

REPUBLIC OF KENYA




REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
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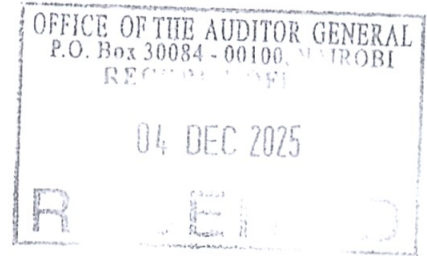
ON

**E-CITIZEN REVENUE ACCOUNTABILITY
STATEMENTS**

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

THE NATIONAL TREASURY





THE NATIONAL TREASURY

E-Citizen Revenue Accountability Statement

For the Financial Year ended 30th June 2025

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

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1. Acronyms and Definition of Key Terms

A. Acronyms and Abbreviations

AGPO	:	Access to Government Procurement Opportunities
A-in-A	:	Appropriations in Aid
BETA	:	Bottom-Up Economic Transformation Agenda
CARB	:	County Allocation of Revenue Bill
CCF	:	Climate Change Fund
CGS	:	Credit Guarantee Scheme
CSD	:	Central Securities Depository
DORB	:	Division of Revenue Bill
IPSAS	:	International Public Sector Accounting Standards (IPSAS)
IRMF	:	Institutional Risk Management Framework
KRA	:	Key Result Areas
MCDAs	:	Ministries, Counties, Departments and Agencies
MDAs	:	Ministries, Departments and Agencies
MSME	:	Micro, Small and Medium Enterprises
NIFC	:	Nairobi International Financial Centre
NHIF	:	National Hospital Insurance Fund
NSSF	:	National Social Security Fund
PFM	:	Public Finance Management
PSSS	:	Public Service Superannuation Scheme
RK-FINFA	:	Rural Kenya Financial Inclusion Facility
RTPs	:	Restrictive Trade Practices
SACCOs	:	Saving and Credit Cooperative Organizations
SAGAs	:	Semi-Autonomous Government Agencies
VFM	:	Value for Money

B. Definition of Key Terms

Appropriation in Aid: Revenue collected by various Government Ministries, Departments and Agencies (MDAs) and spent at source after appropriation.

Career Development Guidelines: A policy document that provides clearly defined career structures, well-defined job descriptions and specifications, standards for recruitment, training, advancement, career planning, and succession management.

Carbon Credits: Are financial instruments where the buyer compensates another entity to undertake measures aimed at lowering its greenhouse gas emissions. The purchaser then receives recognition for these emissions reductions.

County Allocation of Revenue Bill: A Bill for an Act of Parliament, prepared in fulfilment of the requirements of Article 218(2) of the Constitution and Section 191 of the Public Finance Management Act, 2012, to provide for the equitable allocation of revenue raised nationally among the county governments in every financial year and the responsibilities of national and county governments pursuant to such allocation and for connected purposes.

County Governments Additional Allocation Bill: A Bill for Act of Parliament to provide for additional allocations (conditional and unconditional) to county governments; the responsibilities of National t and county governments pursuant to such allocations; and for connected purposes.

Evaluation: Refers to a systematic and objective assessment of ongoing or completed activities. The aim is to determine the relevance and level of achievement of activity objectives, effectiveness, efficiency, impact and sustainability. Evaluations also feed lessons learnt into the decision-making process.

Emerging Issues: This refers to recent occurrences /events /phenomena which might impact the sector negatively or positively. They include environmental, policy, legal, technological, economic, political, social and cultural.

Monitoring: Is a continuous assessment that aims at providing all stakeholders with early detailed information on the progress or delay of the ongoing assessed activities. It is an oversight of the activity's implementation stage.

Public Financial Management Reforms: These are reforms aimed at strengthening Public Finance Management (PFM) systems to enhance effectiveness of the budget processes, improve transparency and deployment of Public Private Partnership arrangements in funding infrastructural projects, among others.

Risk: The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.

Value for Money (VFM) Audits: To give assurance on prudent utilization of public resources and establish whether funds have been used economically, efficiently and effectively.

2. Key National Treasury Information and Management

a) Background Information

The National Treasury was established vide the Executive Order No. 1 of 2025. The basis for establishment of the National Treasury is found in Article 225 (1) 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, who is responsible for the general policy and strategic direction of the Ministry.

b) 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 Order No.1 of 2025. The National Treasury exercises its mandate in consistency with any other legislation as developed or reviewed by Parliament from time to time.

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

- i. Overall Economic Policy Management;
- ii. Management of Public Finance;
- iii. Formulation of National Budget;
- iv. Public Debt Management;
- v. Formulation and Maintenance of Government Accounting Standards;
- vi. Bilateral and Multi-Lateral Financial Relations;
- vii. Capital Markets Policy;
- viii. Oversight of Revenue Collection as prescribed;
- ix. Competition Policy Management;
- x. Insurance Policy and Regulation;
- xi. Development and Enforcement of Financial Governance Standards;
- xii. Financial Sector Analysis and Management including SACCOs, NSSF and SHA;
- xiii. Financial Institutions Oversight;
- xiv. Management of National and County Governments Financial Management System and Standards;
- xv. Development of Kenya as an International Financial Centre;
- xvi. Anti-Money Laundering Policy; and
- xvii. Development and promotion of carbon trading (carbon credit markets) as an emerging asset class within the capital markets.

Vision

“Excellence in economic and public finance management, and development planning for Kenya’s socio-economic transformation.”

Mission

“To provide leadership in prudent economic and public finance management and development planning through formulation, implementation and monitoring of policies for Kenya’s inclusive growth”.

Core Values

The National Treasury is guided by the following **STRICT** core values:

- Stakeholder participation;
- Transparency and accountability;
- Results oriented;
- Integrity;
- Customer focus; and
- Teamwork and commitment;

Role of the National Treasury in the Devolved System of Government

The National Treasury is mandated by law to: -

- i. Strengthen financial and fiscal relations between the National Government and County Governments and support County Governments in performing their functions;
- ii. Issue guidelines on the preparation of county development planning;
- iii. Prepare the annual legislative proposals on intergovernmental fiscal transfers;
- iv. Provide logistical support to intergovernmental institutions overseeing intergovernmental fiscal relations;
- v. Coordinate the development and implementation of financial recovery plans for County Governments that are in financial distress;
- vi. 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
- vii. Administer the Equalization Fund.

c) Key Management

The National Treasury’s day-to-day management is bestowed on following key offices.

Office of the Principal Secretary

The Principal Secretary is responsible for the day-to-day administration of the National Treasury operations and is the Accounting Officer and Authorized Officer. In addition, the Principal Secretary is charged with the responsibility of advising the Cabinet Secretary on policy, technical and administrative functions in the National Treasury.

Organizational Structure of the National Treasury

The National Treasury is organized into four (4) technical Directorates headed by Directors General and one (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. In addition, the National Treasury has two independent departments namely Public Procurement and Internal Audit headed by a Director

and Internal Auditor General respectively. The National Treasury also has a Public Finance Management Reforms Secretariat headed by a Programme Coordinator.

The Directorates and Departments are as follows:

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 four (4) Technical Departments each headed by a Director:

- (a) Budget Department;
- (b) Macro and Fiscal Affairs Department;
- (c) Financial and Sectoral Affairs Department; and
- (d) Inter-Governmental Fiscal Relations Department.

Directorate of Accounting Services

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:

- (a) Government Accounting Services;
- (b) Information Financial Management Systems (IFMIS);
- (c) National Sub-County Treasuries; and
- (d) Government Digital Payments 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:

- (a) Resource Mobilization (Front Office);
- (b) Debt Policy, Strategy and Risk Management (Middle Office); and
- (c) 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 ten (10) 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:

- (a) Accounting;
- (b) Finance;
- (c) Human Resource Management and Development;
- (d) Central Planning and Project Monitoring;
- (e) Supply Chain Management;
- (f) Legal;

- (g) Public Communications;
- (h) General Administration;
- (i) Internal Audit; and
- (j) ICT.

Directorate of Public Investment and Portfolio Management

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

- (a) Government Investment and Public Enterprises;
- (b) National Assets and Liabilities Management;
- (c) Parastatal Reforms;
- (d) Pensions Department; and
- (e) Public Investment Management.

Directorate of Public Private Partnership

The Directorate is headed by a Director General, reporting to the Principal Secretary on matters relating to Public Private Partnership.

Note: Directorate of Public Investment and Portfolio Management and Directorate of Public Private Partnership have since been transferred from the National Treasury to the new State Department for Public Investment and Assets Management vide Executive Order No. 1/ 2025 dated June, 2025.

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

S/No.	Designation	Name
1.	Principal Secretary	Dr. Chris Kiptoo, CBS
2.	Principal Administrative Secretary	Mr. Samson Wangusi, OGW
3.	Director General, BFEA	Mr. Albert Mwenda, MBS
4.	Director General, Accounting Services	FCPA. Bernard Ndung'u, MBS
5.	Director General, PIPM	Mr. Lawrence Kibet, EBS
6.	Director General, PDMO	Mr. Raphael O. Otieno
7.	Director General, PPP	Eng. Kefa Seda
8.	Director, Macro and Fiscal Affairs Department	Mr. Musa Kathanje, OGW
9.	Director, Budget Department	Mr. Francis Anyona, OGW
10.	Director, Financial and Sectoral Affairs Department	Mr. Ronald Inyangala, OGW

11.	Director, Public Procurement Department	Mr. Eric Korir
12.	Director, Intergovernmental Fiscal Relations Department	Mr. Samuel Kiptorus
13.	Internal Auditor General	Dr. CPA. Sammy Kimunguyi, CFE, CISA
14.	Director, Government Accounting Services Department	CPA, FA. Jona Wala
15.	Director, National Sub County Treasuries	CPA. Francis Kariuki, OGW
16.	Director, Integrated Financial Management Information System	Mr. Mboni Kyallo
17.	Director, National Assets and Liability Management	CPA. Geoffrey Malombe, ndc(k)
18.	Director, Government Investment and Public Enterprises	CPA. Kennedy Ondieki, EBS
19.	Director, Pensions Department	Mr. Michael Kagika, EBS
20.	Director, Parastatal Reforms	Dr. Karen Kandie, DBA
21.	Director, Public Investment Management Unit	Mr. Orumoi Jonah
22.	Director, Resource Mobilization Department	Mr. Amos Cheptoo
23.	Director, Debt Policy, Strategy and Risk Management Department	Mr. Daniel Ndolo
24.	Director, Debt Recording and Settlement Department	Mr. Jeremiah Tomno
25.	Director Administration (Ag.)	Mr. Denis Kirui
26.	Director Accounting Services/Head, Accounts Division	CPA. George K. Gichuru
27.	Head, Finance Unit	Mr. Ambrose Ogango
28.	Director/Head, Supply Chain Management Unit	Mr. Caleb Ogot
29.	Senior Deputy Internal Auditor General/Head, Internal Audit Unit	CPA. Lucy Mugwe
30.	Principal State Law Counsel, Legal Unit	Ms. Faith Chirchir
31.	Director, Human Resource Management and Development	Mr. Benson Giuthua, OGW
32.	Director, Information Communication and Technology	Mr. Edward Ruteere
33.	Director, Central Planning and Project Monitoring Department	Mr. John Olela
34.	Director, Public Communications Unit	Mr. Godfrey Isiye
35.	Ag. Director Government Digital Payments Unit	Mr. Silas Oswe
36.	Director, Exchequer Services	CPA. Jane Wacuka, OGW
37.	Programme Coordinator, Public Financial	Mr. Joel Bett

e) 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:

i. Audit Committee

In line with the Public Finance Management Act 2012, the National Treasury has established a Ministerial Audit Committee comprising five members, four of whom are independent. The Committee provides overall oversight and quality assurance including follow up on the effectiveness of implementation of audit recommendations.

The committee support the Accounting Officer with regard to the responsibilities on issues of risk management, internal controls, governance and associated assurance. The Committee also follow up on the implementation of the recommendations of internal and external auditors.

ii. Public Finance Management Committees

Budget Implementation Steering Committee

In order to effectively monitor the implementation of the National Government budget, the National Treasury has established a steering Committee chaired by the Cabinet Secretary, National Treasury. The Principal Secretaries for the National Treasury and State Department for Economic 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.

Public Finance Management Standing Committee (PFMSC)

Established to provide strategic guidance on Public Finance Management according to the Public Finance Management (National Government) Regulations. The committee is crucial for ensuring prudent financial management and accountability at the National Treasury.

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.

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.

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.

iii. Top Management Committee

To monitor the implementation of the Ministry's programmes and performance, the National Treasury has appointed Senior Management Committee comprising of Directors General. The Committee receives 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. Additionally, the Treasury constituted Ad hoc Committees to handle specific assignments in the Financial Year 2024/25.

iv. The National Treasury Monitoring and Evaluation Technical Committee (NTPMEC)

The National Treasury 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.

The National Treasury Monitoring and Evaluation Technical Committee (NTPMEC) is a dedicated technical committee which was established by PS/NT on 28th May, 2024 to mainstream PM&E practices within the National Treasury and ensure effective oversight and evaluation of fiscal policies, budgetary allocations, and public investments.

The Committee is mandated to enhance the efficiency, transparency, and accountability of the planning, budgeting, financial management, and M&E practices within the National Treasury. It aims to provide systematic oversight, evaluation, and evidence-based recommendations for functional and operational efficiency and realization of intended strategic outcomes.

The National Treasury Headquarters

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Harambee, Avenue
NAIROBI, KENYA

The National Treasury Contacts

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Email: Communication@treasury.go.ke
Website: www.treasury.go.ke

The National Treasury Bankers

Central Bank of Kenya
Haile Selassie Avenue
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City Square 00200
NAIROBI, KENYA

Independent Auditors

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

Principal Legal Adviser

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

3. Profile of Cabinet Secretary, The National Treasury



HON. FCPA. JOHN MBADI NG'ONGO, EGH is the Cabinet Secretary (CS) for The National Treasury. Before his appointment, Hon. Mbadi had an extensive career in public service, most recently serving as a nominated Member of Parliament (MP) and the Chairperson of the Public Accounts Committee in the National Assembly.

The CS has a rich history in legislative leadership, having served as the elected MP for Suba South Constituency. His experience extends to roles such as Assistant Minister in the Office of the Prime Minister and Leader of Minority in the National Assembly. Throughout his parliamentary tenure, he was a member of numerous key committees, including the House Business Committee, Liaison Committee, Budget and Appropriations Committee, Selection Committee, Appointments Committee, Public Accounts Committee, Public Investments Committee, Constitutional Implementation Committee, the Ad Hoc Committee on the Cost of Living, and the Defence and Foreign Relations Committee. Notably, he was also a member of the Legislative Taskforce responsible for drafting the Public Finance Management Act of 2012.

In addition to his political and legislative accomplishments, the CS is a seasoned finance professional with 28 years of experience. He has held the position of Accountant at the University of Nairobi and served as the Chair of Medair East Africa. Hon. Mbadi holds a Bachelor of Commerce degree with a specialization in Accounting from the University of Nairobi and is a registered member of the Institute of Certified Public Accountants of Kenya (ICPAK). His professional affiliations extend to the Architectural Association of Kenya (AAK), the Institute of Quantity Surveyors of Kenya, and the Chartered Institute of Arbitration.

His contributions have been recognized with honours such as the Chief of the Order of the Burning Spear (CBS) and Elder of the Order of the Golden Heart of Kenya (EGH). His skills span planning, budgeting, financial analysis, accounting, economics, and community development, complemented by strong leadership, effective communication, and interpersonal skills.

4. Profile of Principal Secretary, The National Treasury



DR. CHRIS K. KIPTOO, CBS is the Principal Secretary, the National Treasury. He was appointed Principal Secretary by H.E the President William Samoei Ruto on 1st December, 2022. Since his appointment, Dr Kiptoo has been at the forefront in implementing Fiscal consolidation, Public Debt management including the Eurobond, expenditure rationalization, revenue mobilization as well as reform of state-owned enterprises (SOEs).

Dr. Kiptoo is the immediate former Principal Secretary, Ministry of Environment and Forestry. Before that, he also served as a Principal Secretary at the State Department of Trade, Ministry of Industry, Trade & Cooperatives.

In his working career, Dr. Kiptoo has acquired a rich wealth of experience in economic policy analysis, mainly gained at the Central Bank of Kenya, Capital Market Authority and the International Monetary Fund, where he served in various capacities. His expertise especially relates to the design and implementation of monetary policy; balance of payments and exchange rates; fiscal operations and policy; financial sector matters including capital markets; national accounts/real sector; macroeconomic accounting, modelling and forecasting.

Additionally, Dr. Kiptoo has proven experience in environment and climate change policies, trade policy and regional integration, private sector development and advocacy, infrastructure development, institutional development of Government institutions and organisational management, all mainly gained at the Ministry of Environment and Forestry, State Department of Trade as well as Trade Mark East Africa.

Noteworthy, he also has four years of experience in economic policy coordination gained while working at the then Office of the Prime Minister.

5. Statement by The Cabinet Secretary, The National Treasury

In accordance with Section 12 of the Public Finance Management Act, 2012, the National Treasury is responsible for coordinating the country's economic and financial management. Overall, the National Treasury has continued to maintain a policy environment that is conducive to economic growth and development of the country.

The FY 2024/25 marked the third year following the transition from the previous administration to the current one. The FY 2024/25 was manifested by accelerated implementation of programmes. However, revenue performance into the year fell short of target resulting in deployment of austerity measures and reprioritizations of activities.

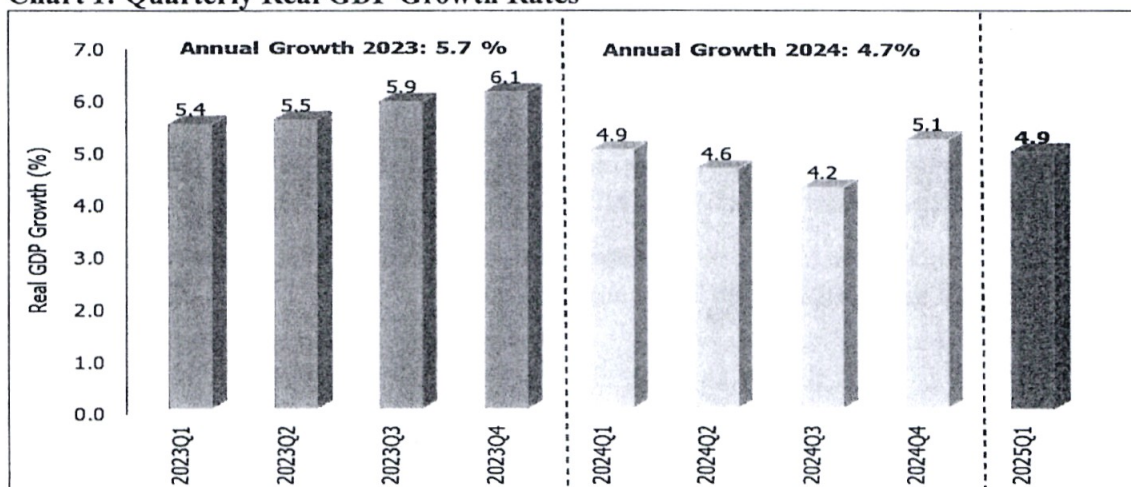
Economic Growth

In 2024, the economy grew by 4.7 percent supported by positive growths in all sectors except construction and mining. This growth was lower compared to 5.7 percent in 2023 mainly due to adverse effects of floods in the second quarter and the anti-Finance Bill protests in the third Quarter of 2024 that disrupted economic activities.

The economy remained strong and resilient in the first quarter of 2025 with a growth of 4.9 percent, a similar growth compared to the corresponding quarter of 2024 (**Chart 1**). This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of industrial activities, and the resilience of services sector.

All economic sectors recorded positive growth rates in the first quarter of 2025, though the magnitudes varied across activities. The diversified structure of the economy remains a key source of resilience for the economy to domestic and external shocks.

Chart 1: Quarterly Real GDP Growth Rates



Source of Data: Kenya National Bureau of Statistics

The primary sector grew by 6.2 percent in the first quarter of 2025 compared to a growth of 4.5 percent in the first quarter of 2024 (**Table 1**). This was as a result of the robust growth in the agriculture, forestry and fishing sub-sector and a recovery in the mining and quarrying sub sector. Activities in the **agriculture, forestry and fishing sub-sector** expanded by 6.0 percent in the first quarter of 2025 compared to a growth of 5.6 percent in a similar quarter in 2024. This performance was driven by favorable weather conditions experienced in most parts of the country involved in crop and animal production. This was evident in the significant increase in production of sugarcane, milk deliveries and increased coffee exports.

The sector's performance was further supported by improved external demand of cut flowers and vegetables. However, the sector's performance was somewhat curtailed by a decline in tea production.

The **mining and quarrying sub-sector** contributed to the overall primary sector performance with a strong rebound of 10.0 percent during the quarter, reflecting increased activity and renewed investment following a period of subdued performance in the previous year.

The **industry sector** recorded a growth of 2.6 percent in the first quarter of 2025, improving from 1.5 percent in the same quarter of 2024. This growth was driven by positive performance across manufacturing, electricity and water supply, and construction.

The **manufacturing sub-sector** grew by 2.1 percent compared to a growth of 1.9 percent in the first quarter of 2024. This growth was supported by both food and non-food manufacturing activities. In food manufacturing, the sector benefitted from strong increases in coffee auctions, milk deliveries, sugar production, and soft drink output. Non-food manufacturing also performed well, with increased production in cement and galvanized sheets. However, the sector faced some constraints due to a decline in credit to manufacturing enterprises.

The **electricity and water supply sub-sector** grew by 3.6 percent, compared to 2.8 percent in Q1 2024, largely due to a rise in total electricity generation. Renewable energy sources contributed significantly, with solar and wind generation increasing. Growth in the sector was curtailed by an increase in Thermal power generation while hydro and geothermal generation declined.

Construction sub-sector grew by 3.0 percent in the first quarter of 2025, up from 0.4 percent in Q1 2024, driven by increased consumption of key inputs such as cement and iron and steel. However, imported bitumen volumes declined, suggesting a potential slowdown in road construction activities.

In the first quarter of 2025, the **services sector** recorded a real GDP growth of 4.8 percent, a slowdown from the 6.8 percent growth posted in the corresponding quarter of 2024. The decline can be attributed to a combination of factors including rising prices, a slowdown in manufacturing, and the lingering effects of the COVID-19 pandemic. The Transportation and Storage sub-sector expanded by 3.8 percent, slightly lower than the 4.1 percent growth in Q1 2024, supported by increased land transport and port activity.

Accommodation and Food Service activities grew by 4.1 percent in the first quarter of 2025, a slowdown, compared to a growth of 38.1 percent in the first quarter of 2024. The growth is due to several factors, including the recovery from the COVID-19 pandemic, increased domestic tourism, and a growing middle class with more disposable income. The number of visitor arrivals via the two major airports, the Jomo Kenyatta International Airport (JKIA) and Mombasa International Airport (MIA) increased by 0.5 percent in the first quarter of 2025 compared to a 10.4 percent growth in the first quarter of 2024. This is due to Government initiatives geared towards promoting domestic tourism and improving infrastructure also contribute to this growth.

The **Information and Communication sub-sector** grew by 5.8 percent in the first quarter of 2025, compared to 9.2 percent growth in the corresponding quarter of 2024. This performance was supported by an increase in the volume of outgoing domestic voice traffic, use of domestic Short Messaging Services (SMSs) and mobile money transactions. Similarly, the total utilized international bandwidth increased in the first quarter of 2025, mainly attributed to the launch of an additional internet service provider in the country.

The **Financial and Insurance sub-sector** recorded a slower growth of 5.1 percent in the first quarter of 2025 compared to 9.6 percent growth in the corresponding quarter of 2024. Despite the overall slowdown, the sector remained buoyed by increased activity in financial transactions and improved credit conditions.

Table 1: Sectoral Real GDP Growth rate (Percent)

Sectors	Annual Growth Rates		Quartely Growth Rates		
	2023	2024	2023 Q1	2024 Q1	2025 Q1
1. Primary Industry	5.7	3.9	5.4	4.5	6.2
1.1. Agriculture, Forestry and Fishing	6.6	4.6	6.5	5.6	6.0
1.2. Mining and Quarrying	(6.5)	(9.2)	(10.6)	(16.1)	10.0
2. Secondary Sector (Industry)	2.6	1.5	2.1	1.5	2.6
2.1. Manufacturing	2.2	2.8	2.1	1.9	2.1
2.2. Electricity and Water supply	3.2	1.9	3.8	2.8	3.6
2.3. Construction	3.0	(0.7)	1.4	0.4	3.0
3. Tertiary sector (Services)	6.8	6.1	6.6	6.8	4.8
3.1. Wholesale and Retail trade	3.3	3.8	3.7	3.6	5.4
3.2. Accomodation and Restaurant	33.6	25.7	46.3	38.1	4.1
3.3. Transport and Storage	5.5	4.4	6.8	4.1	3.8
3.4. Information and Communication	10.3	7.0	10.4	9.2	5.8
3.5. Financial and Insurance	10.1	7.6	4.7	9.6	5.1
3.6. Public Administration	5.0	8.2	8.4	7.5	6.5
3.7. Others	6.1	5.2	5.7	5.8	4.4
of which: Professional, Admin & Support Services	9.4	9.4	8.6	9.4	4.6
Real Estate	7.3	5.3	6.6	6.9	5.3
Education	2.9	3.9	3.6	2.4	2.9
Health	4.5	6.3	4.8	5.4	4.8
Taxes less subsidies	3.2	4.4	2.7	2.9	5.7
Real GDP	5.7	4.7	5.4	4.9	4.9
of which Non-Agriculture	5.8	4.8	5.5	5.0	4.5

Source of Data: Kenya National Bureau of Statistics

The implementation of the FY 2024/25 budget faced notable challenges, primarily following the withdrawal of the Finance Bill 2024. Its withdrawal, alongside the associated public demonstrations, adversely affected economic activity and disrupted business operations across the country, compounding the fiscal pressures facing the Government. In response, the Government undertook a revision of the fiscal framework through Supplementary Estimates No. I in August 2024. This revision reflected a lower revenue base following the preliminary outcomes of FY 2023/24, while also addressing immediate cash flow constraints. These adjustments were critical to ensuring the continuity of public service delivery. In addition to the mid-year economic disruptions, the budget execution has been further constrained by shortfalls in revenue and emerging expenditure pressures.

Notably, the implementation of Collective Bargaining Agreements and funding requirements under the new university education financing model placed significant demands on the available fiscal space. These challenges led to cash flow pressures and a build-up of pending obligations, which necessitated careful fiscal management and reprioritization. To address these evolving dynamics, the Government prepared Supplementary Budget Estimates to accommodate revenue shortfalls experienced during the current fiscal year and accommodated expenditure pressures.

In this regard, the FY 2024/25, the fiscal balance (on commitment basis and excluding grants) amounted to KSh 1,044.5 billion (5.8 percent of GDP) against a targeted deficit of KSh. 648.8 billion (3.6 percent of GDP). The fiscal balance (on a commitment basis and including grants) in FY 2024/25 stood at 5.8 percent of GDP against a target deficit of 3.3 percent of GDP.

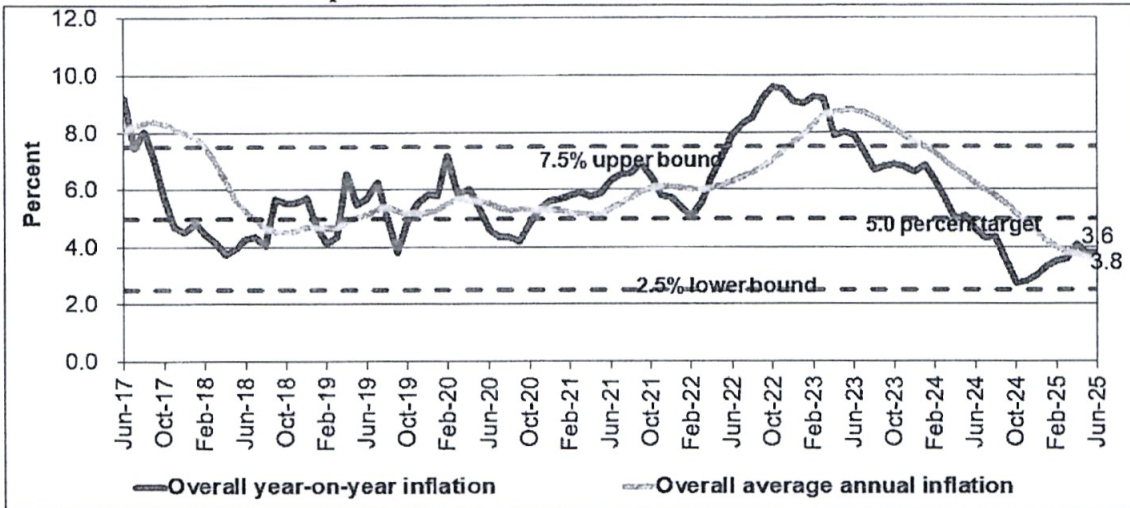
Total revenue collection by the end of June 2025, stood at KSh. 2,918.6 billion against a target of KSh 3,343.2 billion, resulting to a shortfall of KSh 424.6 billion. The shortfall was on account of below collection ordinary revenue of Ksh 497.0 billion. Ministerial A-I-A, however, was above the target collection by Ksh 72.5 billion. Total revenue inclusive of the ministerial A-I-A grew by 8.0 percent, an increase from a growth of 14.5 percent recorded in June 2024. Ordinary revenue collection in FY 2024/25 was KSh 2,420.2 billion against a target of KSh 2,917.2 billion, which was KSh 497.0.0 billion below the target.

The total expenditure and net lending for the period under review amounted to KSh 3,963.1 billion, against a target of KSh 3,992.0 billion. The resultant under expenditure of KSh 28.9 billion is attributed to below target absorption of development expenditures by the National Government. Recurrent expenditure for National Government amounted to KSh 2,937.2 billion against a target of KSh 2,841.9 billion leading to a above target expenditure of KSh 95.2 billion. The above target expenditure in recurrent category is mainly attributed to above target expenditure on Operation and Maintenance (O&M) and domestic interest payments.

Inflation

The overall year-on year inflation remained under control and within the Government target range of 5 ± 2.5 percent. Inflation declined to 3.8 percent in June 2025 from 4.6 percent in June 2024 (**Chart 2**). Easing inflation has been supported by abundant supply of food arising from favorable weather conditions, lower fuel inflation attributed to appreciation of the exchange rate and lower international oil prices, and the decline in non-food non-fuel (NFNF) inflation reflecting impact of previous monetary policy tightening. Overall average inflation declined from 6.2 percent in June 2024 to 3.6 percent in June 2025 and has remained below the mid-point of the target band of 5.0 percent since June 2024.

Chart 2: Inflation Development

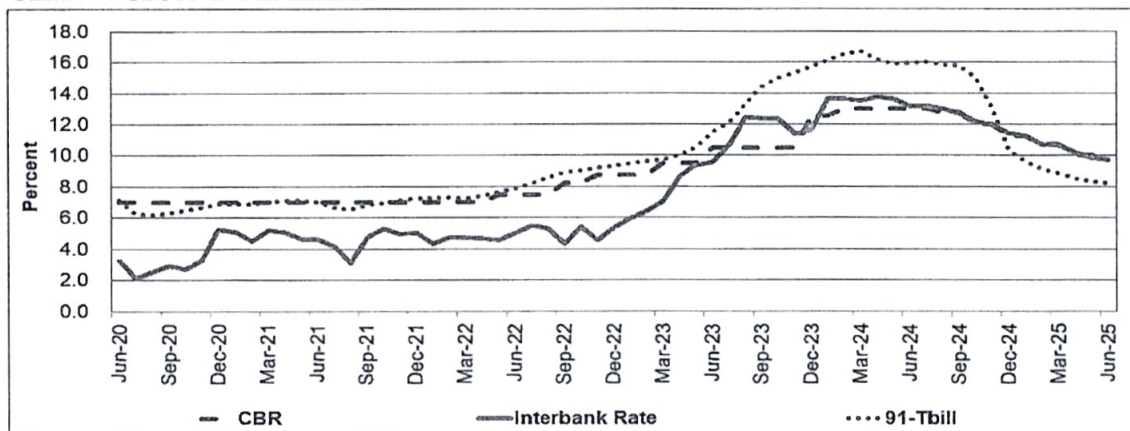


Source of Data: KNBS

Given that inflation was below the mid-point of the target range and the exchange rate had stabilized, the Central Bank of Kenya through the Monetary Policy Committee (MPC) gradually eased monetary policy by lowering the Central Bank Rate (CBR) from 13 percent in August 2024 to 11.25 percent in December 2024 and further to 9.75 percent in June 2025. The easing of the monetary policy stance supported lowering of interest rates to boost lending by banks to the private sector thereby supporting economic activities.

Interest rates declined in line with the easing of the monetary policy. The interbank rate declined to 9.7 percent in June 2025 compared to 13.1 percent in June 2024 and remained within the prescribed corridor around the CBR (set at CBR± 150 basis points). The 91-day Treasury Bills rate also declined to 8.2 percent in June 2025 from 16.0 percent in June 2024.

Chart 3: Short-Term Interest Rates

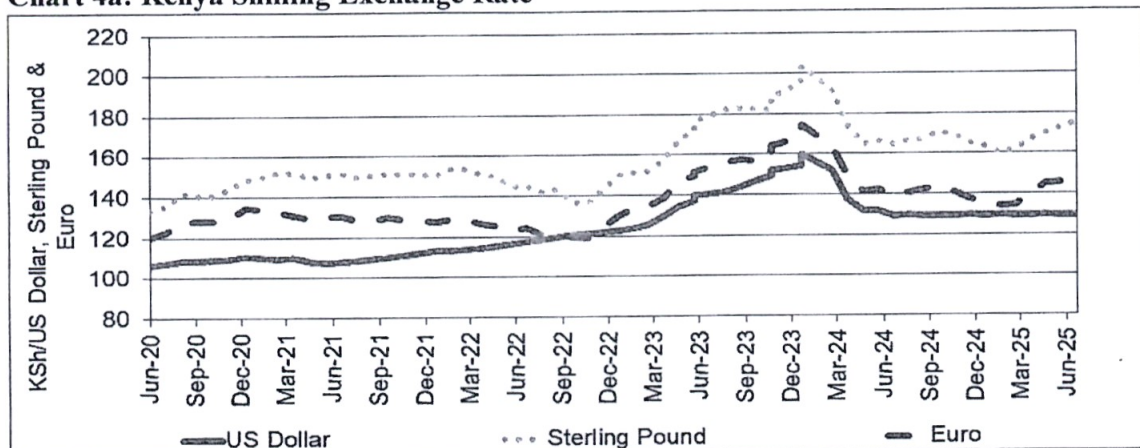


Source of Data: Central Bank of Kenya

Exchange Rates

The Kenya Shilling exhibited mixed performance against major international currencies. It remained relatively stable against the US Dollar, strengthening marginally by approximately 0.08 percent, indicating steady demand for the US Dollar and minimal volatility in the exchange rate. However, the Shilling weakened notably against the Euro and the Sterling Pound, depreciating by about 7.11 percent and 6.69 percent, respectively. In June 2025, it exchanged at an average of KSh 129.3 per US Dollar compared with KSh 129.4 per US Dollar in June 2024. Against the Euro, the Shilling traded at an average of KSh 149.2 by end of June 2025 compared to KSh 139.3 by end of June 2024, while against the Sterling Pound, it exchanged at an average of KSh 175.5 compared to KSh 164.5 over the same period.

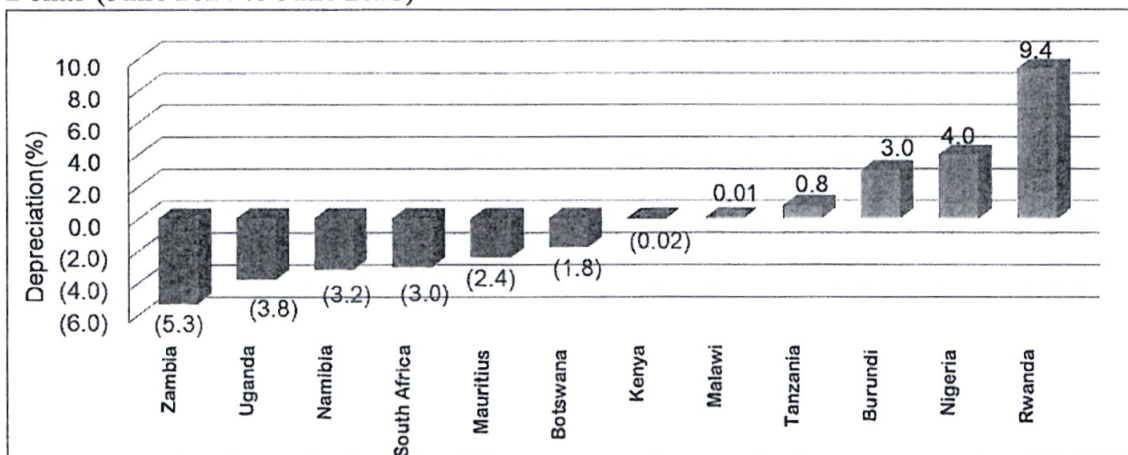
Chart 4a: Kenya Shilling Exchange Rate



Source of Data: Central Bank of Kenya

In comparison to Sub-Saharan Africa currencies, the volatility of the Kenya Shilling exchange rate has remained relatively low amid high demand for the US dollar in the international markets. The Kenya Shilling remained stable supported by resilient remittances, adequate foreign exchange reserves and strong exports receipts. Majority of other Sub-Saharan Africa Currencies depreciated during the same period, particularly: Malawian Kwacha, Tanzanian Shilling, Burundi Franc, Nigeria Naira, and Rwanda Franc (**chart 4b**).

Chart 4b: Performance of Selected Sub-Saharan Countries Currencies against the US Dollar (June 2024 to June 2025)



Source of Data: National Central Banks

Pending Bills

The total outstanding National Government pending bills as at 31st March, 2025 amounted to KSh. 421.6 billion. These comprise recurrent bills of KSh. 162.0 billion (38.4 percent) and development pending bills of KSh. 259.7 billion (61.6 percent). The pending bills include payment to contractors/projects, suppliers, unremitted statutory and other deductions, pension arrears for Local Authorities Pension Trust, and others. The highest percentage of the SCs pending bills belong to Contractor/Projects and Suppliers. Ministries/State Departments and other Government Agencies pending bills constitutes mainly of historical pending bills.

The National Government policy on clearance of pending bills continues to be in force. All MDAs are therefore, expected to continue with prioritization of payment of the pending bills by settling them as a first charge in the current financial year budget in line with the Treasury guidelines for implementation of the financial year 2024/25 and the medium-term budget, Treasury Circular No. 7/2023.

Bottom-Up Economic Transformation Agenda (BETA)

MDAs continued to prioritize allocations towards the achievement of the BETA priorities while addressing the policy, legal, regulatory, and governance issues to ensure optimal use of resources in execution of the planned interventions. BETA is geared towards economic turn around and inclusive growth and aims to increase investments in at least five sectors with high potential impact on the economy as well as household welfare.

These include: -

- i. Agricultural Transformation;
- ii. Micro, Small and Medium Enterprise (MSME);
- iii. Housing and Settlement;
- iv. Health care: and
- v. Digital superhighway and Creative Industry.

Fiscal policy for FY 2024/25 and the medium-term budget aimed to support the Bottom-Up Economic Transformation Agenda (BETA) through a growth friendly fiscal consolidation plan. The consolidation was supported by enhanced revenue mobilization, rationalization and prioritization of expenditure while protecting essential social and development budget. As part of the process, the Government embarked on the implementation of the National Tax Policy and the Medium-Term Revenue Strategy (MTRS) that further strengthened tax revenue mobilization efforts during the period under review and going forward.

Signature.....

Date 27/8/2025

HON. CPA JOHN MBADI, EGH
CABINET SECRETARY
THE NATIONAL TREASURY AND ECONOMIC PLANNING

6. Statement by The Principal Secretary

Budget performance

The National Treasury expenditure for the FY 2024/25 stood at Ksh. 93.50 billion against an approved budget of Ksh .122.18 billion as per supplementary III, translating to an overall absorption rate of 76.53%. This shows a minimal decline of 0.23% from 76.76% recorded in the financial year 2023/24. The National Treasury' printed estimate, supplementary estimates, expenditure and absorption rates are demonstrated in the summary table below:

Table on Budget and Expenditure for FY 2024/25 as at 30th June 2025

Vote	Printed Estimates FY 2024/25	Supplementary I Estimates FY 2024/25	Supplementary II Estimates FY 2024/25	Supplementary III Estimates FY 2024/25	Expenditure as at 30th June, 2025	Absorption rate (%age)
	Kshs. million					
Recurrent	75,596.0	66,721.4	78,013.0	82,266.0	66,988.5	81.4
Development	59,526.2	52,504.4	39,039	39,910.3	26,508.3	66.4
Total Budget	135,122.1	119,225.8	117,051.8	122,176.4	93,496.8	76.5

The Chart 1 below represents the trend of budget allocation trend through supplementary in 2024/25 FY

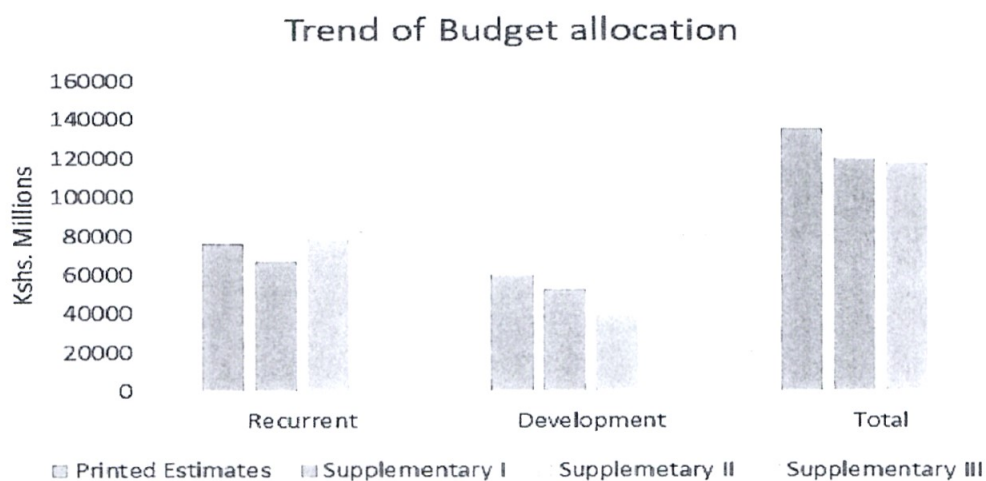
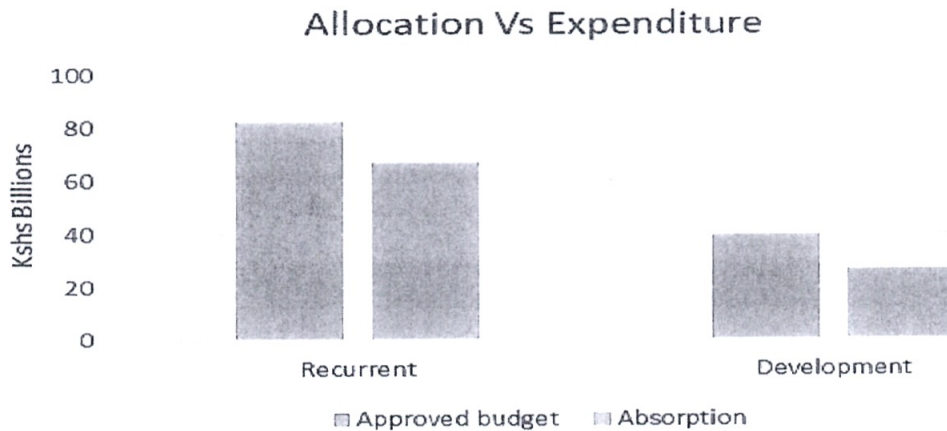


Chart 2 below presents the National Treasury total budget execution for the FY 2024/25.

Chart 2: Allocation against Total Expenditure



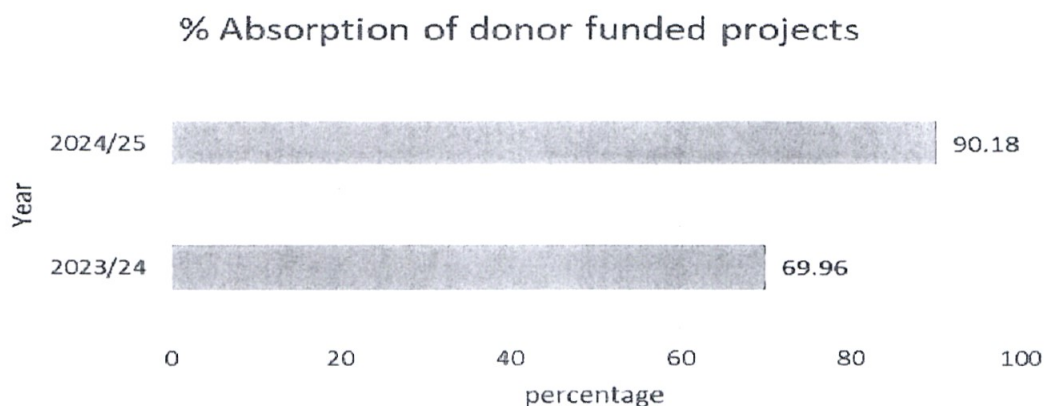
When disaggregated by recurrent and development expenditure, the budget execution indicates that the recurrent budget allocation of Ksh.66.99 billion was absorbed at 81.4% against an approved budget of 82.27 billion. This marked a decline from the absorption rate of 92.70% recorded in FY 2023/24.

On the other hand, development expenditure absorption was Ksh .26.51 billion against an allocation of Ksh 39.91billion recording an absorption rate of 66.52 %. The under absorption in development expenditure is attributed to exchequer challenges.

Budget execution for externally funded resources for FY 2024/2025

The externally funded projects recorded an absorption of Ksh. 29.61 billion against an allocation of Ksh. 32.84 billion translating to an absorption rate of 90.18%. This is a marked improvement from the 69.96% recorded in 2023/24. The improvement is attributed to increased commitments by donors. Absorption of Externally Funded Projects was affected by delays during preliminary processes e.g. in procurement resulting to delayed commencement. Also, delays in receiving of No Objection from Development Partners on implementation of most activities, inadequate GoK counterpart funding, budget cuts and weak performance by implementers as disbursement depends on milestones achieved.

Chart 3: Budget execution for externally funded projects for FY 2024/25



Budget Execution by Programme

The National Treasury implemented the 2024/25 FY budget within four economic programmes. These were: General Administration, Planning and Support Services; Public Financial Management; Economic and Financial Policy Formulation and Management; and Market Competition.

Key Achievements under programmes

The National Treasury registered Key Achievements during the Financial Year 2024/2025 as follows:

Electronic Government Procurement (e-GP) System. The National Treasury is set to fully roll out the system across all Procuring Entities within both the National and County Governments. This move is part of ongoing Public Finance Management Reforms aimed at enhancing efficiency, transparency, and value for money in public procurement. All Suppliers are required to Register for E-Government Procurement (e-GP) System by July 1, 2025. The implementation of the e-GP system follows a directive by His Excellency the President during the State of the Nation address delivered on 21st November 2024. In his speech, the President directed that the National Treasury to ensure the complete deployment of the e-GP system by the first quarter of 2025.

The National Treasury undertook training of users and suppliers in Q3 and Q4 of 2024/25 FY as shown in the summary table below:

	ITEM	Target ed figures	Number of Persons Trained	No of Procuring Entities benefitted	% achievement	Remarks
A	No.of Users Trained					
1	Ministries and State Departments	840	807	53	96%	All MDAs to have been trained by 30th June 2025
2	Counties and County Assemblies	705	700	46	99%	All County /County Assemblies to have been trained by 30th July 2025

3	State Corporations	6,400	3,297	306	52%	Webinnar Trainings (9th - 13th June, 2025)
	Total		4804	405		
B	Trainers of Trainers (ToTS)					
	Number of ToTs	160	60			New TOTs to be recruited in July 2025
C	Suppliers	Target ed Figures	No of Suppliers trained			
	No of Suppliers Trained	xxxxx xx	1,786			Suppliers to register for weekly webinars on the e-GP website
D	Registration of Procuring Entities	Target ed Figures	No of PEs Registered			
	No of PEs Registered	xxxxx xxxxx	358			Registration ongoing
E	NO. OF SUPPLIERS REGISTERED	Target ed Figures	No. of Registered Suppliers			
	TOTAL No of Suppliers Registered	xxxxx xxxxx	999			Suppliers to self-register on e-GP System

General Administration, Planning and Support Services programme, the National Treasury leased 3,546 security vehicles for the National Police Service towards enhancing security;

The Public Financial Management programme, Total revenue collection by the end of June 2025, is estimated at KSh. 2,918.6 billion against a target of KSh 3,343.2 billion, resulting to a shortfall of KSh 424.6 billion. The shortfall was on account of below collection ordinary revenue of Ksh 497.0 billion. Ministerial A-I-A, however, was above the target collection by Ksh 72.5 billion. Total revenue inclusive of the ministerial A-I-A grew by 8.0 percent, an increase from a growth of 14.5 percent recorded in June 2024. Ordinary revenue collection in FY 2024/25 was KSh 2,420.2 billion against a target of KSh 2,917.2 billion, which was KSh 497.0 billion below the target.

The total expenditure and net lending for the period under review amounted to KSh 3,963.1 billion, against a target of KSh 3,992.0 billion. The resultant under expenditure of KSh 28.9 billion is attributed to below target absorption of development expenditures by the National Government. Recurrent expenditure for National Government amounted to KSh 2,937.2 billion against a target of KSh 2,841.9 billion leading to a above target expenditure of KSh 95.2 billion. The below target expenditure in recurrent category is mainly attributed to above target expenditure on Operation and Maintenance (O&M) and domestic interest payments

Economic and Financial Policy Formulation and Management programme, the National Treasury developed the Framework for verification and payment of outstanding Contribution in Lieu of Rate (CILOR) for County Governments. In addition, the National Treasury implemented measures to attract three (3) NIFC firms. These include (i) facilitating discussions with regulators to introduce large scale global insurance provider into the market, (ii) collaborating with the Department of Immigration to facilitate fast-tracked investor and work permit issuance and (iii) supporting a foreign incoming Venture Capital firm with business registration.

Mobilization of resources, funds amounting to over Kshs 466,575 million were mobilized from external sources while domestic resources amounting to Kshs 294, 937 million from internal sources to support the budget.

Market Competition and Creation of an Enabling Business Environment programme, the National Treasury through the SAFER project transferred Kshs. 5.5 billion to Kenya Development Corporation (KDC) for onward lending to PFIs which will then lend to qualified MSMEs. With respect to access to justice, the National Treasury through the Competition Tribunal determined 100% of Appeals on Competition.

Implementation of Digital Superhighway, the National Treasury established Contact Centre Services to manage payment related queries from e-Citizen clients.

Emerging Issues

The emerging issues that impacted on the operations the National Treasury include: -

- i. Technological advancement in the ICT sector present opportunities to leverage ICT innovations in the conduct of business as well as risks relating to governance and data security. As the financial systems increasingly go digital, there is the associated risks with cyber-attacks;
- ii. The proliferation of fake news on social media platforms, which have a wider audience and faster response time sometimes portrayed the National Treasury in a negative manner;
- iii. Green Finance: with climate change concerns, there is the pressing need to integrate environmental, social, and governance (ESG) considerations into fiscal policies and investments;
- iv. Development of Sector specific Project Appraisal Manuals continues to be a priority to guide sector specific analysis. The National Treasury is required to develop over 40 sector specific appraisal manuals to guide the over 40 sectors on the nuanced appraisal process; and

- v. Debt sustainability concerns. Ensuring that debt levels remain sustainable while funding essential services is a critical challenge that continues to face the National Treasury.

Challenges

Some of the challenges the National Treasury faced while implementing the 2024/25 budget include:-

- i. Resource Constraint persisted and affected implementation of budgets;
- ii. The rationalization of the budget, occasioned by underperformance of revenue collection and emerging government priorities affected the implementation of programmes. In the FY 2024/25, the National Treasury faced a total revenue collection shortfall of KSh 424.6 billion on account of shortfalls in both ordinary revenue;
- iii. Shortage of Key Technical Staff continues to affect operational efficiency in the core mandate:
 - (a) Despite recruitment of staff across certain cadres, the National Treasury continues to experience staff shortage across all cadres against authorized establishment. As indicated in the operational performance on human resource, the current staff capacity is at 55%. This is mainly attributed to natural attrition. The planned recruitment and promotion of staff by the appointing authorities has been slow hence affecting service delivery and succession management initiatives; and
 - (b) Operating environment is manifested, among others, by shortage of office space especially for key technical staff and, Inadequate resourcing of the Monitoring and Evaluation function.
- iv. Civil unrest occasioned by regular protests disrupted implementation of various activities thus disrupting service delivery. Business investment were destroyed and life lost thus impacting heavily on economic development of the country.

To manage the above emerging issues and challenges and ensure successful implementation of the National Treasury goals and objectives, the Ministry undertook the following: -

- i. Raised domestic resources to support implementation of various ongoing programme through development of diverse methods for domestic resource mobilization;
- ii. Continued to implement succession planning towards progressively filling in staff shortage, continued training and timely promotions; and
- iii. Engaged other development partners for concessional loans and grants as well as pursued strategies to finance government projects.

Recommendations


In order to address the challenges and emerging issues, the following measures should be undertaken: -

- i. Sustain efforts for effective mobilization of resources to finance public expenditure particularly towards facilitation and implementation of the Bottom-Up Economic Transformation Agenda and emerging Government priorities. Key in this respect is the need for adequate resourcing of Kenya Revenue Authority to deploy innovative tax administration for efficient and optimal collection of taxes.

In addition, the National Treasury will leverage on the digitization of all critical Government processes with a view to bringing convenience to citizens and raising revenue efficiently for Government services that are paid for electronically;

- ii. Reforms in Public Financial Management and taxation should be sustained to enable the National Treasury expand the fiscal space and enhance absorption capacity. This includes reforming institutions and restructuring of parastatals to wean some from reliance on exchequer;
- iii. Strengthening Tax Administration, The National Treasury will enhance KRA's capacity to leverage on technology to seal leakages; enhancements of iTax and Integrated Customs Management System (iCMS); and use of e-TIMS (Tax Invoice Management System). These policy strategies will expand the primary surplus in the fiscal framework and stabilize the growth of public debt thereby boosting the country's debt sustainability position;
- iv. Continued implementation of succession planning, especially with respect to recruitment of key technical staff to achieve optimal staffing levels for enhanced operational efficiency;
- v. Strengthening Monitoring and Evaluation Framework and capacity through automation of the Planning and M&E processes;
- vi. Continued leveraging on ICT to ensure timely delivery of targets and foster efficiency; and
- vii. Implementing the recommendations arising from the 2023/24 project rationalization review to achieve optimal project portfolio and increase fiscal space.

Going forward, the National Treasury will support the Government's priority on scaling up efforts on policy interventions and structural reforms under BETA so as to navigate the global turbulence, accelerate economic recovery, and address overarching development challenges namely creating jobs, eradicating poverty and mitigating climate change. As part of the efforts, the National Treasury will accelerate investments in: (i) reforming markets (ii) domestic resource mobilization and application of those resources to development projects; (iv) reform and restructure of State-Owned Entities and (v) digitization of government services.

Signature 

Date 27/8/2025

DR. CHRIS KIPTOO, CBS

PRINCIPAL SECRETARY/ NATIONAL TREASURY

7. Statement of Performance against Predetermined Objectives for the FY 2024/2025

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the National Treasury's 2023-2027 Strategic Plan are to:-

- a) Strengthen organization capacity for quality service delivery;
- b) Enhance mobilization, allocation and utilization of public resources;
- c) Ensure stable and sustainable macro-economic environment; and
- d) Ensure market structures that encourage competition and orderly conduct of business.

Progress on Attainment of Strategic Development Objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made Specific, Measurable, Achievable, Realistic and Time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for tracking progress and performance measurement:

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Below is the progress implementation of the stated objectives: -

Table 1: Programme Performance

a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
THE NATIONAL TREASURY							
Programme 1: General Administration, Planning and Support Services							
Programme Outcome: Efficient and effective service delivery							
SP 1. Administration Services	Administration	Records management automated	% of implementation of activities	100	100	0	Target achieved. Contractor on boarded and digitization process ongoing
		Vehicles Leased	No. of vehicles leased	3,548	3,548	0	Target fully met
		National Treasury Media Centre Operationalized	% Operationalization of the Media Centre	60	60	0	Target fully met
	State Corporations Appeals Tribunal (SCAT)	Appeal cases determined	No. of appeal cases determined	1	13	12	Target surpassed
		New Tribunal Court registries /circuit hearing established in counties	No. of court registries	2	1	-1	Target not achieved. Section 22(12) of State Corporations Act Cap 446 provides that the Tribunal can only hold sittings in Nairobi.

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
							However, the tribunal held virtual hearings from all regions.
SP 2. Human Resources Management Services	Administration	Reorganized Structure of the TNT	Reorganized Structure of the TNT	1	1	0	Target achieved. Currently attending to appeals by respective departments on the approved structure
		Career Guidelines for TNT	Approved Career Guidelines	1	0	-1	Target not achieved. The activity is planned for 2025/26 FY
SP 3. Financial Services	Public Service Superannuation Scheme (PSSS)	Onboarding of Public Servants onto PSSS	% level of eligible Public Servants on-boarded onto PSSS	100	100	0	Eligible public servants are on boarded in real-time, while current employees are supported through ongoing contributions to the PSSS. The numbers per quarter grew by 534 in Q1; 521 in Q2 and 46,442 in

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
							Q3, and 1023 in Q4 . Current membership is 489,589.
	Pensions Department	Processed pension claims	% Pension claims received & processed	100	85	-15	Claims paid per quarter: 233 in Q1;196 in Q2; 232 in Q3; 90 in Q4 and 112 claims received in June 2025 are pending : Total Claims received in the Year were 863
			No. of days taken to process and pay pensions claims	60	60	0	Target achieved
		Acquire and operationalize a new Pensions Management Information	% level of operationalization of PMIS system	100	75	-25	Training on the system is planned to be undertaken in FY 2025/26

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		System (PMIS)					
	Kenya Revenue Authority	Ordinary revenue collected	Revenue collected (Kshs Trillion)	3.34	2.92	(0.42)	Target not fully met.
Programme 2: Public Financial Management							
Programme Outcome: Transparent and accountable management of public resources							
SP 5. Resource Mobilization	Resource Mobilization Department	Donor Funds Disbursed	Funds disbursed to MDAs as a % of the external resources mobilized	100	86	-14	Target not achieved due to low absorption by MDAs
			External resources mobilized as a % of fiscal gap	55	53	-2	Target not fully achieved due to non-disbursement of the 7th Development Policy Operation (DPO7) by the World Bank.
	Annual Borrowing Plan	No of Annual Borrowing Plans	1	1	0	Target achieved	
	Debt Policy Strategy and Risk	Bonds Issued	No. of Sovereign/ Green bonds issued	1	2	1	Target achieved, the government issued 1.5 billion dollar,

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
	Management						whose proceeds were used to buy back part of USD 2 billion Eurobond Maturing in June 2024
			No. of benchmark bonds issued	12	6		First Quarter Target achieved, this was due to 3 new benchmark bonds were issued and 3 early issued were re-opened to new investors.
	PPP Directorate	Government Projects under PPP framework	No. of PPP projects approved	12	11	-1	Target not fully met
	Global Fund	Anti-Retroviral Therapy (ART) Supplies	No. of patients receiving ART (Millions)	1.37	1.37	0	Target achieved

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		Artemisinin-Based Combination Therapy (ACT) Supplies	No. of People receiving ACT (Millions)	5.9	5.7	-0.2	The total number of confirmed malaria cases annually is about 6 million. The number of doses of ACT distributed to ensure continuous supply at facility is 7 million doses annually. On a quarter about 1.5 million doses are expected to be issued to facilities.
		Tuberculosis (TB) Supplies	% of TB patients treated and tested for HIV	100	100	0	Target achieved
SP 6. Budget Formulation Coordination and Management	Macro and fiscal Affairs Department	National Budget	Budget Review and Outlook Paper	1	1	0	Target achieved
			Budget Policy Statement	1	1	0	Target achieved
			Finance Bill	1	1	0	Target achieved. To boost

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
							revenues, three bills were prepared: i) Tax Laws (Amendment) Bill, 2024; ii) Tax Procedures (Amendment) Bill, 2024; and iii) Business Laws (Amendment) Bill, 2024 which were enacted in December 2024.
	Budget Department	National Budget	Annual Appropriation Bill	1	1	0	Target achieved
			Supplementary Appropriation Bills	2	2	0	Target achieved
			Guidelines for FY 2025/2026 MTEF Budget issued by 30th August 2024.	1	1	0	Treasury Circular No. 11/2024 issued on 23 rd August, 2024
			FY 2025/26 Budget Estimates finalized and	1	1	0	Target achieved

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a	Deliver y Unit	Key output	Key Perform ance Indicato rs	Annual Target 2024/25	Actual Q4 (cummulative 12 months)	Vari ance	Remarks
			submitte d to Parliame nt by 30th April 2025.				
SP 7. Audit Service s	Internal Audit Depart ment	Value for Money Audits	No. of Value for Money (VFM) Audits reports	30	45	15	Target surpassed due to MDAs requests
		Government Entities capacity built on IRMF	No. of Governm ent Entities capacity built on IRMF	5	13	8	Target surpassed due to more requests from MDAs to be trained.
		Audit Commi ttees Capacit y Built	No. of Audit Committ ees Capacity Built.	5	7	2	Target overachieve d due to more requests from MDAs
SP 8. Account ing Service s	Account ing Service s Depart ment	Consoli dated Financi al State ments	No. of Consolida ted Financial State ments prepared	4	4	0	Target achieved
		Officer s trained on Internat ional Public Sector Account ing	No. of officer s trained on Internati onal Public Sector Account ing	200	221	21	Target achieved.

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		Standards (IPSAS)	Standards (IPSAS)				
		Transition and re-engineer the system to Accrual Accounting	Percentage of transition	100			To be reported in subsequent FY
		Treasury Single Account designed and documented	Percentage of achievement	50	50	0	Target achieved
		Capacity Built Accounting Personnel on implementation of transition to accrual accounting and TSA	No. of Accounting Personnel Capacity Built on implementation of transition to accrual and TSA	1000	850	150	Training will be undertaken once TSA is rolled out
	National Sub-County Treasuries	Operational Vote book Management	No. of sub-County Treasuries with Operatio	315	315	0	Target achieved

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		System for National sub-County Treasuries rolled out	nal Vote book Mangement System				
		Sensitized National sub-County Accountants on Migration from Cash accounting to accrual accounting	No. of NSC Accountants sensitized	1000	663	-337	Target not achieved due to budget constraints
	IFMIS Department	PFM users trained on IFMIS Modules	No. of PFM users trained on IFMIS Modules	2,000	2,100	100	Target surpassed due to government digitizing most of its services
		IFMIS upgrade to the latest version	No of IFMIS versions running on version 12.2.10	1	1	0	Target achieved
		Exchequer rollout to the	Number of counties requisitio	10	10	0	Target achieved

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		counties	going online				
		Treasury single account designed and documented	Percentage of achievement	100	100	0	Target achieved
		Exchequer release process to MDACs automated	Percentage of automation	100	75	-25	Requirement gathering and design completed
		IFMIS integrated with Debt Management Systems	Percentage of integration	100	25	-75	Requirements and integration design completed
	Kenya Accountants and Secretaries National Examinations Board (KASNEB)	Offering financial support to trainees pursuing financial management courses	No. of Trainees offered financial Support Services	106,000,000	163,232,888	57,232,888	Significant increase in financial support received by trainees relative to the annual target due to high demand for financial support and streamlined application processes

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		Engaging training institutions offering kasneb courses	No of Trainees trained in KASNE B Foundation Financial management & Literacy Programs	500	10	-490	Only 10 trainees inducted in Phase I. This was due to delays in finalizing the financial literacy curriculum and piloting of the programme.
		Institutions and schools sensitized on financial management	No of Institutions / schools sensitized on financial support services	50	68	18	Target achieved. An increase in the number of institutions sensitized is due to implementation of a marketing plan targeting training institutions
		Institutions and schools sensitized on Financial Support Services	No. of Trainees offered financial Support Services	5000	4338	-662	4,338 trainees received financial support services occasioned by the continuous award model and aggressive promotion of the KASNEB

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
							Foundation financial Aid Program to training institutions and students
SP 9. Supply Chain Management Services (SCMs)	Public Procurement Department	AGPO enterprises registered	No. of AGPO enterprises registered	21,000	21,335	335	Target surpassed due to enhanced sensitization
		AGPO beneficiaries trained	No. of AGPO beneficiaries trained	2,000	2,235	235	Target surpassed due to partnerships with other Government Institutions to train more beneficiaries
		PFM staff trained on Public Procurement and Asset Disposal System	Percentage of achievement	100	60.5	-39.5	4,804 of 7,945 targeted officers trained on EGP system
		e-Government Procurement System Government deploye	No. of government procuring Entities on e-Government	12	358	346	Process hastened after completion of pilot phase with 12 entities

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		d in Government institutions	Procurement System				
		Reviewed Public Procurement Legal Frameworks	No. of Reviewed Public Procurement Legal Frameworks	1	1	0	Public Procurement and Asset Disposal Act reviewed, approved by Cabinet & awaiting Parliamentary approval
		Public Procurement and Asset Disposal Manuals /guidelines developed	No. of Public Sector entities monitored for compliance with IPSAS	1	1	0	Sustainable public procurement frameworks/ guidelines developed, undergone public participation and awaiting Cabinet approval
	Public Procurement Administrative Review Board (PPARB)	Procurement Services	% of Public Procurement dispute cases resolved within 21 days	150	160	10	Target surpassed. More cases filed at the Review Board were heard and determined within 21 days
	Public Procurement Regulatory	Procurement Services	No of MCDAs monitored on compliance	2650	5540	2890	Annual target exceedingly met

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
	Authority (PPRA)		ce with Public Procurement and Asset Disposal Act, 2015				
SP 10. Public Financial Management Reforms	Public Finance Management Reforms (PFMR) Secretariat	Skills and capacity building in PFM	No. of officers trained on Public Finance Management	8,000	8,900	900	Target overachieved due to high reforms uptake by the MDAs
			Cummulative % of PFM reforms implemented in PFMR Strategy 2023-2028	40	35	-5	Target underachieved due to budget cuts
SP 11. Government Investment and Assets	Government Investment and Public Enterprises	Govt. Investment Management Services	% of State Corporations Budgets reviewed	100	100	0	Target achieved, relevant Budgets for SC reviewed
			No. of national government investment reports prepared	1	1	0	Target Achieved. Report prepared and sent to Parliament.
	National Assets and Liabilit	MDAs sensitized on Govern	No. of MDAs sensitized	100	82	-18	Target not fully achieved due to

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
	ies Management Unit	ment Assets and Liabilities management policy and guidelines					budget constraints
		Asset registers from MDAs analyzed	Percentage of analyzed asset registers	100	100	0	Target achieved
		Asset and Inventory Management Modules to rolled out to 40 MDAs and 24 Counties	Percentage of MDAs and Counties rolled out	2.5	2.38	-0.12	Target not fully met due to budgetary constraints
		Quarterly feedback provided to MDAs	Percentage of achievement	2.5	2.5	0	Target fully achieved

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
	Privatisation Commission	Government Privatization Services	No. public entities privatized	4.00	-	-4	Implementation of Kenya Wine Agencies Limited (KWAL) – EOI was advertised on 12th August 2024 and RFP sent to the shortlisted bidders on 5th September 2024 with a closure date of 26th September 2024. The process was scuttled by the court ruling on Privatisation Act, 2023 on 24th September 2024.
			No. of specific privatization proposals developed	2.00	2.00	-	Two specific privatization proposals were prepared. These proposals were for the Kenya Meat Commission (KMC) and the Ark Limited and

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
							both were submitted to the National Treasury.
	Kenya Trade Network Agency	Cargo dwellin g time at ports of entry reduced	No. of days taken to clear goods at the ports of entry	3	3	0	Target Achieved
Programme 3: Economic and Financial Policy Formulation and Management							
Programme Outcome: Stable macroeconomic environment for economic growth							
SP 12. Fiscal Policy Formulation, Development and Management	Macro and Fiscal Affairs	Stable Inflation	Inflation rate (%)	5 ± 2.5	3.8	0	Target met due to tight monetary policy measures. The main drivers of inflation were increases in cost of food and non-alcoholic beverages, transport, housing water electricity , gas & other fuels
	Financial Reporting Centre	Complete Terrorism Financing risk assessment	TF Risk assessment report	1	1	0	TF Risk assessment completed in Q2

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		Update national Anti-Money Laundering and Countering Financing of Terrorism strategies	Updated AML/CFT strategies	1	2	1	Updated AML strategy adopted in Q1 and updated CFT strategy adopted in Q3
		Onsite and offsite inspections of DNFBPs and Non-Banking Financial Institutions	Number of onsite & Off site inspections on DNFBPs	98	98	0	Target achieved
		Outreach sessions of Customer Due Dilligence, Enhanced Due Dilligence, Beneficial Owners	Number of sessions for CDD, EDD, BO and PEPs on DNFBPs	40	40	0	Target achieved. The training covered preventive measures including CDD/EDD/BO/PEPS and STR Reporting

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		hip and Politically Exposed Persons on DNFBPs					
		Registration of Reporting entities	Number of registered reporting entities	600	600	0	Target achieved
	Inter-Governmental Fiscal Relations	County Allocation of Revenue Bill (CARB) & Division of Revenue Bill (DORB) & County Governments Additional Allocations Bill prepared	County Allocation of Revenue Bill (CARB) & Division of Revenue Bill (DORB), County Governments Additional Allocations Bill prepared (CGAAB), and Cash Disbursement Schedule	4	4	0	Target timely met
		Inter-Governmental	% level of Inter-Governm	50	100	50	The portal link is

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
		Fiscal Relations Repository System	Central Fiscal Relations Repository System development				https://igfr.treasury.go.ke
		Draft review of PFM (PIM) Regulations, 2022 produced	Percentage of review	100	10	-90	Target not fully achieved due to budget constraints
		Public Investment Management/ Public Private Partnership (PIM/PPP) Framework developed	% level of development of PIM/PPP Framework	100	80	-20	Work in Progress - currently undertaking consultations with senior management
	Nairobi International Financial Centre Authority	Investments and Regional Financial Institutions certified with NIFC	No. of Certified NIFC firms	3	0	-3	Target not achieved

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a	Deliver y Unit	Key output	Key Perform ance Indicato rs	Annual Target 2024/25	Actual Q4 (cummulat ive 12 months)	Vari ance	Remarks
	Financial and Sectoral Affairs	Legislative framework in financial & Sectoral developed.	No. of legal frameworks developed (three Capital Markets Regulations, and Unclaimed Financial Assets Regulations)	3	3	0	Target achieved
		Kenya Credit Guarantee Company (KCGC) incorporated and operationalized	% level of guarantee company operationalized	100	90	-10	Target partially achieved
		Green Financing Facility (GFF) loans disbursed	No of farmers benefiting from the GFF loans	3,000	354	-2,646	Target partially achieved whereby, GFF operations manual along with the green taxonomy developed.
SP 13. Debt	Debt Policy, Strateg	Medium Term Debt	No. of Medium-Term	1	1	0	Target achieved

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
Management	y and Risk Management Department	Strategy Developed	debt strategy developed				
		Published Annual Debt Report	No. of Annual Debt Reports Published	1	1	0	Target achieved
		Annual Public Debt Management Performance report	No. of developed Annual Public Debt Management performance report	1	1	0	Target achieved
	Debt Recording and Settlement Department	Mature serviceable public debt serviced	% of mature serviceable public debt serviced	100	100	0	Target achieved
		Published External Public Debt Register on the TNT website	No. of Published External Public Debt Stock & Register on the TNT website	1	1	0	Target achieved
SP 14. Microfinance Sector Support and	Financial and Sectoral Affairs	Operationalize the Credit Guarantee	Capital injected into the Credit Guarantee	1	0	-1	Target not achieved

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a	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual Q4 (cumulative 12 months)	Variance	Remarks
Development		Scheme (CGS)	Scheme in KSh. (Billions)				
Programme 4: Market Competition and Creation of Enabling Business Environment							
Programme Outcome: Sustained high productivity and competitive markets							
SP 15. Elimination of Restrictive Trade Practices	Competition Authority of Kenya	Consumer Protection and Regulatory Services	% of consumer complaints investigated and concluded	70	48	22	485 cases handled out of which 332 were finalized.
			% of Merger and acquisitions applications determined	100	96	4	26 out of 27 received mergers finalized
			Cases of Deterrence of Abuse of Buyer Power concluded as a % of total investigations	65	23	42	43 cases received out of which 15 were finalized
			% of cases on restrictive trade practices investigated and finalized	100	29	71	52 cases handled out of which 15 were finalized

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a	Deliver y Unit	Key output	Key Perform ance Indicato rs	Annual Target 2024/25	Actual Q4 (cummulat ive 12 months)	Vari ance	Remarks
SP 17. Access to Justice	State Corpor ations Appeals Tribuna l (SCAT)	Improv e access to courts and reducti on of average distanc e to courts	No. of registries operation alized	2	1	-1	Operationali zed the Nairobi registry and started receiving cases
		Appeal cases receive d & determin ed	Number of appeal cases determin ed	10	16	6	The Tribunal had targeted to receive 10 cases but it received 16 cases and 5 cases were determined and the rest are scheduled to be determined
	Compet ition Tribuna l	Cases on restricti ve trade practice s investig ated, finalise d and determin ed	% of cases on restrictiv e trade practice s investig ated, finalised and determin ed	100	93	7	25 out 27 cases finalised

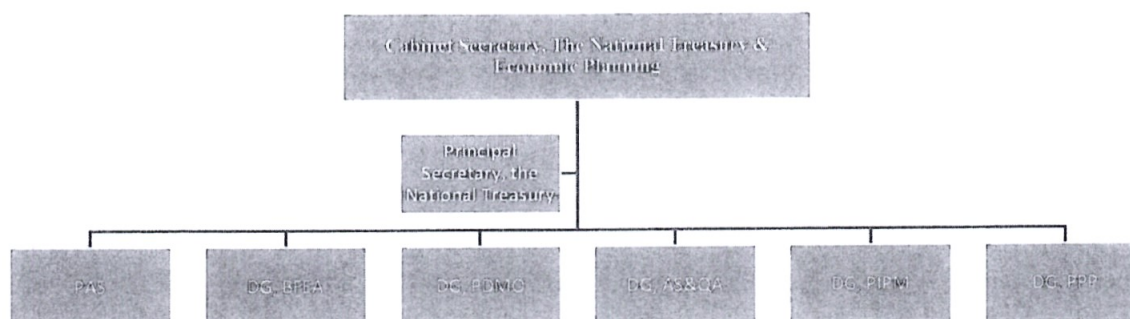
8. Statement of Governance

i. Brief of Key Leadership Structure

The National Treasury and Economic Planning is divided into three entities: The National Treasury, the State Department for Economic Planning and the State Department for Public Investment and Assets Management. It is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the Ministry.

At the top management level, the National Treasury is headed by the Principal Secretary who is the accounting officer and is responsible to the Cabinet Secretary in the performance of his duties. The National Treasury has six Directorates headed by Directors General and a Principal Administrative Secretary who is responsible for Administration and Support Services.

The National Treasury Leadership Structure



PAS : Principal Administrative Secretary, Directorate of Administrative Services;

DG, BFEA: Director General, Directorate of Budget, Fiscal and Economic Affairs;

DG, PDMO : Director General, Directorate of Public Debt Management Office;

DG, AS&QA: Director General, Directorate of Accounting Services & Quality Assurance;

DG, PIPM: Director General, Directorate of Public Investment & Portfolio Management;

DG, PPP: Director General, Directorate of Public, Private Partnership.

Note: The Directorate of Public Investment & Portfolio Management and Directorate of Public, Private Partnership have since been transferred to the State Department for Public Investment and Assets Management.

ii. Management Committees Established and Their Roles

The National Treasury has appointed managements committees to monitor the implementation of programmes, projects and report on their performance. They include:

Top Management Committee

Top Management Committee comprises of Cabinet Secretary, Principal Secretary and Directors General. The Committee receives 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.

iii. The Audit Committee

In line with the Public Finance Management Act 2012, the National Treasury has established a Ministerial Audit Committee comprising of the Chairperson and four members, of which four are independent. The members were appointed on 15th December, 2022.

The Committee provides overall oversight and quality assurance including follow up on the effectiveness of implementation of audit recommendations. The Committee is active and meets on a quarterly basis to deliberate on their functions.

iv. Risk Management, compliance, conflict of interest

The National Treasury embarked on the development of its Risk Management Policy Framework. Risk Champions for all Directorates were appointed and trained and Risk registers have been developed.

v. Recent Trainings and development in governance for those in key leadership

The National Treasury supported those in key leadership positions to attend leadership and strategic management courses at the Kenya school of Government and other reputable international institutions.

vi. Public participation activities

The National Treasury underscores the importance for public participation as provided for under the Constitution of Kenya and Public Finance Management (PFM) Act, 2012 by giving Kenyans opportunities to interrogate proposed amendments to the PFM Act, 2012 and make submissions on their views for consideration in policy making and implementation so as to strengthen and deepen good governance.

The National Treasury carried out Public Sector Hearings for the Proposed Budget for the FY 2025/26 and the medium term by holding both physical meetings and virtual hearings. The National Treasury provided an opportunity to all Kenyans across the country to interrogate the Public Finance Management Act 2012 Amendments that aimed at aligning the debt anchor to international best practices.

vii. Compliance with laws and regulations

The National Treasury complies with the Constitution of Kenya, all applicable laws and regulations in line with acceptable national and international standards as well as its internal policies.

In order to enhance compliance to existing legislations and regulations, the National Treasury, through the Legal Unit has lined up a series of interventions to be progressively implemented.

To begin with, in the FY 2023/24, the National Treasury being a data recipient and a data controller, initiated efforts to ensure compliance to the Data Protection Act 2019 and the right to privacy as per Article 31 of the Constitution. The effort entailed undertaking a precursor training on data protection for auditees. The training benefited thirty-six (36) the National Treasury staff as part of the steps for comprehensive legal and regulatory compliance audit.

9. Management Discussion and Analysis

Report on Operational and financial performance of the organization for the last three-to-five-year period

Operational Performance

Operational performance is examined from two main indicators. These are: (i) performance contract management (ii) human resource staff capacity.

Performance Contract Management

In the Financial Year 2020/ 21, the National Treasury and Planning was ranked 5th in the Top Five Performing Ministries with an Average Composite Score of 3.2124 which is a good performance. There was a decline in performance compared to that of 2019/2020 whereby TNT&P was ranked the best performing Ministry with a Composite Score of 3.0209.

In the FY 2021/2022 the National Treasury and Economic Planning retained a ranking of position 5 with a composite score of 3.1173 representing 'good performance'. The composite score was an improvement from the 3.2124 recorded in 2020/21.

In the FY 2022/2023 the National Treasury and Economic Planning was ranked position 9 with a composite score of 3.3158 representing 'good performance'. Compared to the performance of the previous years, there was a slight decline since the Ministry had a composite score of 3.1173 in 2021/22 FY and 3.2124 in 2020/2021 FY.

In the FY 2023/2024 the National Treasury and Economic Planning had a composite score of 3.2296 representing 'good performance'. This is an improvement from the FY 2022/23 composite score of 3.3158.

Note: The Performance Contract for FY 2024/25 has not been evaluated.

A summary of performance contract indicators for two years and ranking for the last five years are given in the table below.

Table 2: Summary of performance of the National Treasury and Economic Planning in ranking of Ministries Departments and Agencies over five Financial Years

2019/2020 FY	2020/2021 FY	2021/2022 FY	2022/2023 FY	2023/24 FY
Overall Score: 3.0209	Overall Score: 3.2124	Overall Score: 3.1173	Overall Score: 3.3158	Overall Score: 3.2296
Overall Rank: Position 1	Overall Rank: Position 5	Overall Rank: Position- 5	Overall Rank: Position – 9	

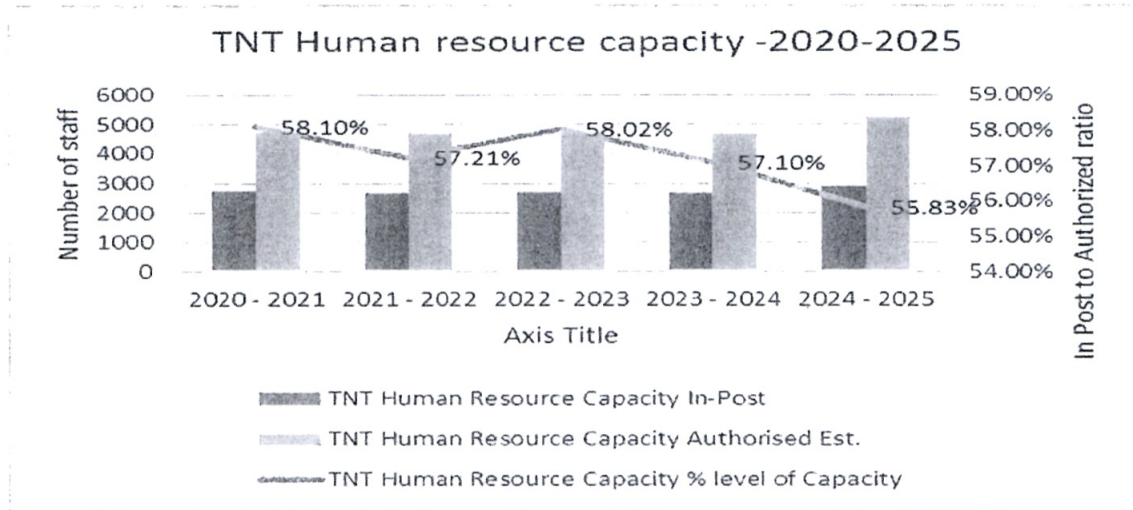
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Overall Grade: 70-100% Performance category: Good Core Mandate Score: 1.8089	Overall Grade: 70-100% Performance category: Good Core Mandate Score: Not measured	Overall Grade: 70-100% Performance category: Good	Overall Grade: 70-100% Performance category: Good	Overall Rank: Position – Not published Overall Grade: 70-100% Performance category: Good
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Human resource staff capacity.

Human resource capacity is a component of operational efficiency in the National Treasury. In this regard, the National Treasury currently operates at 55.80 per cent staff capacity in relation to authorized establishment. This is a decline from staff operational capacity of 57.1% in 2023/24 FY and 58% FY in 2022/23. The decline in staff capacity is attributed to slow succession management in relation to increasing staff requirement as indicated by authorized establishment. Chart below illustrates the current staff capacity against authorised establishment.

Human resource capacity for the period FY 2020/21 to 2024/25



In terms of cadre, the National Treasury ratio of technical to support staff currently stands at 70.83 and 29.17 per cent of in-post staff.

The National Treasury trained 933 staff of different carders on relevant skills sets during the period under review.

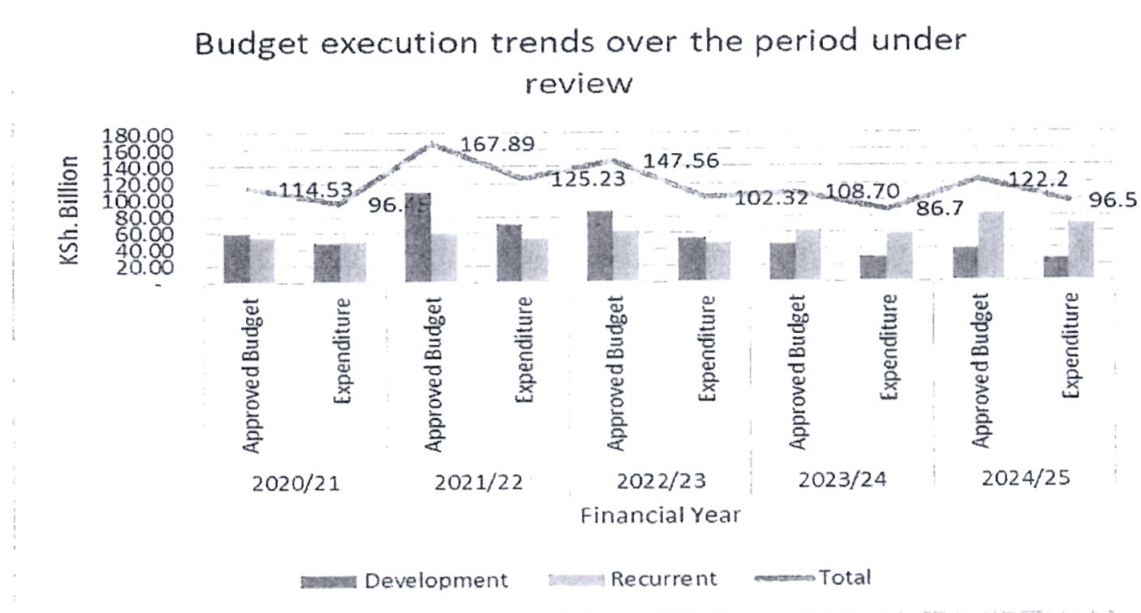
Financial Performance

Over the last five-year period, the National Treasury recorded mixed trend in performance in financial stewardship relating to absorption of GoK funds. Chart below illustrates the National Treasury financial performance in relation to expenditure for the period 2020/21-2024/25FY.

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The allocations to the National Treasury recorded increasing trend with highest allocations recorded in the FY 2021/22. The increase in allocation is attributed to transferring of marine and transport functions to the National Treasury. These functions were transferred back to the Ministry of Transport and Infrastructure in the FY 2023/24.

The National Treasury total budget against expenditure for 2020/21- 2024/25 (Ksh. Billions)



The table below illustrates budget allocations vs expenditure per programme.

Table 5: Allocation Per Programme Vote 1071 FY 2024/25

Programme	Printed Estimates 2024/25	Supplementary FYI Estimates FY 2024/25	Supplementary FYII Estimates FY 2024/25	Supplementary FYIII Estimates FY 2024/25	Expenditure as at 30th June, 2025
(Kshs. Million)					
1. General Administration, Planning and Support Services	76,480.3	58,740.1	78,019.2	84,150.9	36,919.9
Administration Services	42,499.5	25,508.2	36,349.6	42,080.2	35,025.2

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Human Resource Management Services	121.4	114.8	114.8	114.8	112.5
Financial Services	33,204.6	33,070.9	41,008.5	40,909.5	736.5
ICT Services	654.8	46.3	546.3	1,046.3	1,045.7
2. Public Financial Management	46,862.9	49,502.2	31,699.2	26,448.2	24,393.2
Resource Mobilization	24,696.4	24,716.2	13,088.9	14,403.5	14,311.5
Budget formulation, Coordination and Management	12,522.2	17,143.6	9,231.9	2,024.9	2,020.0
Audit Services	901.4	861.2	861.2	904.2	859.7
Accounting Services	3,058.4	2,342.0	3,150.0	3,425.0	3,298.8
Supply Chain Management	900.6	1,129.2	2,089.2	2,389.2	2,274.9
Public Financial Management	827.0	526.4	594.4	564.4	422.0
Government Investment and Assets	3,957.0	2,783.6	2,683.6	2,737.0	1,206.2
3. Economic and Financial Policy Formulation and Management	11,270.5	10,475.0	6,715.3	10,959.3	9,886.6
Policy Formulation and Management	9,003.3	8,217.7	5,536.1	9,930.1	8,927.3
Debt Management	155.4	148.4	148.4	148.4	145.4
Micro Finance Sector Support and Development	2,111.8	2,108.9	1,030.9	880.9	813.9
4. Market Competition	508.5	508.5	618.0	618.0	618.0
Elimination of Restrictive Trade	508.5	508.5	618.0	618.0	618.0
Grand Total	135,122.1	119,225.8	117,051.8	122,176.4	71,817.6

Major Risks Facing the National Treasury

The National Treasury faces several key risks, including high debt levels, climate change impacts, and challenges in revenue mobilization. These factors can strain the country's fiscal stability and limit its ability to invest in priority programs.

1. High Public Debt:

- Kenya's public debt, both domestic and external, is a significant concern, with a high proportion of it held by multilateral and bilateral lenders. The National Treasury aims to manage debt levels by gradually reducing the stock of Treasury bills and lengthening the maturity of public debt instruments. Challenges in revenue collection can exacerbate debt sustainability issues, potentially leading to cash flow problems and the accumulation of unpaid bills.

2. Climate Change Impacts:

- Climate change poses a major risk to key sectors like agriculture and tourism, impacting economic resilience and potentially affecting government revenue. The National Treasury is prioritizing climate resilience as a crucial aspect of development and economic growth. Climate-related disasters also lead to increased government spending on disaster relief and recovery efforts, further straining the budget.

3. Revenue Mobilization Challenges:

- Difficulties in mobilizing sufficient revenue to meet budgetary needs are a recurring issue. Economic downturns, high inflation, and exchange rate depreciation can negatively impact revenue collection. The National Treasury is working to enhance fiscal consolidation efforts and rebuild fiscal buffers to mitigate revenue shortfalls.

4. Fiscal Risks from State Corporations:

- Many state corporations face liquidity challenges and have accumulated significant arrears, posing a fiscal risk to the government. A significant number of state corporations are loss-making, further straining public finances. The National Treasury is working to improve the management and oversight of state corporations to mitigate these risks.

Addressing these risks requires a multi-pronged approach, including sound macroeconomic policies, effective debt management strategies, investment in climate resilience, improved revenue collection, and enhanced fiscal discipline across all government entities.

Material Arrears in Statutory and other Financial Obligations

As at 30th June, 2025, the organization had minimal material arrears in statutory and other financial obligations. The status is summarized as follows:

a) Statutory Deductions

All mandatory statutory deductions, including PAYE, NHIF, NSSF, and pension contributions, were remitted in full and on time to the respective institutions during the financial year. There were no outstanding arrears reported in relation to employee benefit remittances.

b) Pending Bills

The organization recorded pending bills], mainly related to: Unsettled invoices for supplies and services already rendered, delays in processing payments due to procurement documentation gaps or budget absorption constraints and a small portion attributed to late exchequer releases in the last quarter.

These pending bills are fully recognized in the financial statements and have been prioritized for settlement in the first quarter of the FY 2025/26.

The National Treasury Key Projects/ Investments implemented or ongoing

The Table below indicates a summary of 18 key projects for the National Treasury indicating project cost, cumulative expenditure, Absorption rate and project status.

Table 3: Key projects implemented by the National Treasury in 2024/25 FY

S/No	Project	Project Budget (Kshs.)	Expenditure (Kshs.)	Absorption Rate	Remarks
1.	National Treasury Special Global Fund - Malaria Grant - KEN-M (NFM3) - BETA	547,823,464.00	312,819,406.00	57.10%	Project Completed
2.	National Treasury Special Global Fund - HIV-AIDS Grant - KEN-H (NFM3) - BETA	6,143,272,199.00	5,478,371,242.00	89.18%	Project Completed
3.	National Treasury Special Global Fund - TB Grant - KEN-T (NFM3) - BETA	579,301,743.00	359,292,987	62.02%	Project Completed in March 2025
4.	National Treasury Special Global Fund - Malaria Grant - KEN-M (NFM4) - BETA	244,335,971.00	215,917,579.00	88.37%	Project ongoing

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5.	National Treasury Special Global Fund - HIV-AIDS Grant - KEN-H (NFM4) - BETA	4,186,572,056.0 0	4,186,572,056.0 0	100.00%	Project ongoing
6.	National Treasury Special Global Fund - TB Grant - KEN-T (NFM4) - BETA	593,269,152.00	197,347,205.00	33.26%	Project ongoing
7.	National Treasury Infrastructure Finance and Public Private Partnerships Project (IFPPP), Credit/Grant No.: 51570-KE - BETA	43,000,000.00	43,000,000.00	100.00%	Project Complete d
8.	National Treasury Infrastructure Finance Public Private Partnerships- Additional Financing (IFPPP2-AF), Credit/Grant No.: 61201-KE - BETA	689,086,883.00	689,086,883.00	100.00%	Project Complete d
9.	National Treasury support to Public Financial Management (PFMR)	150,000,000. 00	26,386,200.00	17.59%	Project ongoing
10.	National Treasury Regional Integration Implementation Program	116,553,557)	115,553,557.00	99.14%	Project ongoing

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11.	National Treasury Public Debt Management Support Project	59,000,000.00	34,811,027.00	59.00%	Project ongoing
12.	National Treasury Capacity Strengthening Project	50,000,000.00	6,415,211.00	12.83%	Project ongoing
13.	National Treasury Green Climate Fund Readiness Project	22,600,000.00	16,002,597	70.81%	Project ongoing
14.	National Treasury Kenya Affordable Housing Project - BETA	8,150,000,000.0 0	8,150,000,000.0 0	100.00%	Project ongoing
15.	National Treasury Supporting Access to Finance & Enterprise Recovery (SAFER) - BETA	5,900,000,000.0 0	5,006,270,769.0 0	84.85%	Project ongoing
16.	Kenya Financing Locally Led Climate Action Programme (FLLCoA) - BETA	2,000,000,000	1,525,157,868.0 0	76.26%	Project ongoing
17.	National Treasury Rural Kenya Financial Inclusion Facility (RK-FINFA) - BETA	650,000,000.00	604,241,997.00	92.96%	Project ongoing
18.	Operationalizatio n of Kenya Mortgage Refinancing Company (KMRC) - BETA	2,717,000,000.0 0	2,717,000,000.0 0	100.00%	Project Complete d

Future Developments and other information

In the next five (5) Year period, the National Treasury plans to implement the following Four (4) Key Result areas and attendant strategies as stipulated in the Strategic Plan for the period 2023-2027:

1. Stable and sustainable macroeconomic environment

Under this Key Result Area, the National Treasury plans to:

- i. Develop and implement macroeconomic and fiscal policies that support stable macroeconomic environment and stimulate economic recovery to 5.6 percent growth in FY 2027/28; boost the ratio of gross national savings to GDP to 13.3 percent in the FY 2027/28; increase the ratio of national investments to 18.6 percent GDP in the FY 2027/28;
- ii. Oversee implementation of monetary policy that targets to maintain inflation rate at 5 percent +/-2.5 percent; low and stable lending interest rates; stable and competitive exchange rates; and strong official foreign exchange reserves;
- iii. Establish the Kenya Credit Guarantee Company to administer CGS – This will entail establishing a functional Credit Guarantee Company to administer Credit Guarantee Scheme (CGS);
- iv. Agricultural and Rural Financial Inclusion (RK- FINFA) – this will enhance access, efficiency and stability of agricultural and rural finance by smallholder farmers and agribusiness MSME;
- v. Implement the Green Financial Markets programme to enhance access to green finance and strengthen the enabling environment to attract green finance and investments needed to transition to a low-carbon, climate resilient and green economy;
- vi. The National Treasury has embarked to redesign the taxation instruments to make them more supportive to economic activity without distorting the market and eroding investment incentives. This will boost revenue collection and raise tax effort from the current 16.0 percent of GDP in FY 2023/24 to where it was previously, above 20 percent of GDP. This will be done through the implementation of the National Tax Policy and the Medium-Term Revenue Strategy for the period FY 2024/25 - 2026/27 that will provide a combination of tax administration and policy measures to enhance revenue mobilization; and
- vii. Operationalize Nairobi International Financial Centre (NIFC) to develop a more predictable, efficient and globally competitive financial environment

2. Resource mobilization for financing public expenditure

Under this Key Result Area, the National Treasury plans to:

- i. Broaden the tax base and enhance tax compliance;
- ii. Digitization of government payment services;
- iii. Mobilization of external and domestic resources;
- iv. Diversification of borrowing sources;
- v. Undertake periodical portfolio review, assessment and reporting;
- vi. Enhance public debt management efficiency and transparency;
- vii. Support contracting authorities in preparation of PPP projects and procurement of private investors;
- viii. Support contracting authorities in the management of PPPs in operation;
- ix. Enhance mobilization of resources for the Project Facilitation Fund (PFF);
- x. Establish and sustain relations with investors in PPPs;
- xi. Enhance PPP legal and regulatory framework;
- xii. Enhance the capacity of County Governments on tax analysis and revenue forecasting; and
- xiii. Development of legal framework for County Government tax processes.

3. Policy, legal and institutional frameworks for development planning, budgeting, and intergovernmental and stakeholder relations

Under this key Result Area, the National Treasury plans to: -

- i. Enhance uptake of government procurement opportunities by the marginalized groups;
- ii. Promote value for money in public procurement;
- iii. Enforce compliance on public sector accounting standards and other government regulations;
- iv. Support effective implementation and reporting of reform interventions in the PFM Reforms Strategy 2023-2028;
- v. Prepare and disseminate guidelines on PFM with County Governments;
- vi. Enhance compliance with PFM laws by County Governments;
- vii. Enhance compliance of all public sector entities with assets and liabilities policies and guidelines;
- viii. Prepare legislative proposals on sharing of resources between the two levels of governments and among the counties are in place;
- ix. Enhance the capacity of SCs in budgeting, performance contracting, financial reporting, and monitoring;
- x. Develop Public Investment Policy and Guidelines;
- xi. Digitalize and automate the budget process;
- xii. Improve efficiency and effectiveness in pensions administration and management;
- xiii. To strengthen transparency and accountability in public investment management; and
- xiv. Provide objective assurance on Management of resources in public sector entities.

4. Strengthened institutional capacity and internal business processes

Under this Key Result Area; the National Treasury will implement the following;

- i. Scale up efforts to towards optimal staffing levels;

- ii. Undertake Employee capacity building and development;
- iii. Institutionalize knowledge management;
- iv. Restructure the Organizational for enhanced productivity;
- v. Enhancement of communication mechanism and brand identity; and
- vi. Enhance the efficiency and effectiveness of planning and project monitoring.

10. Environmental And Sustainability Reporting

The National Treasury’s mandate is to formulate, implement and monitor prudent economic and financial policies at national and county levels of government as guided by the following SMART core values include:

Core Value	Description
Stakeholder participation	Adopt a participatory approach to policy formulation, planning, budgeting, monitoring and evaluation to facilitate inclusiveness, ownership and consensus.
Transparency and accountability	Committed to openness, prudence and accountability in service delivery.
Results oriented	Pursuing timely and effective attainment of targeted results at all levels
Integrity	Uphold high moral standards and professional competence in service delivery.
Customer focus	Putting customers first and continuously provide equitable, timely and quality services that match or exceed their expectations.
Teamwork and commitment	Embracing teamwork and commitment through collaborative efforts of all actors to achieve common goals.

Sustainability Strategy and Profile

The Kenyan economy has remained resilient and is now recovering from the recent multiple domestic and external shocks. These shocks included geopolitical conflicts and adverse effects of climate change.

In order to mitigate the negative impact of these shocks, the following policy interventions have been implemented under the Bottom-Up Economic Transformation Agenda (BETA) centered around three main areas:

- i. Fostering stability in the economy and public finance as a pre-condition for secure and sustained economic growth;
- ii. Strengthening implementation of growth enhancing, structural and institutional reforms; and
- iii. Sustaining measures to boost longer-term resilience and economic growth including public investment for accelerated private investment, supporting manufacturing for job creation, fostering environmental sustainability, climate change mitigation and adaptation.

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The focused interventions, structural reforms and policies of the Government over the last two years have started to yield some positive results namely:

- i) Kenya's growth outlook indicates a stable macroeconomic environment Growth of 5.3 percent in 2025 enhanced agricultural productivity; resilient services sector; and ongoing implementation of priorities under BETA for inclusive growth;
- ii) Inflation has significantly declined and remained below the target midpoint of 5.0 percent since June 2024, reflecting the effectiveness of monetary policy, and lower energy and food prices. Inflation declined to 4.1 percent in April 2025 from 5.0 percent in April 2024;
- iii) To reduce the cost of credit, monetary policy has gradually eased by lowering the Central Bank Rate from 13.0 percent in August 2024 to 10.0 percent in April 2025, in response to low inflation and a stable exchange rate. This approach aims to lower interest rates, encouraging banks to lend more to the private sector and stimulate economic activity;
- iv) The foreign exchange market remained stable since March 2024 despite increased global uncertainties, effects of a stronger U.S. Dollar and geopolitical tensions in the Middle East and Eastern Europe; and
- v) The Kenya Shilling exchange rate exchange rate has stabilized against other major international currencies. In April 2025, the exchange rate against the US dollar averaged at Ksh 129.5 compared to an average of Ksh 159.7 in January 2024, an appreciation of 18.9 percent.
- vi) Real GDP grew by 4.7 percent in 2024 supported by positive growths in all sectors except construction and mining. This growth was lower compared to 5.7 percent in 2023 mainly due to adverse effects of floods in the second quarter and the anti-Finance Bill protests in the third Quarter of 2024 that disrupted economic activities. The economy remained strong and resilient in the first quarter of 2025 with a growth of 4.9 percent, and is projected to rebound and grow by 5.3 percent in 2025;
- vii) Nominal GDP rose to 16.2 trillion in 2024 from Ksh 13.5 trillion in 2023; a 12% increase. Similarly, GDP per capita income increased to Ksh 309,460 in 2023 from Ksh 291,770 in 2023;
- viii) Total new jobs (both formal and informal) generated in the economy were 782.3 thousand in 2024. Of this, wage employment in the modern sector grew by 4.1% which translated to creation of 122.8 thousand new jobs;

- ix) The overall year-on year inflation is under control and within the Government target range of 5 ± 2.5 percent. Inflation declined to 3.8 percent in June 2025 from 4.6 percent in June 2024;

- x) In June 2025, it exchanged at an average of KSh 129.3 per US Dollar compared with KSh 129.4 per US Dollar in June 2024. Against the Euro, the Shilling traded at an average of KSh 149.2 by end of June 2025 compared to KSh 139.3 by end of June 2024, while against the Sterling Pound, it exchanged at an average of KSh 175.5 compared to KSh 164.5 over the same period.

In order to support the Government's Bottom-Up Economic Transformation Agenda (BETA), the National Treasury has implemented a growth responsive fiscal consolidation plan over the last two years designed to reduce debt vulnerabilities and rebuild fiscal buffers amid significant global and domestic challenges. Special focus has been placed on broadening the revenue base and containing non-priority expenditures while enhancing social safety nets with the support of our Development Partners.

Environmental performance/climate change/mitigation of natural Disaster

The National Treasury has constituted a committee comprising officers from the key Departments of the Ministry to oversee all matters relating to environmental sustainability. The National Treasury participated in tree planting exercise which saw over 1,499,260 seedlings planted at Muumandu in Machakos County, Sorget in Kericho County, Kaptaget in Elgeyo Marakwet County. Additionally, to ensure a conducive work environment, the National Treasury has contracted a company to manage cleaning and waste disposal services.

Employee welfare

Employee welfare is critical for effective implementation of the programmes and projects of an organization. Noting the importance of human resources, the National Treasury has a department established to handle Human Resources Management and Development. The Ministry has also established a Human Resource Management Advisory Committee and Departmental Training Committees that processes all the promotions, discipline, training, appraisal and general employee matters in line with the Public Service guidelines and procedures. Recruitment of officers is guided by the principles of the public service such as inclusivity among others.

In addition, a committee on occupational safety and health has been established to follow up of the safety conditions in the work place. In order to attract and retain competent officers, the National Treasury conducted capacity building for the staff in various technical subjects and recruited officers at the entry grade to fill skills gaps and enhance human resource capacity.

During the review period, we implemented succession management plan by declaring vacant posts to be filled by the Public Service Commission at the higher levels. This is a preparation for the anticipated exit from service in the next two years arising from retirement of officers who will have attained the exits mandatory retirement age. Further, the National Treasury has continued to build the capacity on the online staff appraisal management system in

collaboration with the Public Service Commission to ensure seamless implementation of the system.

Operational Practices/Market place practices

The National Treasury is responsible for promoting fair trade practices in the economy. To ensure effective implementation of this function assigned by the Constitution, one of the programmes implemented by the Treasury is ensuring that existing market structures encourage competition and orderly conduct of business in order to support high productivity and competitive markets. This is undertaken mainly by the Competition Authority of Kenya, a State Corporation under the National Treasury. Further, to guarantee fairness in the allocation of procurement contracts, the National Treasury ensures strict adherence to the provisions of the Public Procurement and Assets Disposal Act and its regulations. In addition, invoices for goods and services received/rendered are paid based on first-in-first-out (fifo) method.

Community Engagements

Towards Corporate social responsibility, members of staff from the National Treasury participated in tree planting exercise which saw over 1,499,260 seedlings planted at Muumandu in Machakos County, Sorget in Kericho County, Kaptaget in Elgeyo Marakwet County. The National Treasury took part in the 9th edition of the Kaptagat Integrated Livelihood Program's Annual Tree Growing Initiative to advance Kenya's reforestation efforts.

Overview of Government Digital Payments Department

The journey towards digitizing payments for government services began in early 2013, after submission of Accenture Plc study's findings which noted that over a third of the payments were cash-based, presenting a high opportunity for leakage and abuse of the system, in addition to high cost of collection. In this regard, H.E the then President, directed that all payments into Government shall be only made through a digital platform.

Subsequently, a task force for Government Digital Payment (GDPU) was established vide Gazette Notice No 2725 of 24th April 2014 to drive the process and thereafter, an eCitizen portal, www.ecitizen.go.ke was developed as a payment gateway and integrated with electronic payment platforms including mobile telephone money payment services. The digitization of the payments has enhanced the Governance, Transparency and Accountability. The financial architecture of eCitizen is to facilitate visibility and accountability of all inbound revenue.

Following the Presidential Directive on Digitizing Government Payments – 30th November 2013, the Government Digital Payments Unit (GDPU) was established on April 24, 2014 under the National Treasury and was mandated to digitize all payments made into Government in order to increase revenue collection, minimize the cost of collection, enhance service delivery and transparency.

With the Presidential Directive of 12th December 2022 to onboarding all government services onto the eCitizen Portal and with the Executive Orders Nos. 1 and 2 of 2023, eCitizen was split into two components (i) the payments part being handled by National Treasury and (ii) the services part which are under the responsibility of the State Department of Immigration and Citizen Services.

The objective of digitization of citizen-facing government services was to ensure that:

- a. All services offered by the Government and the resultant payments are digitized so as to increase revenue collection, minimize the cost of collection and enhance transparency and ensure efficiency in service delivery.
- b. Government revenues and dues arising from the use of e-Citizen services are collected, settled and reconciled efficiently; and
- c. Consumers of Government services (citizens, non-citizens and business entities) make payments electronically through all available channels attached to the service at their convenience (i.e., customers access services anywhere in the world where there is an internet connection on a 24-hour basis)

Some of the achievements of the GDP (eCitizen) platform/gateway are inter alia the following:

- (i). Onboarding of MDACs and services into the eCitizen Platform has increased from 10 services respectively in July 2014 to over 22,297 services; and
- (ii). The number of registered users of the eCitizen platform has grown to 14,124,062. This includes citizens, residents and foreigners.
- (iii). Currently, over 200,000 applications are processed daily while revenue mobilization per day has increased to an average of over KSh.700million.
- (iv). This has greatly enabled efficient and effective delivery of Government services to the public.

11. Statement of the Management's Responsibilities

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.

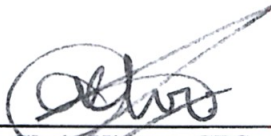
The Accounting Officer in charge of The National Treasury is responsible for the preparation and presentation of the e-Citizen accounts, which give a true and fair view of the state of affairs of account for and as at the end of the financial year (period) ended on June 30th, 2025. This responsibility 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, 2025. 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 21/07/2025 2025



Dr. Chris Kiptoo, CBS
Principal Secretary,
The National Treasury



Yunis Omar
Director, Government Digital
Payments Department
The National Treasury

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REPORT OF THE AUDITOR-GENERAL ON E-CITIZEN REVENUE ACCOUNTABILITY STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - THE NATIONAL TREASURY

PREAMBLE

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

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

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying revenue statements of E-Citizen Revenue Accountability Statements set out on pages 1 to 36, which comprise of the statement of financial position as at 30 June, 2025, the statement of financial performance and the

statement of cash flows 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, 2025, and of its revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Accuracy of Cash and Cash Equivalents Balance

The statement of financial position reflects cash and cash equivalents of Kshs.3,731,559,286 as disclosed in Note 26 of the revenue statements. The statement also reflects an opening cash and cash equivalent balance (as at 1 July, 2024) of Kshs.7,111,818,221 which is in agreement with the audited balance for the financial year 2023/2024. However, as reported in 2023/2024, the opening balance was not supported with cashbooks and bank reconciliation statements. In addition, the statement of revenue collection for the year 2023/2024 reflected unremitted funds of Kshs.5,082,922,514 which were at variance with the cash and cash equivalents of Kshs.7,111,818,221. The unsupported opening balance affected the accuracy of cash and cash equivalents as at 30 June, 2025. Further, the Government Digital Payment Unit (GDPU) did not have a structured framework to record, organize, and analyze its financial data (Accounting System).

In the circumstances, the completeness and accuracy of cash and cash equivalents balance of Kshs.3,731,559,286 could not be confirmed.

2.0 Accuracy of Current Liabilities Balances

The statement of financial position reflects total current liabilities of Kshs.3,731,559,286 as disclosed in Notes 27, 28, 29, 30 and 31 to the revenue statements. The liabilities comprise of Kenya shillings denominated accounts payable of Kshs.3,052,142,281, USD denominated accounts payables of Kshs.618,162,052, revenue received in advance of Kshs.14,434,301, Commissions payable of Kshs.5,459,042 and partial payments of Kshs.41,361,611. The statement also reflects opening total current liabilities balance of Kshs.7,111,818,221. As reported in the financial year 2023/2024, the total current liabilities were at variance with the unremitted fund balance of 5,082,922,514 at the year end. Evidence of prior year adjustments to reconcile the balances was not provided for audit.

Further, the opening statement of financial position reflects unspecified prior year balance of Kshs.145,824,907 which is not supported by a corresponding Note to the revenue

statements. Further, as reported in the previous year, the balance was not supported with any documentation. In addition, the Department does not have an accounting system to track movement of the current liabilities balances. The inability to confirm the opening balance impacts on the accuracy of the total current liabilities balance as at 30 June, 2025.

In the circumstances, the completeness and accuracy of the total current liabilities balance of Kshs.3,731,559,286 could not be confirmed.

3.0 Accuracy of the Statement of Cash flows

The statement of cash flows reflects receipts from opening payables received of Kshs.4,912,502,229. However, review of the audited prior year statements revealed that the amount relates to undisbursed amounts at the close of the year which was in the entity's bank accounts and not receipts during the year under review.

In the circumstances, the completeness and accuracy of the statement of cash flows could not be confirmed.

4.0 Variances in Balances Between Revenue Statements and Entity Corroboration

4.1 Variances in Receipts Transferred to Entities

The statement of financial performance reflects total transfers of Kshs.206,130,045,721. However, corroboration of amount transferred for various entities revealed variances as analysed in **Appendix 1**. The variances have not been explained or reconciled.

Further, as reported in the Special Audit Report issued in March, 2025, the eCitizen operations indicated that collections were automated but the transfer of funds to Ministries, Departments, and Agencies (MDAs) was conducted manually. The transfer from settlement account to MDA collection accounts process involved system batching, manual preparation, and approval of payment records at both the GDPU and The National Treasury Directorate of Accounting Services before submission to the bank for onward settlement to the MDA collections accounts, a manual approach that results in delays, operational inefficiencies, and increases the risk of errors in revenue transfers.

In addition, the MDA collection accounts and services was already mapped within the eCitizen platform to allow for seamless automated transfers, making the current practice of manual settlements unnecessary and inconsistent with the logic of an integrated digital payment system. The manual processing of settlements exposes the process to errors and security risks. Management has indicated that it is in the process of procuring a revenue management system that will ensure real time reconciliation going forward.

4.2 Variances in Accounts Payables Balances

Further, the statement of financial position reflects Kenya Shillings denominated accounts payables balance of Kshs.3,052,142,281 and United States Dollars (USD) accounts payables equivalent of Kshs.618,162,052. However, corroboration of payables balances for various entities revealed variances as analysed in **Appendix 2**. The variances have

not been explained or reconciled. Management has indicated that it is in the process of procuring a revenue management system that will ensure real time reconciliation going forward.

In the circumstances, the completeness and accuracy of total transfers of Kshs.206,130,045,721, Kenya Shillings denominated accounts payables balance of Kshs.3,052,142,281 and United States Dollars (USD) accounts payables equivalent of Kshs.618,162,052 could not be confirmed.

5.0 Funding of Expenditure Under Article 223 of the Constitution of Kenya

The statement of financial performance reflects Transfer of Convenience Fees of Kshs.906,687,764 as disclosed in Note 25 to the revenue statements. The amount includes convenience fees transferred to State Department for Immigration and Citizen Services of Kshs.299,954,781. Records provided indicate that Convenience Fees are used to settle vendor's fees for maintenance and support of the platform and are based on the number of transactions for the services rendered. Further, information provided from the State Department of Immigration and Citizen Services indicates that an amount of Kshs.1,137,712,306 was paid to the vendor during the period under review and unpaid pending bills of Kshs.1,188,018,052 disclosed in the financial statements of the State Department, all totaling Kshs.2,325,730,358. The clarity of the mismatch between convenience fee collected and amount paid to the vendor has not been explained.

In addition, a request of funds for settlement of eCitizen Convenience Fees of Kshs.2,000,000,000 was made by the State Department of Immigration and Citizen Services to The National Treasury and approval was granted under Article 223 of the Constitution of Kenya as Appropriations in Aid (AIA) on 29 November, 2024. However, the justification for the request under Article 223 and basis of Convenience Fees being settled was not provided for audit. The expenditure was also not reflected in the revenue statements.

In the circumstances, value for money on transfer of convenience fees of Kshs.299,954,781 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the previous year's report, six (6) issues were raised under the Report on the Financial Statements, two (2) issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and one (1) issue was raised under the Report on Internal Controls, Risk Management and Governance as analyzed in **Appendix 3**. The issues remained unresolved as they are yet to be discussed by the Parliamentary Oversight Committee.

Other Information

The Management is responsible for the Other Information set out on page v to lxxiii which comprise of The National Treasury Information and Management, Statement of Governance, Statement by the Cabinet Secretary, Statement by the Principal Secretary, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the eCitizen Revenue Accountability Statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. Based on the audit procedures performed, because of the significance of the matters described in my Basis for Adverse Opinion, I confirm that the Other Information is materially inconsistent with the financial statements I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Collection of E-Citizen Revenue

The statement of financial performance reflects total revenue and transfers of Kshs.206,519,733,160 and Kshs.206,130,045,721 respectively. The amounts represent

collections and transfers to various Government Agencies by The National Treasury. This is contrary to Section 78 of the Public Finance Management Act, 2012, which states that the Kenya Revenue Authority shall be the collector of national government revenue. Management has indicated in Note 1 to the revenue statements that the Director Government Digital Payment Unit was not formally designated as a receiver of revenue but operates based on Gazette Notices, Presidential Directive and Ministerial Instructions.

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

2.0 Delayed Transfer of Funds from Collection Account to Settlement Account

As reported in the Special Audit Report of the Auditor General on Government Digital Payments Platform (eCitizen) issued in March, 2025, collections handled by various banks that signed the Service Level Agreement (SLA) on 31 May, 2025, revealed that collections through the e-Citizen platform were not transferred to the designated Settlement Account as required under the terms of the SLA. Collections in three banks and six bank accounts (Kshs and USD account in each bank) had collections totalling to Kshs.2,123,380,621 transferred contrary to the SLA by exceeding the T+2 timeline provision.

However, Management did not provide evidence that penalty charges were computed or demanded for the delayed transfer of funds, despite such delays constituting a violation of Clause 8.2 of the SLA, which mandates a T+2 transfer timeline.

In the circumstances, Management was in breach of the agreement

3.0 Discriminative Charge of Convenience Fee

Review of settlement data revealed that some entities were charged convenience fees for services while other entities were not charged. All services offered by public universities were not subjected to Convenience Fees except for services offered by Turkana University, Garissa University and University of Kabianga. Although Management attributed the inconsistency to a system weakness and those manual adjustments were made to settle the affected universities on a gross basis (without retaining the Convenience Fee), the underlying system error remained unresolved.

In the circumstances, the justification for charging discriminative Convenience Fees could not be confirmed.

4.0 Unutilized Services Onboarded on E-Citizen Platform

Review of data revealed that as of 30 June, 2025, a total of 28,373 services had been onboarded onto the eCitizen platform. However, only 5,731 services (approximately 20%) were active, leaving 22,642 services (80%) unutilized since onboarding. Further, entities that had disproportionately high number of unutilized services are detailed below;

Entity	No. of Un-Utilized Services
Kenya Forest Service	9,274
Kenya Seed Company Ltd	1,590
National Police Service	1,197
Spinal Injury Hospital	978
Kenya School of Government	579
Kenya Civil Aviation Authority	489
Kenya Airports Authority	404
National Registration Bureau	338
Kenya Wildlife Services	309
Totals	15,158

In addition, review of the novation contract dated 5 September, 2024 and handover agreement dated 13 January, 2023 indicated that payments were made to vendors in relation to onboarding of services. In the period under review an amount of Kshs.946,000,000 was paid through the State Department for Immigration and Citizen Services to the vendor for on boarding of services.

In the circumstances, value for money on payment for onboarding of unutilized services of Kshs.946,000,000 could not be confirmed.

5.0 Irregular Payment for Support and Maintenance Services Before Novation of Framework Contract

As reported in the Special Audit Report of the Auditor General on Government Digital Payments Platform (eCitizen) issued in March, 2025, review of the contract for provision of support and maintenance of eCitizen Platform framework, contracting agreement between ICT Authority and M/s Webmasters Kenya Limited in consortium with Pesaflo Limited and Olive Tree Media Limited, the Government was to pay the vendor for support and maintenance, standardization of the system and provision of payment gateway services.

Subsequently, on 5 November, 2024, a Novation Agreement was executed involving the Ministry of Interior and National Administration, the Webmasters Consortium and a new entity, Electronic Citizen Solutions LLP (ECS). Total payments as at 30 June, 2025 amounted to Kshs.1,137,712,306 paid to Electronic Citizen Solutions out of which Kshs.402,035,542 was paid for services rendered between July to October, 2024 before the signing of the Novation agreement in November, 2024.

In the circumstances, value for money on payment for maintenance and support of Kshs.402,035,542 made by the State Department of Immigration and Citizen Services for eCitizen platform could not be confirmed.

6.0 Irregular Collection of Convenience Fee

The statement of financial performance reflects receipts from Convenience Fees of Kshs.908,867,435 as disclosed in Note 21 to the revenue statements. As reported in the Special Audit Report of the Auditor General on Government Digital Payments Platform (eCitizen) issued in March, 2025, Convenience Fee was charged contrary to the Gazette Notice No. 9290 of 2014 dated 23 December, 2014 which required Nominal Administrative fees be charged per transaction and which was to be a prorated percentage of the amounts paid. Instead, the Convenience Fees was charged at Ksh.50 or USD.1 per transaction contrary to the Gazette Notice.

Further, levying a standardized Convenience Fee on low priced products and services whose cost is equal to or less than Kshs.50 or USD.1 make them uncompetitive in the market.

In the circumstances, Management was in breach of the Gazette Notice.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Lack of Clarity on Governance Structure

The annual reports presented together with the revenue statements did not provide information on the key leadership and governance structure of e-Citizen. The operations are implemented across three Government departments and agencies, including the Information Communication and Technology Authority, the Directorate of eCitizen Services under the Ministry of Interior and National Administration, and the Digital Government Payments Unit within The National Treasury. Further, eCitizen operates under two committees namely; the Implementation Committee and the Technical Committee. However, in absence of minutes, guidelines and other records the framework under which the two committees operate, their composition, their tenure, and their

respective terms of reference could not be confirmed. Further, as reported in the Special Audit Report of the Auditor General on Government Digital Payments Platform (eCitizen) issued in March, 2025 issued in March, 2025, there was no oversight body created or mandated to co-ordinate the Government Departments and provide strategic leadership. Lack of clear governance structure exposes eCitizen Platform to risks of misalignment in responsibilities, system failures, data breaches and compliance.

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

2.0 Lack of Approved Standard Operating Procedures

As reported in the Special Audit Report of the Auditor General on Government Digital Payments Platform (eCitizen) issued in March, 2025 issued in March, 2025, Management lacked documented Standard Operating Procedures (SOPs) to govern the daily operations of the e-Citizen platform. The key business processes that lacked standardized procedures include user access management, onboarding of services, collection and settlement of revenue collected and reconciliations. Further, despite the vendor being heavily involved in the revenue collection process, clear roles and responsibilities for both vendor and government are not outlined to ensure accountability and oversight of operational activities.

Management explained that it is working on draft regulations to guide the system operations.

In the circumstances, the effectiveness of Management operations and control over the system could not be confirmed.

3.0 Unjustified Operations of Two Pesaflow Systems

As reported in the Special Audit Report of the Auditor General on Government Digital Payments Platform (eCitizen) issued in March, 2025, the system operations had two (2) payment platforms (Pesaflow systems) processing eCitizen invoices and payments. The second platform was reportedly introduced to enhance capacity following the government directive to consolidate all collections under a single Paybill number (222222) and services onboarded on the platform. Further, evidence of future plans for system integration, ownership details of the new platform, or cost implications of operating both systems concurrently was not provided for audit. Inconsistencies were noted, where MDAs appear under different names across the two systems, creating confusion in reconciliation and reporting.

In addition, there was no indication of the existence of dashboard capabilities that would allow real-time monitoring of all revenues collected during the year at any given time, or the generation of comprehensive reports for management review synchronizing the two parallel systems. The absence of such monitoring tools limits transparency, oversight, and timely decision-making in revenue management.

In the circumstances, the effectiveness of Management operations over the two systems could not be confirmed.

4.0 Control of the Platform

As reported in the Special Audit Report of the Auditor General on Government Digital Payments Platform (eCitizen) issued in March, 2025, although the system was handed over to the Government in August, 2017, the Government Digital Payments Unit did not have full control of the system and significantly relied on the vendor for some critical functions. Over reliance on the vendor makes it difficult for the Unit to perform critical system configurations, changes to support growth and creates a single point of failure.

In the circumstances, the effectiveness of Management control over the operations of the E-Citizen platform could not be confirmed.

5.0 Failure to Carry out Internal Audits

During the year under review, the Department was not subjected to internal audit by the Internal Auditor-General's Department of The National Treasury as required by Section 73 (3) of the Public Finance Management Act, 2012 which requires the Department to ensure its arrangements for conducting internal audit including review of the governance mechanisms of the entity; mechanisms for transparency and accountability with regard to the finances and assets of the entity and strengthening internal controls that could have an impact on achievement of the strategic objectives of the entity.

In the circumstances, the effectiveness of governance mechanism and assurance of internal controls could not be confirmed.

6.0 Lack of Efficient Help Desk Mechanisms for Incident Management

As reported in the Special Audit Report of the Auditor General on Government Digital Payments Platform (eCitizen) issued in March, 2025, the Platform lacked an established and structured Helpdesk System to address the reported system incidents. The lack of a helpdesk makes it difficult to track reported incidents and determine whether the issues were resolved, resulting in prolonged unresolved incidents, delays in service delivery leading to clients' frustrations. This was compounded by the fact that payments are at every service point and citizens may be denied services due to unresolved issues in the process/service point.

In the circumstances, the effectiveness of Management address to incidents related to the eCitizen platform could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the revenue statements, Management is responsible for assessing The National Treasury's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing The 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2025

Appendix 1-Variances in Revenue Transferred to Entities

Entity	Transferred by eCitizen to Entity (Kshs)	Receipts Reflected by Entity (Kshs)	Variance (Kshs)
Kenya National Examinations Council	610,197,485	616,556,520	6,359,035
Kenya Meat Commission	77,984,298	79,335,920	1,351,622
Kenya Accountants and Secretaries National Examination Board	605,596,228	615,956,859	10,360,631
Kenya Institute of Supplies Examination Board	47,526,695	50,502,145	2,975,450
Kenya Institute of Supplies Management (KISM)	22,250,000	22,094,000	156,000
Retirement Benefits Authority	1,221,145,908	1,231,387,033	10,241,125
Kenya Civil Aviation Authority	3,296,391,480	3,026,629,861	269,761,619
National Construction Authority	922,815,156	928,918,909	6,103,753
Chuka University	171,146,223	170,943,182	203,041
Meru University Of Science And Technology	379,178,045	378,925,688	252,357
Tharaka University	207,738,863	211,460,949	3,722,086
Kenya Industrial Property Institute	82,888,401	80,296,418	2,591,983
Kenya National Trading Corporation	1,557,705	141,160	1,416,545
Numerical Machining Complex	3,697,237	5,347,129	1,649,892
Jaramogi University	3,301,421	-	3,301,421
Kaimosi Friends University	156,566,623	156,440,523	126,100
Lake Basin Development Authority (LVBA)	28,228,552	28,626,982	398,430
Lake Victoria South Water Works Development Agency	1,846,600	1,953,600	107,000
Maseno University	972,608,648	1,003,486,337	30,877,689
University of Kabianga	122,945,356	125,302,321	2,356,965
Kenya Airports Authority	198,516,750	200,987,870	2,471,120
Total			356,783,864

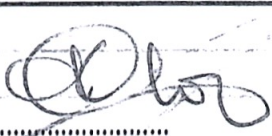

Appendix 2-Variances in Accounts Payables Balances

Entity	Balance as Per eCitizen RAS (Kshs)	Balance as Per Entity (Kshs)	Variance (Kshs)
Kenya National Examinations Council	1,673,295	-	1,673,295
Kenya Meat Commission	1,144,175	1,693,507	549,332
Kenya Ports Authority	10,387,356	204,449,000	194,061,644
Public Procurement Regulatory Authority	981,870	64,800	917,070
Retirement Benefits Authority	2,726,699	10,241,125	7,514,426
Kenya Civil Aviation Authority	35,892,259	12,983,253	22,909,006
Kenya Railways Collections Account	5,813,327	4,675,061	1,138,266
National Construction Authority	3,448,550	7,218,538	3,769,988
Meru University Of Science And Technology	2,632,240	2,515,412	116,828
University of Embu	569,376	1,989,012	1,419,636
Kenya Bureau of Standards	70,157,124	48,527,309	21,629,815
Kenya Industrial Property Institute	713,500	1,370,824	657,324
Kenya National Trading Corporation	141,160	-	141,160
Numerical Machining Complex	25,520	-	25,520
Kaimosi Friends University	825,691	983,251	157,560
University of Kabianga	903,976	1,374,739	470,763
Kenya Airports Authority	2,962,124		2,962,124
Total			260,113,757

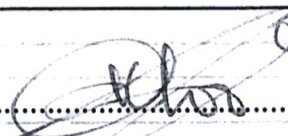

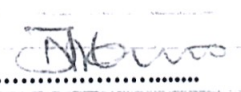
Appendix 3-Unresolved Prior Year Matters

S/No	Issue
1	Noncompliance with Public Sector Accounting Standards Board Reporting Template
2	Inaccuracies in the revenue statement
3	Unsupported cash and cash equivalent balance
4	Unsupported prior year balances
5	Partial, incomplete and duplicated payments
6	Unsupported commission fees
7	Noncompliance with the law on data protection
8	Noncompliance with in year reporting of revenue collection
9	Ecitizen Government Digital Payments Platform weaknesses




13. The Statement of Financial Performance for the year ended 30th June 2025

Description	Notes	2024-2025	
		Kshs	
Receipts			
Receivers of Revenue Receipts	18	76,803,120,931	
Counties Revenue Funds (CRF)	19	390,096,110	
Semi Autonomous Government Agencies (SAGAs)	20	128,417,648,685	
Convenience Fee	21	908,867,435	
Sub-total		206,519,733,160	
Total Revenue		206,519,733,160	
Transfers			
Transfers to National Government Receivers of Revenue	22	78,623,905,013	
Transfers to Counties Revenue Fund (CRF)	23	390,096,110	
Transfers to Semi Autonomous Government Agencies (SAGAs)	24	126,209,356,835	
Transfer of Convenience Fees	25	906,687,764	
Total Transfers		206,130,045,721	
Unremitted Funds		389,687,439	
			
Dr. Chris Kiptoo, CBS	Yunis Omar	CPA Joseph Mburu Chege	
Principal Secretary	Director, Government	Assistant Accountant General	
The National Treasury	Digital Payments Department	ICPAK No.12386	

14. The Statement of Financial position as at 30th June 2025

Description	Note	FY 2024/2025 Kshs	1st July 2024 Kshs
Current Assets			
Cash and Cash Equivalents	26	3,731,559,286	7,111,818,221
Receivables from Non-Exchange transactions		-	-
Receivables from Exchange transactions		-	-
Total Current Assets		3,731,559,286	7,111,818,221
Total Assets		3,731,559,286	7,111,818,221
Current Liabilities			
Account Payables - Kshs	27	3,052,142,281	4,023,063,822
Account Payables - USD -Kshs Equivalent	28	618,162,052	889,438,407
Revenue Received in advance	29	14,434,301	-
Commission Closing Payable	30	5,459,042	180,954,967
Prior Year Balances			145,824,907
Partial Payments	31	41,361,611	1,872,536,118
Total Current Liabilities		3,731,559,286	7,111,818,221
			
Dr. Chris Kiptoo, CBS		Yunis Omar	CPA Joseph Mburu Chege
Principal Secretary		Director, Government	Assistant Accountant General
The National Treasury		Digital Payments Department	ICPAK No.12386

15. The Statement of Cash Flows for the year ended 30th June 2025.

Description	Note	FY 2024-2025	
		Kshs	
Operating Activities			
Receipts			
Receivers of Revenue Receipts		76,803,120,931	
Counties Revenue Funds (CRF)		390,096,110	
Semi Autonomous Government Agencies (SAGAs)		102,457,809,088	
Convenience Fee		908,867,435	
Opening Payables Received		4,912,502,229	
Total Receipts		185,472,395,793	
Payments			
Transfers to Receivers of Revenue		84,908,100,087	
Transfers to Counties Revenue Funds (CRF)		423,762,243	
Transfers to Semi Autonomous Government Agencies (SAGAs)		101,671,347,649	
Transfers Convenience & Others		1,849,444,749	
Total Payments		188,852,654,728	
Net Cash from operating Activities		- 3,380,258,935	
Cash and Cash Equivalent as at 1 st July 2024		7,111,818,221	
Cash and Cash Equivalent as at 30 th June 2025		3,731,559,286	
			
Dr. Chris Kiptoo, CBS		Yunis Omar	CPA Joseph Mburu Chege
Principal Secretary		Director, Government	Assistant Accountant General
The National Treasury		Digital Payments Department	ICPAK No.12386

16. The Statement of Comparison of Budget and Actual amounts

The revenues collected are budgeted on the side of the Ministries, Departments, Agencies and County Governments. The actual collections was Ksh.206,519,733,160 in the financial year 2024-2025 and which increased from prior year collections of Kshs.181,226,462,223. The role of the GDPU is to aggregate the collections and remit the same promptly

17. Notes to The Financial Statement

1. General Information

Receiver of Revenue was appointed by the Cabinet Secretary, National Treasury in accordance with section 75 of the PFM Act. The Entity's principal activity is digitize all payments made into Government in order to increase revenue collection, minimize the cost of collection, enhance service delivery and transparency as outlined in the appointment letter and section 75 of the PFM Act.

NB. The Director GDPU was not formally designated as a receiver of revenue but operates based on Gazette notices and Presidential directive and Ministerial instructions.

2. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) and Section 82 of the Public Finance Management Act, 2012. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

The revenue statements have been prepared on the Accrual Basis of accounting.

These financial statements were authorized for issue by the accounting officer on 27th August 2025.

3. Adoption of New and Revised Standards.

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

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>There was no impact on e-Citizen revenue Accountability statement</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>There was no impact on e-Citizen revenue Accountability statement</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for</p>

The National Treasury
E-Citizen Revenue Accountability Statement
For the Financial Year ended 30th June 2025

Standard	Effective date and impact:
	<p>infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>There was no impact on e-Citizen revenue Accountability statement</i></p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>There was no impact on e-Citizen revenue Accountability statement</i></p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>There was no impact on e-Citizen revenue Accountability statement</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial</p>

The National Treasury
E-Citizen Revenue Accountability Statement
For the Financial Year ended 30th June 2025

Standard	Effective date and impact:
	<p>statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>There was no impact on e-Citizen revenue Accountability statement</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>There was no impact on e-Citizen revenue Accountability statement</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>There was no impact on e-Citizen revenue Accountability statement</i></p>

iii) Early adoption of standards

The entity did not early-adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

Significant 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 accrual 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 2024 to 30th June 2025. The comparative figures reflect the 12 months ended 30th June 2024.

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 cash equivalents comprise bank balances in Settlements and collection accounts.

The National Treasury
E-Citizen Revenue Accountability Statement
For the Financial Year ended 30th June 2025

Note 18. Receivers of Revenue Receipts-Ksh.	2024/2025
	Kshs
Business Registration Services	1,309,120,910
Ministry of Lands and Physical Planning Revenue Collection	19,069,008,432
Ministry of Mining	809,623,139
Registrar of Motor Vehicles	- 140,623,405
Civil Registration Department	-
Derecortate of Criminal Investigations	-
Department of Immigration	17,055,150,717
National Registration Bureau	473,141,500
State Law Office And Department Of Justice - Revenue Account	105,864,350
Kenya Deposit Insurance Corporation-KDIC	-
KENYA REVENUE AUTHORITY	36,786,939,792
Betting Control and Licensing Board	299,972,670
	75,768,198,104
Receivers of Revenue Receipts-USD	
State Department for Interior (USD)	
State Department for Interior (USD) East Africa Entry Visa	1,034,922,826
Sub Totals	1,034,922,826
Total	76,803,120,931
Note 19. Counties Revenue Fund (CRF)	
Mombasa County Government Revenue Fund Account	389,731,160
Kisumu County Government Revenue Fund Account	364,950
NAROK COUNTY REVENUE FUND	-
	390,096,110
Note 20 .Semi Autonomous Government Agencies-Ksh	
Agriculture and Food Authority	361,838,959
Anti Counterfeit Agency	38,987,869
Capital Markets Authority	420,413,434
Central Rift Valley Water Works Development Agency	118,300
Coast Water Works Development Agency	1,519,200
Communications Authority of Kenya	1,152,123,949
Counsellor's and Psychologist Board	18,663,565
Engineers Board of Kenya	96,876,050
Export Processing Zones Autoryity	55,879,825
Government Printers	91,779,705
HELB	1,597,076,579
Higher Education Loans Board(HELB)	-
KEMFRI Revenue	1,257,430
Kenya Accreditation Service	12,809,362
Kenya Broadcasting Corporation	201,602,000
Kenya Copyright Board	8,114,644
Kenya Cultural Centre	9,396,250
Kenya Dairy Board	487,705,083
Kenya Film Classification Board	26,393,134
Kenya Fisheries Services	18,359,228
Kenya Forest Service	4,181,558,631
Kenya Health Professions Oversight Authority	11,810,000

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	2024/2025
	Kshs
Kenya Industrial Research and Development Institute	11,498,162
Kenya Institute of Highways and Building Technology	198,992,097
Kenya Institute of Primate Research(KIPRE)	9,421,454
Kenya Medical Laboratory Technicians and Technologists Board	88,055,998
Kenya National Library Service Board	4,206,060
Kenya National Shipping Line	189,393
Kenya National Qualifications Authority	30,726,000
Kenya Nuclear Regulatory Authority	29,287,754
Kenya Railways Collections Account	405,505,572
Kenya Trade Network Agency	7,248,643,863
Kenya Veterinary Board	55,384,823
Kenya Veterinary Vaccine Production Institute	40,422,684
Kenya Water Institute	160,835,366
Kenya Wildlife Service	1,296,390,796
Kenya Year Book Editorial	24,160
Kenyatta International Conference Centre	22,925,747
Kenyatta National Hospital	2,163,099,794
Kenyatta National Hospital - Revenue	34,429,905
Kenyatta University	336,514,489
KFS College	61,759,136
KIHBT-Kisii Training Centre	1,029,400
KIPPRA	23,155,420
KISE Fees Collection Account	1,406,255
KISE Inst. Fund and Other Monies Account	1,841,500
Lake Victoria North Water Works Development Agency	62,000
Lake Victoria South Water Works Development Agency	1,846,600
Meteorological Department	99,350
Ministry Of Water, Sanitation and Irrigation.	12,047,105
MS Bomas of Kenya LTD Revenue A/C	22,416,618
Mt. Kenya School of Adventure and Leadership	-
Nairobi Centre for International Arbitration	2,240,970
National Biosafety Authority	18,506,708
National Campaign Against Drug Abuse Authority	24,986,500
National Cereals and Produce Board	1,158,776,573
National Construction Authority	922,815,156
National Council for Law Reporting	1,668,150
National Museums of Kenya	324,533,888
NEMA Revenue Account	1,015,828,297
NGO Co-Ordination Board	71,347,475
National Transport and Safety Authority	5,835,699,439
Numerical Machining Complex	1,668,343
Nursing Council of Kenya	423,172,400
Nzoia Sugar Company Limited	941,730
Official Receiver Bankruptcy Estates	1,345,000
Official Receiver Company Liquidation	1,910,000
Pest Control Products Board	165,032,825
Physiotherapy Council Of Kenya	21,030,700
PS Internal Security and National Administration	6,502,000
REC-State Department for Sports	2,692,000
Public Service Commission	9,130,970
State Department for Foreign Affairs	38,741,900
TARDA Masinga Dam Resort	49,953,390

The National Treasury
E-Citizen Revenue Accountability Statement
For the Financial Year ended 30th June 2025

	2024/2025
	Kshs
State Department for Public Health and Professional Standards CBK	12,463,750
State Department of Livestock	5,000
State Law Office Revenue/A.I.A	139,000
Tana Water Works Development Agency	20,600
Teachers Service Commission	49,993,628
Tourism Regulatory Authority	348,591,317
Veterinary Medicines Directorate	29,575,949
Veterinary Services Dev Fund	22,226,617
Kenya Agricultural and Livestock Research Organization (KALRO)	345,174,592
Without Account Name & Number	-
Insurance Regulatory Authority	3,003,047,649
Kenya Institute of Curriculum Development	58,595,381
Kenya Seed Company Ltd	1,829,900,719
Agricultural Development Corporation	40,803,694
ALUPE UNIVERSITY	42,317,747
Auctioneers Licensing Board	5,479,883
Bandari Maritime Academy	116,920
Board of Registration of Architects & Quantity Surveyors	2,504,759
Boma Yangu	633,543,201
BOMET UNIVERSITY COLLEGE	81,354,324
BUKURA AGRICULTURAL COLLEGE	53,174,870
Centre for Mathematics, Science and Technology Education in Africa	4,466,358
CHUKA UNIVERSITY	171,272,000
CIVIL SERVANTS HOUSING SCHEME	338,962,872
Clinical Officers Council of Kenya	147,224,347
COAST DEVELOPMENT AUTHORITY	2,925,513
College of Arms	53,260
COMMISSION FOR UNIVERSITY EDUCATION	26,482,559
COMPETITION AUTHORITY OF KENYA	156,465,091
Cooperative University of Kenya	273,021,906
Council for Legal Education	118,128,289
Counsellors and Psychology Board	- 43,100
Curriculum Development Assessment and Certification Council(CDACC)	833,810,652
DAIRY TRAINING INSTITUTE NAIVASHA	27,418,108
Dedan Kimathi University of Technology	446,326,659
Directorate of Occupational Safety and Health Services (DOSHS)	201,926,134
Division Of National Laboratory Services	403,370
EGERTON UNIVERSITY	790,347,191
Energy and Petroleum Regulatory Authority	17,825,059
Engineers Board of Kenya	-
Estate Agency Registration Board	4,575,265
Estate Management Department	15,723,136
Ewasonyiro south development authority	14,393,589
Export Processing Zones Authority(EPZA)	-
Firearms Licensing Board	127,860,598
Garissa University	46,546,638
Government Chemist	9,311,098
Government Press	48,106,804
Government Vehicle Check Unit(GVCU)	18,211,671
Human Resource Management Professionals Examinations Board	78,022,571
INSTITUTE OF CERTIFIED INVESTMENT AND FINANCIAL ANAL	353,249

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	2024/2025
	Kshs
Institute Of Human Resources Management	37,138,496
Jaramogi University	3,293,041
Jomo Kenyatta University of Agriculture and Technology	124,988,227
KAIMOSI FRIENDS UNIVERSITY	156,900,387
Karatina University	189,497,953
Kenya Accountants and Secretaries National Examination Board	605,794,060
KENYA ACCREDITATION SERVICE	- 1,350
Kenya Airports Authority	199,081,459
Kenya Animal Genetic Resources Centre	129,268,180
Kenya Bureau of Standards	5,195,283,979
Kenya Civil Aviation Authority	3,143,666,210
Kenya Education Management Institute	31,069,039
Kenya Electricity Generating Company PLC (KenGen)	53,875,683
Kenya Engineering Technology Registration Board	8,658,400
Kenya Fisheries Service	- 108,250
Kenya Forestry Research Institute	32,478,747
Kenya ICT Authority	29,878,654
Kenya Industrial Property Institute	83,122,137
Kenya Industrial Research & Development Institute (KIRDI)	- 74,355
Kenya Institute for Public Policy Research and Analysis	143,800
Kenya Institute for the Blind	121,630
Kenya Institute of Mass Communication	7,227,397
Kenya Institute of Primate Research	-
KENYA INSTITUTE OF SPECIAL EDUCATION	239,673,441
Kenya Institute of Supplies Examination Board	47,757,950
Kenya Institute of Supplies Management(KISM)	22,341,550
KENYA INSTITUTE OF SURVEYING AND MAPPING	35,021,189
Kenya Leather Development Council Services	2,078,165
Kenya Literature Bureau	86,311
Kenya Marine and Fisheries Research Institute (KMFRI)	3,221,930
Kenya Meat Commission	78,107,555
Kenya Medical Laboratory Technicians and Technologists Board(KMLTTB)	-
Kenya Medical Practitioners and Dentist Council	391,960,113
Kenya Medical Research Institute	5,394,546
Kenya Medical Training College	5,199,246,835
Kenya National Archives and Documentation Service	1,683,841
Kenya National Entrepreneurs Savings Trust	16,466
Kenya National Examination Council	612,771,725
Kenya National Highways Authority	1,223,105,106
Kenya National Innovation Agency	2,273,976
KENYA NATIONAL TRADING CORPORATION	1,557,955
Kenya National Shipping Line Ltd	-
KENYA PIPELINE COMPANY	234,444
Kenya Plant Health Inspectorate Service	1,794,019,846
Kenya Ports Authority	9,814,926,045
Kenya Rural Roads Authority	4,610,312
Kenya School of Government	31,701,950
Kenya School of Law	10,928,482
Kenya Tourism Board	22,727,276
Kenya Universities and Colleges Placement Service	602,604,167
Kenya Urban Roads Authority	25,996,075

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	2024/2025
	Ks hs
Kenya Utalii College	183,121,009
Kenya veterinary board	-
Kenya Water Institute(KeWI)	-
Kenya Wildlife Services	-
Kenyatta International Convention Centre-BE	-
Kenyatta National Hospital	-
Kenyatta University KU	-
Kenyatta University Teaching, Referral & Research Hospital	1,299,056,982
Kerio Valley Development Authority	46,476,178
Kirinyaga University	108,098,082
Kisii University	630,363,392
Koitalel Arap Samoei University College	49,969,263
Konza Technopolis Development Authority	217,907,296
Laikipia University	9,762,640
Lake Basin Development Authority (LBDA)	28,501,884
Land Settlement Fund	188,555,940
LAND SURVEYORS' BOARD	2,358,695
MAASAI MARA UNIVERSITY	356,460,070
Machakos University	113,591,189
Mama Ngina University College	1,716,266
Maseno University	973,849,901
Masinde Muliro University of Science and Technology	887,351,541
Materials, Testing and Research Division (MTRD)	88,256,736
Mathari National Teaching and Referral Hospital	51,285,637
Mechanical and Transport Fund	80,897,223
Media Council of Kenya	14,606,558
Meru University of Science and Technology	378,316,783
Micro and Small Enterprises Authority	4,087,185
Moi Teaching and Referral Hospital	986,927,134
Moi University	757,909,151
Muhoroni Sugar Company	181,600
Multi-Media University	402,409,657
Muranga University of Technology	19,389,427
National Authority for the Campaign Against Alcohol and Drug Abuse (NACA)	5,092,966
National Beekeeping Institute	649,512
National Commission for Science Technology and Innovation	32,589,806
National Council for Law Reporting(Kenya Law)	- 4,860
NATIONAL DEFENCE UNIVERSITY	2,973,592
NATIONAL EMPLOYMENT AUTHORITY	181,017,052
National Environment Management Authority	-
National Health Insurance Fund	1,215,530,037
National Housing Corporation	570,488,716
NATIONAL INDUSTRIAL TRAINING AUTHORITY	654,026,931
NATIONAL IRRIGATION AUTHORITY	94,433,848
National Museums of Kenya	-
National Police Service	442,740,123
NATIONAL RABBIT INSTITUTE	162,150
National Social Security Fund	1,150,008,565
National Youth Service	9,090,395

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	2024/2025
	Kshs
New Kenya Planters Cooperative Union (nKPCU)	22,235,135
Office of the Data Protection Commissioner	55,831,574
Office of the Registrar of Political Parties	3,165,399
Pharmacy and Poisons Board	293,081,233
Physical Planners Registration Board	4,424,899
Physiotherapy Council of Kenya	- 25,050
PORT HEALTH	74,944,252
Postal Corporation of Kenya	998,813,439
Probation and Aftercare Service	3,473,171
Public Health Officers and Technicians Council	2,832,300
Public Procurement Regulatory Authority	19,654,654
PWANI UNIVERSITY	347,376,123
Railway Training Institute	185,394,160
Regional Pastoral Training Center - Narok	504,090
Retirement Benefits Authority	1,151,170,605
Rivatex	23,706,222
Rongo University	245,035,509
School Equipment Production Unit	402,251
Scrap Metal Council	61,880,331
SLUM UPGRADING DEPARTMENT	24,891,210
SOUTH EASTERN KENYA UNIVERSITY	122,787,134
Spinal Injury Hospital	24,481,171
Sports Kenya	22,416,818
State Department for Basic Education	10,374,370
State Department for Cooperatives	19,248,525
State Department for Correctional Services	44,895,136
State Department for Labour & Skills Development	2,695,902
STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING	- 42,736,372
State Department for Mining	- 242,500
State Department For Social Protection And Senior Citizen Affairs	103,575,000
Taita Taveta University	76,110,242
Tana and Athi Rivers Development Authority	21,709,225
Tea Board of Kenya	9,011,500
Technical and Vocational Education and Training Authority	4,785,221
Technical University of Kenya	579,665,766
Technical university of Mombasa	638,771,983
Tharaka University	208,211,754
The President's Award Kenya	1,343,650
The Tourism Fund	4,381,898,727
Tom Mboya University	141,539,560
TURKANA UNIVERSITY	64,531,916
University of Eldoret	253,165,862
UNIVERSITY OF EMBU	274,764,688
University of Kabianga	123,335,211
University of Kibabii	142,490,328
University of Nairobi	81,334,512
VALUERS REGISTRATION BOARD	3,149,356
VETERINARY MEDICINE DIRECTORATE	- 52,000

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	2024/2025
	Kshs
VETERINARY SERVICES DEVELOPMENT FUND	- 432,100
WATER RESOURCE AUTHORITY	985,524,790
WEIGHTS AND MEASURES	13,713,701
Wildlife Research and Training Institute	84,769,335
Women Enterprise Fund	168,484,719
Youth Enterprise Development Fund	59,737,140
Agriculture Information Resource Centre	102,684
Animal Health and Industry Training Institute NDOMBA	214,860
Kenya Fishing Industries corporation	- 50
KENYA METEOROLOGICAL DEPARTMENT	- 50
Kenya News Agency	1,266,333
LIVESTOCK FARMS & STATIONS	2,647,058
National Cancer Institute of Kenya	- 160
OPEN UNIVERSITY OF KENYA	36,575,140
Rural Electrification and Renewable Energy	796,913
Ulinzi Prime Health Services Fund	99,315
Chemelil Sugar Company	1
Ewaso Ng'iro North River Basin Development Authority	2
Nairobi International Financial Center Authority	3
Animal Health and Industry Training Institute KABETE	- 25
Agricultural Finance Corporation	53
Agro - Chemical and Food Company Limited	10
Kenya Safari Lodges And Hotels LTD	55
NEW KENYA CO-OPERATIVE CREAMERIES(KCC)	108
KENYA DEVELOPMENT CORPORATION	64
NATIONAL WATER HARVESTING AND STORAGE AUTHORITY	150
Geothermal Development Company	108
Warehouse Receipt System Council	211
Livestock Training Institute Wajir	306
Registrar of Societies	875
Endebess Technical Training Institute	950
NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT	4,908
Competition Tribunal	6,411
Water Services Regulatory Board	69,681
The Eldoret National Polytechnic	224,253
Uwezo Fund	546,652
ICT Authority - Smart Academy	916,950
(blank)	-
DEPARTMENT OF CULTURE	127,280
Mombasa Alcoholic Drinks Control	9,372,900
Pesaflow	1,238,229
State Department for Irrigation	10,000
TARDA	20,213,010
TARDA Tana Delta Irrigation Project	544,020
Kenya School of Agriculture	3,000
	96,298,566,606

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For the Financial Year ended 30th June 2025

	2024/2025
	Kshs
Semi Autonomous Government Agencies-USD	
National Construction Authority	21,984,910
NTSA Revenue Collection Account	67,100,532
Kenya Wildlife Service	6,050,182,115
Kenya Veterinary Board	3,362,398
Kenya Accreditation Service	71,128
Kenya Railways Collections Account	-
Kenya Medical Laboratory Technicians and Technologists Board	369,605
KIPPRA USD	13,898,343
Kenya Fishing Industries Corporation USD	4,687,422
Kenya Civil Aviation Authority	3,719,887,845
Pharmacy and Poisons Board	1,499,388,217
National Commission for Science Technology and Innovation	23,682,652
Kenya Bureau of Standards	1,547,898,025
VETERINARY MEDICINE DIRECTORATE	53,679,810
KENYA MARITIME AUTHORITY	68,444,897
Kenya Industrial Property Institute	294,370,176
Kenya Tourism Board	83,884,354
Kenya Ports Authority	16,453,525,573
Kenya National Innovation Agency	387,258
Agriculture and Food Authority	3,210,970
OPEN UNIVERSITY OF KENYA	659,008
Boma Yangu	12,932
COMPETITION AUTHORITY OF KENYA	1,001,477
Counsellors and Psychology Board	231,327
ETA	1,938,327,581
Export Processing Zones Authority(EPZA)	231,889,714
Kenya Accountants and Secretaries National Examination Board	90,906
Kenya Plant Health Inspectorate Service	928,526
Kenyatta University KU	155,317
SPECIAL ECONOMIC ZONES AUTHORITY	25,864,988
Civil Registration Services	879,396
Counsellors and Psychology Board	1,376,514
Kenya Fisheries Services	6,466,150
Kenya National Shipping Line USD	9,699
Nairobi Centre for International Arbitration USD	978,328
National Museums of Kenya	193,985
Sub Totals	32,119,082,079
Total	128,417,648,685
Note 21. Convenience Fees	
Convenience Fees	908,867,435
Note 22. Transfers	
Receiver of Revenue Transfers	
Business Registration Services	1,309,120,910
Ministry of Lands and Physical Planning Revenue Collection	15,901,449,398
Ministry of Mining	599,084,331
Registrar of Motor Vehicles	3,816,209,608
Civil Registration Department	-
Derectorate of Criminal Investigations	-
Department of Immigration	16,623,268,200

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For the Financial Year ended 30th June 2025

	2024/2025
	Kshs
National Registration Bureau	473,141,500
State Law Office And Department Of Justice - Revenue Account	105,864,350
Kenya Deposit Insurance Corporation-KDIC	-
KENYA REVENUE AUTHORITY	36,579,460,010
Betting Control and Licensing Board	311,894,472
Sub Totals	75,719,492,778
Receivers of Revenue Transfers-USD	
State Department for Interior (USD)	2,904,412,235
State Department for Interior (USD) East Africa Entry Visa	-
Sub Totals	2,904,412,235
Total	78,623,905,013
Note 23. Counties Revenue Fund (CRF)	
Mombasa County Government Revenue Fund Account	389,731,160
Kisumu County Government Revenue Fund Account	364,950
NAROK COUNTY REVENUE FUND	-
Total	390,096,110
Note 24 .Semi Autonomous Government Agencies-Ksh	
Agriculture and Food Authority	360,874,139
Anti Counterfeit Agency	39,052,857
Capital Markets Authority	416,858,112
Central Rift Valley Water Works Development Agency	118,300
Coast Water Works Development Agency	1,519,200
Communications Authority of Kenya	1,061,175,227
Counsellor's and Psychologist Board	18,587,000
Engineers Board of Kenya	96,872,000
Export Processing Zones Authority	54,054,100
Government Printers	101,323,405
HELB	-
Higher Education Loans Board(HELB)	1,604,693,786
KEMFRI Revenue	-
Kenya Accreditation Service	12,669,827
Kenya Broadcasting Corporation	186,456,208
Kenya Copyright Board	8,114,644
Kenya Cultural Centre	8,853,500
Kenya Dairy Board	488,181,535
Kenya Film Classification Board	26,340,059
Kenya Fisheries Services	17,896,048
Kenya Forest Service	4,182,564,916
Kenya Health Professions Oversight Authority	11,810,000
Kenya Industrial Research and Development Institute	11,482,589
Kenya Institute of Highways and Building Technology	198,857,792
Kenya Institute of Primate Research(KIPRE)	9,395,400
Kenya Medical Laboratory Technicians and Technologists Board	88,041,298
Kenya National Library Service Board	5,764,030
Kenya National Shipping Line	189,393
Kenya National Qualifications Authority	30,726,000
Kenya Nuclear Regulatory Authority	29,287,754
Kenya Railways Collections Account	407,478,290
Kenya Trade Network Agency	7,191,340,262
Kenya Veterinary Board	55,342,273
Kenya Veterinary Vaccine Production Institute	40,422,684

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For the Financial Year ended 30th June 2025

	2024/2025
	Ks lks
Kenya Water Institute	-
Kenya Wildlife Service	1,273,079,070
Kenya Year Book Editorial	24,160
Kenyatta International Conference Centre	21,635,745
Kenyatta National Hospital	2,156,450,875
Kenyatta National Hospital - Revenue	34,576,405
Kenyatta University	336,474,575
KFS College	61,763,076
KIHBT-Kisii Training Centre	23,396,906
KIPPRA	25,360,620
KISE Fees Collection Account	1,406,255
KISE Inst. Fund and Other Monies Account	1,841,500
Lake Victoria North Water Works Development Agency	62,000
Lake Victoria South Water Works Development Agency	1,846,600
Meteorological Department	97,460
Ministry Of Water, Sanitation and Irrigation.	12,047,105
MS Bomas of Kenya LTD Revenue A/C	22,600,733
Mt. Kenya School of Adventure and Leadership	-
Nairobi Centre for International Arbitration	2,230,920
National Biosafety Authority	18,446,908
National Campaign Against Drug Abuse Authority	30,067,916
National Cereals and Produce Board	1,131,288,320
National Construction Authority	922,815,156
National Council for Law Reporting	1,649,960
National Museums of Kenya	323,194,701
NEMA Revenue Account	1,015,182,483
NGO Co-Ordination Board	71,347,475
National Transport and Safety Authority	1,786,568,706
Numerical Machining Complex	1,668,343
Nursing Council of Kenya	423,172,400
Nzoia Sugar Company Limited	941,695
Official Receiver Bankruptcy Estates	1,345,000
Official Receiver Company Liquidation	1,910,000
Pest Control Products Board	164,834,661
Physiotherapy Council Of Kenya	19,931,650
PS Internal Security and National Administration	6,502,000
REC-State Department for Sports	2,692,000
Public Service Commission	9,130,970
State Department for Foreign Affairs	38,741,900
TARDA Masinga Dam Resort	56,905,382
State Department for Public Health and Professional Standards CBK	87,399,376
State Department of Livestock	5,000
State Law Office Revenue/A.I.A	5,666,278
Tana Water Works Development Agency	20,600
Teachers Service Commission	49,993,628
Tourism Regulatory Authority	348,591,317
Veterinary Medicines Directorate	29,713,999
Veterinary Services Dev Fund	21,463,577
Kenya Agricultural and Livestock Research Organization (KALRO)	350,977,899
Without Account Name & Number	-
Insurance Regulatory Authority	3,009,403,133

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For the Financial Year ended 30th June 2025

	2024/2025
	Kshs
Kenya Institute of Curriculum Development	58,508,055
Kenya Seed Company Ltd	1,827,889,276
Agricultural Development Corporation	40,431,394
ALUPE UNIVERSITY	42,283,062
Auctioneers Licensing Board	5,486,178
Bandari Maritime Academy	167,220
Board of Registration of Architects & Quantity Surveyors	2,731,159
Boma Yangu	634,166,942
BOMET UNIVERSITY COLLEGE	80,951,324
BUKURA AGRICULTURAL COLLEGE	53,013,005
Centre for Mathematics, Science and Technology Education in Africa	4,461,728
CHUKA UNIVERSITY	171,146,223
CIVIL SERVANTS HOUSING SCHEME	338,974,680
Clinical Officers Council of Kenya	147,267,501
COAST DEVELOPMENT AUTHORITY	2,966,923
College of Arms	41,100
COMMISSION FOR UNIVERSITY EDUCATION	26,207,186
COMPETITION AUTHORITY OF KENYA	156,597,024
Cooperative University of Kenya	272,578,038
Council for Legal Education	118,087,997
Counsellors and Psychology Board	-
Curriculum Development Assessment and Certification Council(CDACC)	848,386,893
DAIRY TRAINING INSTITUTE NAIVASHA	27,363,958
Dedan Kimathi University of Technology	442,730,427
Directorate of Occupational Safety and Health Services (DOSHS)	202,681,364
Division Of National Laboratory Services	403,170
EGERTON UNIVERSITY	788,889,474
Energy and Petroleum Regulatory Authority	17,783,640
Engineers Board of Kenya	-
Estate Agency Registration Board	4,575,215
Estate Management Department	15,717,846
Ewasonyiro south development authority	14,854,485
Export Processing Zones Authority(EPZA)	-
Firearms Licensing Board	129,462,011
Garissa University	46,757,968
Government Chemist	9,263,148
Government Press	47,316,203
Government Vehicle Check Unit(GVCU)	18,177,683
Human Resource Management Professionals Examinations Board	77,223,207
INSTITUTE OF CERTIFIED INVESTMENT AND FINANCIAL ANAL	352,750
Institute Of Human Resources Management	37,061,386
Jaramogi University	3,301,421
Jomo Kenyatta University of Agriculture and Technology	125,771,866
KAIMOSI FRIENDS UNIVERSITY	156,566,623
Karatina University	189,441,349
Kenya Accountants and Secretaries National Examination Board	605,596,228
KENYA ACCREDITATION SERVICE	-
Kenya Airports Authority	198,516,750
Kenya Animal Genetic Resources Centre	128,726,145
Kenya Bureau of Standards	5,261,644,623
Kenya Civil Aviation Authority	2,802,144,370

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	2024/2025
	Kshs
Kenya Education Management Institute	30,975,104
Kenya Electricity Generating Company PLC (KenGen)	53,817,021
Kenya Engineering Technology Registration Board	8,669,690
Kenya Fisheries Service	-
Kenya Forestry Research Institute	32,333,492
Kenya ICT Authority	29,926,151
Kenya Industrial Property Institute	82,801,401
Kenya Industrial Research & Development Institute (KIRDI)	-
Kenya Institute for Public Policy Research and Analysis	-
Kenya Institute for the Blind	121,630
Kenya Institute of Mass Communication	7,476,706
Kenya Institute of Primate Research	-
KENYA INSTITUTE OF SPECIAL EDUCATION	238,871,061
Kenya Institute of Supplies Examination Board	47,526,695
Kenya Institute of Supplies Management(KISM)	22,250,000
KENYA INSTITUTE OF SURVEYING AND MAPPING	34,972,022
Kenya Leather Development Council Services	2,212,100
Kenya Literature Bureau	59,300
Kenya Marine and Fisheries Research Institute (KMFRI)	4,465,210
Kenya Meat Commission	77,984,298
Kenya Medical Laboratory Technicians and Technologists Board(KMLTTB)	-
Kenya Medical Practitioners and Dentist Council	391,840,920
Kenya Medical Research Institute	5,316,083
Kenya Medical Training College	5,202,252,528
Kenya National Archives and Documentation Service	1,667,190
Kenya National Entrepreneurs Savings Trust	16,415
Kenya National Examination Council	610,197,485
Kenya National Highways Authority	1,215,951,740
Kenya National Innovation Agency	2,258,351
KENYA NATIONAL TRADING CORPORATION	1,557,705
Kenya National Shipping Line Ltd	-
KENYA PIPELINE COMPANY	234,144
Kenya Plant Health Inspectorate Service	1,786,764,263
Kenya Ports Authority	9,814,833,935
Kenya Rural Roads Authority	4,617,762
Kenya School of Government	31,775,548
Kenya School of Law	11,845,897
Kenya Tourism Board	25,358,320
Kenya Universities and Colleges Placement Service	600,233,973
Kenya Urban Roads Authority	25,990,925
Kenya Utalii College	182,697,522
Kenya veterinary board	-
Kenya Water Institute(KeWI)	160,453,735
Kenya Wildlife Services	-
Kenyatta International Convention Centre-BE	-
Kenyatta National Hospital	-
Kenyatta University KU	-
Kenyatta University Teaching, Referral & Research Hospital	1,292,450,817
Kerio Valley Development Authority	46,295,046
Kirinyaga University	108,002,167
Kisii University	629,645,970

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	2024/2025
	Ks hs
Koitalel Arap Samoei University College	49,893,961
Konza Technopolis Development Authority	188,783,859
Laikipia University	9,743,313
Lake Basin Development Authority (LBDA)	28,228,552
Land Settlement Fund	187,497,774
LAND SURVEYORS' BOARD	2,298,095
MAASAI MARA UNIVERSITY	356,153,799
Machakos University	113,501,656
Mama Ngina University College	1,703,655
Maseno University	972,608,648
Masinde Muliro University of Science and Technology	885,029,202
Materials, Testing and Research Division (MTRD)	87,830,736
Mathari National Teaching and Referral Hospital	50,940,906
Mechanical and Transport Fund	80,791,978
Media Council of Kenya	14,574,305
Meru University of Science and Technology	379,178,045
Micro and Small Enterprises Authority	4,063,385
Moi Teaching and Referral Hospital	983,187,626
Moi University	750,618,210
Muhoroni Sugar Company	181,600
Multi-Media University	402,236,583
Muranga University of Technology	19,398,985
National Authority for the Campaign Against Alcohol and Drug Abuse (NACA)	5,067,916
National Beekeeping Institute	648,912
National Commission for Science Technology and Innovation	32,497,270
National Council for Law Reporting(Kenya Law)	-
NATIONAL DEFENCE UNIVERSITY	2,697,190
NATIONAL EMPLOYMENT AUTHORITY	183,749,950
National Environment Management Authority	-
National Health Insurance Fund	1,215,235,582
National Housing Corporation	567,002,513
NATIONAL INDUSTRIAL TRAINING AUTHORITY	661,084,941
NATIONAL IRRIGATION AUTHORITY	94,695,156
National Museums of Kenya	-
National Police Service	430,185,891
NATIONAL RABBIT INSTITUTE	173,150
National Social Security Fund	1,149,215,822
National Youth Service	9,092,160
New Kenya Planters Cooperative Union (nKPCU)	22,192,345
Office of the Data Protection Commissioner	55,559,850
Office of the Registrar of Political Parties	3,196,131
Pharmacy and Poisons Board	292,190,550
Physical Planners Registration Board	4,424,899
Physiotherapy Council of Kenya	-
PORT HEALTH	74,532,456
Postal Corporation of Kenya	1,011,418,603
Probation and Aftercare Service	3,497,471
Public Health Officers and Technicians Council	2,757,400
Public Procurement Regulatory Authority	11,520,057
PWANI UNIVERSITY	347,087,648
Railway Training Institute	184,040,486

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	2024/2025
	Kshs
Regional Pastoral Training Center - Narok	504,090
Retirement Benefits Authority	1,211,172,354
Rivatex	23,688,297
Rongo University	244,408,261
School Equipment Production Unit	402,201
Scrap Metal Council	60,749,900
SLUM UPGRADING DEPARTMENT	24,815,601
SOUTH EASTERN KENYA UNIVERSITY	122,723,661
Spinal Injury Hospital	24,440,696
Sports Kenya	22,357,538
State Department for Basic Education	10,362,170
State Department for Cooperatives	29,362,419
State Department for Correctional Services	45,314,508
State Department for Labour & Skills Development	2,700,052
STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING	3,537,177,832
State Department for Mining	157,957,469
State Department For Social Protection And Senior Citizen Affairs	104,576,700
Taita Taveta University	75,743,715
Tana and Athi Rivers Development Authority	21,688,335
Tea Board of Kenya	9,056,800
Technical and Vocational Education and Training Authority	4,733,671
Technical University of Kenya	572,433,334
Technical university of Mombasa	637,564,549
Tharaka University	207,738,863
The President's Award Kenya	1,325,500
The Tourism Fund	4,409,659,035
Tom Mboya University	141,287,880
TURKANA UNIVERSITY	64,523,187
University of Eldoret	252,865,897
UNIVERSITY OF EMBU	274,216,540
University of Kabianga	122,945,356
University of Kibabii	141,773,569
University of Nairobi	80,588,438
VALUERS REGISTRATION BOARD	3,144,256
VETERINARY MEDICINE DIRECTORATE	21,880,901
VETERINARY SERVICES DEVELOPMENT FUND	14,511,710
WATER RESOURCE AUTHORITY	973,277,510
WEIGHTS AND MEASURES	13,713,601
Wildlife Research and Training Institute	85,486,738
Women Enterprise Fund	166,800,177
Youth Enterprise Development Fund	59,885,220
Agriculture Information Resource Centre	102,684
Animal Health and Industry Training Institute NDOMBA	214,510
Kenya Fishing Industries corporation	53,950
KENYA METEOROLOGICAL DEPARTMENT	-
Kenya News Agency	1,239,168
LIVESTOCK FARMS & STATIONS	2,598,108
National Cancer Institute of Kenya	49,511
OPEN UNIVERSITY OF KENYA	35,872,001
Rural Electrification and Renewable Energy	761,037

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	2024/2025
	Kshs
Ulinzi Prime Health Services Fund	96,405
Kenya Safari Lodges And Hotels LTD	455
Competition Tribunal	6,361
Water Services Regulatory Board	68,781
The Eldoret National Polytechnic	216,153
DEPARTMENT OF CULTURE	773,170
Mombasa Alcoholic Drinks Control	9,372,900
Pesaflow	1,238,229
State Department for Irrigation	10,000
TARDA	41,901,345
TARDA Tana Delta Irrigation Project	544,020
Kenya School of Agriculture	3,000
Sub Totals	95,691,085,144
Semi Autonomous Government Agencies-USD	
National Construction Authority	21,984,910
NTSA Revenue Collection Account	67,100,532
Kenya Wildlife Service	6,058,512,596
Kenya Veterinary Board	3,362,398
Kenya Accreditation Service	71,128
Kenya Railways Collections Account	-
Kenya Medical Laboratory Technicians and Technologists Board	369,605
KIPPRA USD	13,898,343
Kenya Fishing Industries Corporation USD	3,123,797
Kenya Civil Aviation Authority	3,698,463,990
Pharmacy and Poisons Board	1,474,810,096
National Commission for Science Technology and Innovation	23,110,149
Kenya Bureau of Standards	2,015,321,782
VETERINARY MEDICINE DIRECTORATE	55,797,702
KENYA MARITIME AUTHORITY	50,366,912
Kenya Industrial Property Institute	252,694,038
Kenya Tourism Board	70,884,135
Kenya Ports Authority	16,453,525,573
Kenya National Innovation Agency	374,131
Agriculture and Food Authority	3,329,550
OPEN UNIVERSITY OF KENYA	639,890
Boma Yangu	-
COMPETITION AUTHORITY OF KENYA	1,001,607
Counsellors and Psychology Board	226,315
ETA	-
Export Processing Zones Authority(EPZA)	213,016,897
Kenya Accountants and Secretaries National Examination Board	87,810
Kenya Plant Health Inspectorate Service	661,266
Kenyatta University KU	155,188
SPECIAL ECONOMIC ZONES AUTHORITY	25,476,631
Civil Registration Services	879,396
Counsellors and Psychology Board	1,377,161
Kenya Fisheries Services	6,466,150
Kenya National Shipping Line USD	9,699
Nairobi Centre for International Arbitration USD	978,328
National Museums of Kenya	193,985
Sub Totals	30,518,271,691
Total	126,209,356,835
Note 25. Convenience Fees	
ICT Authority	141,029,879
State department for Immigration and Citizen Services	299,954,781
Government Digital Payments Department A.I.A-National Treasury	465,703,103
Total	906,687,764

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Note 26.Cash and Cash Equivalents	2024/2025	2024/2025
	Kshs	Kshs
BANK ACCOUNTS-KES		
Kenya Commercial Bank KES	995,579,957	4,847,949,420
Kenya Commercial Bank KES	154,108,650	566,144,343
Absa Bank KES	46,921,790	53,916,989
Consolidated Bank KES	124,008,999	40,132,592
Co-operative Bank KES	14,933,150	52,119,262
Diamond Trust Bank KES	1,308,772,911	32,144,299
Equity Bank Kenya KES	60,145,900	44,189,477
Family Bank KES	176,655,507	7,029,936
I&M Bank KES	9,179,652	43,196,720
National Bank of Kenya KES	12,572,044	27,263,964
NCBA Bank Kenya KES	17,780,900	502,725
Stanbic Bank KES	68,805,723	15,937,408
Eco Bank KES	136,101	
Sidian Bank KES	85,941,279	
Standard Chartered Bank KES	1,140,873	
TOTAL	3,076,683,436	5,730,527,135
BANK ACCOUNTS-USD		
Kenya Commercial Bank USD	469,072,362	1,280,081,697
Kenya Commercial Bank USD	56,550,394	60,348,204
Absa Bank USD	9,348,165	3,314,352
Co-operative Bank USD	1,259,735	835,414
Equity Bank Kenya USD	16,082,996	12,852,329
I&M Bank USD	5,407,873	4,103,509
National Bank of Kenya USD	8,908,674	9,379,534
NCBA Bank Kenya USD	7,235,560	256
Stanbic Bank USD	3,813,218	230,624
Consolidated Bank USD	2,596,786	
Eco Bank USD	129	
Diamond Trust Bank USD	50,815,016	
Family Bank USD	2,080,640	
Sidian Bank USD	937,074	
TOTAL	634,108,623	1,371,145,920
PAYBILL -NO. 222222		
JamboPay	19,232	3,630
MPESA	15,303,296	7,199,106
Airtel Money		2,699,543
Tkash Money		242,886
Afrinet	4,839,548	
Pesawise	605,152	
TOTAL	20,767,228	10,145,165
G/TOTAL	3,731,559,287	7,111,818,221

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Note 27.Account payables	2024/2025	2023/2024
Receiver of Revenue Receipts	Kshs	Kshs
Business Registration Services	- 14,511,457	17,732,643
Ministry of Lands and Physical Planning Revenue Collection	3,517,190,334	361,831,800
Ministry of Mining	211,390,127	1,067,869
Registrar of Motor Vehicles	- 4,021,974,727	78,993,386
Civil Registration Department	1,154,200	1,154,200
Directorate of Criminal Investigations	100,654,650	100,654,650
State department of Immigration and Citizen Services	504,605,815	201,367,248
National Registration Bureau	5,947,100	31,974,000
State Law Office And Department Of Justice - Revenue Account	10,669,450	12,765,250
KDIC	21,150	21,150
Kenya Revenue Authority(KRA)	144,756,911	750,904,497
Betting Control and Licensing Board	11,705,560	23,690,512
	471,609,112	1,582,157,205
Counties Revenue Fund (CRF)		
Mombasa County Government Revenue Fund Account	20,711,691	21,015,291
Kisumu County Government Revenue Fund Account	1,286,550	1,287,000
NAROK COUNTY REVENUE FUND		-
	21,998,241	22,302,291
Semi Autonomous Government Agencies		
Agriculture and Food Authority	43,198,963	43,972,993
Anti Counterfeit Agency	4,270,180	4,826,818
Capital Markets Authority	24,024,750	20,501,327
Central Rift Valley Water Works Development Agency	20,350	21,600
Coast Water Works Development Agency	144,350	155,000
Communications Authority of Kenya	96,405,141	5,777,309
Counsellor's and Psychologist Board	1,917,755	
Engineers Board of Kenya	- 15,650	
Export Processing Zones Authority	1,744,475	
Government Printers	- 16,207,800	
HELB	1,702,400,118	105,323,539
Higher Education Loans Board(HELB)	- 1,604,693,786	
KEMFRI Revenue	2,084,800	848,920
Kenya Accreditation Service	271,277	
Kenya Broadcasting Corporation	15,361,458	295,061
Kenya Copyright Board	11,269,731	11,282,331
Kenya Cultural Centre	978,450	455,000
Kenya Dairy Board	654,717	2,046,269
Kenya Film Classification Board	238,555	312,080
Kenya Fisheries Services	6,303,684	
Kenya Forest Service	114,854,928	135,974,463
Kenya Health Professions Oversight Authority	- 67,450	
Kenya Industrial Research and Development Institute	9,773	
Kenya Institute of Highways and Building Technology	3,850,261	4,336,156
Kenya Institute of Primate Research(KIPRE)	- 387,651	
Kenya Medical Laboratory Technicians and Technologists Board	- 98,800	
Kenya National Library Service Board	- 2,213,896	- 60,376
Kenya National Shipping Line	488,330	
Kenya National Qualifications Authority	431,800	635,200
Kenya Nuclear Regulatory Authority	8,410,728	9,040,978

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	2024/2025	2023/2024
	Kshs	Kshs
Kenya Railways Collections Account	18,501,353	20,610,821
Kenya Trade Network Agency	18,289,489	27,101,423
Kenya Veterinary Board	- 1,156,315	
Kenya Veterinary Vaccine Production Institute	786,126	837,591
Kenya Water Institute	160,092,116	
Kenya Wildlife Service	49,397,128	
Kenya Year Book Editorial	- 670	
Kenyatta International Conference Centre	7,700,985	
Kenyatta National Hospital	45,880,837	
Kenyatta National Hospital - Revenue	1,132,575	1,425,575
Kenyatta University	6,449,181	
KFS College	788,719	985,359
KIHBT-Kisii Training Centre	- 22,370,106	
KIPPRA	- 1,656,400	550,000
KISE Fees Collection Account	27,850	30,800
KISE Inst. Fund and Other Monies Account	- 67,400	21,850
Lake Victoria North Water Works Development Agency	- 300	
Lake Victoria South Water Works Development Agency	- 14,900	8,000
Meteorological Department	148,740	147,700
Ministry Of Water, Sanitation and Irrigation.	1,889,750	1,969,000
MS Bomas of Kenya LTD Revenue A/C	380,774	884,439
Mt. Kenya School of Adventure and Leadership	91,300	91,300
Nairobi Centre for International Arbitration	6,900	2
National Biosafety Authority	893,325	971,080
National Campaign Against Drug Abuse Authority	14,650,584	
National Cereals and Produce Board	45,797,518	24,449,905
National Construction Authority	- 49,150	2,854,650
National Council for Law Reporting	16,990	
National Museums of Kenya	30,390,217	
NEMA Revenue Account	17,066,956	17,817,227
NGO Co-Ordination Board	350,550	961,500
National Transport and Safety Authority	4,001,388,433	25,457,900
Numerical Machining Complex	- 1,628,240	- 1,625,490
Nursing Council of Kenya	6,042,950	10,874,800
Nzoia Sugar Company Limited	1,139,355	1,139,370
Official Receiver Bankruptcy Estates	2,900	5,000
Official Receiver Company Liquidation	72,750	75,000
Pest Control Products Board	10,407,608	10,746,194
Physiotherapy Council Of Kenya	49,185,127	
PS Internal Security and National Administration	124,900	156,700
REC-State Department for Sports	- 14,000	
Public Service Commission	- 2,165,050	- 2,108,400
State Department for Foreign Affairs	8,680,150	16,096,300
TARDA Masinga Dam Resort	- 6,952,892	
State Department for Public Health and Professional Standards CBK	- 71,205,926	4,270,450
State Department of Livestock	- 250	
State Law Office Revenue/A.I.A	- 5,507,728	20,000
Tana Water Works Development Agency	- 100	
Teachers Service Commission	- 1,513,644	936,756
Tourism Regulatory Authority	- 21,372	1,121,278
Veterinary Medicines Directorate	1,678,493	

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	Kshs	Kshs
Veterinary Services Dev Fund	2,121,082	
Kenya Agricultural and Livestock Research Organization (KALRO)	166,534	13,068,931
Without Account Name & Number	3,462,770	3,462,770
Insurance Regulatory Authority	26,505,910	33,833,595
Kenya Institute of Curriculum Development	-	211,224
Kenya Seed Company Ltd	19,386,220	26,649,982
Agricultural Development Corporation	2,138,772	2,526,172
ALUPE UNIVERSITY	201,456	166,771
Auctioneers Licensing Board	-	111,895
Bandari Maritime Academy	208,333	258,733
Board of Registration of Architects & Quantity Surveyors	637,938	878,738
Boma Yangu	19,505,664	20,129,405
BOMET UNIVERSITY COLLEGE	551,251	148,251
BUKURA AGRICULTURAL COLLEGE	983,030	821,165
Centre for Mathematics, Science and Technology Education in Africa	-	133,650
CHUKA UNIVERSITY	890,010	764,233
CIVIL SERVANTS HOUSING SCHEME	8,949,588	9,260,896
Clinical Officers Council of Kenya	110,546	1,314,300
COAST DEVELOPMENT AUTHORITY	953,600	1,016,060
College of Arms	-	8,640
COMMISSION FOR UNIVERSITY EDUCATION	959,827	797,454
COMPETITION AUTHORITY OF KENYA	-	135,508
Cooperative University of Kenya	2,501,000	2,057,132
Council for Legal Education	1,074,317	1,295,475
Counsellors and Psychology Board	-	86,200
Curriculum Development Assessment and Certification Council(CDACC)	98,192,593	113,078,524
DAIRY TRAINING INSTITUTE NAIVASHA	279,922	376,202
Dedan Kimathi University of Technology	11,008,179	7,411,947
Directorate of Occupational Safety and Health Services (DOSHS)	6,504,782	8,647,012
Division Of National Laboratory Services	-	3,250
EGERTON UNIVERSITY	11,237,168	9,779,451
Energy and Petroleum Regulatory Authority	-	607,556
Engineers Board of Kenya	-	676,000
Estate Agency Registration Board	778,772	815,022
Estate Management Department	205,754	315,864
Ewasonyiro south development authority	2,649,156	3,133,702
Export Processing Zones Authority(EPZA)	506,857	506,857
Firearms Licensing Board	44,896,534	47,555,897
Garissa University	1,178,049	1,675,979
Government Chemist	220,895	214,900
Government Press	1,077,483	5,116,397
Government Vehicle Check Unit(GVCU)	97,038	138,800
Human Resource Management Professionals Examinations Board	724,964	289,500
INSTITUTE OF CERTIFIED INVESTMENT AND FINANCIAL ANALYSTS	-	751
Institute Of Human Resources Management	1,463,975	1,739,980
Jaramogi University	1,796,721	1,805,101
Jomo Kenyatta University of Agriculture and Technology	9,816,792	10,600,431
KAIMOSI FRIENDS UNIVERSITY	650,311	316,547
Karatina University	-	427,304
Kenya Accountants and Secretaries National Examination Board	13,350,713	17,801,931
KENYA ACCREDITATION SERVICE	-	2,700

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	Kshs	Kshs
Kenya Airports Authority	4,298,012	3,733,303
Kenya Animal Genetic Resources Centre	3,245,735	3,021,150
Kenya Bureau of Standards	91,071,590	168,113,504
Kenya Civil Aviation Authority	534,919,931	196,162,626
Kenya Education Management Institute	3,745,996	3,931,186
Kenya Electricity Generating Company PLC (KenGen)	2,005,516	3,278,304
Kenya Engineering Technology Registration Board	1,973,616	2,111,806
Kenya Fisheries Service	-	267,500
Kenya Forestry Research Institute	178,676	893,021
Kenya ICT Authority	1,697,640	1,025,800
Kenya Industrial Property Institute	-	175,165
Kenya Industrial Research & Development Institute (KIRDI)	120,426	264,136
Kenya Institute for Public Policy Research and Analysis	205,088	61,588
Kenya Institute for the Blind	66,550	67,250
Kenya Institute of Mass Communication	7,354,691	7,622,200
Kenya Institute of Primate Research	-	-
KENYA INSTITUTE OF SPECIAL EDUCATION	3,482,242	2,679,862
Kenya Institute of Supplies Examination Board	3,660,105	3,736,950
Kenya Institute of Supplies Management(KISM)	-	146,250
KENYA INSTITUTE OF SURVEYING AND MAPPING	-	53,833
Kenya Leather Development Council Services	-	1,663,317
Kenya Literature Bureau	26,748	3,887
Kenya Marine and Fisheries Research Institute (KMFRI)	-	1,020,745
Kenya Meat Commission	-	1,509,224
Kenya Medical Laboratory Technicians and Technologists Board(KMLTTB)	-	955,350
Kenya Medical Practitioners and Dentist Council	-	11,518,107
Kenya Medical Research Institute	79,125	21,072
Kenya Medical Training College	12,320,914	33,387,257
Kenya National Archives and Documentation Service	-	268,929
Kenya National Entrepreneurs Savings Trust	51	-
Kenya National Examination Council	7,848,105	7,688,180
Kenya National Highways Authority	21,415,786	18,021,720
Kenya National Innovation Agency	-	97,348
KENYA NATIONAL TRADING CORPORATION	-	4,698
Kenya National Shipping Line Ltd	-	489,430
KENYA PIPELINE COMPANY	74,524	75,024
Kenya Plant Health Inspectorate Service	-	1,822,015
Kenya Ports Authority	10,387,356	10,295,246
Kenya Rural Roads Authority	959,570	977,970
Kenya School of Government	560,920	650,918
Kenya School of Law	-	1,630,294
Kenya Tourism Board	-	2,868,894
Kenya Universities and Colleges Placement Service	-	12,353,543
Kenya Urban Roads Authority	679,900	680,050
Kenya Utalii College	15,059,930	15,742,443
Kenya veterinary board	-	-
Kenya Water Institute(KeWI)	-	160,170,934
Kenya Wildlife Services	-	55,273,501
Kenyatta International Convention Centre-BE	-	8,614,133
Kenyatta National Hospital	-	47,045,398
Kenyatta University KU	-	6,616,417

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	2024/2025	2023/2024
	Kshs	Kshs
Kenyatta University Teaching, Referral & Research Hospital	21,462,400	14,856,235
Kerio Valley Development Authority	899,218	718,086
Kirinyaga University	- 971,695	289,110
Kisii University	3,670,806	2,953,434
Koitalel Arap Samoei University College	131,039	55,737
Konza Technopolis Development Authority	29,121,457	70
Laikipia University	376,111	356,784
Lake Basin Development Authority (LBDA)	447,220	616,588
Land Settlement Fund	2,506,483	1,764,967
LAND SURVEYORS' BOARD	1,092,181	1,058,631
MAASAI MARA UNIVERSITY	399,670	93,399
Machakos University	1,650,242	1,560,709
Mama Ngina University College	11,965	- 646
Maseno University	17,729,087	16,487,834
Masinde Muliro University of Science and Technology	5,729,358	3,407,019
Materials, Testing and Research Division (MTRD)	1,939,832	2,067,232
Mathari National Teaching and Referral Hospital	1,867,044	1,522,313
Mechanical and Transport Fund	4,077,288	5,043,443
Media Council of Kenya	- 86,445	173,052
Meru University of Science and Technology	721,881	1,583,143
Micro and Small Enterprises Authority	84,784	188,134
Moi Teaching and Referral Hospital	24,807,577	21,068,069
Moi University	13,196,749	5,905,808
Muhoroni Sugar Company	- 100	
Multi-Media University	14,275,199	14,102,125
Muranga University of Technology	- 60,051	50,493
National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA)	11,500	19,750,020
National Beekeeping Institute	32,600	39,500
National Commission for Science Technology and Innovation	696,616	1,231,930
National Council for Law Reporting(Kenya Law)	- 9,720	
NATIONAL DEFENCE UNIVERSITY	271,952	
NATIONAL EMPLOYMENT AUTHORITY	4,487,552	7,250,050
National Environment Management Authority	-	
National Health Insurance Fund	134,393,985	134,099,530
National Housing Corporation	29,303,894	25,817,691
NATIONAL INDUSTRIAL TRAINING AUTHORITY	57,537,292	65,738,077
NATIONAL IRRIGATION AUTHORITY	20,631,353	21,543,261
National Museums of Kenya	-	38,321,180
National Police Service	12,028,487	
NATIONAL RABBIT INSTITUTE	52,550	66,400
National Social Security Fund	42,328,994	41,536,251
National Youth Service	532,847	658,062
New Kenya Planters Cooperative Union (nKPCU)	36,994	904
Office of the Data Protection Commissioner	1,194,374	1,339,950
Office of the Registrar of Political Parties	84,501	144,351
Pharmacy and Poisons Board	1,796,655	2,183,022
Physical Planners Registration Board	- 34,510	
Physiotherapy Council of Kenya	- 50,100	48,267,827
PORT HEALTH	- 1,279,604	
Postal Corporation of Kenya	- 26,570,864	
Probation and Aftercare Service	1,460,899	1,567,799

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	2024/2025	2023/2024
	Kshs	Kshs
Public Health Officers and Technicians Council	27,900	50
Public Procurement Regulatory Authority	8,717,453	615,136
PWANI UNIVERSITY	2,267,059	1,978,584
Railway Training Institute	21,272,493	20,924,519
Regional Pastoral Training Center - Narok	17,700	23,250
Retirement Benefits Authority	- 47,339,556	12,700,253
Rivatex	586,987	946,917
Rongo University	16,936,877	16,309,629
School Equipment Production Unit	100	350
Scrap Metal Council	3,051,131	1,949,750
SLUM UPGRADING DEPARTMENT	183,240	281,081
SOUTH EASTERN KENYA UNIVERSITY	1,186,288	1,122,815
Spinal Injury Hospital	893,791	853,316
Sports Kenya	752,640	1,137,510
State Department for Basic Education	- 79,500	
State Department for Cooperatives	- 10,549,994	246,000
State Department for Correctional Services	- 55,554	898,368
State Department for Labour & Skills Development	- 14,322	6,528
STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING	- 3,763,340,687	- 139,341,983
State Department for Mining	- 158,367,499	74,970
State Department For Social Protection And Senior Citizen Affairs	16,798,879	21,485,129
Taita Taveta University	1,643,766	1,277,239
Tana and Athi Rivers Development Authority	222,363	648,473
Tea Board of Kenya	332,654	426,104
Technical and Vocational Education and Training Authority	771,889	935,504
Technical University of Kenya	8,763,874	1,531,442
Technical university of Mombasa	4,566,074	3,358,640
Tharaka University	4,981,033	4,508,142
The President's Award Kenya	20,956	17,906
The Tourism Fund	390,970,266	424,264,174
Tom Mboya University	254,487	2,807
TURKANA UNIVERSITY	878,436	869,707
University of Eldoret	1,321,568	1,021,603
UNIVERSITY OF EMBU	1,098,214	550,066
University of Kabianga	1,214,738	824,883
University of Kibabii	4,170,483	3,453,724
University of Nairobi	8,134,262	7,388,188
VALUERS REGISTRATION BOARD	- 16,289	15,861
VETERINARY MEDICINE DIRECTORATE	- 21,984,901	1,826,393
VETERINARY SERVICES DEVELOPMENT FUND	- 14,712,794	2,129,158
WATER RESOURCE AUTHORITY	34,095,915	22,724,385
WEIGHTS AND MEASURES	744,997	758,507
Wildlife Research and Training Institute	- 438,990	1,179,763
Women Enterprise Fund	4,739,158	3,054,616
Youth Enterprise Development Fund	414,273	819,003
Agriculture Information Resource Centre	- 800	
Animal Health and Industry Training Institute NDOMBA	- 11,000	
Kenya Fishing Industries corporation	75,850	129,900
KENYA METEOROLOGICAL DEPARTMENT	- 100	
Kenya News Agency	23,417	2
LIVESTOCK FARMS & STATIONS	44,250	

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	2024/2025	2023/2024
	Kshs	Kshs
National Cancer Institute of Kenya	- 49,831	
OPEN UNIVERSITY OF KENYA	1,179,821	476,682
Rural Electrification and Renewable Energy	- 15,809	32
Ulinzi Prime Health Services Fund	263,172	
Civil Registration Service		15
KEFRI		2
Kenya National Bureau of Statistics		4,950
KENYA SCHOOL OF TVET		2,475,943
Konoin Technical Training Institute		25
LUGARI TECHNICAL TRAINING INSTITUTE		3
Maasai National Polytechnic		52,400
Nairobi Technical Training Institute(NTTI)		50,740
Nyayo Tea Zones Development Corporation		1,508
PC KINYANJUI TECHNICAL TRAINING INSTITUTE		20
Chemelil Sugar Company	1	
Ewaso Ng'iro North River Basin Development Authority	2	
Nairobi International Financial Center Authority	3	
Animal Health and Industry Training Institute KABETE	- 75	
Agricultural Finance Corporation	53	
Agro - Chemical and Food Company Limited	- 40	11
Kenya Safari Lodges And Hotels LTD	- 450	
NEW KENYA CO-OPERATIVE CREAMERIES(KCC)	108	998
KENYA DEVELOPMENT CORPORATION	14	230
NATIONAL WATER HARVESTING AND STORAGE AUTHORITY	100	1
Geothermal Development Company	8	
Warehouse Receipt System Council	211	
Livestock Training Institute Wajir	306	
Registrar of Societies	875	
Endebess Technical Training Institute	900	13
NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT	4,808	51
Competition Tribunal	- 100	152,940
Water Services Regulatory Board	600	
The Eldoret National Polytechnic	8,100	276,091
Uwezo Fund	543,402	
ICT Authority - Smart Academy	829,900	801,137
DEPARTMENT OF CULTURE	- 663,040	
Mombasa Alcoholic Drinks Control	- 10,250	
Pesaflow	- 11,300	
State Department for Irrigation	- 200	
TARDA	- 21,688,685	
TARDA Tana Delta Irrigation Project	- 50	
Kenya School of Agriculture	- 150	
Sub-Total	2,558,534,927	2,418,604,326
Total	3,052,142,281	4,023,063,822

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Note 28.Account payables-USD	2024/2025	2023/2024
	Kshs	Kshs
State Department for Interior (USD)	- 1,835,934,832	33,554,577
State Department for Interior (USD) East Africa Entry Visa	2,500,936	2,500,936
National Construction Authority	588,388	588,388
NTSA Revenue Collection Account	- 147,579	147,579
Kenya Wildlife Service	425,161,936	433,492,417
Kenya Veterinary Board	1,720,460	1,720,460
Kenya Accreditation Service	224,191	224,191
Kenya Railways Collections Account	72,574	72,574
Kenya Medical Laboratory Technicians and Technologists Board	87,997	87,997
KIPPRA USD	2,307,420	2,307,420
Kenya Fishing Industries Corporation USD	1,639,257	75,632
Kenya Civil Aviation Authority	178,542,182	157,118,327
Pharmacy and Poisons Board	148,964,342	124,386,222
Without Account Name & Number		2,597,334
National Commission for Science Technology and Innovation	2,569,481	1,996,978
Kenya Bureau of Standards	- 354,894,392	112,529,366
VETERINARY MEDICINE DIRECTORATE	7,365,665	9,483,556
KENYA MARITIME AUTHORITY	18,648,121	570,135
Kenya Industrial Property Institute	43,996,954	2,320,816
Kenya Tourism Board	12,940,096	- 60,123
Kenya Ports Authority	3,595,781	3,595,781
Kenya National Innovation Agency	128,442	115,316
Agriculture and Food Authority	187,952	306,533
OPEN UNIVERSITY OF KENYA	20,272	1,154
Boma Yangu	12,932	
COMPETITION AUTHORITY OF KENYA	- 129	
Counsellors and Psychology Board	5,011	
ETA	1,938,327,581	
Export Processing Zones Authority(EPZA)	18,872,817	
Kenya Accountants and Secretaries National Examination Board	3,096	
Kenya Plant Health Inspectorate Service	267,260	
Kenyatta University KU	129	
SPECIAL ECONOMIC ZONES AUTHORITY	388,357	
Civil Registration Services	-	
Counsellors and Psychology Board	- 647	
	618,162,052	889,438,407
Prior Year Balance		145,824,907

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Note 29. Revenue Received In Advance	2024/2025	2023/2024
Description	Kshs	Kshs
POS 1-AFA	976,112	
Gathoni Waititu-KES	330	
Caroline Akinyi Aton-KES	18,155	
Irene Muthoni Kibet-KES	412,720	
EUNICE AOKO-KES	457,665	
Akinyi Benedete Okoth-KES	805,175	
LORRINE APONDI SIMIYU-KES	537,180	
Beatrice Musyoka-KES	29,480	
Mary wangari-KES	10,060	
Carey Wekhomba-KES	601,790	
Laura Wakisha-KES	448,580	
Shelly Ondieki-KES	622,540	
Virginia Kitheka -KES	142,025	
JOYLEEN AMWAYI LUBANGA-KES	773,512	
IDRIS MOHSIN HASSAN-KES	720	
JOYCE BII-KES	1,245	
COSMUS INGUI KISYOKA-KES	2,614,050	
HENRY MUGAMBI NYAGA-KES	2,370,750	
TEDDY MWANZA DAVID-KES	22	
Andy Ltd-KES	100	
DANIEL KIPRONO-KES	1,917,850	
Debrah Ogila-KES	574,405	
ABDI DIBA GODANA-KES	11,050	
IAN NDERITU NDIRANGU-KES	280,000	
SALMAN COCKAR-KES	800,485	
SAMUEL MUTIA KANUKU-KES	21,400	
NICK MUTUNGA DAVID-KES	6,900	
Total	14,434,301	
Note 30. Convenience Fees		
Convenience Fees	5,459,042	180,954,967
	5,459,042	180,954,967
Note 31. Partial Payments	41,361,611	1,872,536,118
	41,361,611	1,872,536,118
Total	3,731,559,286	7,111,818,220

31. 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. The audit was carried for the financial year 2023-2024 and the responses to the issues raised were made vide Ref.TNT/GDP.1/VOL.11 (18)

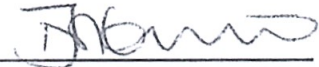
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Variances in Receivers of Revenue Receipts Records	The management has adjusted the accountability statement to reflect the changes	Not Resolved	
2	Variances in Revenue from Semi-Autonomous Government Agencies	The management have adjusted the accountability statement to reflect the changes	Not Resolved	
3	Variances in Respect to USD Collections	The management have adjusted the accountability statement to reflect the changes	Not Resolved	
4	Variances in Balances reflected in Revenue Statements and Confirmation from Institutions	The management have adjusted the accountability statement to reflect the changes	Not Resolved	
5	Variances in Comparative Balances	The management have adjusted the accountability statement to reflect the changes	Not Resolved	
6	Unreconciled Closing Balance and Account Payables	The management have adjusted the accountability statement to reflect the changes	Not Resolved	
7	Unsupported Cash and Cash Equivalents Balance	Management has provided supporting records for verification	Not Resolved	
8	Unsupported Prior Year Balances	Management has provided supporting records for verification	Not Resolved	
9	Collections and Transfers to Unidentified Semi-Autonomous Government Agencies	The funds collected by system but mapping of account number details were missing. The issue has been shared with the system developer	Not Resolved	
10	Partial, Incomplete and Duplicated Payments		Not Resolved	
11	Failure to Provide Consultancy Agreement	The management provided the consultancy agreement	Not Resolved	
12	Pending Court Case		Not Resolved	
13	Manual Reconciliation and Settlement of Payments	the vendor to automate settlement and reconciliation	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
14	Lack of Service Level Agreement with Payment Service Providers	The management has initiated the process of engaging service providers	Not Resolved	



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 Assistant Accountant General