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REPORT

OF

THE AUDITOR-GENERAL

ON

KENYA CITIZENS AND FOREIGN NATIONALS MANAGEMENT SERVICE

FOR THE YEAR ENDED 30 JUNE, 2025

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
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KENYA CITIZENS AND FOREIGN NATIONALS MANAGEMENT SERVICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDING JUNE 30, 2025

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

Table of Contents Page

1. ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The *Kenya Citizens and Foreign Nationals Management Service* (KCFNMS), here in referred to as the Service is a State Corporation under the ministry of interior and Coordination of National Government. The Service was established by an Act of Parliament; The Kenya Citizens and Foreign Nationals Management Service Act Cap 174 Laws of Kenya on 30th September, 2011. The Service is domiciled in Kenya and has no branches.

(b) Principal Activities

The Service shall, under the general supervision of the Cabinet Secretary be responsible for the implementation of policies, laws and any other matter relating to citizenship and immigration ,births and deaths, marriages ,identification and registration and travel documents, foreign nationals management and the creation and maintenance of a comprehensive national population register.

The Service shall specifically:-

a) In relation to the national population register and for the purpose of collecting and compiling information concerning the distribution and composition of the population in Kenya, the scope and direction of immigration ,labour resource utilization and other connected purposes have the following functions:

   (i) Receiving, storing and updating information from primary registration agencies;

   (ii) Generation of appropriate unique identifier for individuals and groups in accordance with this Act;

   (iii) Subject to the constitution and in consultation with other relevant institutions, regulating the sharing of information by the various registration agencies and other users;

   (iv) Implement the relevant policies and guidelines and provide the cabinet secretary with the necessary information to guide the formulation of new policies, review of existing policies and guidelines.

   (v) In consultation with the cabinet secretary, coordinate and mobilize resources for the implementation of the relevant policies;

   (vi)Undertake the task of data collection and dissemination in a manner that ensures consistency and accuracy in accordance with set national standards and guidelines and

   (vii) Facilitate access to information and data to national population registration information in accordance with this Act, any other relevant law or policy and the constitution;

b) Administer the Acts of parliament set out in the First Schedule and any other written law
c) Advice the Government on the matters provided for in this section;
d) Collaborate with other state agencies for effective discharge of its mandate and
e) Perform such other functions as may be directed by the Cabinet Secretary.

(c) Key Management

No.	Designation	Name
1.	Ag. A.I.E Holder	Serser Chelulei
3.	Finance Officer	Joseph Muraga
4.	Accountant	Loise N. Kibicho

The *Kenya Citizen and Foreign Nationals Management Service* day-to-day management is under the following key organs:

- Ag. A.I.E Holder
- Management

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025, were not appointed.

(e) Fiduciary Oversight Arrangements

Audit and finance committee activities

The audit and finance committee have not performed their duties since there were no activities.

(f) Entity Headquarters

P.O. Box 30191-00100
Nyayo House
Kenyatta Avenue
Nairobi, KENYA

(g) KC&FNMS Contacts

Telephone: (+254) 2222022
E-mail: infocitizenservice@immigration.go.ke
Website: www.mirp.go.ke

(h) KC&FNMS Bankers

Kenya Commercial Bank
Kipande House Branch
P.O.Box 69696-00400
Nairobi, Kenya

(i) Independent Auditors

Auditor General
Office of the Auditor-General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(j) Principal Legal Adviser

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

2. THE BOARD OF DIRECTORS

The term of the Board of Directors ended in 2017, and new board members have since not been appointed to replace them.

3. MANAGEMENT TEAM

There was no management team.

4. CHAIRMAN'S STATEMENT

The term of service for the chairman ended in 17th April, 2017.

5. REPORT OF THE CHIEF EXECUTIVE OFFICER.

There was no appointed chief executive officer.

6. STATEMENT OF PERFOMANCE AGAINST PREDETERMINED OBJECTIVES

There were no predetermined objectives

7. CORPORATE GOVERNANCE STATEMENT

There was no appointed Board of Governors.

8. MANAGEMENT DISCUSSION AND ANALYSIS

There were no operations under taken.

9. ENVIRONMENTAL AND SUSTSINABILITY REPORTING

There were no operations and strategies to be delivered

10. REPORT OF THE DIRECTORS

The term of the Board members expired on 26th June, 2017, and there were no new members appointed to the KCFNMS Board.

11. STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 , require the Accounting Officer to prepare financial statements in respect of KCFNMS, which give a true and fair view of the state of affairs of KCFNMS at the end of the financial year, and the operating results of the *KCFNMS* for the year. The Accounting Officer is also required to ensure that KCFNMS keeps proper accounting records which disclose with reasonable accuracy the financial position of KCFNMS. And is also responsible for safeguarding the assets of KCFNMS.
The Ministry through the State Department is in the process of winding up the KCFNM Service which can only be effected once the enabling Act of parliament has been repealed. This will impact on the going concern of the Service in the foreseeable future.

Approval of the Financial Statements
The *KC&FNMS* financial statements were signed on its behalf by:

Signature

Name: Dr. Belio R.Kipsang, CBS

Accounting Officer

Signature

Name: Loise N. Kibicho

Head of Accounting Unit

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website:www.oagkenya.go.ke

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON KENYA CITIZENS AND FOREIGN NATIONALS MANAGEMENT SERVICE FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

A. Report on the 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 Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for the intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on the Lawfulness and Effectiveness in the Use of Public Resources, and the Report on the 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

Opinion

I have audited the accompanying financial statements of Kenya Citizens and Foreign Nationals Management Service set out on pages 7 to 16, which comprise of the

statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Kenya Citizens and Foreign Nationals Management Service as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Kenya Citizens and Foreign Nationals Management Service Act, 2011.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Citizens and Foreign Nationals Management Service Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing 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 Opinion.

Material Uncertainty Related to Going Concern

The Service has not had a Board of Directors since the expiry of the previous Board's term in June, 2017. The absence of a governing Board has affected the Service's operations and funding, leading to transfer of existing bank balances and assets to the Exchequer and the State Department for Immigration and Citizen Services respectively. Further, as disclosed in the Statement of Management Responsibilities and Note 9 to the financial statements on events after the reporting period, the Ministry is in the process of repealing the enabling Act with the intention of winding up the Service.

In the circumstances, the going concern assumption of the Service is dependent on the outcome of the legislative process.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Failure to Terminate the Service

An Act of Parliament No.3 of 2011 established the Kenya Citizens and Foreign Nationals Management Service. The Service was established to provide for the creation and maintenance of a national population register and the administration of the laws relating to births and deaths, identification and registration of citizens, immigration and refugees, and connected purposes. A Board of Directors was appointed for a term of five (5) years which ended on 26 June, 2017 while the Chairman's term of six (6) years ended on 17 April, 2017. The Board was not reconstituted and the Service has not been operationalized to date. Although Management indicated that the process of abolishing the Service by repealing the Act had been initiated, progress made in this regard was not disclosed.

Other Information

The Management is responsible for the other information set out on pages 1 to 5 which comprise of Key Entity Information and Management, The Board of Directors/Council, Management Team, Chairman's Statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Kenya Citizens and Foreign Nationals Management Service financial 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, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC REOURCES

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Service 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 Service'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 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 for 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

16 October, 2025

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2024-2025	2023-2024
		Kshs(000)	Kshs(000)
Total revenue		-	-
Expenses			
Depreciation and amortization expense	3	-	-
General expenses	4	-	-
Total expenses		-	
Surplus/(deficit) for the period		-	-

The notes set out on pages 6 to 10 form an integral part of these Financial Statements

ACCOUNTING OFFICER

Name: Dr. Belio R. Kipsang, CBS

Sign: .....

Date 30th June, 2025

HEAD OF ACCOUNTS

Name: Loise N. Kibicho

ICPAK No: 14061

Sign: .....

Date 30th June, 2025

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Notes	2024-2025	2023-2024
		Kshs(000)	Kshs(000)
Assets			
Current assets			
Cash and cash equivalents	5	-	-
		-	-
Non-current assets			
Property, plant and equipment	7	-	-
Total assets		-	-
Liabilities			
Current liabilities			
Trade and other payable from exchange transactions		-	-
		-	-
Non-current liabilities		-	-
Total liabilities		-	-
Net assets		-	-
Total net assets and liabilities		-	-

The Financial Statements set out on pages **1 to 5** were signed on behalf of the Board of Directors by:

ACCOUNTING OFFICER

Name: Dr. Belio R. Kipsang, CBS

Sign: .....

Date 30th June, 2025

HEAD OF ACCOUNTS

Name: Loise N. Kibicho

ICPAK No: 14061

Sign: .....

Date 30th June, 2025

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Ordinary share capital	Revaluation reserve	Fair value adjust-ment reserve	Retained earnings '000'	Proposed dividends	Capital/ Development Grants/Fund	TOTAL
At July 1, 2023		-	-	-	**18,930**	-	-	**18,930**
Capital/Development grants received during the year		-	-	-	-	-	-	-
Transfer during the year					**(18,930)**			**(18,9[illegible])**
At June 30, 2024		-	-	-	-	-	-	-
At July 1, 2024		-	-	-	-	-	-	-
Total comprehensive income	4	-	-	-	-	-	-	-
Depreciation	7	-	-	-	-	-	-	-
At June 30,2025		-	-	-	-	-	-	-

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

		2024-2025	2023-2024
		Kshs(000)	Kshs(000)
Cash flows from operating activities			
Receipts		-	-
Payments			
Goods and services	4	-	-
Total Payments		-	-
Net cash flows from operating activities		-	-
Cash flows from investing activities		-	-
Net cash flows used in investing activities		-	-
Cash flows from financing activities		-	-
Net cash flows used in financing activities		-	
Net increase/(decrease) in cash and cash equivalents			
		-	
Cash and cash equivalents at 1 JULY, 2024	5		15,966
Less: Transfer to Exchequer		-	(15,966)
Cash and cash equivalents at 30 JUNE, 2025	5	-	-

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
Revenue	Kshs(000)	Kshs(000)	Kshs(000)	Kshs(000)	Kshs(000)
Balance B/F	-	-	-	-	-
Total income	-	-	-	-	-
Expenses					
Bank charges	-	-	-	-	-
Total expenditure	-	-	-	-	-
Surplus for the period	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Kenya Citizens and Foreign Nationals Management Service is established by and derives its authority and accountability from Act Cap 174 Laws of Kenya on 30th September,2011. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared on a historical cost basis. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *KC&FNMS* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Notes.
The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *KC&FNMS.*

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3a. TRIAL BALANCE

Description	DEBIT(Ksh000)	CREDIT(Ksh000)
Bank A/C	-	
Motor Vehicle	-	
Furniture and fittings	-	
Computers	-	
Equipment	-	
Accumulated depreciation	-	-
Changes in net assets	-	-
	-	-

3b. DEPRECIATION AND AMORTIZATION EXPENSE

Description	2024-2025	2023-2024
	KShs(000)	KShs(000)
Property, plant and equipment	-	-
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	-	-

4. GENERAL EXPENSES

Description	2024-2025	2023-2024
	KShs(000)	KShs(000)
Bank charges	-	-
Total general expenses	-	-

5. CASH AND CASH EQUIVALENTS

Description	2024-2025	2023-2024
	KShs(000)	KShs(000)
Current account	-	-
Total cash and cash equivalents	-	-

6. DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

		2024-2025	2023-2024
Financial institution	**Account number**	**KShs(000)**	**KShs(000)**
a) **Current account**			
Kenya Commercial bank	1135135037	-	-
Grand total		-	-

7. PROPERTY, PLANT AND EQUIPMENT

	Motor vehicles	Furniture and fittings	Computers	Plant and equipment	Total
Cost	**Shs(000)**	**Shs(000)**	**Shs(000)**	**Shs(000)**	**Shs(000)**
At 1July 2022	**10,841**	**1,395**	**2,362**	**1,164**	**15,762**
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-
At 30th June 2023	**10,841**	**1,395**	**2,362**	**1,164**	**15,762**
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfer/adjustments	**(10,841)**	**(1,395)**	**(2,362)**	**(1,164)**	**(15,762)**
At 30th June 2024	-	-	-	-	-
As at 30th June 2025	-	-	-	-	-
Depreciation and impairment					
At 1July 2022	**8,911**	**696**	**2,076**	**888**	**12,571**
Depreciation	(483)	(87)	(86)	(111)	**(767)**
Impairment	-	-	-	-	-
At30 June 2023	**9,394**	**783**	**2,162**	**999**	**(13,338)**
Depreciation	-	-	-	-	-
Disposals	-	-	-	-	-
Impairment	-	-	-	-	-
Transfer/adjustment	(9,394)	(783)	(2,162)	(999)	**(13,338)**
At 30th June 2024	-	-	-	-	-
Net book values					
At 30th June 2025	-	-	-	-	-
At 30th June 2024	-	-	-	-	-

8. CASH GENERATED FROM OPERATIONS

	2024-2025	2023-2024
	KShs(000)	KShs(000)
Surplus for the year before tax Adjusted for:	-	-
Depreciation	-	-
Working Capital adjustments	-	-
Net cash flow from operating activities	-	-

9. EVENTS AFTER THE REPORTING PERIOD

There is an ongoing process of winding up the Service which is expected to be completed once the enabling Act of Parliament is repealed. This is a material adjusting event as it will impact on the going concern of the service after the reporting period.

10. ULTIMATE AND HOLDING ENTITY

The KC&FNMS is a State Corporation Agency under the Ministry of Interior and Coordination of National Government, Its ultimate parent is the Government of Kenya.

11. Currency

The financial statements are presented in Kenya Shillings (Ksh).

12. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

All property, plant, and equipment are stated at Net Book Value, and depreciated using the reducing balance method. The depreciation rates applied are as follows.

- Motor vehicle, 25%
- Computers and printers, 30%
- Office equipment, 12.5%
- Furniture and fittings, 12.5%

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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

ACCOUNTING OFFICER

Name: Dr Belio R. Kipsang, CBS

Sign: .....

Date 30th June, 2025

HEAD OF ACCOUNTS

Name: Loise N. Kibicho

ICPAK No: 14061

Sign: .....

Date 30th June, 2025