

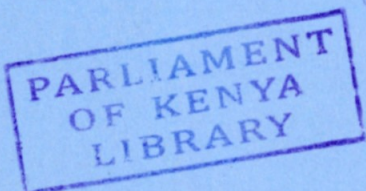
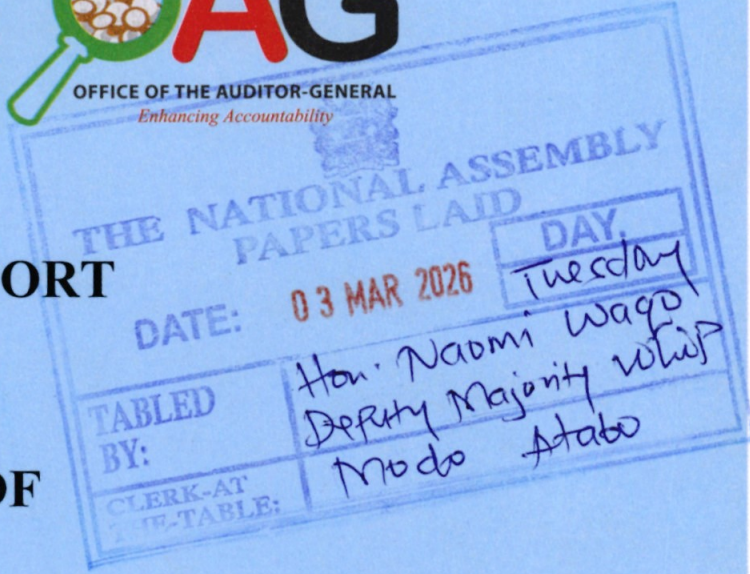
REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL  
Enhancing Accountability



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**RECEIVER OF REVENUE FINANCIAL STATEMENTS – THE JUDICIARY**

**FOR THE YEAR ENDED  
30 JUNE, 2025**



# THE JUDICIARY



OFFICE OF THE AUDITOR GENERAL  
P.O. Box 30084 - 00100, NAIROBI  
RECORDS OFFICE

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RECEIVED

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## RECEIVER OF REVENUE ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE, 2025

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Transitional IPSAS Statements-Prepared in accordance with the Accrual Basis of  
Accounting Method, under the International Public Sector Accounting Standards  
(IPSAS)



**The Judiciary  
Receiver of Revenue Statements  
For the year ended 30 June, 2025**

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## **1. Acronyms and Glossary Definition of Key terms**

### **a) Acronyms**

CBK	Central Bank of Kenya
CRJ	Chief Registrar of the Judiciary
CTS	Case Tracking System
JFMIS	Judiciary Financial Management Information System
JSC	Judicial Service Commission
TNT	The National Treasury
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue

### **b) Definition of Key Terms**

**Forfeiture:** Forfeiture is the legal process by which money or property deposited with a court, often as cash bail, bond, or security for compliance with the bail and bond terms.

**Reinstatement of forfeiture:** refers to the process where a court, after having declared a deposit forfeited due to non-compliance with its conditions, revokes or sets aside the forfeiture order and restores the deposit to its original status.

**Utilisation:** Utilisation refers to the process of applying cash bail deposits towards the settlement of a fine, upon the depositor's request, in order to satisfy the imposed penalty.

## **2. Key Entity Information and Management**

The Judiciary is one of the three State organs established under Chapter 10, Article 159 of the Constitution of Kenya. It establishes the Judiciary as an independent custodian of justice in Kenya. Its 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. It is expected to resolve disputes in a just manner with a view to protecting the rights and liberties of all, thereby facilitating the attainment of the ideal rule of law.

### **a. Background information**

The Judiciary and its related institutions (Judicial Service Commission (JSC), Kenya Law, Tribunals and the Kenya Judiciary Academy (KJA) perform the following functions;

1. Administration of justice
2. Formulation and implementation of judicial policies
3. Compilation and dissemination of case law and other legal information for the effective administration of justice

The judicial system in Kenya is defined by 15 articles spanning from Article 159 to article 173 (Judiciary Fund) contained in the Constitution of Kenya 2010.

The Judiciary discharges this mandate by developing jurisprudence and providing independent, accessible, fair and responsive fora for dispute resolution. Through interpretation of the Constitution, the Judiciary promotes the rule of law by shaping public policy and ensuring access to justice.

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.

## **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.

### **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.

### **Receiver of Revenue**

The Chief Registrar of the Judiciary (CRJ) is the Accounting Officer of the Judiciary and is responsible for its general administration. The CRJ was designated as a Receiver on 15<sup>th</sup> August 2024 by the cabinet Secretary, National Treasury for the FY2024/2025 in accordance with Section 75 of the PFM Act, 2012.

#### **b. Principal activities**

The Judiciary collects revenues from fees levied in court for services provided and court fines that arise from penalties imposed by the courts. Revenue collected is remitted to the National Treasury's Exchequer Account (Consolidated Fund).

#### **c. Key Management.**

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

- The Chief Justice as the Chair of the Judicial Service Commission;
- Judicial Service Commission (JSC) 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's Day to day management who served during the period and up to the date of this report are:

**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**

No	Designation	Name
1.	Chief Justice and President of the Supreme Court of Kenya	Hon. Lady Justice Martha Koome, EGH
2.	The Chief Registrar of the Judiciary	Hon. Winfridah B. Mokaya, CBS
3.	Registrar, Supreme Court	Hon. Letizia Wachira
4.	Registrar, Court of appeal	Hon. Moses Serem
5.	Registrar, High Court	Hon. Clara Otieno
6.	Registrar, Employment & Labour Relations Court	Hon. Kennedy Kandet
7.	Registrar, Environment and Land Court	Hon. Rose Makungu
8.	Registrar, Magistrate Court	Hon. Caroline Kabucho
9.	Registrar, Tribunals	Hon. Anne Asugah
10.	Director of Finance	Ms. Beatrice Kamau
11.	Director Accounts	CPA Wycliffe Wanga
12.	Director Supply Chain Management	Mr. Jeremiah Nthusi
13.	Director Human Resources & Administration	Dr. Elizabeth Kalei
14.	Director Planning & Organisation Performance	Dr. Joseph Osewe
15.	Director Audit and Risk Management	CPA Ronald Wanyama
16.	Deputy Director Public Affairs & Communication	Ms. Catherine Wambui
17.	Deputy Director, Building Services Unit	Architect Maxwell Suero
18.	Director ICT	Mr. Peter Kyalo

**d. Judiciary Headquarters**

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

**e. Judiciary Contacts**

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

**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**

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**f. Independent Auditors**

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

**g. Principal Legal Adviser**

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

**h. 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**

### **3. Statement by the Chief Registrar of the Judiciary**

I am pleased to present the Revenue Statements showing revenue collected by the Judiciary during the financial period ended 30<sup>th</sup> June, 2025. This report has been prepared pursuant to section 39 (1) of the Judicial Service Act 2011, and section 82(1) of the Public Finance Management Act 2012. Under Article 209 of the Constitution the national government entities may impose user-charge and fees for services they provide. Consequently, the Judiciary levies various charges and fees and collects revenues based on delivery of its services as prescribed under various statutes. The types of charges include: Fees, Fines, Forfeitures, Rent and commissions.

The Judiciary continues to implement its strategic focus that is primarily guided by the Blueprint on Social Transformation through Access to Justice (STAJ) and other policy documents. To effectively fulfil its core mandate, the judiciary has continued to enhance and modernise internal processes within both courts and registries. There were establishment of new sub-registries and assisted filing desks coupled with continued automation. This aims at optimising registry operations by conducting a comprehensive review of the statutes governing records management, modernising registry functions, and establishing detailed manuals and policies. To address the issue of missing records and improve user accessibility, registry operations have progressively been automated.

The implementation of a robust case management system provided e-court services such as e-filing, e-payment, e-service, case tracking, e-diary, e-cause list, e-notifications, e-case statistics, and e-court proceedings was prioritised. Additionally, the development of the Document Management System (Case File Digitisation), the Court Recording and Transcription System, the Video Conferencing System, and the Speech-to-Text solution will be pursued.

The Judiciary implemented an Enterprise Resource Planning (ERP) software since October 2023 to operationalize the Judiciary Fund, as part of Judiciary's Blueprint of Social Transformation through Access to Justice (STAJ). This initiative aims to safeguard the financial and operational independence of the Judiciary by automating financial and administrative functions as outlined in STAJ Outcome 3. The goal is to enhance resource management and utilization, ensuring that all financial mechanisms, including payroll management, court fees, collection, and other payments, are effected online and cashless.


Additionally, the Judiciary has adopted a single account for revenue, a single account for deposits and a single account for expenditure collapsing all the 470 station bank accounts to only three Judiciary accounts.

**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**

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The ERP system implementation, it will enable judiciary to have access to all the relevant data in its databases which will facilitate proper planning and forecasting.

The Case tracking system and e-filing systems have been integrated with the ODPP which allows the filing of cases online. Further, Judiciary will continue to engage other stakeholders to onboard the e-justice system.

  
.....  
Hon. Winfridah B. Mokaya, CBS  
**Chief Registrar of the Judiciary**

#### **4. Management Discussion and Analysis**

The Chief Registrar of the Judiciary is an appointed Receiver of Revenue (ROR) designated to receive revenue collected by the Judiciary. This appointment is made by the Cabinet Secretary (CS), the National Treasury on behalf of the Government of Kenya in accordance with the powers conferred on the Cabinet Secretary by Section 75 of the Public Finance Management (PFM) Act, 2012 and pursuant to Article 209(1) (2) and (4) of the Constitution of Kenya.

Section 75 (2) of the PFM Act, 2012 states that a receiver of national Government revenue is responsible to the Cabinet Secretary for the collection of revenue for which they are responsible, and such revenue shall be separately accounted for. All revenues collected by the Judiciary are transferred to the exchequer.

Court revenues are derived from fees, fines, penalties, forfeitures, and other charges, including proceeds from the disposal of stores. Additional revenue streams include interest earned on court deposit accounts and rent from the leasing of government property. Court fines represent penalties imposed by Judicial Officers upon case determination in line with legal provisions and may also result from the forfeiture of legal deposits when bail or bond conditions are breached. In some instances, these fines may be reinstated and refunded to litigants following a successful appeal. Court fees are charged to users of court services, covering application fees, order processing costs, service fees, and charges related to exhibits, affidavits, and certified copies, among others. Revenue also arises from the sale of tender documents, exhibits, rental of government property, and interest on court deposits.

During the reporting period, the revenue collected comprised streams with prior estimates provided by the Cabinet Secretary, National Treasury, as well as streams without prior estimates. Estimated revenue covers collections from fines, penalties, forfeitures, fees for services, and proceeds from the sale of goods, where projections were made based on statutory rates and historical data. Conversely, un-estimated revenue includes collections without prior projections, such as rent income, interest earned on deposits, payroll commissions, and miscellaneous receipts. Analysing these categories separately supports accurate monitoring of revenue performance while informing improvements in revenue estimation for future planning and financial reporting.

**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**

**a. Revenue Estimates from the National Treasury**

The Cabinet Secretary, the National Treasury allocates on an annual basis revenue target to be received by the Chief Registrar of the Judiciary. The revenue targets increased from KShs 2.4 billion in FY2022/23 to **Ksh2.8 billion in FY2024/25** as shown in table 1.1 below.

**Table 1.1: Revenue Targets Trends**

Code	Details	FY2022/23	FY2023/24	FY2024/25
		KShs '000	KShs '000	KShs '000
1430001	Fines, Penalties & Forfeiture and other charges	1,349,210	1,513,339	1,579,782
1422039	Fees for services and sale of goods	1,078,149	1,196,620	1,249,157
<b>TOTAL</b>		<b>2,427,359</b>	<b>2,709,959</b>	<b>2,828,939</b>

**Revenue Collection**

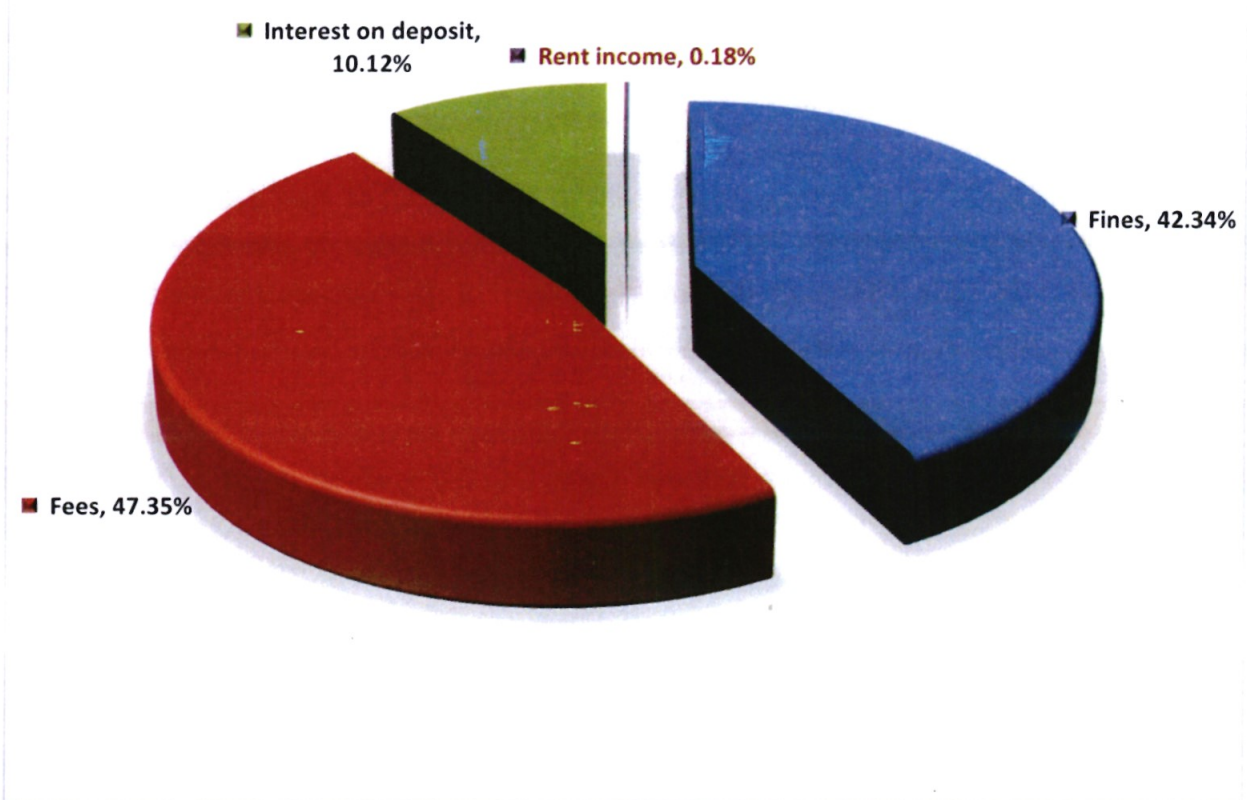
During the FY2024/2025, the Judiciary collected total revenue amounting to Ksh. 2.88 billion. This comprised Fines, Fees, Interest on deposits and other receipts (rent, payroll commission and sundry revenue) as outlined in the table 1.2 below.

**Table 1.2: Revenue Collection for FY2024/2025**

Fines	Fees	Interest on deposit	Rent income	Total
KShs'000	KShs'000	KShs'000	KShs'000	KShs'000
1,218,668	1,362,825	291,352	5,189	2,878,054

Fees constituted the major portion at 47.35% followed by fines at 42.34%. Interest on deposit and other income constituted 10.12% and 0.18% respectively

**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**



**Figure 1.1: Revenue composition for the period ended 30 June, 2025**

**Figure 1.1** illustrates revenue collected during the reporting period from the four categories of revenue in Judiciary.

**b. Revenue trends**

There has been a progressive increase in revenue collected over the past three financial years. The revenues have also shown increase over the same period. Annual revenues have increased from KSh. 2.5 billion in FY2022/23 to KSh.2.97 billion in FY2023/24 and Ksh.2.88 billion in FY2024/25. This is illustrated in **Table 1.4**:

**Table 1.4: Revenue Trends for same period in the last three Financial Years**

	FY2022/2023	FY2023/2024	FY2024/2025
	KSh.	KSh.	KShs.
Fines	1,419,038,571	1,464,000,375	1,218,688,452
Fees	1,041,419,958	1,207,555,565	1,362,824,534
Interest on Deposit	197,280,943	268,424,279	291,351,792
Rent Income	2,959,487	2,588,081	5,188,872
<b>Total</b>	<b>2,660,708,959</b>	<b>2,942,568,300</b>	<b>2,878,053,650</b>

**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**

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Total revenue increased from KSh. 2.66 billion in FY2022/2023 to KSh. 2.94 billion in FY2023/2024, reflecting a 11% growth. There was however, a reduction of total revenue to KSh. 2.88 billion in FY2024/2025, marking a 2% decrease. The analysis below shows changes in specific revenue stream.

- **Fines** increased slightly in FY2023/2024 (3.2%) but declined significantly by 16.8% in FY2024/2025. This was attributed to among other reasons, the reduction in criminal cases filed from which most of the fines are imposed. During the year, the criminal cases filed reduced by 24,712 from 292,138 cases filed in FY2023/24 to 267,426 cases filed in FY2024/25. Further, forfeitures reduced following public awareness on court procedure leading to compliance with court processes. Further, forfeitures reduced from Ksh.247 million in FY2023/2024 to Ksh.185 million in FY2024/2025. The embracing of small claims courts by litigants led to many matters being resolved with minimal options for fine.
- **Fees** recorded steady growth, rising by 16% from FY2022/2023 to FY2023/2024 and by a further 12.9% in FY2024/2025, reflecting consistent demand for court services. This is mainly attributable to increase in matters filed at Small Claims Court. During the year ended 30 June 2025, the number of cases filed in small claims court increased to 158,311 from 41,524 cases filed in FY2023/24. This was a 281% increase in cases filed at small claims court. This increase in revenue collection was also attributed to more cases being registered through e-filing system.
- **Interest on Deposit** grew sharply by 36.1% in FY2023/2024 and further by 8.5% in FY2024/2025. This was due to enhancement of interest rate from an average of 6% to 12 in the period under review. Interest on deposit was earned based on deposit balances held at various commercial banks.
- **Rent Income** remained the smallest revenue source but registered a decline of 12.5% in FY2023/2024 due some uncollected at close of the period. However, the same was collected in FY2024/2025 where an increase of 100.5% was registered.

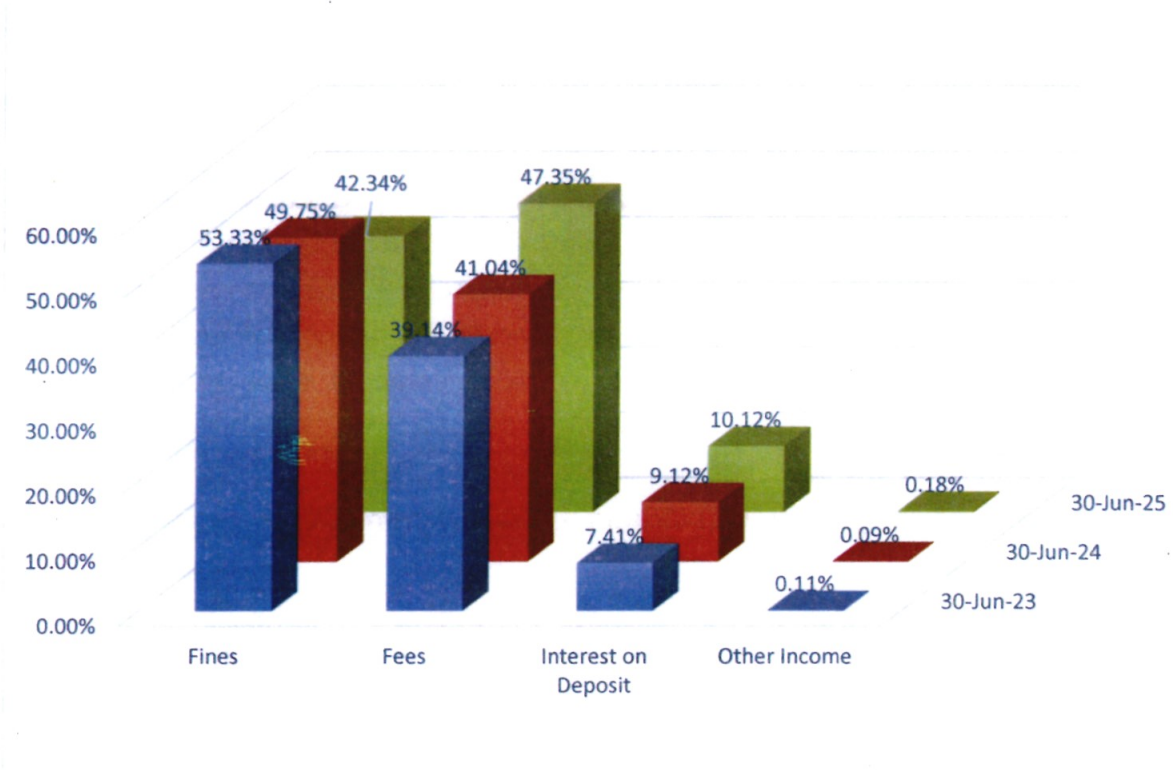
The use of Case Management System (CTS), electronic filing that was fully rolled out to all court stations also contributed towards rise in revenue. New stations were established in Kombewa, Dagoretti, kendu Bay, Wamunyu, Moiben and Kamwangi. The use of online case registration and a cashless payment platform eliminated opportunities for revenue loss. The use of virtual courts enabled speedy clearance of cases. These coupled with the use electronic fees assessment led to progressive increase in revenue collection.

**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**

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**Trends in Revenue Composition**

Court fines constitute the major portion of revenue at over the past three financial years at 53.33% in FY2022/23, 49.75% in FY2023/24 but reduced to 42.33 in FY2024/25 where fees formed the major portion at 47.35%. This was in line in reduction of fines collection while fees collections increased as explained above.



**Figure 1.3: Revenue proportions for FY2022/2023 - FY2024/25**

**Figure 1.3** shows an overall steady rise in revenue proportions from the different categories from FY2022/2023 to FY 2024/2025.

## **5. Statement of Receiver of Revenue Responsibilities**

Section 82 (1) of the PFM 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 Accrual 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 revenue transactions during the financial year ended 30<sup>th</sup> June 2025, 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 statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**The Judiciary  
Receiver of Revenue Statements  
For the year ended 30 June, 2025**

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**Approval of the Revenue Statements**

The revenue statements were approved and signed on the ...<sup>29</sup>... September, 2025 by:



.....  
Hon. Winfridah B. Mokaya, CBS  
Chief Registrar of the Judiciary

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 -THE JUDICIARY**

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### **PREAMBLE**

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying transitional IPSAS financial statements of Receiver of Revenue -The Judiciary set out on pages 2 to 14, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of cash flows and 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, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the Receiver of Revenue - The Judiciary as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33), and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, 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 Matter**

In the prior year's audit report, two issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and under the Report on Effectiveness of Internal Controls, Risk Management, and Governance. These include failure to prepare and submit Bank Reconciliations Statements and quarterly reports, and lack of internal audit reports. Review of the status during the audit of the Receiver of Revenue financial statements in the 2024/2025 financial year revealed that the matters remained unresolved. Further, the issues were not disclosed in the progress on follow-up of the prior year Auditor's recommendations section of the financial statements.

### **Other Information**

Management is responsible for the Other Information set out on pages iii to xv, which comprise of Key Entity Information and Management, Statement by the Chief Registrar of the Judiciary, Management Discussion and Analysis and Statement of Receiver of Revenue's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge

I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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**

#### **Non-Compliance with the Directive On E-Citizen Integration and Centralized Revenue Collection**

Review of records revealed that the Judiciary had not migrated its revenue collection operations to the designated Government digital payment platform, Paybill Number 222222. Instead, the Receiver of Revenue continued to operate one hundred and forty-six (146) Commercial Bank accounts for revenue collection contrary to the Government directive that all Government payments be migrated to a single digital payment platform using Paybill number 222222. The directive also required closure of all other payment platforms within thirty (30) days of issuance of the Circular issued on 10 July, 2023.

A review of records revealed that the Judiciary had not migrated its revenue collection.

In the circumstances, Management was in breach of the Government directive aimed at centralizing and digitalizing revenue collection for enhanced transparency, accountability, and efficiency.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance

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

## **Basis for Conclusion**

### **Lack of Internal Audit Reports**

As previously reported, no internal audit reports were provided for revenue collections, a key risk area. This was contrary to Section 73(3)(b) of the Public Finance Management Act, 2012, which requires Government entities to establish appropriate arrangements for conducting internal audits in compliance with the guidelines issued by the Accounting Standards Board.

In the circumstances, the effectiveness of internal controls, risk management and governance could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing The Judiciary's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not, 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



**FCPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**15 December, 2025**



2025 - The

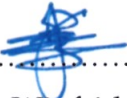



**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**

**7. Statement of Financial Performance for the period ended 30th June, 2025**

Description	Note	Year Ended 30 Jun 2025 KShs
<b>Revenue from non-exchange transactions</b>		
Fines, Penalties, Forfeitures & Utilisations	5	1,218,688,452
Miscellaneous revenue	6	<u>21,532,109</u>
<b>Sub-Total</b>		<b><u>1,240,220,561</u></b>
<b>Revenue from exchange transactions</b>		
Fees on use of Goods/Services	7	1,341,292,425
Rent Income	8	5,188,872
Interest on deposit	9	<u>291,351,792</u>
<b>Sub-Total</b>		<b>1,637,833,089</b>
<b>Total Revenue</b>		<b>2,878,053,650</b>
<b>Expenses</b>		
Disbursements	10	<u>(2,877,963,650)</u>
<b>Balance Due for Disbursement</b>		<b><u>90,000</u></b>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 29...September, 2025 and signed by:

  
 .....  
 Hon. Winfridah B. Mokaya, CBS  
 Chief Registrar of the Judiciary

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


**The Judiciary**  
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**8. Statement of Financial Position as at 30th June, 2025**

Description	Note	Year ended 30 Jun 2025	Opening Statement 1st July 2024
		KShs	KShs
<b>Current Assets</b>			
Cash And Cash Equivalent	11	90,000	196,008,176
Receivables from exchange transactions	12	_____ -	<u>1,753,502</u>
<b>Total Current Assets</b>		<u>90,000</u>	<u>197,761,678</u>
<b>Current Liabilities</b>			
Surplus Reserves		-	1,753,502
Payables due to exchequer	13	<u>90,000</u>	<u>196,008,176</u>
<b>Total Financial Liabilities</b>		<u>90,000</u>	<u>197,761,678</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 ...<sup>29</sup>... September, 2025 and signed by:

  
 .....  
 Hon. Winfridah B. Mokaya, CBS  
 Chief Registrar of the Judiciary

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

**The Judiciary**  
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**9. Statement of Cash Flows for the period ended 30th June, 2025**

Description	Note	Year ended 30 Jun 2025
<b>Operating Activities</b>		<b>KShs</b>
<b>Receipts</b>		
Fines, Penalties and Forfeitures	5	1,218,688,452
Miscellaneous revenue	6	21,532,109
Fees on use of Goods/services	7	1,341,292,425
Rent Income	8	5,188,872
Interest on Deposits	9	<u>291,351,792</u>
<b>Total Receipts</b>		<b>2,878,053,650</b>
<b>Payments</b>		
Disbursements		<u>3,075,725,328</u>
<b>Total Payments</b>		<b>3,075,725,328</b>
<b>Working Capital Changes</b>		
Decrease in receivables		<u>1,753,502</u>
<b>Net Cash from operating Activities</b>		<b>(195,918,176)</b>
Cash and Cash Equivalent as at period start		<u>196,008,176</u>
<b>Cash and Cash Equivalent and as at period end</b>		<b><u>90,000</u></b>

**The Judiciary**  
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**10. Statement of Comparison of Budget and Actual Amounts for the year ended 30th June, 2025**

		Original Targets	Adjustments	Final Targets	Actual	% Realized
Revenue from non-exchange transactions		KSh.	KSh.	KSh.	KSh.	
Fines, Penalties and Forfeitures	1430001	1,579,781,788	-	1,579,781,788	1,218,688,452	177%
Miscellaneous revenue		-	=	-	<u>21,532,109</u>	n/a
<b>Sub-Total</b>		<b>1,579,781,788</b>		<b>1,579,781,788</b>	<b>1,240,220,561</b>	<b>79%</b>
<b>Revenue from exchange transactions</b>						
Fees on use of goods/Services	1422039	1,249,157,087	-	1,249,157,087	1,341,292,425	107%
Rent Income		-	-	-	5,188,872	n/a
Interest on deposits		-	=	-	<u>291,351,792</u>	n/a
<b>Sub-Total</b>		<b><u>1,249,157,087</u></b>	<b>=</b>	<b><u>1,249,157,087</u></b>	<b><u>1,637,833,089</u></b>	<b>n/a</b>
<b>TOTAL</b>		<b><u>2,828,938,875</u></b>	<b>=</b>	<b><u>2,828,938,875</u></b>	<b><u>2,878,053,650</u></b>	<b><u>102%</u></b>

- **Fines** realisation against target was 77%. This was attributed to among other reasons, the reduction in criminal cases filed during the year from which most of the fines are imposed. During the year, the criminal cases filed reduced by 24,712 from 292,138 cases filed in FY2023/24 to 267,426 cases filed in FY2024/25. Further, forfeitures reduced from Ksh.247 million in FY2023/2024 to Ksh.185 million in FY2024/2025. The embracing of small claims courts by litigants led to many matters being resolved through this court with minimal options for fine.

## **11. Notes to the Financial Statements**

### **1. General Information**

The Judiciary Receiver of Revenue was appointed by the Cabinet Secretary, National Treasury in accordance with section 75 of the PFM Act.

### **2. 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) and Section 82 of the Public Finance Management Act, 2012. 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 the PFM Act, and International Public Sector Accounting Standards (IPSAS)

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity, and all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

These financial statements were authorized for issue by the accounting officer on 29 September 2025

### 3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>The receiver of revenue did not have lease property during the reporting period.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The Receiver of Revenue did not have non-current asset held for sale and discontinued operations during the reporting year.</p>
IPSAS 45- Property Plant and Equipment	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative</p>

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**For the year ended 30 June, 2025**

Standard	Effective date and impact:
	<p>examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The Receiver of Revenue did not have Property Plant and Equipment during the period under review.</p>
<p>IPSAS 46 Measurement</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

*ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
<p>IPSAS 47- Revenue</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for</p>

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Standard	Effective date and impact:
	public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>

**iii) Early adoption of standards**

The Judiciary Receiver of Revenue did not early - adopt any new or amended standards in the financial year.

**4. Significant Accounting Policies**

**a) Revenue**

**i. Revenue from non-exchange Transactions**

Revenue from taxes, grants, fines, penalties and forfeitures is recognized when the event occurs and the asset recognition criteria is met. Revenue billed/assessed during the year but not yet collected is reported as a receivable in the statement of financial position.

**ii. Revenue from exchange Transactions**

**Rendering of services**

The *Receiver of Revenue* recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

**Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

**b) Budget**

The budget is developed on the cash basis, the same accounts classification basis, and for the same period as these 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

**The Judiciary**  
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**For the year ended 30 June, 2025**

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revenue's actual performance against the comparable budget for the financial year under review has been included in these revenue statements.

**a) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Central Bank of Kenya and any other commercial bank.

**b) Disbursements to the Exchequer**

The Receiver of Revenue has a monthly arrangement for transfer 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. *(Indicate the receiver's actual policy on disbursements)*

**c) Comparative Figures**

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

**d) Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025.

**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**

Notes to the Financial Statements (Ctd...)

**5. Fines, Forfeitures and Utilisations**

	FY2024/25
	KShs
Fines	979,288,474
Forfeitures	192,161,481
Utilisation	58,482,630
Reinstatements	<u>(11,247,133)</u>
<b>Total Fines, Forfeitures and Utilisations</b>	<b><u>1,218,688,452</u></b>

**6. Miscellaneous Revenue**

	FY2024/25
	KShs
Sundry Revenue	<u>21,532,109</u>

**7. Fees on Use of Goods/Services**

	FY2024/25
	KShs
Fees on use of goods/Services	1,332,645,064
Payroll Commissions	10,702,337
Reinstatements	<u>(2,054,976)</u>
	<b><u>1,341,292,425</u></b>

**8. Rent Income**

	FY2024/25
	KShs
Sheria Sacco	1,517,292
KCB	<u>3,671,580</u>
<b>Total Rent</b>	<b><u>5,188,872</u></b>

**9. Property Income**

	FY2024/25
	KShs
Interest on deposits	<u>291,351,792</u>

**The Judiciary**  
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**10. Disbursements**

	FY2024/25
	KShs
County- CBK Account No: 1000746351	32,166,646
National- CBK Account No:	2,636,846,702
Deposit - CBK Account No:	<u>208,950,302</u>
<b>Total</b>	<b><u>2,877,963,650</u></b>

**11. Cash and Cash Equivalents**

Name of Bank, Account No. & Currency	Year ended 30 Jun 2025	Opening Statement 1 <sup>st</sup> July 2024
	KShs	KShs
KCB Judiciary Court Deposit Collection Account No. 1117161811 - Kes	<u>90,000</u>	<u>196,008,176</u>

**12. Receivables from exchange transactions**

	Year ended 30 Jun 2025	Opening Statement 1 <sup>st</sup> July 2024
	KShs	KShs
Rent receivable	-	1,753,502
Interest income receivable	-	-
<b>Total</b>	<b>-</b>	<b><u>1,753,502</u></b>

**13. Payables - Due to Exchequer**

	Year Ended 30 June, 2025
	KShs
Balance b/f at the beginning of the period	196,008,176
Amounts received during the period	2,878,053,650
Amounts disbursed to Exchequer during the year	<u>(3,073,971,826)</u>
Balance c/d at the end of the period	<u>90,000</u>

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**I. Appendices**

**Appendix 1: Statement of Financial Performance per Quarter**


Description	Notes	Quarter 1 Kshs	Quarter 2 Ksh	Quarter 3 Ksh	Quarter 4 Ksh	Cumulative Ksh
<b>Revenue from non-exchange transactions</b>						
Fines, Penalties and Forfeitures		292,137,037	299,995,551	302,095,667	335,707,330	1,229,935,585
Reinstated Fines		-	(3,586,000)	(4,082,759)	(3,578,374)	(11,247,133)
<b>Net Fines</b>	5	<b>292,137,037</b>	<b>296,409,551</b>	<b>298,012,908</b>	<b>332,128,956</b>	<b>1,218,688,452</b>
Sundry Receipts	6	20,701,095	-	106,400	724,614	21,532,109
<b>Total Revenue from non-exchange transactions</b>		<b>312,838,132</b>	<b>296,409,551</b>	<b>298,119,308</b>	<b>332,853,570</b>	<b>1,240,220,561</b>
<b>Fees on Use of Goods &amp; Services</b>						
Fees on Use of Goods & Services		334,091,612	318,513,255	328,589,989	351,450,208	1,332,645,064
Commission on Payroll deductions		1,731,713	2,664,262	2,686,429	3,619,933	10,702,337
Reinstated Fees		-	(2,000)	(863,759)	(1,189,217)	(2,054,976)
<b>Net Fees</b>	7	<b>335,823,325</b>	<b>321,175,517</b>	<b>330,412,659</b>	<b>353,880,924</b>	<b>1,341,292,425</b>
<b>Other Administrative Fees</b>						
Rent Income	8	-	593,950	243,392	4,351,530	5,188,872
Interest on Deposit	9	82,401,490	-	173,351,982	35,598,319	291,351,792
<b>Sub-total</b>		<b>82,401,490</b>	<b>593,950</b>	<b>173,595,374</b>	<b>39,949,849</b>	<b>296,540,664</b>
<b>Total Revenue from exchange transactions</b>		<b>418,224,816</b>	<b>321,769,467</b>	<b>504,008,034</b>	<b>393,830,773</b>	<b>1,637,833,089</b>
<b>Total Revenue</b>		<b>731,062,948</b>	<b>618,179,018</b>	<b>802,127,342</b>	<b>726,684,343</b>	<b>2,878,053,650</b>
<b>Expenses</b>						
Disbursements to Exchequer Account - County		-	(11,645,355)	(5,666,994)	(14,854,297)	(32,166,646)
Disbursements to Exchequer Account - Nat		(547,391,551)	(610,202,677)	(571,836,607)	(907,415,868)	(2,636,846,702)
Transfer to Deposit		-	-	-	(208,950,302)	(208,950,302)
<b>Total expenses</b>	10	<b>(547,391,551)</b>	<b>(621,848,032)</b>	<b>(577,503,601)</b>	<b>(1,131,220,467)</b>	<b>(2,877,963,650)</b>
<b>Surplus/Deficit for the period</b>		<b>183,671,397</b>	<b>(3,669,014)</b>	<b>224,623,741</b>	<b>(404,536,124)</b>	<b>90,000</b>

**The Judiciary**  
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**Appendix 2 – Statement of Arrears of Revenue as at 30 June, 2025.**

Classification of Receipts	As at 1 <sup>st</sup> July 2024	Arrears received during the year	Additions in arrears for the current year	Total arrears as at 30 Jun 2025	Measures taken to recover the arrears	Assessment to the recoverability of arrears
<b>Revenue from non-exchange transactions</b>						
Fines, Penalties and Forfeitures	-	-	-	-	N/A	N/A
Fees on use of Goods/Services	-	-	-	-	N/A	N/A
Sundry Income	-	-	-	-	N/A	N/A
<b>Sub-Total</b>	-	-	-	-		
<b>Revenue from exchange transactions</b>						
Rent Income	1,753,502	(1,753,502)	-	-	-	-
Interest on deposit	-	-	535,982,996	535,982,996	-	-
Payroll Commissions	-	-	-	-	N/A	N/A
<b>Sub-Total</b>	<b>1,753,702</b>	<b>(1,753,502)</b>	<b>535,982,996</b>	<b>535,982,996</b>	-	-
<b>Total Revenue</b>	<b><u>1,753,702</u></b>	<b><u>(1,735,502)</u></b>	<b><u>535,982,996</u></b>	<b><u>535,982,996</u></b>	<b>=</b>	<b>=</b>

(PFM ACT Section 82 sub section 4, 5)

.....  
  
 Hon. Winfridah B. Mokaya  
**Chief Registrar of the Judiciary**

**The Judiciary**  
**Receiver of Revenue Statements**  
**For the year ended 30 June, 2025**

**APPENDIX 3: - 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.

Implementation of Pac Recommendations on the Gok Accounts for the FY 2020/2021-FY2023/2024					
	Matter Noted		Recommendation by PAC	Action Taken	
2023/2024 2022/2023 2021/2022 2020/2021		Failure to pay revenue collected promptly into the consolidated fund	Matter before PAC	<i>Automated revenue collection system to hasten transfer of revenues to consolidated and awaiting PAC recommendations.</i>	
Implementation of Pac Recommendations on the Gok Accounts for the FY 2018/2019					
Financial Year	Paragraph & Matter Noted		Recommendation by PAC	Action Taken	Timeframe
2018/2019	1648	<b>Revenue Management at the Courts</b>			
2018/2019	1648.5	Mombasa Law Courts	The unclaimed deposit amounts totalling KShs. 70,791,917 should be lapsed to Judiciary Headquarters and the station should request for payment when the beneficiary/beneficiaries are identified.	<i>The unclaimed deposits are due to cases not concluded or where final orders for refund have not been issued by the court.</i>  <i>The Judiciary has embarked on reviewing all concluded matters in all court stations to identify unclaimed deposits for forwarding to the Unclaimed Financial Assets Authority (UFAA).</i>	

**The Judiciary  
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Implementation of Pac Recommendations on the Gok Accounts for the FY 2020/2021-FY2023/2024					
	Matter Noted		Recommendation by PAC	Action Taken	
2023/2024 2022/2023 2021/2022 2020/2021		Failure to pay revenue collected promptly into the consolidated fund	Matter before PAC	<i>Automated revenue collection system to hasten transfer of revenues to consolidated and awaiting PAC recommendations.</i>	
Implementation of Pac Recommendations on the Gok Accounts for the FY 2018/2019					
Financial Year	Paragraph & Matter Noted		Recommendation by PAC	Action Taken	Timeframe
			Cheque payments amounting to KShs. 38,136,310 should be surrendered to the Unclaimed Financial Assets Authority (UFAA).	<i>The Cheques amounting to KShs 38,136,310 were reversed and reinstated as outstanding deposits.  The Judiciary has embarked on reviewing all concluded matters in all court stations to identify unclaimed deposits for forwarding them to the Unclaimed Financial Assets Authority (UFAA).</i>	



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Supreme Court Building, Off City Hall Way, Nairobi,  
P.o Box 30041 - 00100, Nairobi  
Tel: 0730181600/ 700 /800



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