OF TAXES, FEES OR CHARGES GRANTED BY THE RECEIVER OF
REVENUE DURING THE PERIOD.**

Name of person/organisation benefiting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver	Reason for waiver/ variation	The law in terms of which the variation was granted
None	N/A	N/A	N/A	N/A

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APPENDIX 1: PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR RECOMMENDATIONS

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

FY 2017/2018					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
	Inaccuracies in the Revenue Statements	The summary of the opening balances for all revenue accounts in bank totalled to Kshs. 703,507,022. However, as at the beginning of the FY 2017/18, the opening balance in our financial statement totalled Kshs. 470,931,785 which is money received and surrendered to the headquarters which is a cashbook balance. The Public Sector Accounting Standards and the financial statement reporting template requires that the financial statements be prepared based on cashbook balances and not on bank balances. The figure of Kshs. 703,507,022 is the bank balance which includes un-receipted amounts while the Kshs. 470,931,785 is the cashbook balance which is receipted and surrendered. The difference of Kshs. 232,575,237 is composed of money	HAU/ADF, Revenue	Resolved	

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FY 2017/2018					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		banked at various court stations but not received and surrendered to the headquarters as at the beginning of the financial year. At the end of FY 2017/18, the bank balance of the main revenue collection account was Kshs. 769,984,838. During the year, a policy to sweep all funds from stations account into a collection account was introduced in November 2017. Thus, the balance of Kshs. 582,062,448 was the amount received and surrendered to the HQ by the stations, leaving a balance of Kshs. 187,922,390 which was not received and surrendered. This balance has since been received and surrendered.			
	Unexplained Revenue Variances	At the time of preparing the Financial Statement, Kshs. 1,172,172,680.58 was reflected in the Judiciary revenue schedule for the stations visited by the auditors. The CCSs reviewed by the auditors at the stations, amounted to a total	HAU/ADF, Revenue	Resolved	

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FY 2017/2018

Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		of Kshs. 1,146,393,353.43 indicating a difference of Kshs. 25,779,327.15. This difference comprises of Kshs. 4,669,617.35 relating to fees and Kshs. 21,109,709.80 relating to fines which was caused by non-inclusion of certain CCSs by the station in their submissions to the auditor. Copies of CCSs from the stations are attached.			
		The Difference of Kshs 5,640,668 relating to reinstated/refunded fines to deposits account upon successful appeal of cases. The list of reinstated forfeitures, fines and bank statements were attached for perusal by the Committee.			
Revenue not Supported by Daily Cash Collection Schedule – Milimani Law		At the time of the audit the daily cash collection schedules were not availed since they had been misfiled. The daily collection schedules are available which were summarized in each Cash Collection Schedules (CCS) during monthly	HAU/ADF, Revenue	Not Resolved	December 2022

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FY 2017/2018					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
	Courts	surrenders to Headquarters (HQs) and subsequently remitted to Central Bank of Kenya (CBK).			
	Fraud at Milimani Law Courts	During a routine exercise to reconcile the revenue account at Milimani LC, an unaccounted for amount of Kshs. 9,341,228 was discovered in revenue collections and surrender records. The Judiciary requested the DCI to investigate the matter and provide necessary recommendations. Subsequently, the DCI summoned some staff involved in handling receipts at the time in 2018 and the outcome of this process is being awaited. Attached for perusal by the Committee were letters by CRJ requesting DCI to investigate and DCI response.	HAU/ADF, Revenue	Not Resolved	
	Un-receipted Tribunal Courts Fees	The banking slips had since been provided as requested by the audit team. The team had reviewed the slips and a schedule of the review was attached for perusal by the Committee.		Resolved	
	Mis-statement of Fees and Fines –	The difference of Kshs. 77,603,438 relates to		Resolved	

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FY 2017/2018

Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
	Milimani Law Courts	revenue (including tribunal fees) banked in the Milimani Law court account for which bank deposit slips had not been presented for receipting.			
	Recurring Items in the Bank Reconciliation Statement for More Than Three Months	At the time of audit there were various items which were recurring in the bank reconciliations for the four (4) station for more than 3 months which were as a result of litigants delaying to present bank slips for receipting, forfeiture funds which had not been transferred from deposit accounts, and bank charges not paid. The items can only be cleared in the reconciliations once the deposit slips have been presented for receipting, the forfeiture amount has been transferred to revenue account and the bank charges paid. The items have since been cleared and attached are bank reconciliation statements from the four (4) stations.		Resolved	
	Unsupported Clearance of Receipt in Bank	The bank reconciliation statements for July 2017 and August 2017 for the station had a reconciliation difference amounting to Kshs. 1,204,443 which was due to delays by litigants to		Resolved	

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FY 2017/2018					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
	Not in Cash Book – Milimani Law Courts	present bank slips for receipting. This has since been cleared and copies of CCS used to clear were attached for perusal by the Committee.			
	Long Outstanding Miscellaneous Receipts for Fees and Fines – Milimani Law Courts	At the time of audit, thirty (30) receipt books had not been surrendered which was caused by shortage of staff to retrieve case files which had been returned to the registry upon completion of the case for preparation of surrender documents. All the books have since been surrendered and copies of CRB were attached for perusal by the Committee		Resolved	
	Reporting of Revenue in Incorrect Accounting Period	The banking for revenue collected in FY 2016/17 was surrendered late and thus were received and accounted for in the beginning of FY 2017/18. Shanzu (Kshs. 2,575,500) and JKIA (Kshs. 115,000) were newly established courts and they were initially processing the forfeitures through the mother courts thus causing delays in surrenders. For Meru (Kshs.		Resolved	

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FY 2017/2018

Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		10,768,812) this delay was attributed to late surrenders and administrative action was taken against the concerned staff.			
	Un-receipted Transaction – Eldoret law Courts	A review of the Bank statement indicates that there were banking of Kshs 262,770.00 collected on the said dates. A further analysis reveals that Kshs 144,000.00 was part of the amount banked on the stated dates. Hence there was no money lost. The following copies were attached for perusal by the Auditor: -	HAU/ADF, Revenue	Not Resolved	December 2022
		i. The traffic Case register for the 4 days to show the amounts			
		ii. Receipts issued as per the register			
		iii. A Bank statement confirming the banked amounts			
	Overstated Revenue – Thika Law Courts	An analysis of revenue collected at the station based on the CCSs and MRs held at station shows total revenue collected in the year as Kshs. 23,436,534. Attached is a revenue analysis table for the station. The copies of CCSs and Revenue surrender documents held at the headquarters show total revenue collected by the station to be Kshs. 23,436,534.		Resolved	

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FY 2017/2018

Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		Therefore, there was no misstatement of revenue. Copies of the CCSs and MRs were availed for audit review.			
	Unexplained Variances between Collection Control Sheet and Bank Statements	Since direct banking was introduced in Judiciary, it happens that there is usually higher amounts in the bank than the receipted amounts in the cash book which is caused by customers' delays in submitting the banking slips for receipting. This was the cause of variances observed by the auditors in the four stations.		Resolved	
	Revenue Not Banked -- Machakos Law Courts	The bank reconciliation statement reviewed by auditors had an error which tried to clear receipts in cash book not recorded in bank statement which has since been corrected and the figure retained. Attached is the current bank reconciliation statement for the station. The figure is as a result of amounts not transferred by the District Treasury to the judiciary account upon delinking. The National Treasury and Judiciary has formed a taskforce which is in the process		Resolved	

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FY 2017/2018

Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		of reconciling these figures across the country for Treasury to provide the funding.			
	Unaccounted for Collections of Court Revenue	The Accounting Officer submitted that they had reviewed their records against the audit findings and noted that the variance of Kshs 757,110.50 is as analyzed in the table below. Copy of the CCS No. 0256922 is attached.		Resolved	
	Inaccurate Accounting Records	The electronic bank statement dated 30 th November 2017 showed a bank balance of Kshs 544,130. On noticing the anomaly, the station wrote to the bank for explanation on the balance. After an inquiry by the station the bank indicated that the balance was not correct as there were several transactions which had been credited twice (Duplicated) in the bank statement. These repeated transactions were later on reversed by the bank. Copies of the corrected bank statement showing a balance of Kshs. 70,694 and other correspondences were attached for perusal by the Committee.		Resolved	

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FY 2017/2018					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		3613) We have reviewed the station cashbook at the time and note that the closing balance as at 30th June 2017 was Kshs. 868,481 in the cash book as per certified copy by the board of survey which was carried forward as the opening balance as at 1st July 2017. Copies of the cashbook and board of survey report were attached were attached for perusal by the Committee. From the extracts of the cashbook, the Kshs. 15,304,129 and Kshs. 16,206,105 do not appear as opening and closing balances.			
	Unsupported Fines – Mavoko Law Courts	A reconciliation has been carried out between the HQ and station records and confirmed that the total fines collected and reported were Kshs 42,192,369 hence there is no variance and mis-statement of revenue reported during FY 2017/2018. Below is the list of CCS which had not been availed to auditors at the time of	HAU/ADF, Revenue	Not Resolved	December 2022

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FY 2017/2018

Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		audit due to misfiling that add up to the stated difference of Kshs. 13,047,046.00.			
	Misstatement of transfers to Exchequer	At the beginning of the financial year, the Judiciary's revenue collection account at CBK was account no. 1000209569. This account was closed by the CBK since it had been opened in the name of JSC instead of Judiciary. Copy of the CBK letter on closing the account was attached. A new account no. 1000352043 was opened where Kshs. 1,606,395,575 collected after the closure of initial account was transferred to. Copy of the CBK letter opening another account was attached. By the time of closure of the initial account no. 1000209569 we had transferred funds totalling Kshs. 361,211,728 to it. Therefore, the total of Kshs. 1,967,607,303 shown in financial statements is the total of the two accounts.	HAU/ADF, Revenue	Not Resolved	December 2022
	Unaccounted Revenue Transfers	Kshs. 89,005,213 was transferred from respective stations' accounts to CBK collection account. This money was	HAU/ADF, Revenue	Not Resolved	December 2022

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FY 2017/2018					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		transferred to the earlier referred to collection account no. 1000209569 which was later closed. Therefore, the money could not be traced either in KCB Judiciary revenue collection account number 1117161749, Moi Avenue or Judiciary Revenue Collection Account number 1000352043 at CBK. Copies of the transfer instructions were attached for perusal by the Committee.			
	Unexplained transfers – Machakos Law Courts	The Accounting Officer submitted that she noted the observation in regard to debits made in revenue account No. 1184186073 held at Machakos Law Courts. However, it has been realized that the unexplained transfers were caused by bank system errors. The bank Manager Machakos has provided us with detailed explanations as to how the reversals occurred and the situation has been restored to normal. There was no loss of revenue as these were confirmed to be error reversal entries.	HAU/ADF, Revenue	Not Resolved	December 2022

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FY2018/2019					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
1	Transactions Recurring in Bank Reconciliations	It is true that the Judiciary Finance Manual states that pending reconciling items should be cleared within three months. However, due to inadequate staff at the stations, items remained un-cleared in the reconciliations. The Judiciary has since automated the revenue collection system (JFMIS) and the reconciling items are matched and none remain pending. The reconciling items subsequently cleared. Attached are cashbook and bank statement extracts showing absence of reconciling items (Annex 1647)	HAU/ADF, Revenue	Not Resolved	December 2022
2	Revenue Management at the Courts Kwale Law Courts	It is true that there was improper book keeping at Kwale Law Courts. The staff involved failed to maintain proper books of account as required pursuant	HAU/ADF, Revenue HAU/ADF, Revenue	Not Resolved	December 2022

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FY2018/2019					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		to the Judiciary Finance Policy and Procedures Manual. This led to disciplinary action being taken against the staff per attached letter Annex 1648.1.		Not Resolved	
		The ongoing automation of the revenue collection system is geared towards elimination of similar errors of omission.			
3	Makadara Law Courts	The difference of KShs 312,021 declared at the station, above the headquarter amount, was attributed to timing difference. The schedule at the HQs was based on actual funds received and Miscellaneous Receipts (MR) for equivalent funds issued while station figure were based on CCSs.	HAU/ADF, Revenue	Not Resolved	December 2022
4	Kisii Law Courts	The difference of Kshs. 809,394 is attributed to erroneous entry in the station cashbook where receipts were posted twice in March and December 2019	HAU/ADF, Revenue	Resolved	

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FY2018/2019					
Reference	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
No. on the external audit Report		<p>These errors were corrected within the year by crossing out the cashbook as shown in the cashbook extract attached (Annex 1648.3) and did not form part of December balance. The balance of KShs 27,750 were un-receipted fees deposited in the bank account.</p> <p>Further the Deposit cash book has an unreconciled balance of Kshs. 14,012,865 which relates to funds yet to be transferred from the national government sub-county treasury. The Judiciary and the National Treasury have carried out a joint reconciliation in various courts stations and a report submitted to the NT for reimbursement of the funds. Attached is the correspondence with the PS the National Treasury on the matter (Annex 1641.1).</p>		Not Resolved	
5	Kilifi Law Courts	It is true that at the time of the audit, the Kshs. 19,700 was still held in the old KCB deposit account	HAU/ADF, Revenue	Not Resolved	June 2022

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FY2018/2019					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		<p>No.1107279305. However, on 20 November 2020 the Judiciary instructed KCB to close all old accounts and the balances be transferred to the new KCB deposit accounts per attached letter (Annex 1648.4).</p> <p>Further at the time of de-linking the District Accountant only transferred Kshs 12,943,163 of deposit funds leaving a balance of Kshs. 1,331,238 which is yet to be transferred to the new account. The Judiciary and the National Treasury have carried out a joint reconciliation in various courts and a report submitted to the National Treasury for reimbursement of the funds not yet transferred. Attached is the letter to PS National Treasury (Annex 1641.1).</p> <p>To date thirty-six (36) court stations have been finalised and arising from this exercise a total KShs 272 million had not been transferred to the Judiciary</p>			

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FY2018/2019

Reference	Issue/Observation	Management Comments	Focal person to	Status:	Time
No. on the external audit Report			resolve the issue	(Resolved/ Not Resolved)	frame

and the accounting officer wrote to the National Treasury requesting for the same. Reconciliation for 40 court stations is ongoing and expected to be finalised in June 2021 while the remaining 30 courts will be undertaken in the first quarter of FY 2021/2022.

In maintaining the books of accounts, there were delays in updating the cashbook but subsequently all entries were updated. The cashbooks have been automated thereby minimizing such occurrences. Attached is an extract of the automated cash book for Kilifi Law Courts for the month of April 2021 (**Annex 1648.4.1**).

The deposit amount totaling Kshs.511,134 which have remained outstanding for over ten years relate to

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FY2018/2019					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
6	Mombasa Law Courts	<p>cases that have not been concluded and/or parties have not claimed their monies.</p> <p>Cheque payments amounting to Kshs.38,136,310 related to depositors' claims paid but not collected/banked thus becoming stale. The transactions have been reversed and the files are being appraised for purposes of surrendering unclaimed amounts to the Unclaimed Financial Assets Authority (UFAA).</p> <p>A total of 7,583 files in 77 Court stations amounting to KShs 72,894,664.65 have been identified for appraisal per Annex 1648.5.</p> <p>The deposits amount totaling Kshs.70,791,917 in Mombasa law Courts remain outstanding for over ten years relate to court cases that have not been</p>	HAU/ADF, Revenue	Not Resolved	December 2022

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FY2018/2019					
Reference	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
No. on the external audit Report		concluded and/or parties have not claimed their deposits.			
7	Nakuru Law Courts	All the Receipt books were issued from the Judiciary headquarters and recorded at both at the HQ CRB and court station CRB. Out of the sixty (60) books issued to the station twenty-five (25) books have since been surrendered and cleared from the HQ CRBs. The remaining thirty-five (35) books are still in use at Nakuru Law courts. Attached is a copy of HQ CRB indicating the source of books issued to Nakuru Law Courts and the date cleared (Annex 1648.6). The Judiciary is in the process of operationalizing e-receipting of revenue hence, manual receipt books will no longer be used to collect revenue.	HAU/ADF, Revenue	Not Resolved	December 2021
8	Kericho Law Courts	This is true due to acute staff shortage in the cadres of accounting thus makes it difficult to effectively prepare bank reconciliations for the over 400 bank	HAU/ADF, Revenue	Not Resolved	December 2022

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FY2018/2019					
Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		accounts held for revenue, deposits and expenditure. To address the capacity challenge, the Judiciary has requested the JSC to urgently recruit sufficient number of accounting staff in order to enhance staff capacity at court stations to carry out the statutory requirements. The Judiciary prepare bank reconciliations albeit late for submission to the Accounting Officer. Attached are copies of bank reconciliations statements for the three (3) bank accounts for Kericho law courts (Annex 1648.7).			
9	Milimani Law Courts	It's true that at the time of audit fifty-six (56) books had not been surrendered. These receipt book had been issued to various tribunals for receipting of deposits and revenue. Due to challenges during the transitioning of tribunals into Judiciary, majority of the books were not completed and cleared in the	HAU/ADF, Revenue	Resolved	

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FY2018/2019

Reference No. on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		financial year that they were issued. The books have since been completed and cleared as per attached copy of CRB (Annex 1648.8).			
		The delayed clearing of CRB will no longer arise as the judiciary is now implementing e-receipting per attached Annex 1648.8.1			
11	Unresolved Prior Year Matters	At the time of preparation of the financial statements, the PAC report on the unresolved matters had not been received, hence we did not include their status in the financial report.	HAU/ADF, Revenue	Resolved	
12	Fire Safety Measures or Disaster Management Plan	It is true that at the time of audit there was no fire safety measures and a disaster management plan in place at Shanzu Law courts. However, a business continuity and disaster recovery plan is now being implemented that includes Case Tracking System	HAU/ADF, Revenue	Resolved	June 222

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FY2018/2019

Reference No: on the external audit Report	Issue/Observation from Auditor	Management Comments	Focal person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame
		(CTS), Court Recording and Transcription System (CRTS) and e-filing among others in the whole Judiciary.			

Wanganga



Hon. Anne A. Amadi, CBS
 Chief Registrar of the Judiciary

CPA Wycliffe Wanga - ICPAK No: 3209
 Accounts Controller