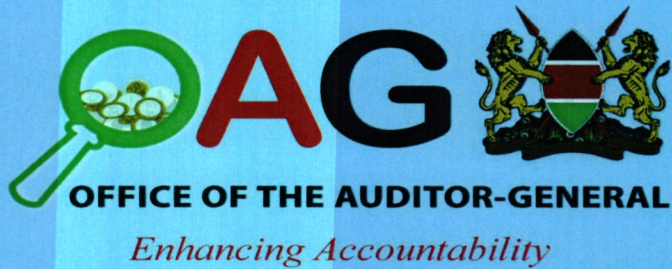


REPUBLIC OF KENYA



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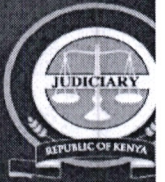
ON

**REVENUE STATEMENTS OF THE
JUDICIARY**

**FOR THE YEAR ENDED
30 JUNE, 2020**



THE JUDICIARY



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

- 6 MAY 2021

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REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2020

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

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**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

LEGAL BACKDROP

As set out in Section 82 of the Public Finance Management Act, 2012, a receiver of revenue for the national government is required to prepare Annual reports as follows;

1. At the end of each financial year, a receiver of revenue for the national government shall prepare an account in respect of the revenue received and collected during that financial year.
2. An account prepared under subsection (1) shall include –
 - a) a statement of receipts and disbursements in such form as the National Treasury may direct;
and
 - b) a statement of arrears of revenue.
3. Not later than three months after the end of the financial year, the receiver of revenue for the national government shall –
 - a) submit the accounts to the Auditor-General and a copy to the National Treasury, Controller of Budget and the Commission on Revenue Allocation; and
 - b) publish and publicise the financial statements.
4. Not later than three months after the end of each financial year, a receiver of revenue for the national government shall submit to the Auditor-General a report with respect to all waivers and variations of taxes, fees or charges granted by the receiver or collector during that year.
5. The receiver shall include in the report under subsection (4) the following details in respect of each waiver or variation –
 - a) the full name of each person benefitting from the waiver or variation;
 - b) the amount of tax, fee or charge affected by the waiver or variation;
 - c) the year to which the waiver or variation relates;
 - d) the reasons for waiver or variation; and
 - e) the law in terms of which the waiver was granted.

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

I. KEY ENTITY INFORMATION AND MANAGEMENT

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

(a) Background information

The Judiciary is an arm of the Government. The Chief Registrar of the Judiciary is responsible for the general policy and strategic direction of The Judiciary. The Chief Registrar of The Judiciary was appointed as a receiver on for the year on 26th July 2019.

(b) Principal activities

The receiver of revenue collects revenue from Fees and Fines. Revenue collected is remitted to the National Treasury.

(c) Key Management.

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

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

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

No	Designation	Name
1.	Hon. The Chief Justice and President of the Supreme Court, The Head of Judiciary & Chair of: Judicial Service Commission, National Council of Law Reporting Auctioneer Licensing Board National Council on Administration of Justice	Hon. Mr. Justice David Kenani Maraga, EGH.
2.	The Chief Registrar of the Judiciary	Hon. Mrs Anne A. Amadi, CBS
3.	Ag. Director 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.	Ag. Director ICT	Mr. Stephen Ikileng
11.	Registrar Supreme Court	Hon. Esther Nyaiyaki
12.	Registrar Court of appeal	Hon. Moses Serem
13.	Registrar High Court	Hon. Judith Omange
14.	Registrar Employment & Labour Relations Court	Hon. Kennedy Kandet

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

I. KEY ENTITY INFORMATION AND MANAGEMENT (Ctd...)

No	Designation	Name
15.	Ag. Registrar Environment and Land Court	Hon. Rose Makungu
16.	Registrar Magistrate Court	Hon. Peter Mulwa
17.	Ag. Registrar Tribunals	Hon. Anne Asugah

(d) The Judiciary Headquarters

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

(e) The Judiciary Contacts

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

(f) Independent Auditors

The Auditor General
Kenya National Audit Office
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

- i. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
- ii. Kenya Commercial Bank ltd
Kencom House
Moi Avenue
P,O Box 48400 - 00100
Nairobi, Kenya

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

II. 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 and presentation of the Judiciary revenue account, which gives a true and fair view of the state of affairs of the receiver of the Judiciary for and as at the end of the financial year ended on 30 June 2020. 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 state of Judiciary's revenue transactions during the financial year ended 30th June 2020, 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.

Approval of the Revenue Statements

The revenue statements were approved and signed by the Chief Registrar of The Judiciary on the 28th September 2020.



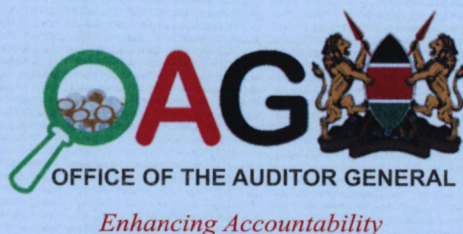
Hon. Anne A. Amadi, CBS
Chief Registrar of the Judiciary



CPA Wycliffe Wanga - ICPAK No: 3209
Accounts Controller

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON REVENUE STATEMENTS OF THE JUDICIARY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE REVENUE STATEMENTS

Opinion

I have audited the accompanying revenue statements of the Judiciary set out on pages 6 to 11, which comprise the statement of arrears of revenue as at 30 June, 2020 and the statement of receipts and transfers 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 revenue position of the Judiciary as at 30 June, 2020, 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.

Other Matters

1. Budget and Budgetary Control

The statement of receipts and transfers reflects total non-tax receipts of Kshs.2,266,900,242 for the year ended 30 June, 2020 representing an under-collection of Kshs.723,957,271 from the total budgeted revenue of Kshs.2,990,857,513. Out of the expected revenue transfer to the Exchequer of Kshs.2,900,857,513, the Judiciary transferred revenue of Kshs.2,124,182,269 or 71% of the budgeted receipts. Management has attributed the under-collection of revenue to scaled down operations at the courts stations due to the Covid-19 Pandemic.

2. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues were not disclosed under the progress on follow up of auditor's recommendations section of the revenue statements as required by the Public Sector Accounting Standards Board.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the 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 overall governance were not effective.

Basis for Conclusion

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

In preparing the revenue statements, the Management is responsible for assessing the Judiciary's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the 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 preparing and presenting the revenue statements described above, Management is also responsible for ensuring that the activities, transactions and information reflected in the revenue 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 revenue reporting process, reviewing the effectiveness of how the entity 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, transactions and information reflected in the revenue statements comply 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.

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 ability of the Judiciary 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 offer 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 information and business activities of 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

13 May, 2021


**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**


III. STATEMENT OF RECEIPTS AND TRANSFERS

	Note	2019-2020	2018-2019 (Restated)	2018-2019
		KShs	KShs	KShs
NON TAX REVENUES				
Fees on use of Goods/Services	1(a)	932,073,450	1,055,226,616	1,055,226,616
Other Income		75,317,890	956,720	956,720
		<u>1,007,391,340</u>	<u>1,056,183,336</u>	<u>1,056,183,336</u>
Fines, Penalties and Forfeitures	1(b)	1,263,812,977	1,639,108,517	1,638,577,188
Less Reinstated Fines		(4,304,075)	(93,174,242)	(93,174,242)
		<u>1,259,508,902</u>	<u>1,545,934,275</u>	<u>1,545,402,946</u>
TOTAL NON TAX RECEIPTS		<u>2,266,900,242</u>	<u>2,602,117,611</u>	<u>2,601,586,282</u>
TRANSFERS TO EXCHEQUER ACCOUNT	1	(2,124,182,269)	(2,994,265,326)	(2,993,733,997)
BALANCE BROUGHT FORWARD		<u>189,914,733</u>	<u>582,062,448</u>	<u>582,062,448</u>
BALANCE CARRIED FORWARD	2	<u>332,632,706</u>	<u>189,914,733</u>	<u>189,914,733</u>

The FY2018/2019 was restated to include KShs 531,329 being Court of Appeal fines that were collected and transferred to exchequer during that financial year.

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 28th September 2020 and signed by:


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


CPA Wycliffe Wanga - ICPAK No: 3209
Accounts Controller

IV. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE 2020

Classification of Revenue	Accumulated amount in arrears from prior periods to June 2016 (a)	Amount in arrears for the immediate previous period to June 2017 (b)	Amount in arrears for the current period to June 2020 (c)	Total arrears as at June 2020 (a+b+c)	Measures taken to recover the arrears	Assessment to the recoverability of arrears
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 2020**

V. 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 receipted 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.

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) Comparative Figures

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

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

V. SIGNIFICANT ACCOUNTING POLICIES (Ctd...)

g) Disbursements to the Exchequer

The Judiciary has an 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.

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, 2020.


**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**


VI. NOTES TO THE FINANCIAL STATEMENTS

1(a) & (b) FEES ON USE OF GOODS/SERVICES & FINES, PENALTIES AND FORFEITURES

	2019/2020 Original Estimates	Revised Estimates	Actual	% Realized
	KShs	KShs	KShs	
Fees on use of goods/Services	1,345,885,881	-	1,007,391,340	75% ¹
Fines, Penalties and Forfeitures and Other Charges	1,644,971,633	-	1,263,812,977	76% ²
Reinstated Fines	-	-	(4,304,075)	
Total Income	2,990,857,514		2,266,900,242	76%
Balance brought forward	-	-	189,914,733	-
Transfers to the exchequer account	-	-	(2,124,182,269)	-
Balance carried forward	-	-	332,632,706	-

The above revenue statement was approved on 28th September 2020 and signed by:


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


CPA Wycliffe Wanga - ICPAK No: 3209
Accounts Controller

¹ There was a 75% realization of fees on use of goods/services. Fees collection depends on court activities that vary from time to time. The original estimates were not adjusted in the supplementary budget.


² There was a 76% realization on fines, penalties and forfeiture of the charges. Fines imposed is dependent on cases completed that vary from time to time. The original estimates were not adjusted in the supplementary budget which should have reduces the expected collections to reasonable amount.

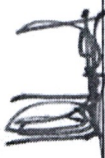
**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

2. BALANCES CARRIED FORWARD

Balance brought forward subsequently transferred		Date transferred
	KShs	
Q4	102,780,057	01 July 2020
	229,063,416	01 August 2020
	<u>789,230</u>	02 September 2020
	<u>332,632,703</u>	
Balance brought forward yet to be transferred		
	KShs	
	3	<i>Rounding off balance</i>
	<u>332,632,706</u>	

The above revenue statements were approved on 28th September 2020 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 2020**

VII. 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