

Status of Implementation of PAC Recommendations for The Financial Year 2020/2021 dated 30th November 2023

S. No	Audit Issue	Auditor General's Findings	Submission by the CRJ	PAC Observation	PAC Recommendation	Status of Implementation of Audit Recommendation	Way Forward/ Conclusion
		<p>reflected in bank statements totaling Kshs. 303,074,682. No explanation was provided for delay in recording the payments in the cash books and the receipts in the bank statements.</p>	<p>transferred from the Sub-County Treasuries after the Judiciary delinked from District Treasuries. The reconciliations have since been carried out and Kshs. 352,938,472.50 found not to have been transferred upon delinking. After delinking, the courts have continued to update cashbooks and reconciliations to clear long outstanding balances. The Accounting Officer said that the Ksh.6 billion unspent were deposits not belonging to the Judiciary but for people who come to the Judiciary for services. The amount is treated as revenue and remitted to the consolidated fund. The Accounting Officer reiterated that the Judiciary recruited additional accountants to reduce workload</p>			<p>availed through appropriation. The Judiciary is therefore advised to request for budgetary provision for the amount and thereafter request for the exchequer in the normal manner.</p>	

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			and has put in place an automation system to address such cases, which improved its services significantly. The Accounting Officer agreed that their system has been weak and the money was lost through cybercrime. However, the Judiciary has now strengthened its system and changed it from manual and now they are fully automated. Kshs. 47 million was stolen in the 2012/2013 financial year but the cases took too long to be completed and were concluded in December 2020; Three (3) people were found guilty and sentenced.				
2.	1670.2 Loss of Cash Deposits	The bank reconciliation statements for the month of June, 2021 for the bank accounts for Embu, Nakuru and Malindi Court Stations reflects	The Accounting Officer affirmed that the bank reconciliations statements for the month of June 2021 for the bank accounts for Embu, Nakuru and	(i) The Committee observed that the deficits arose out of reconcilable items and no recoveries have been made;	The Committee recommends that National Treasury reconciles the figures and submits a status report within three (3)	The Accounting officer has sought the approval to write off the loss from the CS National Treasury in a letter ref CRJ/14 dated 05 th May 2024. The matter on the	The Accounting Officer shall provide for the losses in the next financial year once the write off is granted.

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		<p>losses amounting to Kshs.2,682,152, Kshs.84,588,258 and Kshs.1,455,800, respectively which occurred in the previous years. However, the nature of the loss, recovery strategies and court proceedings on the matter were not disclosed. In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs. 7,118,597,106 could not be confirmed.</p>	<p>Malindi court stations reflected losses amounting to Kshs.2,682,152, Kshs.84,588,258 and Kshs.1,455,800, respectively. These were part of the amounts not transferred from the Sub County Treasuries upon de-linking. Following a reconciliation exercise conducted between the Judiciary and the National Treasury, an amount of Ksh. 352,938,472.50 was found not to have been transferred to the Judiciary upon de-linking. The Accounting Officer also submitted that the National Treasury advised the Judiciary to make budgetary provisions in the budget for the amounts not transferred. As advised by the National Treasury, the Judiciary has made budget provision for</p>	<p>(ii)The losses of Kshs.2,682,152 in Embu and Kshs.1,455,800 in Malindi were matters still active in court.</p>	<p>months of adoption of this report.</p>	<p>losses was prosecuted through the court.</p>	

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			the deficit in deposit accounts to pay the amount and will continue to do so in installments for the subsequent financial years until payment in full. The Accounting Officer clarified that the deficits arose out of reconcilable items. There was also a court case regarding the accounts for Embu. For Nakuru, the Kshs. 84,588,258 was revised to Kshs.52 million after reconciliation and was not a loss but an amount expected from the National Treasury for deposits. For Malindi, the case is still in court though somebody was charged.				
3.	1671.1 Un-Analyzed Long Outstanding District Suspense and Clearance Accounts	The statement of assets and liabilities reflects an accounts receivables balance of Kshs. 41,694,742 which, as disclosed in Note 8 to the financial statements,	The Accounting Officer submitted that as at the close of Financial Year 2020/2021, Kshs. 26,306,566 was reported as part of receivables	The Committee observed that the figures were still outstanding.	The Accounting Officer should reconcile the figures and provide a status report to the Committee within three (3) months of	Implemented The stations remitted back the unspent funds which are currently being held	

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		includes an amount of Kshs. 26,306,566 relating to long outstanding district suspense and clearance accounts. Detailed analyses in respect of the long outstanding district suspense and clearance accounts' balances and explanation for failure to clear them were not provided. In the circumstances, the accuracy, completeness and validity of the balance of Kshs. 26,306,566 as at 30 June, 2021 could not be confirmed.	comprising of Judicial Performance Improvement Project (JPIP) AIEs totaling Kshs. 5,538,000 issued to stations whose expenditure returns were received after the end of the financial year. The Accounting Officer also submitted that the balance of Kshs. 20,768,566 related to GoK AIEs whose cash balances had also not been received from the court stations at the close of the financial year. The cash was subsequently received from the court stations. The District suspense and clearance accounts of Kshs. 26,306,566 were cleared in the Financial Year 2021/2022.		adoption of this report.	in the old Judiciary recurrent account No. 1000181915 at the central bank of Kenya.	
4.	1671.2 Recoverability of Imprests Issued to Non-Employees	Included in the accounts receivables balance of Kshs. 41,694,742 are outstanding government imprests	The Accounting Officer submitted that the imprest balance of Kshs. 3,108,300 as at 30 June 2021 has since been accounted	The Committee observed that Kshs. 1,704,900 has been recovered leaving a balance of Kshs. 1,403,400	The Committee recommends that the Accounting Officer liaises with parent Ministries and claim refund of	Implemented The Kshs.3,108,300 which was issued to non-staff members seconded from Other	Awaiting PAC resolution or FY2021/2022.

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		totaling to Kshs. 14,481,010. The government imprest includes imprests amounting to Kshs. 3,108,300 which were issued to non-staff members seconded from Other Government Agencies with some dating back to the financial year 2015/2016. Management did not explain why the long outstanding imprests have not been recovered to date. In the circumstances, the recoverability of the long outstanding imprests of Kshs. 3,108,300 could not be confirmed.	for/surrendered leaving a balance of Kshs. 1,403,400. This relates to imprest that was issued to police drivers/bodyguards attached to judges and ministerial staff working in tribunals who have since been redeployed back to the Police service and Ministries, respectively. The Judiciary has requested the Inspector General and the other concerned Accounting Officers to recover the amounts from the officers.	unrecovered. The imprest was thus not fully recovered.	imprests from the officers, and submit an update within three (3) months of tabling and adoption of this report.	Government Agencies was held by police drivers attached to judges who subsequently submitted their surrender documents and cleared. The matter was also discussed in PAC meeting for FY2021/22	
5.	1672. Unconfirmed Accounts Payables	As disclosed in Note 9 to the financial statements, the statement of assets and liabilities reflects an accounts payables balance of Kshs. 6,849,172,293. The balance includes general deposits for	The Accounting Officer submitted that by a letter Ref. AG.3/10 Vol. 11(10) dated 14th November 2022 acknowledging the liability for the anomaly, the National Treasury advised that the Judiciary makes	(i) The Committee observed that these are the monies that District Treasuries owe the National Treasury. It	The EACC to initiate investigations to establish the validity of amounts said to have been transferred from the subcounty treasuries to the National Treasury.		The Accounting Officer has written to EACC to seek an update on the recommendation.

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		<p>various Court stations amounting to Kshs 6,268,178,076 out of which an amount of Kshs. 348,091,889 relates to deposits for fifty-eight (58) Court stations held by the former District Treasuries that have not been paid to the National Treasury Although the Judiciary had written to the Principal Secretary for The National Treasury to confirm the liability, The National Treasury has not acknowledged the same to date In the circumstances, the accuracy and validity of the general deposits-stations balance of Kshs.6, 268,178,076 could not be confirmed</p>	<p>budget provision for the amount and requests for exchequer.</p>	<p>was further noted that the deposits paid to district treasury was not remitted to Judiciary, (ii) The Committee noted that letter Ref AG.3/10 Vol. 11(10) dated 14th November 2022 stated that these balances were funds recalled between the year 1997 and 2003 However, a review of the support schedules for the balance show some of the Sub-county treasuries mentioned were not established by the year 2003</p>			

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				For instance, Voi sub-county with a deficit of Kshs. 142,372.60 was established in 2009.			
6.	1673. Domestic Travel Charged to Foreign Travel and Subsistence	As disclosed in Note 4 to the financial statements, the expenditure of Kshs. 4,256,695,803 on use of goods and services includes amounts of Kshs. 819,227,252 and Kshs. 15,976,877 relating to domestic travel and subsistence and foreign travel and subsistence, respectively. The foreign travel and subsistence amount include an expenditure of Kshs. 3,093,755 relating to domestic travel and subsistence allowance which was wrongly charged to foreign travel and subsistence item	The Accounting Officer submitted that for purposes of Section 43(2) of the Public Finance Management Act, the Chief Registrar obtained approval from the National Treasury for the reallocation of funds vide a letter dated 25th May 2021 and approved F.O3 form. However, there was delay in updating the Votes as this happened towards the end of the Financial Year. The Judiciary has ensured enhanced budget controls to comply with PFM requirements.	(i) The Committee observed that the Accounting Officer had reallocated funds appropriately and the issue had not recurred; (ii) The Office of the Auditor General was satisfied that the anomaly has been rectified. (iii) The Committee also observed that the explanation and documents	The Committee recommends that the matter is resolved.	Fully Implemented	Resolved

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		without approval. This is contrary to Regulation 54(1) of the Public Finance Management (National Government) Regulations, 2015. In the circumstances, the accuracy and fair presentation of the domestic travel and subsistence expenditure of Kshs. 819,227,252 and foreign travel and subsistence expenditure of Kshs. 15,976,877 could not be confirmed.		submitted by the Accounting Officer were satisfactory.			
7.	1674. Unsupported Contingent Liabilities	As disclosed in Note 14.3 to the financial statements under contingent liabilities, an amount of Kshs. 1,138,713,450 was awarded in arbitration to the contractors. However, records provided for audit supported awards totaling Kshs.1,024,122,367, leaving an amount of	The Accounting Officer submitted that the contingent liabilities amounting to Kshs. 114,591,083 related to court awards due to Riley Security Services (KShs.53,816,911.70), a staff on reinstatement to service (KShs.30,229,966.00) and Lavington Security Limited	(i) The Committee observed that the explanation and documents given by the Accounting Officer with regard to contingent liabilities was satisfactory; and	The Accounting Officer should ensure court awards are settled promptly.	Implemented Pending balances for Riley Security Services were Settled. The pending bills for court award had remained unpaid due to inadequate budgetary provision. In subsequent year FY 2022/2023, the court awards were settled in April 2023 (9m).	None Pending Bills already settled.

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		Kshs.114,591,083 unsupported. In the circumstances, the accuracy of the contingent liabilities balance of Kshs. 1,138,713,450 as at 30 June, 2021 could not be confirmed.	(KShs. 33,073,612.65). The Accounting Officer also submitted that the payments due to the reinstated staff and Lavington Security Limited have since been settled. The Accounting Officer informed the Committee that an amount of Kshs.47,691,652.45 has been paid to Riley Security Services and reiterated that the balance will be settled during the current Financial Year. The Accounting Officer also submitted that the Judiciary reviewed the process that the contract was awarded to Riley Securities and cancelled the contract due to irregularities. The matter is still active in court awaiting verdict.	(ii) The Committee however further observed that the Riley Securities have not been paid in full.			
8.	1675. Pending Bills	Note 14 to the financial statements on other important matters reflects	The Accounting Officer submitted that the unpaid bills comprised an amount	The Committee observed that the payment of the pending bills has	The Accounting Officer must at all times ensure that pending bills are	Implemented All the pending bills for supply of goods	None Pending Bills already settled.

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		pending accounts payable/bills totaling Kshs.1,678,137,276 which were not settled during the financial year 2020/2021 but were instead carried forward to 2021/2022 financial year. Further, the pending bills of Kshs.1,678,137,276 includes an amount of Kshs.49,551,197 which relates to 2019/2020 and earlier years. Failure to settle bills in the year to which they relate distorts the financial statements for the year and also affects the budgetary provisions for the subsequent year.	of Kshs. 47,955,022.10 being a court award to Riley Services Limited as at June 2020 including accrued interest which had no budget provision during the Financial Year 2020/2021. Kshs. 47,691,652.45 has been paid to Riley Security Services and the balance will be settled during the current Financial Year. The balance of Kshs. 1,596,179.90 related to several outstanding merchants/suppliers that could not be settled due to insufficient exchequer. They were cleared as a first charge in the subsequent Financial Year 2021/2022.	not been fully cleared.	settled as first charge in subsequent financial year when preparing estimates of expenditure and revenues of the entity pursuant to the provisions of section 68(2) (h) of the Public Finance Management Act, 2012.	and services were settled in FY2022/2023.	
9.	1676. Judiciary Mortgage Scheme Fund	As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects an	The Accounting Officer submitted that the Judiciary Mortgage scheme is managed by the Kenya Commercial bank	The Office of the Auditor-General confirmed to have received financial statement covering a period of 11	The Auditor General to audit and report to the National Assembly in accordance with	Implemented Judiciary prepared and submitted for Audit the Mortgage scheme Financial	Judiciary appeared before the Parliamentary Special Funds Committee and

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		expenditure of Kshs. 350,000,000 under other expenses which relates to housing loans to the staff. However, The Judiciary did not prepare and submit for audit the financial statements for the Housing Fund to the Auditor- General. This is contrary to Regulation 18(1) of the Judicial Service (Judiciary Mortgage Scheme Fund) Regulations, 2012 which requires the statement of accounts relating to the Fund to be prepared, signed and transmitted to the Auditor-General in respect of the financial year. The Management was in breach of the law.	under a Memorandum of Understanding executed between the bank and the Judiciary. The regulations cited by the Auditor General were draft regulations intended for internal management of the scheme, which were overtaken by events and are therefore not applicable. Nonetheless, the Judiciary has since prepared and submitted for audit the financial statements for the Special Housing Scheme to the Auditor General.	years and are currently in the process of conducting an audit.	the Public Audit Act, 2015.	Statements for FY2011/12 to FY2020/21.	we are Awaiting the Committee Resolution.
10.	1677. Delayed Completion of Construction of Thirty (30) Courts	As disclosed in Annex 2 to the financial statements and as previously reported, the historical cost of	The Accounting Officer affirmed that there have been delays in the completion of projects. This has been due to the persisted	(i) The Committee noted that the Judiciary had embarked on constructing	(i) The Accounting Officer to liaise with the National Treasury and	Partially Implemented The projects were re-evaluated. Those with slow progress	The Accounting Officer to continue and provide for the remaining

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		assets of Kshs.29,722,377,272 includes costs incurred on construction works of thirty-nine (39) Law Courts spread across the Country. Construction works for thirty (30) of the law courts were awarded in the financial year 2013/2014 but have taken long to complete due to among other reasons budget constraints, resulting in delays in payment to the contractors and litigations. Consequently, the value for money on the delayed construction works may not be realized.	budget cuts on the development vote of the Judiciary over the years. It is also attributable to delayed exchequer releases which has led to low absorption. Due to delays in completion of the projects, the construction costs have escalated leading to the unwillingness by some contractors to continue with the works at a loss. The Judiciary has initiated mutual termination for some of the contracts and retendered for completion of the projects. To date, 13 out of the 30 projects have been completed. The remaining 17 projects are also expected to be completed within the new contract periods.	numerous courts. (ii) The Committee noted the six projects were scheduled for termination due to contractors' unwillingness to proceed with the work. The contractors faced delayed payment and were unable to implement the projects with old price rates.	ensure completion of the seventeen (17) courts. (ii) The Accounting Officer should rationalize projects based on budget availability.	and non-responsive contractors were terminated, and repackaged for re-tendering. Budgetary Provisions have been made for all the ongoing projects. However, due to budget Rationalization during Supplementary Judiciary budget was reviewed downwards.	projects in FY2024/25.
11.	1680. Failure to Pay Revenue Collected Promptly into the	As disclosed in Note 6 to the revenue statements, the statement of financial assets and liabilities reflects a	The Accounting Officer submitted that the Chief Registrar of the Judiciary is the designated Receiver of Revenue (ROR) who	(i) The Committee observed that the Accounting Officer acted in contravention of Regulation	The Committee directs the Accounting Officer to establish an automated system that would facilitate	Partially Implemented Despite not having implemented automation of	The Judiciary is implementing ERP and will customize the ERP solution which is

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	Consolidated Fund	balance due for disbursement to the Exchequer of Kshs. 476,031,828. The unremitted revenue as at 30 June, 2021 relates to collections for the months of May and June, 2021. Failure to disburse the revenue collected promptly to the Exchequer contravenes Regulation 81(2) of the Public Finance Management (National Government) Regulations, 2015 which states that, "the Receiver of Revenue shall promptly pay the revenue received into the Consolidated Fund as soon as possible and in any case not later than five (5) days after receipt thereof." Consequently, the Management was in breach of the law.	appoints Heads of Stations as Revenue Collectors. Revenue Collectors are supposed to submit the revenue collected to the ROR having carried out necessary reconciliations on a monthly basis. The headquarters then carries out a verification and reconciliation exercise for all court stations to prepare a consolidated revenue report and acknowledgement receipts are issued. Consequently, funds transfer instructions can only be issued once the HQs has received revenue collection returns from all the stations. The delays in revenue transfer arose due to shortage of staff in the accounting function to undertake these processes. However, more than 100 accountants were recruited in the last	81(2) of the PFM (National Government) Regulations, 2015 which states that the Receiver of Revenue shall promptly pay the revenue received into the Consolidated Fund as soon as possible and in any case not later than five (5) days after receipt thereof; (ii) The Office of Auditor General confirmed that the Judiciary had not yet fully complied.	the prompt transfer of collected funds to the Consolidated Fund, and submits a status report to the Committee within three (3) months of adoption of this report.	revenue surrenders to the judiciary headquarter, the process turnaround time has since improved and the Revenue collected is paid promptly i.e. after consolidating and receipting at the headquarters, funds are transferred to the consolidated fund account promptly as sampled in December 2023 collections where latest MR is dated 17 Jan 2024 and funds transferred on 19 th January 2024.	expected to go live from 1 st July 2024, to address automation of surrenders from court stations to enhance efficiency in the revenue surrender process.

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			financial year to enhance capacity. Further, the Judiciary has automated revenue management which will help to address the issue. Kshs.476,031,828 was transferred within 5 days of receiving the last submission of the month by court station				
12.	1682. Loans from External Development Partners	The statement of receipts and payments for the year ended 30 June, 2021 reflects loans from external development partners under receipts and payments controlled by the entity of Kshs.1,003,521,344. However, the corresponding Note 8.3 to the financial statements reflects the amount in loan currency of US dollars 7,356,383 which, in fact relate to the total amount deposited in the special account by	The Accounting Officer submitted that the Financial Statements were prepared and presented as per the Public Sector Accounting Standards Board (PSASB) prescribed format which requires PAC Report on the Examination of the Report of the Auditor-General on the Financial Statements of National Government for the FY ended 30th June 2021 1058 the disclosure of funding received from donors as per note 8.3 and the	The Committee noted the submission of the Accounting Officer.	The Committee recommends that the Accounting Officer ensures preparation of accurate and complete financial statements that conform to the basic structure of government accounts as provided under Section 68 (2) (b) of the PFM Act, 2021.	Implemented The Judiciary Complied by ensuring preparation of accurate and complete financial statements that conform to the basic structure of government accounts as provided under Section 68 (2) (b) of the PFM Act, 2021. This was evident in that JPIP received an Unmodified Audit Opinion by the OAG in the subsequent FY 2021/22.	None – Implemented

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		IDA instead of the amount withdrawn from the special account of US dollars 7,184,053 in the financial year 2020/2021 and transferred to the Project's bank account as disclosed in the special deposit account movement schedule under Not 8.7A to the financial statements In the circumstances, the accuracy of loans from external development partners' receipts of Kshs 1,003,521,344 deposited into the Project's bank account as shown in the statement of receipts and payments for the year ended 30 June, 2021, could not be ascertained	withdrawals in the Special Deposit Account movement schedule under note 8 7A				
13	1683. Failure to Reflect Original Budget Figures in the	The statement of comparative budget and actual amounts for the year ended 30 June, 2021, reflects	The Accounting Officer submitted that this was an inadvertent omission by the project management	The Committee noted that the Accounting Officer did not avail comparative	The Committee reprimands the Accounting Officer for failure to perform functions	Implemented. Financial statements for subsequent years 2021/2022,	None Implemented

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	Statement of Comparative Budget and Actual Amounts	nil original budget amounts and final budget figures in respect of the purchase of goods and services of Kshs.180,334,348 and acquisition of non-financial assets of Kshs.1,023,406,708. No satisfactory explanation was given for the failure to reflect the original budget figures in the statement of comparative budget and actual amounts. In the circumstances, the accuracy and completeness of the statement of comparative budget and actual amounts for the year ended 30 June, 2021 could not be confirmed.	Team which has since been disbanded as the project came to a close in October 2021. The statement of comparative budget and actual amounts did not disclose the original budget figure. The original budget for the purchase of goods and services was Kshs.135,787,717 while the budget for acquisition for non-financial assets was Kshs.770,602,283. This will be strictly observed going forward.	figures as per the law.	bestowed upon the office.	comparative budgets, and actual amounts were included in the financial statements. Financial statements for subsequent FY were prepared incorporating the comparative budget and actual amounts. were amended and comparative budgets and actual amounts were included in the financial statement for 2021/2022. Financial statements for 2020/2021 were amended.	
14.	1684. Budgetary Control and Performance	The statement of comparative budget and actual amounts for the year ended 30 June, 2021, reflects actual receipts totaling	The Accounting Officer submitted that during the year under review, the budget absorption was 51% as noted by the auditor. This was attributed to	The Committee observed that the explanation and documents submitted by the Accounting	The Committee recommends that the matter is resolved.	Fully Implemented	None – Implemented

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		Kshs.1,159,516,540 against budgeted amount of Kshs.2,265,982,000, resulting in a shortfall of Kshs.1,106,465,460 or 49% of the budgeted receipts.	the effects of Covid-19 when most construction projects slowed down due to scaled down operations by contractors.	Officer were satisfactory.			
15.	1685. Pending Bills	Note 8.11 and 8.12 to the financial statements indicates that the Judicial Performance Improvement Project had pending bills totaling Kshs.16,773,401 comprising pending account payables of Kshs.14,334,001 and pending staff payables of Kshs.2,439,400 as at 30 June, 2021, which were not settled in 2020/2021 but were instead carried forward to the 2021/2022 financial year. Failure to settle bills during the year to which they relate, adversely affects the budgetary provisions	The Accounting Officer submitted that the pending bills totaling Kshs. 14,334,001 were received towards the closure of the financial year and therefore could not be processed and paid before 30th June, 2021. Pending staff payables of Kshs. 2,439,000 were allowances due to staff engaged as consultants normally paid as reimbursement upon completion of assignments. The claims were presented immediately after the closure of the financial year and settled as a first charge in the subsequent financial year	The Committee observed that the explanation and documents submitted by the Accounting Officer were satisfactory.	The Committee recommends that the matter is resolved.	Fully Implemented	None – Implemented

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		of the subsequent year to which they have to be charged to.					
16.	1686. Irregular Payment of Retention Monies	A review of contract documents revealed that two contractors awarded the contracts to construct Mukurweni and Ol-Kalou law courts were irregularly refunded full retention monies amounting to Kshs. 7,067,889 and Kshs. 13,506,711, respectively before completing the construction works. Although the management explained that these payments were related to the final sum and release of monies held after the contracts were terminated, sufficient documentary evidence and contractors' payment reconciliations were not provided to	The Accounting Officer submitted that the retention was released to the two contractors together with their final certified amounts. This was in accordance with the General Conditions of Contracts (GCC) clause 58.1 which provides for payments to the contractor upon termination of a contract. This clause allows payment to a contractor of all amounts due under the contract after recoveries of liquidated damages against uncompleted works as recommended in the Provisional Conditions of Contract (PCC). The liquidated damages recovered from the contractors in Olkalou and	(i) The Committee observed that the Accounting Officer has recovered monies from the two contractors, with Kshs. 36,618,000 being recovered from Olkalou and Kshs.9,448,000 from Mukurweini; (ii) The Committee also observed that during audit, the Accounting Officer did not provide the sufficient documentary specifically payment certificate reconciliations for the contractors, as	The Committee recommends that the Accounting Officer to always ensure that all necessary documents are availed for audit verification as provided for under Section 62 of the Public Audit Act, 2015.	Implemented. The said payment certificates for Ol Kalou and Mukuruweini were availed well supported.	None Implemented The project came to a closure in October 2021.

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		support the explanation.	Mukurweini were Kshs 36,618,336.72 and Kshs. 9,445,572.76 respectively.	required by Section 62 of the Public Audit Act, 2015.			
17.	1687. Lack of Fixed Asset Register	No fixed assets register was maintained for the Judicial Performance Improvement Project (JPIP) during the financial year under review. Further, the financial statements presented for audit did not include a summary of the fixed assets register as required under financial reporting template prescribed by the Public Sector Accounting Standards Board. This is therefore an indication of lack of effective control over acquisition, recording and use of fixed assets. Further, in the absence of the fixed asset register, it was not possible to confirm the accuracy and completeness of	The Accounting Officer submitted that the JPIP financial statements did not include a summary of the fixed assets register. However, the assets procured under the project were included in the Judiciary asset register. Procurement of assets was done by the project on behalf of the Judiciary. Therefore, all the assets procured for the Judiciary under the Project were updated in the Judiciary's asset register.	The Committee observed that a separate fixed asset register was not maintained.	The Committee instructs the Accounting Officer to maintain a separate fixed asset register for Judicial Performance Improvement Project (JPIP).	Implemented. A separate asset register was prepared for JPIP. Fixed assets for JPIP projects was separated from the Judiciary and a register for assets acquired under JPIP projects was prepared which included building & structure, transport equipment, office equipment, furniture & fitting, ICT equipment & software.	None – Implemented The assets were transferred to Judiciary and now accounted for Under Judiciary Financial Statements.

Status of Implementation of PAC Recommendations for The Financial Year 2020/2021 dated 30th November 2023

S. No	Audit Issue	Auditor General's Findings	Submission by the CRJ	PAC Observation	PAC Recommendation	Status of Implementation of Audit Recommendation	Way Forward/ Conclusion
		cumulative amount of Kshs.6,580,144,502 reflected against acquisition of nonfinancial assets in the statement of receipts and payments for the year ended 30 June, 2021.					