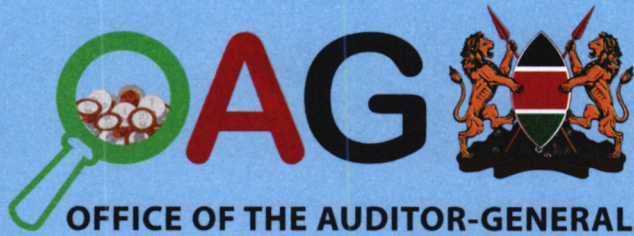


REPUBLIC OF KENYA



Enhancing Accountability

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CLERK-AT THE TABLE:	Mado

THE AUDITOR-GENERAL

ON

**E-CITIZEN REVENUE ACCOUNTABILITY
STATEMENT**

**FOR THE YEAR ENDED
30 JUNE, 2023**

THE NATIONAL TREASURY



RECEIVED
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DIRECTOR GENERAL
PUBLIC SERVICE, NAIROBI
KENYA

THE NATIONAL TREASURY
E-Citizen Revenue Accountability Statement
For the Year ended 30 June 2023

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

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

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E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

I. KEY ENTITY INFORMATION AND MANAGEMENT

1. NATIONAL TREASURY INFORMATION AND MANAGEMENT

(a) Background Information

The National Treasury was established via the Executive Order No. 2 of May 2013. The basis for establishment of the National Treasury is found in Article 225 (i) of the Constitution of Kenya which states that an Act of Parliament shall provide for the establishment, functions and responsibilities of the National Treasury. This has been actualized in Section 11 and 12 of the Public Finance Management (PFM) Act 2012.

At Cabinet level, the National Treasury is represented by the Cabinet Secretary for National Treasury and Planning, who is responsible for the general policy and strategic direction of the Ministry with the assistance of the Chief Administrative Secretary.

Vision

“Excellence in economic and public financial management, and development planning”

Mission

“To provide leadership in economic and public financial management, and development planning for shared growth through formulation, implementation and monitoring of economic, financial and development policies”

Core Values

The National Treasury is committed to providing quality services to all and is guided by the following core values: Customer Focus, Results Oriented, Stakeholder Participation, Professionalism, Accountability, Integrity and Transparency and Teamwork.

Mandate of the National Treasury

The National Treasury derives its mandate from Article 225 of the Constitution, Public Finance Management Act 2012 and the Executive Orders No.2/2013 and No.1/2018. The National Treasury will be executing its mandate in consistency with any other legislation as may be developed or reviewed by Parliament from time to time.

The core functions of the National Treasury as derived from the above legal provisions include;

- Formulate, implement and monitor macro-economic policies involving expenditure and revenue;
- Manage the level and composition of national public debt, national guarantees and other financial obligations of national government;
- Formulate, evaluate and promote economic and financial policies that facilitate social and economic development in conjunction with other national government entities;
- Mobilize domestic and external resources for financing national and county government budgetary requirements;

E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

- Design and prescribe an efficient financial management system for the national and county governments to ensure transparent financial management and standard financial reporting.
- In consultation with the Accounting Standards Board, ensure that uniform accounting standards are applied by the national government and its entities;
- Develop policy for the establishment, management, operation and winding up of public funds;
- Prepare the annual Division of Revenue Bill and the County Allocation of Revenue Bill;
- Strengthen financial and fiscal relations between the national government and county governments and encourage support for county governments
- Assist county governments to develop their capacity for efficient, effective and transparent financial management; and
- To prepare the National Budget, execute/implement and control approved budgetary resources to MDAs and other Government agencies/entities.

Role of the National Treasury in the Devolved System of Government

The National Treasury is mandated by law to:

- Strengthen financial and fiscal relations between the National Government and County Governments and support for county governments in performing their functions;
- Issue guidelines on the preparation of county development planning;
- Prepare the annual legislative proposals on intergovernmental fiscal transfers;
- Provide logistical support to intergovernmental institutions overseeing intergovernmental fiscal relations;
- Coordinate the development and implementation of financial recovery plans for County Governments that are in financial distress;
- Build capacity of County Governments on public finance management matters for efficient, effective and transparent financial management as well as planning, monitoring and evaluation and;
- Administer the Equalization Fund.

(b) Key Entity Information and Management

The National Treasury day-to-day management is under the following key offices;

Office of the Principal Secretary

This office is responsible for the administration of the National Treasury operations. In addition, the Principal Secretary is charged with the responsibility of providing advice to the Cabinet Secretary in order to enhance efficiency and collective responsibility.

Organizational Structure of the National Treasury

The National Treasury is organized into four (4) technical Directorates headed by Directors General and (1) Administrative and Support Services Directorate headed by a Principal Administrative Secretary. Each Director General is responsible for a Directorate comprising a cluster of Departments responsible for related policy functions. The Directorates and Departments are as follows:

E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

Directorate of Budget, Fiscal and Economic Affairs

The Directorate is headed by a Director General, reporting to the Principal Secretary, National Treasury. It is organized into the following five (5) Technical Departments each headed by a Director:

- Budget Department;
- Macro and Fiscal Affairs Department
- Financial and Sectoral Affairs Department;
- Inter-Governmental Fiscal Relations Department
- Public Procurement Department.

Directorate of Accounting Services and Quality Assurance

The Directorate is headed by a Director General reporting to the Principal Secretary, National Treasury. It is organized into the following four (4) Technical Departments each headed by a Director:

- Government Accounting Services;
- Internal Audit Services Department;
- Financial Management Information Systems (IFMIS)
- National Sub-County Treasuries.
- Government Digital Payments Unit.

Directorate of Portfolio Management

The Directorate is headed by a Director General, reporting to the Principal Secretary. It is organized into the following four (4) Technical Departments each headed by a Director:

- Government Investment and Public Enterprises;
- National Assets and Liabilities Management;
- Pensions Department.
- Public Private Partnership Unit.
- Public Investment Management Unit

Directorate of Public Debt Management Office

The Directorate is headed by a Director General, reporting to the Principal Secretary. It is organized into the following three (3) Technical Departments each headed by a Director:

- Resource Mobilization (Front Office);
- Debt Policy, Strategy and Risk Management (Middle Office);
- Debt Recording and Settlement (Back Office).

Directorate of Administrative and Support Services (Common Shared Services)

The Directorate is headed by a Principal Administrative Secretary, reporting to the Principal Secretary. It is organized into twelve (12) specialized functions offering common shared services. The common shared services of the National Treasury consist of functions that are not core to the National Treasury but offer critical support services to the National Treasury.

The functions include:

- Accounting,
- Finance,

E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

- Human Resource Management and Development,
- Central Planning and Project Monitoring,
- Supply Chain Management,
- Legal,
- Public Communications,
- General Administration,
- Records Management;
- Internal Audit;
- ICT
- Government Clearing Agency

(d) Fiduciary Oversight Arrangements

To manage the fiduciary risk, the National Treasury has put in place fiduciary oversight arrangements including setting up committees. The key oversight arrangements include:

Internal Audit Unit

The National Treasury has an internal Audit Unit charged with the responsibility of identifying risks in the management and day to day operations of the Ministry through the risk based audits. The Unit reports directly to the accounting officer on a regular basis.

Audit Committees

In line with the Public Finance Management Act, the National Treasury has established a Ministerial Audit Committee comprising five members, three of whom are independent. The Committee provides overall oversight and quality assurance including follow up on the effectiveness of implementation of audit recommendations.

Further, the National Treasury established an audit committee comprising officers from all departments of the Ministry, under the chairmanship of the Senior Chief Finance Officer. The Committee reviews and analyses all audit queries and makes recommendations on how to reduce fiduciary risks. In addition, the committee prepares responses to all audit queries for presentation to the relevant committees of parliament.

Project Implementation Committee

To monitor the implementation of the Government's Infrastructure Projects, the National Treasury has established a Project Steering Committee comprising Principal Secretaries from implementing Ministries and appointed a technical committee comprising officers from the technical departments of the Ministry. The Committees review and analyse the progress made by ministries in the implementation of domestically and externally funded projects and advises accordingly.

Parliamentary Activities

In order to effectively manage the parliamentary activities relating to the Ministry, the National Treasury has established a Committee and designated a liaison officer to coordinate

E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

the activities under the Office of the Cabinet Secretary in consultation with the Office of the Chief Administrative Secretary.

Development Partner Oversight

To effectively manage Official Development Assistance to the Government, the National Treasury has under the Public Debt Management a Department responsible for all matters relating to Development Partners. The Department has various Units that coordinate different development partner activities in the Country.

Other fiduciary oversight arrangements include the following committees with specific objectives;

Top Management and Senior Management Committees

To monitor the implementation of the Ministry's programmes and performance, the National Treasury has appointed Top Management and Senior Management Committees comprising of Directors General and Heads of Departments respectively. The Committees receive reports from departments, build consensus on National Treasury responses to emerging issues, challenges and risks and ensures that the decisions made are implemented in a timely manner.

Public Financial Management Sector Working Group

To facilitate the implementation of financial management reforms, the National Treasury has appointed senior officers to the Public Financial Management Sector Working Group. The Committee plays an oversight role in the implementation of financial reforms in the public service in collaboration with the development partners.

Budget Implementation Steering Committee

In order to effectively monitor the implementation of the National Government budget implementation, The National Treasury has established a steering Committee Chaired by the Cabinet Secretary, National Treasury and Planning. The Principal Secretaries for the National Treasury and State Department of Planning provide general oversight in the Budget implementation.

Budget Implementation Technical Committee

The Committee is chaired by the Principal Administrative Secretary and comprises the Directors General and various Heads of Department. The Committee is responsible for monitoring the actual implementation of the identified measures and programmes and reporting detailed progress on the same regularly.

Budget Implementation Ministerial Committee

To monitor the implementation of the Ministry's budget, programmes and activities, the National Treasury has appointed a committee comprising of officers from all the Departments of the Ministry. The Committee reviews and analyses the progress made by Departments in the implementation of budget and the planned programmes and activities and advises the management accordingly.

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

Monitoring and Evaluation

The Ministry undertakes monitoring and evaluation exercises to establish progress made in the implementation of various programmes and projects including those that are funded by the development partners.

(e) The National Treasury Headquarters

P.O. Box 30007- 00100,
Treasury Building,
Harambee, Avenue
Nairobi Kenya

The National Treasury Contacts

Telephone: (254)020-2252299
Email: info@treasury.go.ke
Website: www.treasury.go.ke

(f) The National Treasury Bankers

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

(g) Independent Auditors

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

E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

II. GOVERNMENT DIGITAL PAYMENTS UNIT

1.1 Background Information

The Government Digital Payments taskforce was established via Gazette Notice No.3299 of 13 May, 2015. Gazette Notice No.3299 of 2015 was revoked on 12 January, 2018 through Gazette Notice No.400 which established the Government Digital Payments System Implementation Steering Committee.

Mandate of the Government Digital Payments System Implementation Steering Committee.

The Mandate of the task force is to implement Government Digital Payments Programme so as to ensure that individuals and businesses are enabled to make payments for the government services electronically through all available channels.

The core functions of the committee as derived from the Gazette Notice include;

- Co-ordinate and provide strategic leadership in the development and implementation of the Government Digital Payments Programme;
- Develop and review policy, legislative and any other recommendations on the implementation of the Government Digital Payments Programme for the approval of Cabinet or any other authorized;
- Promote participation of stakeholders including the private sector, especially youth enterprises in provision and facilitation of Government Digital Payment Services;
- Continuously identify and catalogue all in-bound payments made to Government Ministries, Departments and Agencies;
- Review existing Ministries, Departments and Agencies in-bound payment leg business procedures and workflows and develop technical requirements, service charters and timelines for automation of the same;
- Implement the business process re-engineering and automation of the payment leg processes within Ministries and Agencies;
- Identify and approve the establishment of all Government Digital Payments delivery channels including online and mobile platforms, attendant technology infrastructure and equipment;
- Review and build technical and human capacity for running Government Digital Payment Systems and propose requisite technical capacity and staffing skills levels for effective and efficient Digital Payments service delivery;
- Develop and operationalize the Government Digital Payments Gateway platform and framework and requisite service delivery standards;

- Access content and data within the respective Ministries, Departments and Agencies custody to facilitate Government Digital Payment platforms;
- Source, commit and deploy financial, human and other resources necessary for the implementation of the Government Digital Payments Programme;
- Identify and commission technical services and partners including liaising and partnering with entities in the domestic and international public and private sector for the implementation of Digital payments in Government;

E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

- Carry out a public education campaign on the migration to Government digital Payments platform; and
- Perform any other function necessary to ensure effective implementation and co-ordination of the Government Digital Payments Programme and realization of its objectives.

2.2 Key Management

The Government Digital Payments secretariat is responsible for day-to-day management of the programme.

The Government Digital Payments Secretariat consist of;

- The Head of Secretariat; and
- Members of the Secretariat;

Functions of the Government Digital Payments Secretariat include;

- The day to day implementation of the Government Digital Payments programme;
- The implementation of the decisions of the Committee on Government Digital Payments;
- The management and co-ordination of the operations, staff, finances and physical facilities to support the Government Digital Payments programme;
- The preparation of reports of the Committee;
- Monitoring and evaluating the performance of the Government Digital Payments programme; and
- To perform any other function as may be directed by the Committee.

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

III. STATEMENT OF RESPONSIBILITY

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of The National Treasury is responsible for the preparation and presentation of the e-Citizen accounts, which give a true and fair view of the state of affairs of account for and as at the end of the financial year (period) ended on June 30th, 2023. 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 status of the e-Citizen by the National Treasury; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the revenue report, and ensuring that they are free from material misstatements, whether due to error or fraud.


The Accounting Officer in charge of The National Treasury accepts responsibility for the e-Citizen Accountability Statements, which has been prepared on the Cash Basis Method using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Principal Secretary is of the opinion that the Accountability statements of the e-Citizen give a true and fair view of the performance of the e-Citizen during the financial year ended June 30th, 2023. The Principal Secretary in charge of The National Treasury further confirms the completeness of the accounting records maintained for the e-Citizen, which have been relied upon in the preparation of this report as well as the adequacy of the systems of internal financial control.

The Accounting Officer confirms that the e-Citizen has complied fully with applicable Government Regulations. Further the Accounting Officer confirms that this report has 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 Accountability Statement

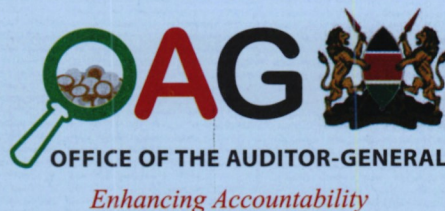
The Revenue Accountability Statements of the e-Citizen were approved and signed by the Accounting Officer on 2023.

Signature: _____
Dr. Chris Kiptoo, CBS
Principal Secretary,
The National Treasury

Signature:  _____
Silas O. Oswe
Ag. Director Government
Digital Payments Unit

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023 – THE NATIONAL TREASURY

PREAMBLE

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

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

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

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

Adverse Opinion

I have audited the accompanying revenue statements of E-Citizen Revenue Accountability Statement set out on pages 1 to 9, which comprise of the statement of financial assets as at 30 June, 2023 and the statement of revenue collections 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the revenue statements do not present fairly, the financial position of E-Citizen Revenue Accountability Statement as at 30 June, 2023, and of its revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Variances in Receivers of Revenue Receipts Records

The statement of revenue collections and transfers reflects an amount of Kshs.15,570,013,245 in respect of receivers of revenue receipts as disclosed in Note 1 to the revenue statements. Review of the E-Citizen revenue accountability platform and the revenue statements revealed variances between balances reflected in the revenue statements, e-portal system and the ledger as detailed below.

1.1 Variances Between Revenue Statements and E-Portal System Receipts

Entity	Revenue Statements Balances (Kshs.)	E-Portal System Receipts Balances (Kshs.)	Variance (Kshs.)
Business Registration Services	1,148,101,023	1,148,100,976	47
Ministry of Mining	359,500	340,000	19,500
Registrar of Motor Vehicles	3,554,765,789	3,566,874,519	(12,108,730)
Civil Registration Department	19,947,100	19,946,807	293
Department of Immigration	9,500,459,550	9,508,540,300	(8,080,750)
State Law Office and Department of Justice	64,504,900	61,118,650	3,386,250
Kenya Deposit Insurance Corporation	40	-	40

1.2 Variances Between Revenue Statements and Ledger Balances

Entity	Revenue Statements Balances (Kshs.)	Ledger Balances (Kshs.)	Variance (Kshs.)
Registrar of Motor Vehicles	3,554,765,789	3,589,862,509	(35,096,720)
Directorate of Criminal Investigations	1,278,450,000	1,273,753,000	4,697,000

1.3 Variances Between E-Portal System Receipts Amounts and Ledger Balances

Entity	E-Portal System Receipts (Kshs.)	Ledger Balances (Kshs.)	Variance (Kshs.)
Ministry of Mining	340,000	359,500	(19,500)
Registrar of Motor Vehicles	3,566,874,519	3,589,862,509	(22,987,990)
Civil Registration Department	19,946,807	19,947,100	(293)
Directorate of Criminal Investigations	1,278,450,000	1,273,753,000	4,697,000
Department of Immigration	9,508,540,300	9,500,459,550	8,080,750
State Law Office and Department of Justice	61,118,650	64,504,900	(3,386,250)
Application Fees	5,569,640	5,581,614	(11,974)

In the circumstances, the completeness and accuracy of the receivers of revenue receipts of Kshs.15,570,013,245 could not be confirmed.

2.0 Anomalies in the Cash and Cash Equivalents Balance

The statement of financial assets reflects a balance of Kshs.611,179,132 in respect of bank balances. The balance includes an amount of Kshs.436,307,875 maintained in six (6) bank accounts at two local banks. However, as previously reported, cash books and bank reconciliation statements for the six (6) bank accounts were not provided for audit. Further, Management prepared a combined bank reconciliation statement for three (3) dollar accounts. This was contrary to Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which states that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and submit a bank reconciliation statement not later than the 10th of the subsequent month to The National Treasury with a copy to the Auditor-General.

In the circumstances, the completeness and accuracy of the bank balances of Kshs.611,179,132 could not be confirmed.

3.0 Unsupported Prior Year Balances

The statement of financial assets reflects prior year balances of Kshs.146,426,357 relating to revenue received that but had not been transferred to the respective collecting agencies. However, details of the bank accounts containing the prior year balances and reasons for the long delay in transfer the funds were not provided.

In the circumstances, the completeness and accuracy of the prior year balances of Kshs.146,426,357 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of The National Treasury Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audit of financial statements in Kenya. I believe that the audit

evidence I have obtained is sufficient and appropriate to provide a basis for my adverse 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 Matter

1. Special Audit on E-Citizen Government Digital Platform

The Office is currently undertaking a special audit on E-Citizen Government Digital Platform. This special audit is informed by the current strategic importance of E-Citizen in the financial architecture of Government. The special audit is expected to provide highlights on the credibility and reliability of the E-Citizen system including assurance on whether data processed through the system is accurate and complete. Further, the special audit will interrogate both IT and physical security, governance arrangements and the adequacy of the controls in place.

As at the time of this report, the special audit had not been concluded.

2. Pending Court Case

As previously reported, review of records revealed that The National Treasury had been sued by a system developer claiming ownership of the E-Citizen system vide civil case No.209 of 2017. Although Management indicated that the court granted an out of court negotiation with the plaintiff, the outcome of the negotiation was not disclosed as at the time of the audit.

3. Prior Year Unresolved Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Revenue Statements. However, the Management has not resolved the issues nor given explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, I confirm that, public resources were not 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 financial 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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. E-Citizen Government Digital Payments Platform

1.1 Over-Reliance on the Consultant

Preliminary review of operations of the E-Citizen Government Digital Payments (GDP) Platform indicate that despite the strategic importance of E-Citizen, the Government does not have full control of the system and thereby rely significantly on the Vendor for some critical functions. The Vendor has significant control of the system which makes it difficult for the Government Digital Payments Unit (GDPU) to perform critical system configurations and changes to support growth including on-boarding of new government services. Lack of full control of the system exposes the Government to the risk of revenue leakage, lack of full accountability, system unavailability or downtime, security vulnerabilities and threats including lack of business continuity.

In the circumstances, the adequacy and effectiveness of the current IT controls on E-Citizen may not guarantee integrity of the data processed through the system.

1.2 Manual Reconciliation and Settlement of Payments

Review of financial operations of the Government Payments Platform (GDP) Unit indicates that reconciliations and settlements for payments to Ministries, Departments and Agencies was done manually by the GDP Unit's accountant on two days in a week. The procedures are tedious and entail physical transfer of documents for approvals. Further, manual processes introduce risk of human errors and delays in transfer of payments. In view of the new government policy which require all payments for services to be done through E-Citizen, the manual system of reconciliation and settlement might not be sustainable. Management should therefore work towards ensuring reconciliation and settlement of payments is on real time.

In the circumstances, adequacy of internal controls over reconciliations and settlements through the E-Citizen Government Digital Payments Platform could not be confirmed.

1.3 Failure to Provide Consultancy Agreement Between The National Treasury and the Vendor

Management did not provide for audit review the Consultancy Agreement between the System Vendor and The National Treasury. It was therefore not possible to establish the

Report of the Auditor-General on E-Citizen Revenue Accountability Statement for the year ended 30 June, 2023 - The National Treasury

terms of the consultancy and the responsibilities of each party in the management of the E-Citizen Government Digital Payments System.

In the circumstances, the governance arrangements in support of the E-Citizen platform could not be confirmed.

1.4 Lack of Approved Information Technology Security Policy

As previously reported, review of the E-Citizen system revealed that the Unit did not have an approved IT Policy for governance and management of its ICT resources. Further, there is no ICT Steering Committee in place to assist in the development of ICT Policy Framework to enable the Unit realize long-term ICT strategic goals. In addition, the system lacks an approved Business Continuity Plan and a secondary back up site. Lack of an approved IT Policy may result in an unclear direction regarding maintenance of information security across the Unit and safeguarding the Unit's ICT assets.

In the circumstances, users may not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.

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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these 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 overall governance.

In preparing the revenue statements, Management is responsible for assessing The National Treasury's ability to continue 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 National Treasury or to cease operations.

Management is also responsible for the submission of the revenue statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

Those charged with governance are responsible for overseeing The National Treasury's financial reporting process, reviewing the effectiveness of how Management monitors

compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the revenue statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revenue statements.

In addition to the audit of the revenue statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the revenue statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the revenue statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 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 controls.

- 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 National Treasury's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the revenue statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause The National Treasury to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures, and whether the revenue statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of The National Treasury 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 controls 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

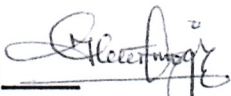
30 January, 2024

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

**V. STATEMENT OF REVENUE COLLECTIONS AND TRANSFERS FOR THE
YEAR ENDED 30 JUNE, 2023**


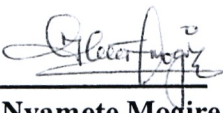
STATEMENT OF REVENUE COLLECTION AND TRANSFERS			
Particulars	Notes	2022/2023	2021/2022
		Kshs	Kshs
Revenue			
Receivers of Revenue Receipts	1	15,570,013,245	13,887,085,690
Counties Revenue Fund (CRF)	2	1,084,430,554	979,498,075
Semi Autonomous Government Agencies	3	3,167,875,948	1,947,018,598
Commission (Convenience fees)	4	345,727,650	299,662,049
Collections in USD	5	6,238,067,944	4,085,892,837
Total Revenue		26,406,115,341	21,199,157,249
Balance b/f	6	475,938,205	1,403,078,817
Total Funds Available for Transfer		26,882,053,546	22,602,236,066
Transfers			
National Government Receiver of Revenues	7	15,622,532,845	13,835,993,428
Counties Revenue Fund (CRF)	8	1,087,225,353	979,560,642
Semi Autonomous Government Agencies	9	3,180,555,582	1,936,470,653
Commission (Convenience fees)	10	176,941,860	1,324,958,296
Transfers USD Equivalent	11	6,243,207,327	3,829,144,505
Commission (Convenience fees) USD Equivalent	12	130,476,103	203,575,337
Total transfers		26,440,939,070	22,109,702,861
Unremitted funds		441,114,476	492,533,205

Signature: 
Silas O. Oswe
Ag. Director
Government Digital Payments Unit

Signature: 
CPA Peter Nyamete Mogire
Deputy Accountant General
Government Digital Payment

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

VI. STATEMENT OF FINANCIAL ASSETS AS AT 30 JUNE, 2023

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2023			
Particulars	Notes	2022/2023	2021/2022
		Kshs	Kshs
FINANCIAL ASSETS			
CASH AND CASH EQUIVALENT			
Bank Balances	13	611,179,132	639,496,161
Total		611,179,132	639,496,161
FINANCIAL LIABILITIES			
Payables	14		
Account payables KSHS		424,457,943	290,263,977
Account payables- USD Equivalent		40,294,832	203,407,277
Prior Year Balances		146,426,357	145,824,907
Total		611,179,132	639,496,161
Signature:  Silas O. Oswe Ag. Director Government Digital Payments Unit		Signature:  CPA Peter Nyamete Mogire Deputy Accountant General Government Digital Payment	

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

VII. ACCOUNTING POLICIES

a. Reporting Entity

The National Treasury has prepared the Revenue Accountability Statements

b. Basis of Preparation

The Revenue Accountability Statements comply with the requirement of the Public Financial Management Act of 2012 and the cash basis of International Public Accounting Standards.

The Revenue Accountability Statements are presented in Kenya Shillings (Kshs), being the currency of legal tender in Kenya that is the functional and reporting currency of the Government of Kenya.

c. Reporting Periods

The Government of Kenya Fiscal Year runs from 1st July to 30th June. The Revenue Accountability Statements covers the financial period 1st July 2022 to 30th June 2023. The comparative figures reflect the 12 months ended 30th June 2022.

d. Significant accounting policies

The Revenue Accountability Statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated.

(i) Receipts

Revenue is recognized at the point of collection.

(ii) Transfers

The transfers relates to payments made from the collection accounts to various Receivers of revenue, County Revenue fund (CRF) and to Agencies appropriation in aid (A.I.A) accounts.

(iii) Cash and equivalents

Cash and equivalents comprises of cash in transit

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

VIII. NOTES TO THE ACCOUNTABILITY STATEMENTS

1. Receivers of Revenue Receipts		
	2022/2023	2021/2022
	Kshs	Kshs
Business Registration Services	1,148,101,023	972,674,372
Ministry of Lands And Physical Planning Revenue Collection	3,425,343	262,598
Ministry of Mining	359,500	5,785,000
Registrar of Motor Vehicles	3,554,765,789	3,363,461,730
Civil Registration Department	19,947,100	20,570,940
Directorate of Criminal Investigations	1,278,450,000	1,041,039,000
Department of Immigration	9,500,459,550	8,426,789,900
State Law Office and Department of Justice	64,504,900	56,502,150
Kenya Deposit Insurance Corporation	40	19,950
Total	15,570,013,245	13,887,105,640
2. Counties Revenue Fund (CRF)		
	2022/2023	2021/2022
	Kshs	Kshs
Mombasa County Government Revenue Fund Account	934,424,072	828,279,839
Kisumu County Government Revenue Fund Account	149,922,532	151,218,236
Narok County Revenue Fund	83,950	-
Total	1,084,430,554	979,498,075
3. Semi Autonomous Government Agencies		
	2022/2023	2021/2022
	Kshs	Kshs
NTSA Revenue Collection Account	1,774,725,518	1,104,954,495
National Construction Authority	922,986,000	717,098,110
Higher Education Loans Board	-	-
National Environmental Management Authority	444,963,187	97,691,211
Kenya National Qualifications Authority	24,561,003	25,186,092
Registrar of Political Parties	60,600	2,068,740
Kenya Deposit Insurance Corporation	-	0
Tourism Regulatory Authority	559,360	-
National Biosafety Authority	980	-
Anti Counterfeit Agency	8,850	-
Kenya Nuclear Regulatory Authority	5,700	-
Port Health Services	4,750	-
Total	3,167,875,948	1,946,998,648
4. Commission (convenience fees) -KSHS		
	2022/2023	2021/2022
	Kshs	Kshs

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

Commission (convenience fees)	345,727,650	299,662,049
Total	345,727,650	299,662,049
5. Collections in USD		
	2022/2023	2021/2022
	Kshs	Kshs
Department of Immigration	5,774,214,844	3,783,300,174
NTSA Revenue Collection Account	77,587,598	77,470,639
National Construction Authority	15,853,610	17,248,057
East Africa Entry Visa	239,356,135	121,615,369
Commission (convenience fees) USD	131,055,757	86,258,598
Total	6,238,067,944	4,085,892,837
6. Opening balances		
	2022/2023	2021/2022
	Kshs	Kshs
Balance b/f		
Mombasa County Government Revenue Fund Account	3,340,829	3,032,965
Kisumu County Government Revenue Fund Account	310,254	680,685
Business Registration Services	7,653,200	3,782,278
Ministry of Lands And Physical Planning Revenue Collection	-	225
Ministry of Mining	-	120,000
Registrar of Motor Vehicles	27,744,390	17,129,515
Civil Registration Department	121,990	87,850
Directorate of Criminal Investigations	7,498,000	4,067,000
Department of Immigration	63,023,650	30,240,500
State Law Office and Department of Justice	919,200	440,800.00
Kenya Deposit Insurance Corporation	19,950	-
NTSA Revenue Collection Account	8,339,875	4,750,860
National Construction Authority	9,910,000	6,858,500
HELB Revolving Fund	-	-
NEMA Revenue Account	3,450,100	537,950
Kenya National Qualifications Authority	-	51,000
Registrar of Political Parties	1,026,330.00	
TOTAL	133,357,768	71,780,128
Balance b/f USD		
State Department for Interior-Dep- Of Immigration-USD	160,979,745	9,787,927
National Transport and Safety Authority (NTSA)-USD	1,753,625	222,060
National Construction Authority- AIA-USD	512,638	323,390
East Africa Entry Visa	203,495	269,491

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

	163,449,503	10,602,868
Commission (Convenience fees)		
Balance B/F kshs prior periods	156,816,259	1,182,313,675
Balance B/F USD 2020/2021	11,907,665	109,159,555
Balance B/F USD 2021/2022	10,407,010	29,222,591
	179,130,934	1,320,695,821
Total balance B/f	475,938,205	1,403,078,817
Transfers		
7. National Government Receiver of Revenues		
	2022/2023	2021/2022
	Kshs	Kshs
Registrar of Motor Vehicles - NTSA	3,568,458,109	3,352,846,855
Civil Registration Department	19,913,020	20,536,800
Directorate of Criminal Investigations	1,282,403,000	1,037,608,000
State Department for Interior	9,534,241,050	8,394,006,750
Ministry of Lands Housing & Urban Development	3,425,343	262,823
Business Registration Services	1,151,953,423	968,803,450
Ministry of Mining	357,550	5,905,000
State Law Office and Department of Justice	61,781,350	56,023,750
Total	15,622,532,845	13,835,993,428
8. Counties Revenue Fund (CRF)		
	2022/2023	2021/2022
	Kshs	Kshs
Mombasa	937,147,867	827,971,975
Kisumu	149,993,536	151,588,667
Narok	83,950.00	
Total	1,087,225,353	979,560,642
9. Semi Autonomous Government Agencies		
	2022/2023	2021/2022
	Kshs	Kshs
National Transport and Safety Authority (NTSA)	1,772,042,993	1,101,365,480
National Construction Authority	936,828,500	714,046,610
Higher Education Loans Board	-	-
National Environmental Management Authority	446,654,736	94,779,061
Kenya National Qualifications Authority	24,493,003	25,237,092
Registrar of Political Parties	-	1,042,410
Tourism Regulatory Authority	536,350.00	-
Total	3,180,555,582	1,936,470,653
10. Commission (convenience fees) and other charges		
	2022/2023	2021/2022
	Kshs	Kshs

E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

Commission (convenience fees)-ICTA	149,114,600	
Commission (convenience fees)-Exchequer	27,827,260	1,324,958,296
Total	176,941,860	1,324,958,296
11. Transfers (USD) -Equivalent		
	2022/2023	2021/2022
	Kshs	Kshs
State Department for Interior	5,909,283,224	3,614,438,752
National Transport and Safety Authority	77,932,837	77,180,061
National Construction Authority	16,030,600	17,394,457
East Africa Entry Visa	239,960,666	120,131,235
Total	6,243,207,327	3,829,144,505
12. Commission (convenience fees-USD) and other charges		
	2022/2023	2021/2022
	Kshs	Kshs
Commission (convenience fees-USD) and other charges	130,476,103	203,575,337
Total	130,476,103	203,575,337
13. E-Citizen - Bank Balance KES		
	2022/2023	2021/2022
Bank Account	Kshs	Kshs
E-Citizen Settlement Account- KES KCB A/C No.1210376342	308,113,179	181,968,142
E-Government Collection Control -KES KCB A/C No. 1175659223	-	185,668,366
E-Government Collection Control -KES KCB A/C No. 1311863427	31,914,850	
Equity-eCitizen KES A/C No. 0810269849061	7,991,673	6,646,245
E-Citizen 222222 - Balance held Safaricom	174,269,807	216,645,280
E-Citizen 206206 - Balance held Airtel	1,450	0
	522,290,959	590,928,033
E-Citizen Settlement Account- USD KCB A/C No.1210376458	54,790,842	24,727,676
E-Government Collection Control -KES KCB A/C No. 1311863141	22,823,129	-
E-Government Collection Control -USD KCB A/C No. 1175659568	-	3,689,710
Equity-eCitizen USD A/C No. 081075804631	11,274,202	20,150,742
	88,888,173	48,568,128
Total	611,179,132	639,496,161
	2022/2023	2021/2022

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**


14.Account payables	Kshs	Kshs
Business Registration Services	3,787,800.00	7,653,200
Ministry of Lands And Physical Planning Revenue Collection		-
Ministry of Mining	1,950.00	-
Registrar of Motor Vehicles	29,389,070	27,744,390
Civil Registration Department	156,070	121,990
Directorate of Criminal Investigations	3,545,000	7,498,000
Department of Immigration	44,335,348	63,023,650
State Law Office and Department of Justice	3,642,750	919,200
Mombasa County Government Revenue Fund Account	617,034	3,340,829
Kisumu County Government Revenue Fund Account	252,250	310,254
NTSA Revenue Collection Account	11,022,400	8,339,875
National Construction Authority	287,500	9,910,000
Higher Education Loans Board	-	-
National Environmental Management Authority	1,758,551	3,450,100
Kenya National Qualifications Authority	68,000.00	-
Registrar of Political Parties	1,086,930	1,016,380
Kenya Deposit Insurance Corporation	-	19,950
Tourism Regulatory Authority	23,010	-
National Biosafety Authority	980	-
Anti Counterfeit Agency	8,850	-
Kenya Nuclear Regulatory Authority	5,700	-
Port Health Services	4,750	-
Commission (convenience fees)	196,613,050	28,965,309
Commission Prior years (convenience fees) KES	127,850,950	127,850,950
	424,457,943	290,164,077
Department of Immigration-USD	25,911,366	178,649,349
NTSA Revenue Collection Account -USD	167,399	512,638
National Construction Authority-USD	579,654	176,990
East Africa Entry Visa	1,149,094	1,753,625
Commission (convenience fees) USD	579,654	10,407,010
Commission Prior years (convenience fees) USD	11,907,665	11,907,665
	40,294,832	203,407,277
Prior Year Balances	146,426,357	145,824,907
Total	611,179,132	639,396,261

E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

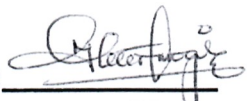
IX. PROGRESS ON FOLLOW UP OF AUDITOR'S RECOMMENDATIONS

The following table below shows the summary of issues raised by the external auditor, and management comments that were provided to the auditor. However, we have not received final certificate from previous audits.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	N/A	N/A	N/A	N/A	N/A

Signature: 

 Silas O. Oswe
 Ag. Director
 Government Digital Payments Unit

Signature: 

 CPA Peter Nyamete Mogire
 Deputy Accountant General
 Government Digital Payment

**E-CITIZEN REVENUE ACCOUNTABILITY STATEMENT FOR THE YEAR
ENDED 30 JUNE, 2023**

X. APPENDICES

S/No	MINISTRIES,COUNTIES,DEPARMENTS AND AGENCIES ON e-CITIZEN PLATFORM	
	NAME OF THE AGENCY	ADDRESS
1	Mombasa County Government	Mombasa Island
2	Kisumu County Government	Kisumu City
3	Nyeri County Government	Nyeri Town
4	Business Registration Services	316 Upper Hill Chambers, NAIROBI
5	Ministry Of Lands And Physical Planning	Ardhi House, Nairobi
6	Ministry Of Mining	Ministry of Works Building, Nairobi
7	National Transport and Safety Authority	316 Upper Hill Chambers, NAIROBI
8	Civil Registration Department	Hass Plaza, Upper Hill-Nairobi
9	Directorate Of Criminal Investigations	Kiambu Rd, Nairobi
10	Department Of Immigration	Nyayo House, Nairobi
11	National Construction Authority	KCB Towers, Kenya Rd, Nairobi
12	Higher Education Loans Board	Anniversary Towers ,Nairobi
13	National Environment Management Authority	MRHQ+J28, Popo Road, Nema Building, Nairobi
14	State Law Office And Department Of Justice	Sheria House, Harambee Avenue, Nairobi
15	Kenya National Qualifications Authority	Nacosti Building, 4th Floor Nairobi
16	Narok County Government	Narok Town
17	Kenya Deposit Insurance Corporation	17th Floor UAP Old Mutual Towers, Upper hill
18	Tourism Regulatory Authority	Starehe, Utalii House, Utalii Ln, Nairobi
19	National Biosafety Authority	NACOSTI building (2nd floor) Upper Kabete, off Waiyaki Way, Nairobi
20	Anti Counterfeit Agency	National Water Plaza 3rd Flr, Dunga Rd Industrial Area
21	Kenya Nuclear Regulatory Authority	Off Hospital Road, KASNEB Towers II, 9th Floor
22	Port Health Services	Wilson Airport, Nairobi