REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

REVENUE ACCOUNTABILITY STATEMENTS

FOR THE YEAR ENDED
30 JUNE, 2025

KENYA REVENUE AUTHORITY

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON REVENUE ACCOUNTABILITY STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - KENYA REVENUE AUTHORITY

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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS revenue accountability statements set out on pages 49 to 99, which comprise of the statement of financial position as at

30 June, 2025, and the statement of financial performance, statement of cash flows and statement of comparison of budget/target and actual amounts by tax head 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional revenue statements present fairly, in all material respects, the financial position of Kenya Revenue Authority-Revenue Accountability Statement 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 including the transitional provisions permitted under IPSAS 33 and comply with the Kenya Revenue Authority Act, Cap 469 ; the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Receivables from Non-Exchange Transactions Balance

The statement of financial position reflects receivables from non-exchange transactions balance of Kshs.156,653,936,042 as disclosed in Note 20.18(E)(v) to the revenue statements. The balance is in respect of collectible revenue debt aged less than one (1) year. Review of the debt records revealed the following anomalies;

i. Note 20.19(A) (vi) to the revenue statements reflects total debt of Kshs.2,724,054,087,254 comprising of collectible debts of Kshs.220,585,311,698, doubtful debts of Kshs.2,330,325,438,475, uncollectible debts of Kshs.153,204,356,763 and debt under validation of Kshs.19,938,980,318. Management made a provision for bad debts of 94% of total debt. However, Management has not disclosed its Policy on bad debts.

ii. Included in the total debt of Kshs.2,724,054,087,254 is revenue debt of Kshs.2,284,203,788,867 that has been outstanding for over three years. Management has attributed the long outstanding debt to various factors which are yet to be resolved.

iii. Included in the total debt of Kshs.2,724,054,087,254 is Kshs.613,996,626,659 described as un-implemented resolved tax dispute rulings pending updating of taxpayers' ledgers. However, the debt was provided for write off yet it was enforceable.

iv. The gross debt of Kshs.2,724,054,087,254 includes debt of Kshs.759,237,250,910 migrated from legacy system and indicated as under validation. The Management did not provide a justification of migrating un confirmed data on debt to a system

v. holding near correct position on debt and thus making the same unreliable.

In the circumstances, the accuracy and completeness of receivables from exchange transactions balance of Kshs.156,653,936,042.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Revenue Authority 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 Qualified 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 effect of the matters described in the Basis for Qualified 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 audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in use of Public Resources as analysed in **Appendix 1**. The issues have not been discussed by the Parliamentary Oversight Committee hence they remain unresolved.

Other Information

The Directors are responsible for the other information set out on page 3 to 47 which comprise of Key Entity Information and Management, The Board of Directors, Management Team, Chairman's Statement, Report of the Chief Executive Officer, Review of Kenya Regulatory and Non-Commercial Enterprises' Performance for the year 2024/25 Management Discussion and Analysis, Environmental and Sustainability Reporting, Corporate Social Responsibility, Corporate Governance Statement, Report of the Board of Directors, and Statement of Directors Responsibilities. The Other Information does not include the revenue accountability statements and my audit report thereon.

In connection with my audit on the Authority's 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.

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, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Loss of Stamps and Excise Duty Revenue

The statement of financial performance reflects revenue from taxes on goods and services of Kshs.1,003,261,620,564 as disclosed in Note 20.3 to the revenue statements. The amount includes actual excise duty receipts of Kshs.286,789,582,646. Review of stock take report for the excise stamps as at 30 June, 2025 revealed a cumulative loss of excise stamps totalling Kshs.23,724,042 at Kenya Revenue Authority Vault – Times Tower as detailed below:

Loss of Excise Stamps				
Period Lost	**No. of Stamps (Units)**	**Stamp Code**	**Stamp Description**	**Potential Revenue Loss (Kshs)**
Prior Years	9,686,358	Not Known	Not Known	Not determined
June, 2025	400,000	Not Known	Tobacco	Not determined
October, 2024	97,640	2011011	Alcohol Spirits	11,512,244
October ,2024	24,000	2011013	Alcohol Wine	8,989,740

Loss of Excise Stamps				
Period Lost	**No. of Stamps (Units)**	**Stamp Code**	**Stamp Description**	**Potential Revenue Loss (Kshs)**
October, 2024	6,044	2011014	Alcohol Wine	2,247,435
October, 2024	210,000	2011021	Soft Drinks	1,702,960
October, 2024	13,300,000	2011022	Water	95,826,500
Totals	**23,724,042**		-	**120,278,879**

Although the 9,686,358 stamps were recorded as lost in 2023/2024, the loss was not reported to any Investigating Agency. Further, no status report on the Internal investigation was availed and there was no evidence of investigation being undertaken. The 400,000 tobacco stamps indicated as lost in June, 2025 were lost in the previous years but reported in June, 2025. The basis of alleging that they were lost in the previous years was not supported as the stock take reconciliations are undertaken monthly and reported to Management. This shortfall had never been reported in any reconciliation in the alleged prior years. There is no evidence that the loss was being investigated.

In addition, the total of 13,637,684 stamps lost in October, 2024 have not been reported to any Investigating Agency. Internal investigation reports indicated that the losses occurred between 2022 and 2024, a fact which was not supported as they had not been reported. The losses had however not been detected through the monthly stock reconciliations in those years, an indication of weak controls around the receipt and issue of excise stamps thereby occasioning revenue loss.

In the circumstances, value for money on the cost of the excise stamps and subsequent revenue from excise duty lost could not be confirmed.

2. Uncollected Tax from Treasury Undertakings

The statement of financial performance reflects total collections for the year of Kshs.2,449,127,248,925. The amount excludes an amount of Kshs.1,353,255,512 in respect of Treasury Undertakings where the Authority did not collect the taxes from the taxpayers due to the commitment by The National Treasury through the Cabinet Secretary to issue an undertaking to the Authority to pay import duty and Value Added Tax (VAT) for imports on behalf of the taxpayers. Management has indicated that it is in the process of issuing a notification letter to the National Assembly on tax abandonments as per Section 37 F (4) and (5) of the Tax Procedures Act CAP469.

In the circumstances, the regularity of The National Treasury Undertakings could not be confirmed.

3. Issuance of Tax Compliance Certificates (TCCs)

Review of Tax Compliance Certificate (TCC) issuance in six service stations revealed that the Authority issued TCCs to three thousand and fifty-four (3054) taxpayers with outstanding tax liabilities of Kshs.3,124,140,596. The taxpayers had neither objected the tax assessments nor entered into a payment plan. Further, two hundred sixty five (265) TCCs were auto generated from iTax system despite having tax liability. This was contrary to Section 52 of the Tax Procedures Act (TPA), 2015 which state that a TCC may only be issued where a taxpayer has no outstanding tax liability, or where such liability is under active objection/appeal or is covered by an approved and honored payment plan. In cases where payment plans are dishonored, the TCC should be revoked.

In the circumstances, management was in breach of the law

4. Non-Compliance with the Law on Tax Amnesty Programme

Review of the tax amnesty uptake indicated that it was granted on penalties, interest and fines of Kshs.290,485,701 to four thousand, six hundred and seventy-seven (4,677) taxpayers, despite the taxpayers owing the Authority Kshs.4,757,490,465 in outstanding principal taxes, relating to tax periods up to 31 December, 2023. This was contrary to the Tax Procedures (Amendment) Act, 2024, which requires that, to qualify for amnesty, a taxpayer must have either fully paid all principal taxes or have an approved payment plan under which the outstanding principal taxes would be fully settled by 30 June, 2025. Further, a tax amnesty of Kshs.1,288,365,274 was implemented by direct deletion from taxpayer ledgers rather than being offset through credit entries.

In the circumstances, Management was in breach of the law

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the 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, except for the effect of the matters described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Failure to Onboard Taxpayers with Affordable Housing Obligation

The statement of financial performance reflects agency collections of Kshs.243,753,178,977 as disclosed in Note 20.12 to the revenue statements. The amount includes collections for housing levy of Kshs.68,925,777,840. Analysis of taxpayer data from itax in respect of Pay As You Earn (PAYE) and Housing Levy deductions revealed that six thousand, three hundred and ninety (6,390) taxpayers were found in the PAYE register but were missing in the Housing Levy records. Management has explained that although the Authority is mandated to collect Affordable Housing Levy, enforcement of the levy is not within its purview.

In the circumstances, the effectiveness of Management collection of Affordable Housing Levy could not be confirmed.

2. Delay in Reconciliation of Domestic Taxes Collections

The statement of financial performance reflects revenue from taxes on income, profits and capital gains of Kshs.930,793,183,082 as disclosed in Note 20.1 to the revenue statements. Included in the amount is Kshs.536,479,653,436 in respect of actual income tax from Corporations. Review of the domestic tax collections supporting schedule revealed that the Authority collected income tax from Corporations amounting to Kshs.23,388,213,302 through CBK direct credits where taxpayers' collections are not updated in their iTax ledger. Management explained that continuous reconciliation is undertaken to allocate the received amounts to the specific taxpayers and that it has established a Ledger Management Unit that is fully dedicated to undertake ledger reconciliations. However, at the time of the audit, the reconciliations had not been concluded.

In the circumstances, the effectiveness of internal controls over updating of taxpayers ledgers could not be confirmed.

3. Weaknesses in Operations at Customs Stations

Audit verification across border and customs stations revealed weaknesses in warehouse management, recordkeeping, operational control, and statutory compliance as detailed below;

i. Field visit of border stations revealed that goods continued to be held long after gazette notices for auction or destruction were issued or after required actions had fallen due. Several notices dating back to February 2024 and earlier remained unexecuted.

ii. Physical inspection of stations warehouses indicated inadequate physical security measures and substandard storage conditions, exposing goods to risks of theft,

iii. vandalism, and environmental damage. In addition, required approvals for disposal or destruction were in several cases not obtained or documented, resulting in breaches of statutory requirements and internal procedures.

iv. Temporary import entries could not be traced in the online systems. Further, Regional Transport Management System (RTMS) data reflected one hundred and eighty-six (186) vehicles with multiple entries that lacked exit dates, exit ports, or

v. outward rotation numbers, hindering proper tracking of vehicle movements and confirmation of collections. In addition, out of seventy (70) temporary imports in one border station, twenty-one (21) vehicles had no recorded exit, and no offences or penalties had been raised.

In the circumstances, the effectiveness of management controls over customs and border operations could not be confirmed.

4. Weaknesses in Compliance Analysis and Assessments

Review of compliance analysis and assessments operations revealed the following weaknesses;

i. Manual or email request and approval of compliance reviews of taxpayers which were not tracked. Further the emails are not integrated with the iTax system for tracking.

ii. The service offices did not maintain records of the taxpayers who had been contacted for compliance reviews, those whose reviews were done, those whose cases were closed without additional assessments and evidence and information confirming compliance and a schedule of those reviewed and the actions preferred for each case.

iii. Assessments were manually communicated with the taxpayers via tax account officers' emails instead of standardized system generated and serialized communication from Itax.

iv. The service stations did not have a stock of the actual approved actions (compliance reviews, proposed amendments or other preferred actions) at any point in time for purposes of ensuring performance of the same.

v. The service offices did not maintain a record of tax account officers' daily activity that would result on tax revenue enhancement and monthly reports of actions emanating from each officer and resulting in revenue generation.

vi. The service stations did not maintain periodic follow up reports of all tax account officers on information provided by other departments for follow-up.

In the circumstances, compliance review, analysis of taxpayers data and assessments of taxpayers process is weak and prone to manipulation leading to revenue loss.

5. Weaknesses in Debt Management Operations

Review of debt records revealed the following weaknesses.

i. There exist lapses in transfer of debt following conclusion of audits by RAC to normal debt management and enforcement. Management did not explain how they became aware of the debt in absence of period communication of the concluded audit cased which had lapsed 30 days without settlement of the assessed taxes.

ii. The service stations did not maintain either manual or electronic registers for the demand notices to track their issuance.

iii. The agency notices were not registered centrally and serially numbered for tracking. Further, documentation of withdrawal of the agency notices process was not designed to facilitate tracking and of the same to ensure existence of audit trails for confirmation of the withdrawal validity.

iv. Lack of universe debt status database in respect of debts under 14-day notice, under second 7-day notice, under agency notice, under payment plan and any other categorization for purposes of prioritizing action based on the nature of each debt.

v. The debt reports from iTax revealed inconsistencies in debt balances due to system configuration. This distorts audit trail where debts for specific taxpayers keeps changing based on the date of posting of transactions.

In the circumstances, the effectiveness of management of taxpayer debts could not be confirmed.

6. Lack of Equipment at Customs and Border Point

Physical verification and review of the scanner asset register revealed that Malindi International Airport operates as a designated international point of entry but does not have a functional baggage/cargo scanner or a trained K9 detection unit assigned to customs operations. As a result, officers rely entirely on manual inspections, which are less effective in detecting concealed prohibited or undeclared goods. There was also no inscription of red and green channels.

Further, consignments were not scanned at Loitoktok Border point when the scanner was reported to be non-operational between September to December, 2024 for a period of four (4) months. During the period, officers the officers reported the breakdown which was not rectified promptly resulting in reliance on manual inspections.

In the circumstances, the effectiveness of management activities in respect to cargo declarations could not be confirmed

7. Importation of Rice using Expired Gazette Notice

During the financial year under review Importation of rice with customs value of Kshs.145,478,375 was granted exemption by The National Treasury via Gazette Notice 14094 of 2023. Gazette notice No.6468 issued on 31 May, 2023 directed that 34,614.5 metric tons of white rice grade 1 milled rice imported pursuant to gazette notice 14094 of 2023 but delayed due to logistical challenges and had landed to be cleared duty free thus exempting payment of import duty of Kshs.50,917,436. However, the exemption was allowed for goods that had been imported into the country without having met the requirement as per gazette notice only to later be regularized.

In the circumstance, the effectiveness of controls on exceptions could not be confirmed.

8. Valuation and Clearing of Imported Goods at the Eldoret Airport

Review of imports through Eldoret International Airport indicated that the airport handled goods valued at Kshs.4,186,337,650 generating customs taxes amounting to Kshs.1,773,185,089. Physical inspection of the customs clearance processes conducted on 06 August, 2025 revealed the following anomalies were noted;

i. Although packages were opened in the presence of clearing agents or importers by the multiagency team, verification was not in-depth in terms of opening one package at a time, comparison of the declared good against the physical goods stripped, recording of key physical identifiers of the goods including brand, model, serial numbers, and product specifications for purposes of valuations against the corresponding import declarations, physical counts, weights, or measurements to validate the declared quantities. Further, the cargo scanning equipment used lacked the capability to retain scanned images or link them to specific customs entries.

ii. Invoices amounting to Kshs.4,077,976,200 were declared with consolidators listed both as consignees and buyers, while related consignors in the countries of origin were declared as sellers. Out of the imports, goods with custom value of Kshs.551,791,141, were valued using the transaction determined by the selfgenerated and issued invoices value without evidence of market surveillance or price verification against prevailing market rates or reference databases.

iii. Review of the declared cargo with a customs value of Kshs.4,186,159,392 revealed that the cargo was assessed and valuation determined on free on-board value plus the insurance but without taking into account the freight cost. The provided schedule indicated that the cargo's mode of transport was air.

iv. Analysis of the imports through Eldoret International Airport revealed that the goods handled with customs value of Kshs.686,147,281 had eleven (11) consignors as the consignees of the imports. However, the specific importers(consignees) income tax and VAT sales did not match the value of good declared. Management indicated that the consignees were consolidators and not actual consignees but did not provide evidence of having obtained the actual consignees information for purposes of undertaking compliance review to confirm payment of relevant taxes based on the information available.

v. The packing lists and invoices for consignments valued at Kshs.14,799,575, did not indicate specific product descriptions and were instead generalized without specifying make, brand, model, and any other identifying details. Management explained that verification is carried out to identify the goods, there was no evidence provided to confirm the same and physical attendance of the verification confirmed that no additions verification was conducted to confirm accuracy of declarations.

In the circumstances, the accuracy and completeness of the customs revenue of Kshs.1,773,185,089 generated at the airport could not be confirmed.

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

Responsibilities of the Management and Board of Directors

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 financial statements, Management is responsible for assessing the Authority'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.

The Board of Directors are responsible for overseeing the Authority'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 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 Unresolved Prior Year Matters

S/No	Issue
1	Non collection of capital gains tax
2	Unreconciled customs duty (Import duty)
3	Collection of revenue on Behalf of Nairobi City County Government
4	Unreconciled domestic taxes collections (CBK direct Credits)
5	Long Outstanding revenue debt
6	Unconfirmed cash in transit
7	Non compliance with Public Sector Accounting Standards Reporting Template
8	Non compliance with the law on Export and Investment Promotion Levy
9	Lack of service level agreement for collection of traffic fees