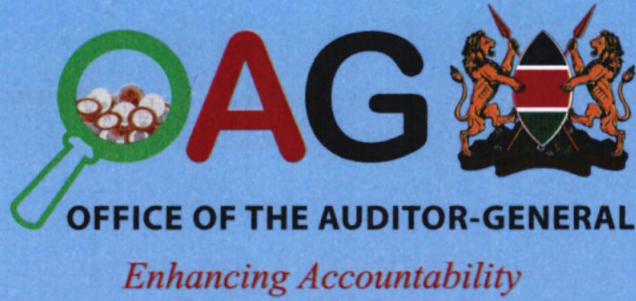


REPUBLIC OF KENYA



REPORT


OF

THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE STATEMENTS

FOR THE YEAR ENDED
30 JUNE, 2024

 THE NATIONAL ASSEMBLY PAPERS LIST	
THE JUDICIARY	
DATE: 08 April 2025	
DAY.	
TABLED BY:	
CLERK-AT THE-TABLE:	



THE JUDICIARY



RECEIVED
17 DEC 2024

RECEIVER OF REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2024

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

**THE JUDICIARY
RECEIVER OF REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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I. Acronyms and Glossary of Terms

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

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II. 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 (judicial authority) 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.

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

b. 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 16th August 2024 by the cabinet Secretary, National Treasury in accordance with Section 75 of the PFM Act, 2012.

c. Principal activities

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

d. 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 management who served during the period and up to the date of this report are:

No	Designation	Name
1.	Chief Justice and President of the Supreme Court	Hon. Lady Justice Martha Koome.
2.	The Chief Registrar of the Judiciary	Hon. Winfridah B. Mokaya
3.	Director of Finance	Ms. Beatrice Kamau
4.	Director Accounts	CPA Wycliffe Wanga
5.	Director Supply Chain Management	Mr. Jeremiah Nthusi
6.	Director Human Resources & Administration	Dr. Elizabeth Kalei
7.	Director Public Affairs & Communication	Ms. Catherine Wambui
8.	Director Planning & Organisation Performance	Dr. Joseph Osewe
9.	Director Audit and Risk Management	CPA Ronald Wanyama

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No	Designation	Name
10.	Deputy Director Public Affairs & Communication	Ms. Catherine Wambui
11.	Deputy Director, Building Services Unit	Architect Maxwell Suero
12.	Director ICT	Mr. Peter Kyalo
13.	Registrar, Supreme Court	Hon. Letizia Wachira
14.	Registrar, Court of appeal	Hon. Moses Serem
15.	Registrar, High Court	Hon. Clara Otieno
16.	Registrar, Employment & Labour Relations Court	Hon. Kennedy Kandet
17.	Registrar, Environment and Land Court	Hon. Rose Makungu
18.	Registrar, Magistrate Court	Hon. Caroline Kabucho
19.	Registrar, Tribunals	Hon. Anne Asugah

e. Judiciary Headquarters

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

f. Judiciary Contacts

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

g. Independent Auditors

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

h. Principal Legal Adviser

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

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REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

i. 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

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III. Statement of Governance

The Judiciary is one of the three State organs established under Chapter 10, Article 159 of the Constitution of Kenya and Judicial services and administration is provided for under the Judicial Service Act 2011. Judiciary is established as an independent custodian of justice in Kenya whose primary role is to exercise judicial authority given to it, by the people of Kenya.

The institution is mandated to deliver justice in line with the Constitution and other laws through resolution of disputes in a just manner with a view to protecting the rights and liberties of all.

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

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

Section 14 of Part III of the Judicial Service Act provides for delegation of functions of the Commission to committees. The purpose for establishment of committees is to create structures for articulating goals and strategic plans, define a particular function in detail, and pool specialized expertise and knowledge in a given subject.

IV. 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 year ended 30th June 2024. This report has been prepared pursuant to section 39 of the Judicial Service Act 2011, and section 82 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

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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 providing 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 will be 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.

Our focus has been on improved case clearance and on filed cases as well as backlog reduction. During the period under review, the cases registered were 515,620 as compared to 423,394 cases registered during FY2022/2023 an increase of 92,226 cases equivalent to 21.78%. Case clearance rate improved from 99% registered in the Financial Year 2022/23 to a high of 101% at the end of Financial Year 2023/24. The overall case backlog has also reduced by 18%.


To enhance expeditious dispensation of justice, especially for low value commercial matters, the Judiciary, in the FY 2023/24, established additional 27 Small Claims Courts was achieved bringing the operationalized Small Claims Courts to 39. The roll out of Small Claims Courts across the country has been positively received by Kenyans who view the expeditious disposal of their cases as a critical component of access to justice. This has seen many litigants prefer to have their cases referred to these courts for a faster resolution turnaround time. There is need for increased resource allocation to facilitate the establishment of these courts in every sub-county and employ adjudicators to preside over the small claims court as envisaged under Small Claims Court Act. During the period under review, a total of 41,682 cases were registered compared to 27,161 matters filed during FY2022/23. During the reporting period, 32,372 cases were resolved.

The roll out of court annexed mediation has undoubtedly been one of the key success stories of the Judiciary in the past five years. Under the program, suitable court cases are referred to accredited mediators to assist the parties reach an amicable settlement that suits their needs. In the financial year 2023/24, a total of 6,136 cases were referred to mediation. Out of these, 5418 cases were concluded, with 3030 cases reaching settlement. The settlement rate achieved was 59.9%. During the reporting period, there were 6,136 cases referred to Court Annexed Mediation (CAM). This was an increase of 93 per cent compared to the previous year where 4,708 cases were referred. During FY2023/2024, 5418 cases were concluded, with 3030 cases reaching settlement. The settlement rate achieved was 59.9%. An issue of concern is how this program can be sustained going into the future considering that many cases are being referred to mediation. The amount being

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

The Judiciary will continue to ensure public funds are effectively and efficiently managed in compliance with the applicable laws in the management of public funds.



.....
Hon. Winfridah B. Mokaya

Chief Registrar of the Judiciary

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V. 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.

To achieve the above mandate, and in line with Section 76 (1) of the PFM Act, the Chief Registrar of the Judiciary delegates the authority to the Heads of Court Stations to be Collectors of Revenue at the court stations. On a monthly basis, the Heads of Stations collect and remit all revenues levied or generated at their respective court stations to the Chief Registrar. The funds collected are thereafter transferred to the exchequer Central Bank Account.

Court revenues consist of fees, fines, penalties, forfeitures and other charges including revenue from disposal of stores. Other revenue categories include interest earned on court deposit accounts and rents from leasing of government property. Court fines are penalties imposed by Judicial Officers upon determination of court cases. Fines also arise from forfeiture of legal deposits due to non-adherence to bail and bond terms/conditions. The court fines may at times be reinstated and refunded to litigant upon a successful appeal. Court fees collected from users of court services include: application fees, cost of orders, service fees and fees related to exhibits, affidavits, copies among other services. It also arises from sale of tender documents, exhibits, revenue from rent of government property, and interest income on deposits among other sources.

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 2.2 Billion** in FY2021/22 to **KShs 2.7 Billion** in FY2023/24. During the period under review the Judiciary Receiver of Revenue target was **KShs 2,709,959,110** as shown in table 1.1

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REVENUE STATEMENTS
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Table 1.1: Revenue Targets Trends

Code	Details	FY2023/24	FY2022/23	FY2021/22
		KShs '000	KShs '000	KShs '000
1430001	Fines, Penalties & Forfeiture and other charges	1,513,339	1,349,210	1,247,146
1422039	Fees for services and sale of goods	1,196,620	1,078,149	958,059
TOTAL		2,709,959	2,427,359	2,205,205

Revenue Collection

The Judiciary collected from Fees and Fines of KShs 2.65 billion against the estimate by the Cabinet Secretary for the Financial Year 2023/24. Further the Judiciary collected revenues from interest on deposit, rent, and sundry revenues amounting to KShs 291 million as outlined in the table 1.2 below.

Table 1.2: Revenue Collection for FY2023/2024

Fines	Fees	Interest on deposit	Other Income (Rent, payroll commissions and sundry revenue)	Total
KShs'000	KShs'000	KShs'000	KShs'000	KShs'000
1,490,117	1,186,940	268,424	23,203	2,968,684

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

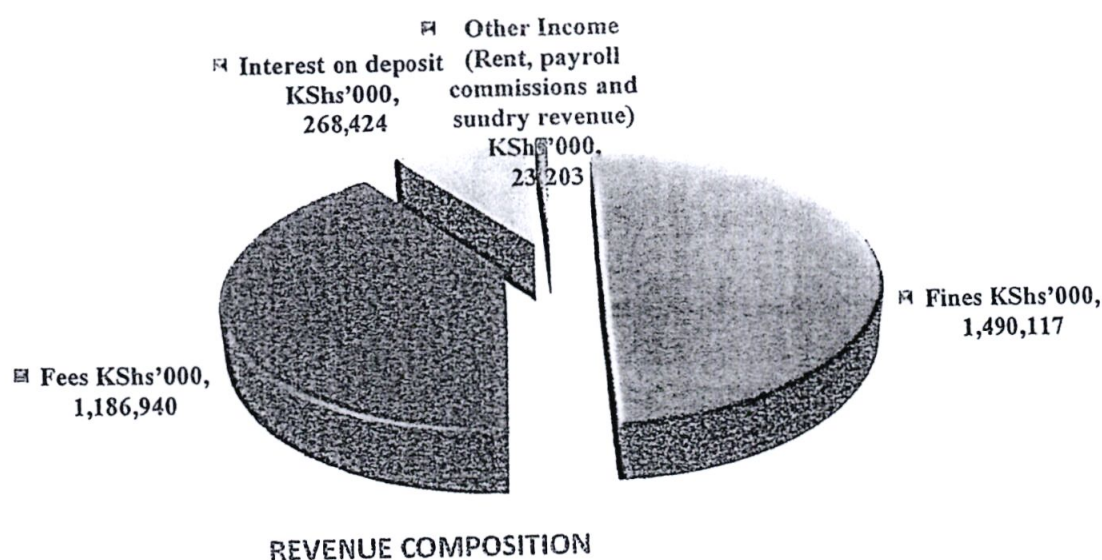


Figure 1.1: Revenue composition for FY2023/24

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The court fines constituted the major revenue component for the Judiciary at **KShs 1.49 billion** equivalent to 49.75%. Fees collected amounted to **KShs 1.19 billion**, equivalent to 40.34% while other income from interest on court deposits amounted to **KShs 268.42 million** equivalent to 9.12% of the total revenue. Interest on deposits accrued on deposit bank balances at a rate of 6% per annum. Commissions, rent from property and miscellaneous income amounted to **KShs 23.20 million** being 0792% of the total revenue.

b. Revenue Collection vis-à-vis Targets

Revenues were collected against set targets by the Cabinet Secretary for the financial year. Though Judiciary has several streams of revenue only fines and fines collections targets were set by the cabinet Secretary. These revenues are as a result of core function of the Judiciary. The CS is yet to set targets for other sources that include property income, interest on deposits, payroll commission and miscellaneous receipts.

The total revenues realisation for FY2023/24, FY2022/23 and FY 2021/22 against the targets set by the National Treasury were 98%, 101% and 113% respectively. **Table 1.3** provides comparative figures for revenue collections and estimates over the last three financial years.

Table 1.3: Revenue Collections vis-à-vis Targets

Financial Year	Details	Targets	Actual	Realization
		KShs'000	KShs'000	%
FY2023/2024	Fines	1,513,339	1,464,000	97%
	Fees	1,196,620	1,186,940	99%
	TOTAL	2,709,959	2,650,940	98%
FY2022/2023	Fines	1,349,210	1,419,039	105%
	Fees	1,078,149	1,027,999	95%
	TOTAL	2,427,359	2,447,038	101%
FY2021/2022	Fines	1,247,146	1,460,387	117%
	Fees	958,059	1,030,670	108%
	TOTAL	2,205,205	2,491,057	113%

There was an increase in revenue from fines and fees from **KShs 2.49 billion** in FY2021/22 to **KShs 2.65 billion** in FY 2023/24. This was a continued improvement from previous financial years resulting from more cases being registered through automation of court processes through online case management, electronic filing and the operationalisation of virtual courts. There were also improved revenue collection mechanism which sealed revenue leakage and under assessment through automation of fees assessment and collection.

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The revenue realisation level shown above excludes revenues collected from interest on deposit and other income which were not included in the National Treasury's targets. Figure 1.2 is an illustration of the set revenue target against the actual revenue collection.

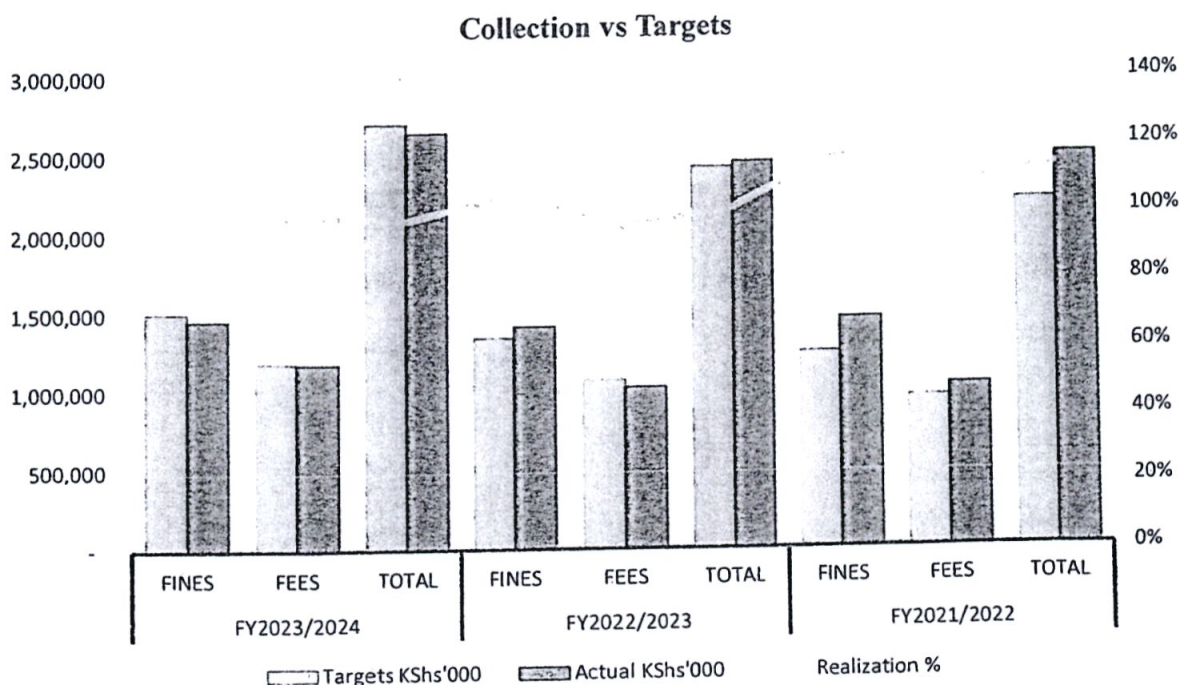


Figure 1.2: Revenue Targets against Realisation for FY 2020/21 – FY 2023/24

c. Total Revenue trends

There has been a progressive increase in gross revenue collected over the past three financial years. Gross revenue is measured before netting off reinstated fines upon successful appeal. The revenue has grown from **KShs 2.49 billion** in FY 2021/2022 to **KShs 2.97 billion** in FY 2023/2024 being a **KShs 320 million** increase equivalent to **44.29%** growth. The increase from FY2021/2022 to FY 2022/2023 was **KShs 32.68 million** while there was growth from FY2022/2023 to FY 2023/2024 of **KShs 277.60 million** equivalent to **30.07%** and **10.93%** growth respectively. This is illustrated in Table 1.3:

Table 1.4: Gross Revenue collections trends for the last three Financial Years

	FY 2023/24	FY 2022/23	FY 2021/22
	KShs' M	KShs' M	KShs' M
Fines	1,490.12	1,434.52	1,460.39
Fees	1,186.94	1,028.00	1,030.67
Interest on Deposit	268.42	197.28	139.00
Other Income	23.20	16.39	18.15
Total	2,968.68	2,676.19	2,648.21

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This increase in revenue collection was attributed to more cases being registered by adoption of technology. The Judiciary implemented Case Management System (CTS), electronic filing was fully rolled out to all court stations and use of Judiciary Financial Management Information System (JFMIS) in revenue collection. The use of online case registration and a cashless payment platform eliminated opportunities for revenue loss. There has been a progressive use of virtual courts that enabled speedy clearance of cases. These coupled with the use electronic fees assessment led to progressive increase in revenue collection. The cases filed increased steadily in the past three financial years from 404,312 cases in FY2021/22, 423,394 cases in FY2022/23 to 515,620 in FY2023/24.

Figure 1.3 shows the revenue trends in the past three financial years.

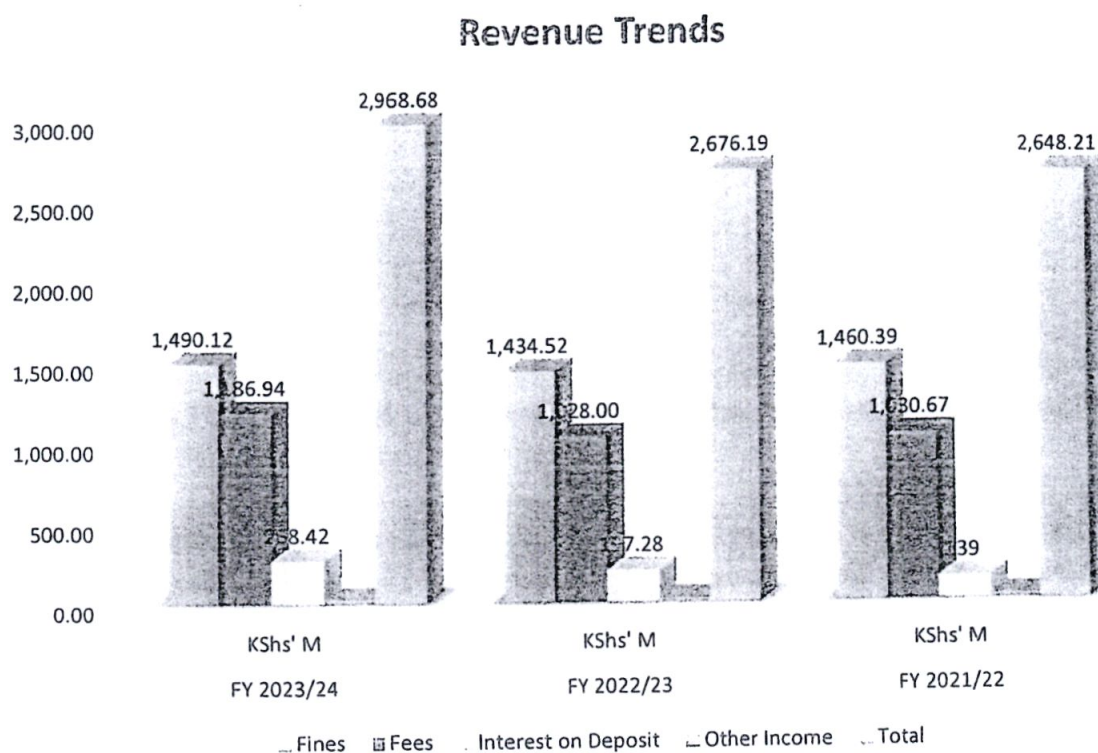


Figure 1.3: Revenue composition and Trends for FY2021/2022 - FY2023/24

Figure 1.3 shows an overall steady rise in revenue collections from the different categories from FY2021/2022 to FY 2023/2024. Interest on deposit is earned based on deposit balances held at various commercial banks. There was an enhancement of interest rate from 2% to 4% effective November, 2021 and subsequently increased to 6% in January 2023.

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VI. 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 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 revenue transactions during the financial year ended 30th June 2024, 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
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FOR THE YEAR ENDED 30 JUNE 2024**

Approval of the Revenue Statements

The revenue statements were approved and signed on theNovember, 2024 by:



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



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

REPUBLIC OF KENYA



Enhancing Accountability

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2024 - THE JUDICIARY

PREAMBLE

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

- A. Report on 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 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 REVENUE STATEMENTS

Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - The Judiciary set out on pages 1 to 14, which comprise the statement of financial assets and liabilities and the statement of arrears of revenue as at 30 June, 2024, and the statement

Report of the Auditor-General on Receiver of Revenue Statements for the year ended 30 June, 2024 - The Judiciary

of receipts and disbursements, 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 revenue statements present fairly, in all material respects, the financial position of Judiciary Revenue as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue – 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 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 judgement, 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 Matter

Unresolved Prior Year Matter

In the audit report of the previous year, an issue was raised under the Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

Management is responsible for the other information set out on page iii to xv which comprise of Key Information and Management, Statement of Governance, Statement by the Chief Registrar of the Judiciary, Management Discussion and Analysis, Statement of Receiver of Revenue and Statement of Receiver of Revenue Responsibilities. The Other Information does not include the revenue statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue's statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the revenue statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work 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.

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

Failure to Prepare and Submit Bank Reconciliation Statements and Quarterly Reports

During the year under review, Management failed to prepare and submit monthly bank reconciliation statements for revenue account, including the station deposit bank accounts, to the Auditor-General for review. This is contrary to the Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which requires accounting officers to prepare bank reconciliation statements by the 10th of the following month and submit to The National Treasury with a copy to the Auditor-General. Similarly, copies of quarterly reports were not submitted to The National Treasury along with a copy to the Auditor-General. Further, the receiver of revenue did not submit quarterly reports to The National Treasury, with a copy sent to the Auditor-General by the 15th day of each quarter.

In the circumstances, Management was in breach of the law.

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 revenue 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 the 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

During the year under review, no internal audit reports were provided for revenue collections. This is contrary to Section 73 (3)(b) of the Public Finance Management

Act, 2012 which requires that government entities establish appropriate arrangements for conducting internal audits that adheres to 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 the 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 controls 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 controls, risk management and governance.

In preparing the revenue 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 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, 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 Receiver of Revenue's 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 revenue 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 ISSAI 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 revenue 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


30 December, 2024

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**


VIII. Statement of Receipts and Disbursements for the Year Ended 30th June 2024

	Note	FY2023/24	FY2022/23
		KShs	KShs
Non-Tax Revenues			
Fees on use of Goods/Services	1	1,186,940,478	1,027,998,907
Fines, Penalties and Forfeitures	2	1,464,000,375	1,419,038,571
Property Income	3	2,588,081	2,959,487
Other Receipts not Classified Elsewhere	4	<u>289,039,366</u>	<u>210,711,994</u>
Total Non-Tax Receipts		2,942,568,300	2,660,708,959
Disbursements To Exchequer Account	5	(2,746,560,124)	(2,414,778,649)
Balance Due For Disbursement		<u>196,008,176</u>	<u>245,930,310</u>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved onNovember, 2024 and signed by:



 Hon. Winfridah B. Mokaya
 Chief Registrar of the Judiciary




 Wycliffe Wanga - ICPAK No: 3209
 Director Accounting Services

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

IX. Statement of Financial Assets and Liabilities as at 30th June 2024

	Note	FY2023/24 KShs	FY2022/23 KShs
Financial Assets			
Cash And Cash Equivalent	6	<u>196,008,176</u>	<u>245,930,310</u>
Total Financial Assets		<u>196,008,176</u>	<u>245,930,310</u>
Financial Liabilities			
Payables - Due to Exchequer	7	<u>196,008,176</u>	<u>245,930,310</u>
Balance Due For Disbursement		<u>196,008,176</u>	<u>245,930,310</u>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved onNovember, 2024 and signed by:



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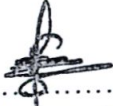
**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**


X. Statement Of Comparison of Budget and Actual Amounts for The Year Ended 30th June 2024

	Original Targets	Adjustments	Final Targets	Actual	% Realized
	KShs	KShs	KShs	KShs	
Fees on use of goods/Services	<u>1,196,619,926</u>	-	<u>1,196,619,926</u>	<u>1,186,940,478</u>	<u>99%</u>
Court imposed Fines, Penalties and Forfeitures and other Charges	1,513,339,184	-	1,513,339,184	1,490,116,710	
Reinstated Fines				(26,116,335)	
Net Fines	<u>1,513,339,184</u>	-	<u>1,513,339,184</u>	<u>1,464,000,375</u>	<u>97%</u>
Property (Rent) Income				2,588,082	
Other Receipts					
Payroll Commissions				5,191,952	
Interest on deposits				268,424,279	
Sundry Revenue				15,423,135	
Total Other Receipts				<u>289,039,366</u>	
TOTAL	<u>2,709,959,110</u>			<u>2,939,980,212</u>	<u>108.5%</u>

The collections for fees and fines were fairly within the set targets at 99% and 97% respectively. However, there were no targets set for other receipts hence the overall realisation being at 108.5%.

The revenue statements were approved and signed on theNovember, 2024 by:


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

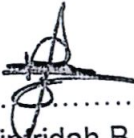

.....
Wycliffe Wanga - ICPAK No: 3209
Director Accounting Services

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**


XI. Statement of Arrears of Revenue as At 30th June 2024

Classification of Receipts	Balance as at: 1 st July 2023	Arrears received during the year	Additions in arrears for the current year to 30 th June 2024	Total arrears as at 30 th June 2024	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	KShs	KShs	KShs	KShs		
Non- Tax Receipts	-	-	-	-		N/A
Fees on Use of Goods and services	-	-	-	-		N/A
Property Income	1,756,002	-	-	1,756,002	Surrender to be done in FY24/25	Recoverable
Fines, penalties, and Forfeitures	-	-	-	-	N/A	N/A
Interest on deposits	<u>171,477,559</u>	-	-	<u>171,477,559</u>	Surrender to be done in FY24/25	Recoverable
Total arrears	<u>173,233,561</u>	-	-	<u>173,233,561</u>	N/A	N/A

The revenue statements were approved and signed on theNovember, 2024 by:



 Hon. Winfridah B. Mokaya
 Chief Registrar of the Judiciary



 Wycliffe Wanga - ICPAK No: 3209
 Director Accounting Services

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

XII. Significant Accounting Policies

The key 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 and all values are rounded to the nearest Kenya Shilling. 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 period 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.

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

**THE JUDICIARY
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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. The revenue in arrears has been disclosed in paragraph XI i.e the statement of arrears of revenue 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 period.

g. Comparative Figures

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

h. 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, 2023.

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

XIII. Notes to the Financial Statements

1. Fees on Use of Goods/Services

	FY2023/24	FY2022/23
	KShs	KShs
Fees on use of goods/Services	1,186,940,478	1,027,998,907
Balance brought forward	103,374,897	88,408,674
Transfer to Exchequer Account	<u>(1,200,225,139)</u>	<u>(1,013,032,684)</u>
*Balance carried forward	<u>90,090,236</u>	<u>103,374,897</u>

2. Fines, Penalties and Forfeitures

	FY2023/24	FY2022/23
	KShs	KShs
Court imposed Fines, Penalties and Forfeitures and other Charges	1,490,116,710	1,434,517,415
Reinstated Fines	<u>(26,116,335)</u>	<u>(15,478,844)</u>
Total	1,464,000,375	1,419,038,571
Balance brought forward	136,630,864	111,712,760
Transfer to Exchequer Account.	<u>(1,496,603,683)</u>	<u>(1,394,120,467)</u>
Balance carried forward	<u>104,027,556</u>	<u>136,630,864</u>

3. Property Income

	FY2023/24	FY2022/23
	KShs	KShs
Rent Income	2,588,081	2,959,487
Balance Brought Forward	2,500	1,305,345
Transfer to Exchequer Account	<u>(2,590,581)</u>	<u>(4,262,333)</u>
Balance carried forward	<u>-</u>	<u>2,500</u>

**THE JUDICIARY
REVENUE STATEMENTS
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4. Other Income

	FY2023/24	FY2022/23
	KShs	KShs
Payroll Commissions	5,191,952	3,301,712
Interest on deposits	268,424,279	197,280,943
Sundry Revenue	<u>15,423,135</u>	<u>10,129,339</u>
Total Other Receipts	289,039,366	210,711,994
Balance brought forward	5,922,049	8,723,945
Transfer to Exchequer Account	<u>(293,071,031)</u>	<u>(213,513,890)</u>
Balance carried forward	<u>1,890,384</u>	<u>5,922,049</u>

5. Current Year Transfer to Exchequer

	FY2023/24	FY2022/23
	KShs	KShs
Fees on use of Goods/Services	1,096,850,242	924,624,010
Fines, Penalties and Forfeitures	1,359,972,819	1,282,407,707
Property Income	2,588,081	2,956,988
Other Income	<u>287,148,982</u>	<u>204,789,945</u>
Total Transfer to Exchequer	<u>2,746,560,124</u>	<u>2,414,778,650</u>

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

6. Bank Balances

Name of Bank, Account No. & Currency	FY2023/24 KShs	FY2022/23 KShs
Judiciary Court Deposit Collection Account No. 1117161749 - Kes	<u>196,008,176</u>	<u>245,930,310</u>
6a) Balance Carried Forward as at 30th June 2024 and subsequently transferred		
	FY2023/24 KShs	FY2022/23 KShs
June 2024 Collections	<u>196,008,176</u>	04 Jul 2024

The Judiciary has a monthly arrangement for sweeping of funds from its bank account to the Exchequer account. The June Collections were transferred on 4th July in line with the PFM Act.

7. Payables – Due to Exchequer

	FY2023/24 KShs	FY2022/23 KShs
Balance b/f at the beginning of the year	245,930,310	210,150,724
Amounts received during the year	2,942,568,300	2,660,708,959
Amounts disbursed to Exchequer during the year	<u>(2,992,490,434)</u>	<u>(2,624,929,373)</u>
Balance c/d at the end of the year	<u>196,008,176</u>	<u>245,930,310</u>

**THE JUDICIARY
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XIV. Ageing Analysis of Revenue in Arrears

Description	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
Fees on use of goods and services	-	-	-	-	-
Property income - Rent	1,756,002	-	-	-	1,756,002
Fines, penalties, and forfeitures	-	-	-	-	-
Interest on Deposits	<u>171,477,559</u>	=	=	=	<u>171,477,559</u>
Total (Agree to Statement of Arrears)	<u>173,233,561</u>	=	=	=	<u>173,233,561</u>

**THE JUDICIARY
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FOR THE YEAR ENDED 30 JUNE 2024**

XV. APPENDICES

APPENDIX 1 - Report of Waivers and Variations of Taxes, Fees or Charges Granted By the Receiver of Revenue during the Period.

Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (tax, fee, or charge)	Reason for waiver/ variation	The law in terms of which the variation/waiver was granted
None	N/A	N/A	N/A	N/A

(PFM ACT Section 82 sub section 4, 5)



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

**THE JUDICIARY
REVENUE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

APPENDIX 2: - 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 2022/2023					
Reference No	Issue/Observation from auditor	Management Comment	Status (Resolves/Not Resolved)	Timeframe	
1898	Delays in Transfer of Collected Revenue to the Exchequer.	<i>Judiciary has automated revenue collection system by implementation of an Enterprise Resource Planning (ERP) to hasten collection and transfer of revenues to Exchequer.</i>	Not Resolved	FY2024/2025	

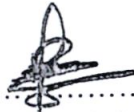
Implementation of Pac Recommendations On The Gok Accounts For The FY 2020/2021					
Reference No	Issue/Observation from auditor	Management Comment	Status (Resolved/Not Resolved)	Timeframe	
	Failure to pay revenue collected promptly into the consolidated fund	<i>Judiciary has automated revenue collection system by implementation of an Enterprise Resource Planning (ERP) to hasten collection and transfer of revenues to Exchequer.</i>	Not Resolved	FY2024/2025	

**THE JUDICIARY
REVENUE STATEMENTS
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Implementation of Pac Recommendations On The Gok Accounts For The FY 2018/2019				
Reference No	Issue/Observation from auditor	Management Comment	Status (Resolves/Not Resolved)	Timeframe
1648	Revenue Management at the Courts – Mombasa Law Courts			
1648.5	Mombasa Law Courts	<p><i>The unclaimed deposits are due to cases not concluded or where final orders for refund have not been issued by the court.</i></p> <p><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></p> <p><i>The Cheques amounting to KShs 38,136,310 were reversed and reinstated as outstanding deposits.</i></p> <p><i>The Judiciary has embarked on reviewing all concluded matters in all court stations to identify unclaimed deposits for forwarding them to the</i></p>	Not Resolved	FY2024/2025

**THE JUDICIARY
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FOR THE YEAR ENDED 30 JUNE 2024**

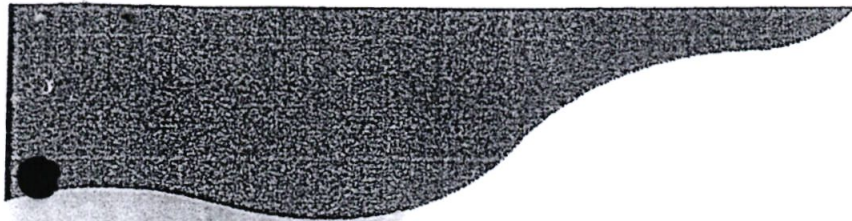
Implementation of Pac Recommendations On The Gok Accounts For The FY 2018/2019					
Reference No	Issue/Observation auditor	from	Management Comment	Status (Resolves/Not Resolved)	Timeframe
			Unclaimed Financial Assets Authority (UFAA).		



 Hon. Winfidah B. Mokaya
 Chief Registrar of the Judiciary



 Wycliffe Wanga - ICPAK No: 3209
 Director Accounting Services



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