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THE AUDITOR-GENERAL

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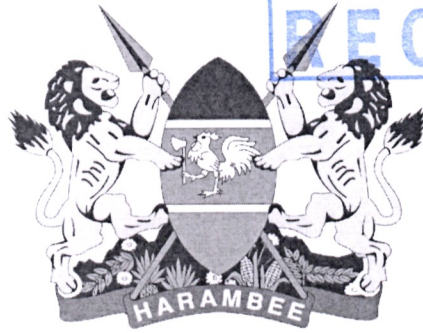
STATE DEPARTMENT FOR EAST
AFRICAN COMMUNITY

FOR THE YEAR ENDED
30 JUNE, 2022

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

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**MINISTRY OF EAST AFRICAN COMMUNITY & REGIONAL
DEVELOPMENT**
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE, 2022**

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

MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY
Reports and Financial Statements
For the period ended 30th June , 2022

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of East African Community and Regional Development was formed by Executive Order No.1 of June 2018 by merging the Ministry of East African Community (EAC) Integration) and the Ministry of Regional and Northern Corridor Development

At Cabinet level, the Ministry of East African Community and Regional Development is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the Ministry.

(b) Key Management

The State Department's day-to-day management is under the following key organs:

Senior Management Committee;
Ministerial Human Resource Advisory Committee;
Ministerial Tender Committee; and
Ministerial Training Committee

(c) Fiduciary Management

The key management personnel who held office during the period ended 30th September, 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Dr. Kevit Desai, CBS
2.	Secretary Administration	Charity Chepkonga-Bokindo
3	Integration Secretary	Dr. Alice Yalla, OGW
4.	Director Business Reforms and trans.	Mr. Fanuel Kidenda
5.	Chief Finance Officer	CPA Joseph Maina
6.	Deputy Accountant General	CPA Maureen Oganga
7.	Senior Procurement	Mr. George Maura

(d) Fiduciary Oversight Arrangements

- (i) Budget Implementation Committee
- (ii) Audit Committee
- (iii) Public Financial management Committee
- (iv) Resource Mobilization Committee

**MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
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(e) Entity Headquarters

Co-operative Bank House
16th – 19th Floor
Haile Selassie Avenue
P.O. Box 8846 - 00200
Nairobi, KENYA

Entity Contacts

Telephone: (254) -02-2245741/2211614
E-mail: ps@meac.go.ke
Website: www.meac.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

2 .STATEMENT BY THE CABINET SECRETARY



Betty C. Maina CBS
Cabinet Secretary
Ministry of EAC & Regional Development

In the Financial Year 2021/2022, the State Department implemented programmes that were geared towards deepening and widening the EAC Integration and implementing legal and legislative reforms to improve business climate in Kenya. These programmes were anchored on the national priorities, specifically to enable realization of the “Big Four Agenda”. The notable achievements by the State Department included the sustained implementation of legal and legislative reforms to improve Kenya’s global ease of doing business. Towards this, the State Department developed a county version of the Business Regulatory Toolkit that will guide in business reforms at the county level. In furtherance to this, the State Department developed and published the Kenya Business Climate Reforms Milestone Report 2020-21 to document and communicate the Government’s reforms initiatives.

The State Department continued to successfully coordinate implementation of the Single Customs Territory (SCT) which significantly continue to reduce the administrative barriers to movement of goods within the region. To support the country’s growth agenda, the State Department coordinated the adoption of the maximum EAC Common External Tariff (CET) rate of 35% as the rate to be applied on 462 products classified under the Fourth Band. The State Department further coordinated the adoption of the EAC Schedule of Tariff Concessions for the African Continental Free Trade Area (AfCFTA) whose implementation commenced from 1st July 2022 after gazettelement.

In the service sectors, the State Department coordinated the implementation of EAC Broad Band Infrastructure Network Project to enhance the connectivity of the region to the Marine Cables; and progressed the harmonization of policies relating to road, air, telecommunications and maritime

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transport. In line with the spirit of EAC Integration, bilateral meetings were held with Uganda and Tanzania to resolve non-tariff measures that hampered trade. A total of 53 Non-Tariff Barriers (NTBs) were resolved bilaterally during the Financial Year. These achievements will boost the regional integration agenda, open market access for manufactured products and increase investments.

In order to increase the number of Kenyans who take advantage of the EAC trade regime, capacity development programmes were designed for various target groups including traders, the youth, women and marginalised persons. Professionals also continued to implement and monitor their mutual recognition agreements to enhance trade in services across the borders. For Kenya to optimize the benefits of the EAC Integration, it is important to have a harmonised stakeholder engagement in the implementation of EAC projects and programmes. To this end, the State Department will endeavour to reach to as many Kenyans as possible in the integration journey by strengthening the coordination role and scaling up targeted interventions.

I wish to thank all the staff in the Ministry for diligently and effectively working towards the implementation of our policy and the agreed Annual work plan targets. I understand the many challenges State Department went through during the implementation exercise, but working together as a team and putting the resource available where they were planned to be, the State Department will make Kenya a great nation, creating substantial wealth and many job opportunities. There is need to develop a close and trusted working partnership with the EAC Partner States so that regional integration and investments can continue contributing to the economic growth of Kenya and improve the standard of living of our people.

ACKNOWLEDGEMENT

On behalf of my Ministry, I wish to take this early opportunity to thank the Government for the support in funding the strategic steps we have taken in building capacity for Kenya to manage Regional Integration and investments.

Signed.....*Betty Maina*.....

Date.....*17/10/2022*.....

Betty C. Maina, EGH
Cabinet Secretary
Ministry of EAC & Regional Development

3. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER



DR. Kevit Desai, CBS
PRINCIPAL SECRETARY
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY

Summary of Budgetary Performance

In the Financial Year 2021/2022, the State Department approved budget amounted to Kshs. 609,275,881 as recurrent expenditure. The State Department does not have a Development budget.

The East African Common Market was allocated the largest share of the budget (78%) within the sub-programmes. This can be attributed to the fact that the EAC integration process is currently focused in the implementation of the EA Common Market. Kenya South Sudan Liaison Office was allocated a budget share of 7.7% while Business Transformation allocated 6% of the State Departments budget. The East African Customs Union and the EAC Monetary Union sub-programmes had a share of 3.9% and 4.4% respectively.

Sub-Programme	Approved Amount (Kshs)	%
East African Customs Union	23,565,520.00	3.9%
East African Common Market	475,238,985.00	78.0%
EAC Monetary Union	26,835,126.00	4.4%
KESSULO	47,132,418.00	7.7%
Business Transformation	36,503,832.00	6.0%
	609,275,881.00	100.0%

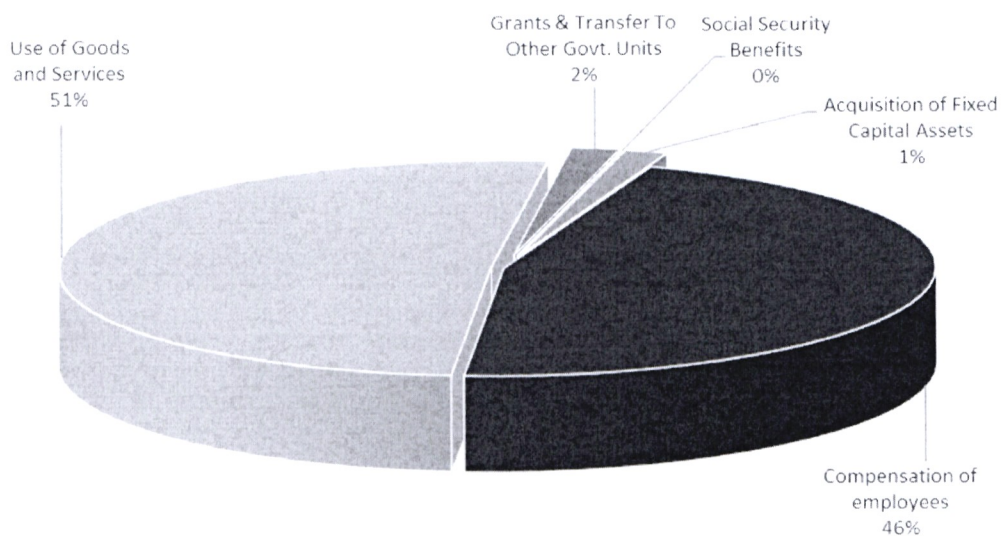
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Out of the approved budget of Kshs. 609,275,881, the State Department utilized Kshs 604,972,406 translating to an absorption rate of 99.29%. The absorption rate by Economic Classification is further illustrated in the table and figure below.

2021/2022 Budget Analysis by Economic Classification (Recurrent)

Economic Classification	Approved Budget	Actual Expenditure	Variance	% Rate of Absorption
Compensation of employees	282,500,000	277,828,599	4,671,401	98.35%
Use of Goods and Services	305,377,956	307,610,291	-2,232,335	100.73%
Grants & Transfer To Other Govt. Units	11,000,000	11,000,000	0	100.00%
Social Security Benefits	-	-	0	-
Acquisition of Fixed Capital Assets	10,397,925	9,742,516.00	655,409	93.70%
Totals	609,275,881	606,181,234	3,094,647	99.49%

2021/2022 Expenditure by Economic Classification



Summary of key achievements during the Financial Year 2021/2022

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During the period under review, State Department realized tremendous achievements under the EAC Integration, Business Transformation and Kenya South Sudan Liaison Office (KESSULO)

Achievements under the EAC Integration

The State Department implemented several key activities under the EAC Integration pillars namely; EAC Customs Union, EAC Common Market, EAC Monetary Union and EAC Political Federation. The achievements are as follows:

a. EAC Customs Union

During the Financial Year 2021/2022, the State Department key achievements under the EAC Customs Union are as follows:

1. The draft EAC Assembly Regulations, 2022 was developed and shared with Partner States for their comments.
2. EAC adopted a rate of 35% as the maximum EAC Common External Tariff (CET) rate to be applied on 462 products classified under the Fourth Band. The transposed EAC CET was published vide Legal Notice No. 347 of the 21st June, 2021 and implementation commenced on 1st July, 2022.
3. Undertook Capacity Building for MSMEs on EAC Simplified Guide specifically on Cross Border Trade for Perishable Goods to enable MSMEs to easily carry out their business within the region.
4. Continued to coordinate Kenya's participation in the Comprehensive Review of the East African Community Customs Management Act, 2004
5. A total of 145 Non-Tariff Barriers (NTBs) have been resolved in the EAC Time-Bound Programme (TBP) for the Elimination of Identified/Reported NTBs that was launched in 2009 to improve intra-EAC trade. Bilaterally, a total of 53 NTBs have been resolved during the FY 2021/2022.

b. EAC Common Market

1. Coordinated Kenya in the review of the EAC Trade in Services Strategy against proposed interventions in the following services sectors/subsectors: accounting, engineering,

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architectural, legal, transport, communication, distribution, financial, tourism and education services.

2. Coordinated the preparation of the Draft EAC Trade and Investment Report 2021.
3. Undertook capacity building on Trade Facilitation under the EAC-EU Market Access Upgrade Program (EAC-EU MARKUP) to enhancing Business Capacities for Export Competitiveness and improve Business Development Capacities for SMEs
4. Coordinated the adoption of the EAC E - Commerce Strategy in May 2022.
5. Coordinated the finalization of the Special and Differential (S & D) treatment provisions on fisheries for Island States and the revised draft Regulations on Tripartite FTA (TFTA) Rules of Origin
6. Coordinated the adoption of the EAC Schedule of Tariff Concessions for the AfCFTA whose implementation of the offer commenced from 1st July 2022 after gazettelement.

c. EAC Monetary Union

Participated in the process of identifying the host Partner State for the East African Monetary Institute (EAMI). The verification exercise took place March, 2022 and results presented during the 42nd Ordinary Meeting of the Council of Ministers held on 12th July, 2022 in Arusha, Tanzania.

d. EAC Political Federation

1. Coordinated the EAC Elections Observer Mission's engagement with the various stakeholders in Kenya from 1st -12th August 2022.
2. Participated in the 7th meeting of the Experts drafting the EAC Confederation Constitution in November 2021
3. Coordinated Kenya's participation in the 4th EAC Youth Leadership Summit (YouLead) in November 2021.
4. Coordinated Kenya's participation in the experts meeting in June 2022 in Dar es Salaam to consider the common foreign positions
5. Participated in the approval of the Draft Refugee Management Policy for consideration by the Sectoral Council on Interstate security and adoption by the Council

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6. Monitored the national implementation status of the Nairobi Protocol for the Prevention, Control and Reduction of Small Arms and Light Weapons in the Great Lakes Region, the Horn of Africa and Bordering States
7. Monitored the national implementation status of the Palermo Convention and its supplementary Protocols
8. Coordinated the adoption of the Regional Strategy for Youth Peace and Security in the EAC for establishing a Youth Peace and Security Platform in the EAC
9. Coordinated Kenya's participation in mobilization of resources to support Partner States to undertake boundary delimitations, demarcation and conduct more joint experts' field visits to assess impact of border issues on regional integration.
10. Coordinated Kenya's participation in EAC Joint Response to Regional Cross Border Security Threats Project
11. Coordinated the civilian component in in four planning conferences for the 12th EAC Armed Forces FTX Ushirikiano Imara 2022 and the execution of the exercise
12. Coordinated the passage of the East African Community Integrity and Anti-Corruption Bill, 2021

Key Achievements on Ease of Doing Business under Business Transformation

1. Developed a county version of the Business Regulatory Toolkit which was launched on 4th February 2022.
2. Developed and published the Kenya Business Climate Reforms Milestone Report 2020-21 to document and communicate the Government's reforms initiatives.
3. Draft Business Laws (Amendment) Bill 2022 already developed with input from private sector awaiting to be submitted to cabinet and parliament
4. Undertook a Roadshow in the USA during which there were meetings and engagements with the US Government, the World bank Group/IFC and the Private Sector in September 2021
5. Coordinated the UK - Kenya Business Climate, Trade and Investment Roadshow to the UK that included stops in London, Scotland and Manchester
6. Coordinated 10 Public-Private Dialogue Engagements and joint initiatives in support of Business Climate Reforms and Transformation

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Emerging Issues

1. Expansion of the EAC with admission of Democratic Republic of Congo (DRC) in March 2022.
2. Diplomatic standoffs within EAC sub-regional integration process with possibilities of Partner States sliding back to unilateralism.
3. Establishment of new EAC Institutions which require contributions from the Partner States namely EAC Monetary Institute, EAC Statistics Bureau, EAC Competition Authority temporary hosted in Arusha, Tanzania, EAC Centre for Aviation Medicine in Nairobi, Kenya, EAC Health Research Commission in Bujumbura, Burundi, EAC Kiswahili Commission in Zanzibar, and EAC Science and Technology Commission in Kigali, Rwanda.
4. Implementation of the Government policy on operationalization of the superannuation contributory pension scheme requires increased financing.

Implementation challenges, Recommendations and way forward

Despite the achievements made, the State Department encountered several challenges while executing its mandate. These challenges include:

- i. Inadequate budgetary funding due to limitation in the General Economic and Commercial Affairs (GECA) sector ceilings and fluctuation of the Kenya shilling against the dollar.
- ii. Lack of adequate research, documentation and database/statistics on East African Community activities.
- iii. Slow domestication of EAC Council Decisions by Partner States which has hampered implementation of programmes and projects at national level.
- iv. Donor dependence on most of the EAC projects and programs leading to non-implementation of planned activities
- v. Delays in ratification of protocols such as the Protocol on Sanitary and Phytosanitary. This hinders implementation of key interventions. Only Kenya, Uganda and Rwanda have ratified the Protocol;
- vi. Decision making process at the regional level is by consensus. This implies that in case one Partner State disagrees with a decision; nothing progresses until there is consensus;

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- vii. Financial challenges at regional level which hamper implementation of regional activities as per the EAC Annual Calendar of Activities;
- viii. The impact of COVID-19 Pandemic has slowed down movement of goods and persons which has impacted negatively on cross border trade;
- ix. Inadequate human resource capacity; and
- x. Multiple memberships to regional economic blocs resulting in conflicting policies and protracted decision-making processes.

b) Recommendations

- i. Additional resources should be availed to implement the Post Covid-19 Recovery Strategy.
- ii. Additional resources should be provided towards deepening and widening the integration process through fast tracking the implementation of the Customs Union, Common Market, and laying the foundation for Monetary Union and Political Federation.
- iii. The Ministry is in the process of establishing additional Regional Integration Centres (RIC) within the major Border Posts with EAC. Additional resources are therefore required to put in place basic infrastructure such as ICT, office accommodation, installation of digital screens at major border posts, furniture and fittings and also sensitizing local business community and stakeholders at the Border Posts.
- vi. There is need to adequately fund Publicity and advocacy programmes on market access, benefits and opportunities of the EAC Integration.
- v. Provide adequate resources to capacity build the Ministry's staff as well as EAC Focal Point officers from Ministries, Counties, Departments and Agencies (MCDAs) to ensure that national interests are secured.

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c) Way Forward

- i. The State Department will continue to enhance sensitization and awareness creation programme to stakeholders at the County level.
- ii. The EAC is currently considering the alternative financing mechanism to support the execution of projects and programmes within the region.

Signed..........

Date.....17/10/2022.....

**DR. Kevit Desai, CBS
PRINCIPAL SECRETARY
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY**

4. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETERMINED OBJECTIVES FOR F/Y 2021/22

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 *State Department for East African Community 2018-2022* plan are to:

- i. Coordinate the implementation of the EAC Pillars of Integration
- ii. Engage in national publicity and advocacy on EAC integration and its benefits.
- iii. Coordinate and participate in the formulation and implementation of EAC policies, Decisions and directives.
- iv. Develop and implement business climate reforms and transformation.

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 reasons of tracking progress and performance measurement.

5. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

a) Sustainability Strategy and Profile

The State Department of EAC exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on three (3) pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar:

b) Environmental Performance

Every year, the SDEAC coordinates Kenya Stakeholders in the marking the Mara-Day, celebrated by Kenya and hosted alternately by Kenya and Tanzania on 15th September. The activities to mark the day run for one week prior to the climax celebrations on 15th and key activities involve tree planting within the Mara Catchment, as well as clean up exercises in some pollution hotspots. Although the main celebrations were hosted in Tanzania, the tree planting and clean up exercises were undertaken also on the Kenyan side. The Mara River Basin is a Trans-boundary resource and a biodiversity hotspot of international importance that is currently threatened by a variety of challenges among them; habitat modification and fragmentation, deforestation, reduction in vegetation cover and species diversity.

c) Employee welfare

The State Department of EAC continues to abide by the Public Service Commission guidelines in hiring its staff. As per requirements, SDEAC undertook a Training Needs Assessment (TNA) where skills gaps were identified. Training projections was undertaken and staff mapped to training courses according to their skills gap.

The State Department of EAC also undertook Performance Appraisal for all its staff according to the performance appraisal guidelines issued by the Public Service Commission.

d) Operational Practices

The State Department for EAC maintains good business practices by ensuring rotational opportunities given to its prequalified suppliers and ensuring the disadvantaged groups (women, youth and PWD) reservation of 30% dedication to total procurement is strictly adhered to.

i) Responsible Supply Chain Supplier Relations

The State Department has maintained good supplier relationships and has honoured contractual obligations with suppliers including payment within prescribed timelines upon satisfactory delivery subject to the availability of exchequer.

e) Community Engagements-

- i. The State Department coordinated the continued operationalization of Two Mobile Laboratories for Covid-19 testing under the EAC Regional Network of Public Health Reference laboratories project. The two mobile laboratories are deployed at Namanga OSBP and Naivasha ICD. The two laboratories have facilitated the testing of truck drivers transporting cargo along the Transit Corridors.
- ii. The State Department undertook various sensitization and awareness creation forums on customs union, common market, monetary union and political federation with a view to informing the stakeholders of the available opportunities. The sensitization workshops were on Regional Integration policy, business community (Small and Micro enterprises, Border communities, Youth /women/ disadvantaged groups). The State Department, in partnership with the Law Society of Kenya (LSK), successfully conducted sensitization workshops for lawyers in the Counties of Nairobi, Mombasa (twice), Kisumu, Kilifi, Uasin Gishu, Nakuru and Meru;
- iii. The State Department continued to coordinate the EAC Support to Border Governance Agencies' Response to COVID-19 Pandemic Programme. Each of the OSBP continued disseminating pamphlets containing Information on Management of Cross Border Movement in the context of COVID-19.

6. STATEMENT OF MANAGEMENT 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 the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department of East African Integration is responsible for the preparation and presentation of the department's financial statements, which give a true and fair view of the state of affairs of the Department's for and as at the end of the financial year ended June 30 2022. 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 financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Department (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

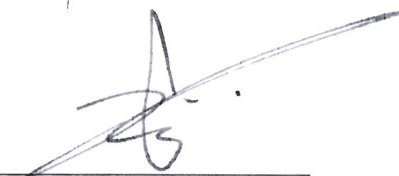
The Accounting Officer in charge of the State Department of East African Community accepts responsibility for the Department's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Department's financial statements give a true and fair view of the state of Department's transactions during the financial period ended June 30, 2022, and of the Department's financial position as at that date. The Accounting Officer in charge of the State Department for East African Community further confirms the completeness of the accounting records maintained for the Department's, which have been relied upon in the preparation of the Department's financial statements as well as the adequacy of the systems of internal financial control.

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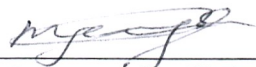
The Accounting Officer in charge of the State Department of East African Community confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Department's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The State Department's financial statements were approved and signed by the Accounting Officer on 17/10/ 2022.

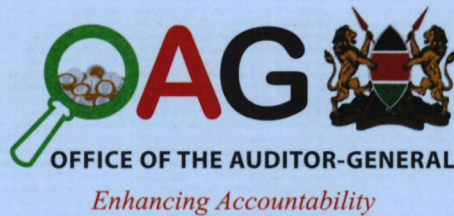


Principal Secretary
Name: Dr. Kevit Desai, CBS



Head Accounting Unit
Name *MARION OLSA*
ICPAK M/ No.6763

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

- A. Report on the Financial Statements which considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations, which 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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for East African Community set out on pages 1 to 21, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments,

Report of the Auditor-General on State Department for East African Community for the year ended 30 June, 2022

statement of cash flows, statement of comparison of budget and actual amounts, summary statement of appropriation - recurrent, budget execution by programmes and sub-programmes 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 State Department for East African Community as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for East African Community 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.

Key Audit Matter

Key audit matters are those matters which, 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Failure to Comply with Public Finance Management Regulations, 2015 - Pending Bills

As disclosed in Note 13.1 and Annex 1 to the financial statements, the State Department had pending bills amounting to Kshs.13,818,936 that were not settled during the year under review but were instead carried forward to the 2022/2023 financial year. The pending bills balance includes an amount of Kshs.1,242,797 which relates to 2020/2021 and earlier financial years.

Further, review of the statement of comparison of budget and actual amounts reflects an under-expenditure amount of Kshs.3,094,647 resulting to Kshs.10,724,289 of pending bills expenditure incurred without budgetary allocations. This is contrary to Regulation 51 (2) of the Public Finance Management (National Government) Regulations, 2015 which states that expenditure commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.

No plausible explanation was provided for non-payment of the pending bills before the end of the financial year. This is contrary to Regulation, 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that debt service payments shall be a first charge in the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

2. Late Exchequer Releases

The statement of receipts and payments reflects exchequer releases of Kshs.608,257,880 which as disclosed in Note 1 to the financial statements, includes amount of Kshs.52,869,956 received on 6 July, 2022. This is contrary to Section 17(2) b of the Public Finance Management Act, 2012 which states that, payment from the National Exchequer Account should be done without undue delay on all amounts that are payable for public services.

The delayed exchequer releases may have affected the State Department's ability to implement its planned programmes and possible underutilization of the budget, resulting to negative impact on delivery of services to the public.

In the circumstances, The National Treasury was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue sustaining its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the State Department'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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report which includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements

can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls, which might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts which would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls, may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence which is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions, which may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify

my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner which achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures, as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control which are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters which may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 November, 2022

**MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY
Reports and Financial Statements
For the period ended 30th June , 2022**

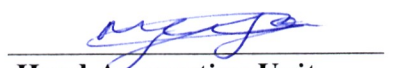
8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	608,257,880	502,981,964
TOTAL RECEIPTS		608,257,880	502,981,964
PAYMENTS			
Compensation of Employees	2	277,828,599	240,558,689
Use of goods and services	3	307,610,291	231,671,245
Other Grants and Transfers	4	11,000,000	7,736,230
Social Security Benefits	5	-	4,702,359
Acquisition of Assets	6	9,742,516	16,606,950
TOTAL PAYMENTS		606,181,234	501,275,473
SURPLUS/DEFICIT		2,076,646	1,706,491

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for East African Community financial statements were approved on 17/10/ 2022 and signed by:



Principal Secretary
Name: Dr. Kevit Desai, CBS

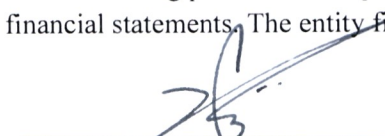



Head Accounting Unit
Name: M Oluoch
ICPAK M/ No.6763

9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	2,166,440	500,851
Cash Balances	7B	116,247	265,028
Total Cash and cash equivalent		2,282,687	765,879
Accounts receivables – Outstanding Imprests	8	2,775,715	1,971,525
TOTAL FINANCIAL ASSETS		5,058,403	2,737,404
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	9	745,204	481,785
NET FINANCIAL ASSETS		4,313,199	2,255,619
REPRESENTED BY			
Fund balance b/fwd	10	2,255,619	2,707,118
Surplus/Deficit for the quarter		2,076,646	1,706,591
Prior Year Adjustment	11	(19,066)	(2,157,990)
NET FINANCIAL POSITION		4,313,199	2,255,619

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 17/10 2022 and signed by:


Principal Secretary
Name: Dr. Kevit Desai, CBS


Head Accounting Unit
Name: M O GAWGA

ICPAK M/NO. 6763

MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY
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For the period ended 30th June , 2022

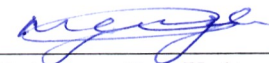
10. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	608,257,880	502,981,964
Payments for operating expenses			
Compensation of Employees	2	277,828,599	240,558,689
Use of goods and services	3	307,610,119	231,671,245
Other grants and transfers	4	11,000,000	7,736,230
Social Security Benefits	5	-	4,702,359
		596,438,718	484,668,523
Adjusted for:			
Adjustments during the quarter		-	
Decrease/(Increase) in Accounts receivable:(outstanding imprest)		(804,191)	(1,709,199)
Increase/(Decrease) in Accounts Payable:(deposits and retention)		263,418	(6,456,190)
Prior quarter Adjustments		(19,066)	(2,157,990)
Net cash flow from operating activities		11,259,324	7,990,061
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(9,742,516)	(16,606,950)
Net cash flows from Investing Activities		(9,742,516)	(16,606,950)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		1,516,808	8,616,889
Cash and cash equivalent at BEGINNING of the quarter		765,879	9,382,767
Cash and cash equivalent at END of the quarter		2,282,687	765,879

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 17/10/ 2022 and signed by:



Principal Secretary
Name: Dr Kevit Desai, CBS



Head Accounting Unit
Name: MOCANGA
ICPAK M/NO. 6763

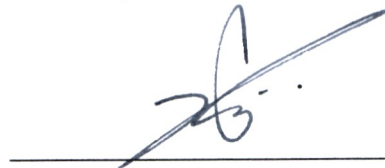
MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
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11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR F/Y 2021/22

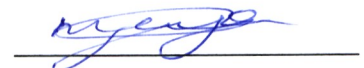
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases	589,846,603	19,429,278	609,275,881	608,257,880	1,018,001	99.83%
Total Receipts	589,846,603	19,429,278	609,275,881	608,257,880	1,018,001	99.83%
Payments						
Compensation of employees	303,000,000	(20,500,000)	282,500,000	277,828,599	4,671,401	98.35%
Use of goods and services	198,796,798	106,581,158	305,377,956	307,610,119	(2,232,163)	100.73%
Other grants and transfers	85,000,000	(74,000,000)	11,000,000	11,000,000	-	100%
Acquisition of assets	3,049,805	7,348,120	10,397,925	9,742,516	655,409	93.70%
Total Payments	589,846,603	19,429,278	609,275,881	606,181,234	3,094,647	99.49%
Surplus/Deficit				2,076,646		

The changes between the original and final budget are as a result of supplementary 1 and supplementary 11 budget.

The entity financial statements were approved on 17/10/ 2022 and signed by:



Name: Kevit Desai, CBS
Principal Secretary



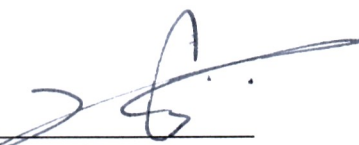
Head Accounting Unit
Name: M O S A N G A
ICPAK M/NO 6763

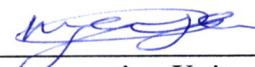
MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
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11 (a) SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR F/Y 2021/22

Receipt/Expense Item	Original Budget-2022 Kshs	Adjustments Kshs	Final Budget Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs	% of Utilization
	a	b	c	d	e=c-d	F=d/c%
RECEIPTS						
Exchequer releases	589,846,603	19,429,278	609,275,881	608,257,880	-	100 %
TOTAL RECEIPTS	589,846,603	19,429,278	609,275,881	608,257,880	-	100 %
PAYMENTS						
Compensation of Employees	303,000,000	(20,500,000)	282,500,000	277,828,599	4,671,401	98.35%
Use of goods and services	198,796,798	106,581,158	305,377,956	307,610,119	(2,232,163)	100.73%
Other Grants and Transfers	85,000,000	(74,000,000)	11,000,000	11,000,000	0	100.00%
Acquisition of Assets	3,049,805	7,348,120	10,397,925	9,742,516	655,409	93.70%
TOTAL PAYMENTS	589,846,603	19,429,278	609,275,881	606,181,234	3,094,647	99.49%
Surplus/Deficit				2,076,646		

The entity financial statements were approved on 17/10/ 2022 and signed by:


 Principal Secretary
 Name: Dr. Kevit Desai, CBS


 Head Accounting Unit
 Name: M O C M W E A
 ICPAK M/ No.6763

**MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY
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For the period ended 30th June , 2022**

**11b. SUMMARY STATEMENT OF APPROPRIATION DEVELOPMENT:
DEVELOPMENT FOR FY 2021/22**

NB: The State Department has no Development Budget

MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY
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**11(c) BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR
FY2021/22**

Programme/Sub-programme	Final Budget	Actual on comparable basis	Budget utilization difference
			2022
	2022	2022	Kshs
Programme			
0305010000	23,565,520	22,834,118	731,402
0305020000	475,238,985	476,590,222	(1,351,237)
0305030000	26,835,126	25,529,698	1,305,428
0305040000	47,132,418	45,644,360	1,488,058
0305070000	36,503,832	35,582,837	920,995
Total	609,275,881	606,181,234	3,094,647

NB: This statement is a disclosure statement indicating the utilization in the same format at the Entity's budgets, which are programme based.

NOTES TO THE FINANCIAL STATEMENTS

12. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the quarters presented.

2. Reporting State Department for East African Community

The financial statements are for the State Department for East African Community. The financial statements encompass the reporting State Department for East African Community as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government, all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the State Department for East African Community for all the quarters presented.

a) Recognition of Receipts

The State Department for East African Community recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the State Department for East African Community.

MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY
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i) Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving State Department for East African Community.

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient State Department for East African Community or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iv) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The State Department for East African Community recognizes all payments when the event occurs, and the related cash has been paid out by the State Department for East African Community.

i) Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY
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ii) Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

iv) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by The State Department for East African Community and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

v) In-kind contributions

In-kind contributions are donations that are made to the State Department for East African Community in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the State Department for East African Community includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya.

MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
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Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash during the quarter.

d) Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the Government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the State Department for East African Community at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits), which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on

MINISTRY OF EAST AFRICAN COMMUNITY AND REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY
Reports and Financial Statements
For the period ended 30th June , 2022

June 2021 for the period 1st July, 2021 to 30th June, 2022 as required by Law there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

h) Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

i) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the quarter ended 30th June, 2022

j) Prior Period Adjustments

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

k) Related Party Transactions

Related party to the State Department for East African Community represent key management personnel that include the disclosure encouraged under non- mandatory section of the Cash basis IPSAS.

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	30.06.2022	Comparative 30.06.2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	96,474,719	78,871,522
Total Exchequer Releases for quarter 2	216,362,148	108,696,970
Total Exchequer Releases for quarter 3	83,922,276	134,108,220
Total Exchequer Releases for quarter 4	211,498,737	181,305,252
Total	608,257,880	502,981,964

2: COMPENSATION OF EMPLOYEES

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	175,512,684	162,230,681
Personal allowances paid as part of salary	102,135,916	78,328,008
Personal allowances paid as reimbursement	180,000	
Total	277,828,599	240,558,689

The expenditure increased due to promotions, recruitment of additional staff in the technical departments and transfer of KESSULO to the State Department

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3: USE OF GOODS AND SERVICES

	2021-2022	2020-2021
	Kshs	Kshs
Communication, supplies and services	8,958,463	4,600,042
Domestic travel and subsistence	47,700,584	36,029,659
Foreign travel and subsistence	66,358,032	47,682,296
Printing, advertising and information supplies & services	6,999,235	4,330,952
Rentals of produced assets	113,174,229	97,362,506
Training expenses	1,627,764	1,581,088
Hospitality supplies and services	27,972,893	14,155,671
Specialized materials and services	698,400	348,987
Office and general supplies and services	6,979,011	6,554,923
Fuel Oil and Lubricants	9,547,112	6,590,458
Other operating expenses	11,050,626	8,156,800
Routine maintenance – vehicles and other transport equipment	5,048,658	3,815,947
Routine maintenance – other assets	1,495,112	461,916
Total	307,610,119	231,671,245

4: OTHER GRANTS AND TRANSFERS

Explanation	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	11,000,000	7,736,230
Total	11,000,000	7,736,230

The other grants and transfers relate to scholarship to South Sudanese students under the KESSULO programme, which was transferred to the State Department in the period under review

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5: SOCIAL SECURITY BENEFITS

Explanation	2021-2022	2020-2021
	Kshs	Kshs
Employee Social Benefits in cash and in kind	-	4,702,359
Total	-	4,702,359

The social security payments are gratuity payment to employees on contract

6: ACQUISITION OF ASSETS

Non -Financial Assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	-	14,500,000
Purchase of Office Furniture and General Equipment	7,303,088	23,000
Purchase of specialized plant equipment	356,480	-
Research Studies, Project Preparation, Design & Supervision	2,082,948	2,083,948
Total	9,742,516	16,606,950

7A: BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2021-2022	2020-2021
			Kshs	Kshs
<i>State Dept of EAC A/C No 1000384778 Kshs</i>	-	Recurrent	1,465,141	19,066
<i>State Dept of EAC, A/C No. 1000384794 Kshs</i>	-	Deposit	701,299	481,785
Total			2,166,440	500,851

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7B: CASH IN HAND

	2021-2022	2020-2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	116,247	265,028
Total	116,247	265,028

Cash in hand should also analysis

	2021-2022	2020-2021
	Kshs	Kshs
Location 1(Cash Office-Headquarters)	116,247	265,028
Total	116,247	265,028

8: ACCOUNTS RECEIVABLE

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	2,703,529	1,864,886
Salary Advances/ Training Levy	72,187	106,639
Total	2,775,716	1,971,525

8A: OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Date of Imprest</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs		Kshs
Charles Githu	03/06/21	1,690,050	746,272	943,779
Jane Muthoni	29/06/22	1,689,750	-	1,689,750
Susan Lutta	13/10/21	56,000	-	56,000
George Njane	01/04/22	98,000	84,000	14,000
Total		3,533,800	830,712	2,703,529

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8B: SALARY ADVANCES

<i>Name of Officer or Institution</i>	<i>Date Salary Advance Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs		Kshs
J. Muthoni	1/12,21	80,000	46,666	33,334
Ronald Kibet	01/04/22	25,000	6,250	18,750
Purity Sidi	01/11/21	60,311	40,208	20,103
Total		165,311	93,124	72,187

The amounts of 60,311 is amounts of training levy recoverable from Purity Sidi

9. ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits	701,299	481,785
Other deposits	43,905	-
Total	745,204	481,785

The accounts payable of Kshs 701,299 are balances in deposit account for COMESA RIIP funds for payments of work plan activities to be implemented and Kshs 43,905 credit from Britam

10. FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	500,851	9,086,445
Cash in hand	265,028	296,322
Accounts Receivables (outstanding imprests & salary advances)	1,971,525	262,326
Accounts Payables	(481,785)	(6,937,975)
Total	2,255,619	2,707,118

11. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	500,851	(19,066)	481,785
Cash in hand	265,028		265,028
Accounts Receivables	1,971,525		1,971,525
Accounts Payables	(481,785)		(481,785)
Others (AIA)			
	2,255,619	(19,066)	2,236,553

Prior year relate to bank balances swept back to exchequer on 23rd July, 2021

12. RELATED PARTY DISCLOSURES

Related parties of the State Department of East African Community represent key management Personnel, The National Treasury and other Regional partners.

Related party transactions

	2020-2022	2020-2021
	Kshs	Kshs
Key Management Compensation		
Cabinet Secretary	14,688,000	14,688,000
Chief Administrative Secretary	10,640,640	10,640,640
Principal Secretary	9,182,256	9,182,256
<u>Transfers from related parties</u>		
Transfers from the Exchequer	608,257,880	502,981,964
Transfers from other MDAs		
The National Treasury(<i>COMESA RIIP FUNDS</i>)	10,000,000	12,500,000
Total Transfers from related parties	652,768,776	515,481,964

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13: OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

		Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Name of Firm	Kshs	Kshs	Kshs	Kshs
Supply of services	Various	-	13,560,594	-	13,560,594
Supply of Goods	Beadles Limited	-	258,342	-	258,342
Total		-	13,818,936	-	13,818,936

13.2: Other Pending Payables (See Annex 2)

	Balance b/f FY 2020//2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties	-	32,928	-	32,928
Total		32,928	-	32,928

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14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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)
2018/2019 1591	Irregular payment of Consultancy Services	The initial procurement was done by the State for Industrialization in 2016/17. The Ease of Doing Business was transferred from the State Department for Industrialization vide Executive Order OP/CAB.1/63 dated 1 st April, 2019, in view of the same, the function talling Ksh.120,977,931 were forwarded formally by the Accounting Officer of the State Department for Industrialization to this Department vide letter Ref: MOI/IND/7/78 dated 14 th June, 2019. The State Department in compliance with directives on pending Bills, duly processed the pending bills which had been cleared in the audit period under review.	Not Resolved	
1592.2	Unsupported Procurement of furniture	Quotations were requested online and are available and the professional advice for the Head of procurement to the Accounting Officer is available	Not resolved	
1595	Other Matters Budget and Budgetary Control	The under absorption was due to under collection in the proceed from domestic and foreign grants in the use of goods and services and acquisition of assets under Development vote.	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)
		This was occasioned when Trade Mark East Africa resolved administratively to prioritize financing of the infrastructure projects and imposed austerity measures on the soft projects that agencies such as this State Department implements; thus leading to under absorption		
1596	Pending Bills	The Department had pending Bills of Kshs.25, 414,982 that remained outstanding for various reasons. The pending bills have since been cleared leaving a balance of Kshs 4,453,133 which relate to 2015/2016 which are under verification	Not Resolved	The pending bills have been paid and cleared
2019/2020 1656	Payment of Unlawful Employment	The Payment of 4,400,000 was based on the guidance and interpretation by the senior State Counsel based on the judgement dated 18 th May 2018 and correspondence from the attorney General and Department of Justice dated 18 th July, 2019	Not Resolved	
1658	Pending Bills	The pending bills of Ksh 558,882.20 was cleared leaving a balance of Kshs.4,453,133.	Not Resolved	The pending bills have been cleared
1659	Unresolved prior years	Most of the unresolved prior years have been cleared with the remaining awaiting rescheduling of PAC appearance to resolve.	Not Resolved	

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/22	Outstanding Balance 2019/21	Comments
	A	B	c	d=a-c		
Supply of Goods						
Beadles Limited	262,875	2021/2022	4,532.35	258,342.65	-	Returned cheque due to invalid account
Sub -Total				258,342.65	-	
Supply of services						
1. Silver Africa Tours	38,990	2021/2022		38,990	-	Inadequate budget
2. Silver Africa Tours	282,620	2021/2022		282,620	-	Inadequate budget
3. Tropas Agencies	175,570	2021/2022		175,570	-	Inadequate budget
4. Alindi Auto Limited	589,655.15	2020/2021	-	589,655.15	-	Under verification
5. Alindi Auto Limited	325,816.85	2020/2021	-	325,816.85	-	Under verification
6. The Elite Times ventures Ltd	156,920	2021/2022	-	156,920	-	Inadequate budget
7.The Elite Times ventures Ltd	299,860	2021/2022	-	299,860	-	Inadequate budget
8. Silver Africa Tours	343,417	2021/2022	-	343,417	-	Inadequate budget
9. Silver Africa Tours	702,006	2021.2022	-	702,006	-	Inadequate budget
10. Silver Africa Tours	760,230	2021.2022	-	760,230	-	Inadequate budget
11.The Elite Times ventures Ltd	44,780	2021.2022		44,780		Inadequate budget
12.The Elite Times ventures Ltd	87,960	2021.2022		87,960		Inadequate budget
13 The Elite Times ventures Ltd	123,500	2021.2022		123,500		Inadequate budget
14 The Elite Times ventures Ltd	196,850	2021.2022		196,850		Inadequate budget
15.Tropas agencies	592,790	2021.2022		592,790		Inadequate budget
16. Silver Africa Tours	2,273,770	2021.2022		2,273,770		Inadequate budget
17. The Elite Times ventures Ltd	3,478,550	2021.2022		3,478,550		Inadequate budget
18. ASK Show	410,060	2021.2022		410,060		Supplier ifmis challenge
19.KISM	71,340	2021.2022		71,340		Inadequate budget
20. GAA	410,060	2021.2022		410,060		Inadequate budget
21. The Copy Cat	727,325	2020/2021	400,000	327,325		Inadequate budget
22. The Elite Times ventures Ltd	52,420	2021/2022		52,410		Inadequate budget
23 The Elite Times ventures Ltd	225,710	2021/2022		225,710		Inadequate budget
24. Silver Africa Tours	63,575	2021/2022		63,575		Inadequate budget
25.Red Apple &Travel &tours	115,400	2021/2022		115,400		Inadequate budget
26. Tropas Agencies	42,720	2021/2022		42,720		Inadequate budget
27. .Red Apple &Travel &tours	38,990	2021/2022		38,990		Inadequate budget
28. The Elite Times ventures Ltd	68,550	2021/2022		68,550		Inadequate budget

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/22	Outstanding Balance 2019/21	Comments
29 Red Apple & Travel & tours	41,450	2021/2022		41,450		Inadequate budget
30. Toyota Kenya	81,273	2021/2022		81,273		Inadequate budget
31. Toyota Kenya	81,273	2021/2022		81,273		Inadequate budget
32. Oliveira Restaurant	381,740	2021/2022		381,740		Inadequate budget
33. Postal Corporation	135,733	2021/2022		135,733		Inadequate budget
34. Silver Africa Tours	539,970	2021.2022	-	539,970	-	Inadequate budget
Sub- total				13,560,594		
Grand Total	14,233,468.35		404,532.35	13,818,936		

ANNEX 2: ANALYSIS OF OTHER ACCOUNTS PAYABLE

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
		a	b	c	d=a-c		
Amount due to Third parties							
1.Mwananchi Credit	Salary deduction	32,928			32,928		
		32,928			32,928		

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021/2022
Motor Vehicles and Other transport equipment	28,397,355	-	-	-	28,397,355
Transport Equipment	2,232,646	-	-	-	2,232,646
Office furniture and general equipment	4,440,900	7,303,088	-	-	11,743,988
ICT Equipment, furniture and fittings	2,743,320	-	-	-	2,743,320
Other Machinery and Equipment	39,050	356,480	-	-	395,530
Research Studies, Project Preparation, Design & Supervision prefeasibility	22,030,196	2,082,948	-	-	24,113,144
Total	59,883,467	9,742,516	-	-	69,625,983

NB: The balance as at the end of the year is the cumulative cost of all assets bought and additions during the year. Additions during the year should tie to note 6 Kshs 2,082,948 is expenditure reflected under prefeasibility studies under Ease of Doing Business.

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ANNEX 4 - REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes



Trial Balance Comparison Report
 Entity: 1221-State Department for East African Community
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1320102 Capital Grants from International Organizations	0.00	0.00	0.00	0.00
1320100 Grants from International Organizations - Cash through Exchequer	0.00	0.00	0.00	0.00
1320000 Grants from International Organisations	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	175,512,683.75	0.00	162,230,681.80	0.00
2110100 Basic Salaries - Permanent Employees	175,512,683.75	0.00	162,230,681.80	0.00
2110301 House Allowance	56,792,744.60	0.00	50,515,302.70	0.00
2110305 Prosecutorial and State Counsel Allowance	766,729.40	0.00	390,000.00	0.00
2110309 Special Duty Allowance	1,602,864.30	0.00	1,098,364.30	0.00
2110310 Top-up Allowance	11,813,868.00	0.00	0.00	0.00
2110312 Responsibility Allowance	3,084,986.90	0.00	3,034,799.50	0.00
2110313 Entertainment Allowance	2,219,857.80	0.00	1,906,774.10	0.00
2110314 Transport Allowance	18,029,438.25	0.00	15,381,071.90	0.00
2110315 Extraneous Allowance	2,007,860.75	0.00	1,074,745.30	0.00
2110317 Domestic Servant Allowance	672,047.20	0.00	296,400.00	0.00
2110318 n Practising Allowance	468,000.00	0.00	580,602.25	0.00
2110320 Leave Allowance	1,977,518.40	0.00	449,947.60	0.00
2110327 Ministerial Allowance	2,700,000.00	0.00	3,600,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	102,135,915.60	0.00	78,328,007.65	0.00
2110499 Personal Allowances paid as Reimbursements	180,000.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	180,000.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	277,823,599.35	0.00	240,558,689.45	0.00
2210101 Electricity	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	0.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	6,435,403.25	0.00	3,598,254.50	0.00
2210202 Internet Connections	2,294,370.00	0.00	789,979.55	0.00
2210203 Courier & Postal Services	228,690.00	0.00	211,808.25	0.00
2210200 Communication, Supplies and Services	8,958,463.25	0.00	4,600,042.30	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	10,435,347	0.00	6,573,477.00	0.00
2210302 Accommodation - Domestic Travel	18,422,254	0.00	26,751,919.00	0.00
2210303 Daily Subsistence Allowance	18,422,254	0.00	2,439,463.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	262,632.00	0.00	264,800.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	47,700,584	0.00	36,029,659.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	14,706,817.00	0.00	8,193,586.00	0.00
2210402 Accommodation	39,825,412.65	0.00	31,959,322.60	0.00
2210403 Daily Subsistence Allowance	10,973,057.00	0.00	7,224,975.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	857,745.00	0.00	304,412.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	66,359,031.65	0.00	47,682,295.60	0.00
2210502 Publishing & Printing Services	5,982,902.35	0.00	3,887,175.95	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	511,949.00	0.00	252,176.00	0.00
2210505 Trade Shows and Exhibitions	504,384.00	0.00	191,600.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	6,999,235.35	0.00	4,330,951.95	0.00
2210603 Rents and Rates - Non-Residential	111,174,290	0.00	96,913,127.90	0.00
2210604 Hire of Transport, Equipment	1,999,939.00	0.00	449,378.40	0.00
2210600 Rentals of Produced Assets	113,174,229	0.00	97,362,506.30	0.00
2210701 Travel Allowance	668,276.00	0.00	643,700.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	14,500.00	0.00	14,500.00	0.00
2210704 Hire of Training Facilities and Equipment	9,000.00	0.00	9,000.00	0.00
2210706 Book Allowance	18,000.00	0.00	18,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210707 Project Allowance	15,000.00	0.00	15,000.00	0.00
2210710 Accommodation Allowance	55,400.00	0.00	56,200.00	0.00
2210711 Tuition Fees Allowance	347,548.00	0.00	824,588.00	0.00
2210700 Training Expenses	1,627,764.00	0.00	1,581,088.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,107,125	0.00	3,888,021.00	0.00
2210802 Boards, Committees, Conferences and Seminars	23,767,767	0.00	10,219,500.00	0.00
2210808 Purchase of Coffins	51,000.00	0.00	50,050.00	0.00
2210800 Hospitality Supplies and Servi	27,972,893.20	0.00	14,155,871.00	0.00
2211001 Medical Drugs	142,000.00	0.00	106,210.00	0.00
2211004 Fungicides, Insecticides and Sprays	49,500.00	0.00	39,300.00	0.00
2211009 Education and Library Supplies	152,950.00	0.00	95,667.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	353,950.00	0.00	107,310.00	0.00
2211000 Specialised Materials and Supp	698,400.00	0.00	348,987.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	5,564,841	0.00	3,689,342.75	0.00
2211102 Supplies and Accessories for Computers and Printers	1,381,220	0.00	2,835,780.35	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	32,950.00	0.00	29,300.00	0.00
2211100 Office and General Supplies and Services	6,979,011	0.00	6,554,923.10	0.00
2211201 Refined Fuels and Lubricants for Transport	9,574,112.00	0.00	6,590,458.00	0.00
2211200 Fuel Oil and Lubricants	9,574,112.00	0.00	6,590,458.00	0.00
2211305 Contracted Guards and Cleaning Services	8,281,979.50	0.00	5,489,090.80	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	346,596.00	0.00	349,400.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	2,422,050.00	0.00	2,318,309.65	0.00
2211300 Other Operating Expenses	11,050,625.50	0.00	8,156,800.45	0.00
2210000 Goods and Services	301,066,348.55	0.00	227,393,382.70	0.00
2220101 Maintenance Expenses - Motor Vehicles	5,048,658.35	0.00	3,815,947.20	0.00
2220100 Routine Maintenance - Vehicles	5,048,658.35	0.00	3,815,947.20	0.00
2220202 Maintenance of Office Furniture and Equipment	1,232,012.00	0.00	199,654.00	0.00
2220210 Maintenance of Computers, Software, and Networks	263,100.00	0.00	262,262.15	0.00
2220200 Routine Maintenance - Other Assets	1,495,112.00	0.00	461,916.15	0.00
2220000 Routine Maintenance	6,543,770.35	0.00	4,277,863.35	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	11,000,000.00	0.00	7,736,230.00	0.00
2640100 Scholarships and other Educational Benefits	11,000,000.00	0.00	7,736,230.00	0.00
2640000 Other Transfers and Emergency Relief	11,000,000.00	0.00	7,736,230.00	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	4,702,359.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	4,702,359.00	0.00
2710000 Social Security Benefits	0.00	0.00	4,702,359.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	14,500,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	14,500,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	5,846,120.00	0.00	0.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	148,756.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	1,308,212.00	0.00	23,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	7,303,088.00	0.00	23,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	320,520.00	0.00	0.00	0.00
3111112 Purchase of Software	35,960.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	356,480.00	0.00	0.00	0.00
3111499 Research, Feasibility Studies	2,082,948.00	0.00	2,083,949.60	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	2,082,948.00	0.00	2,083,949.60	0.00
3110000 Acquisition of Fixed Capital Assets	9,742,516.00	0.00	16,606,949.50	0.00
6530101 Ministry HQ Recurrent Bank AC	1,465,141.00	0.00	19,066.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6530100 Recurrent Bank Accounts	1,465,141.00	0.00	19,066.00	0.00
6530000 Recurrent Bank Accounts	1,465,141.00	0.00	19,066.00	0.00
6550101 Ministry HQ Deposit Bank A/C	701,299.00	0.00	481,784.90	0.00
6550100 Deposit Bank Accounts	701,299.00	0.00	481,784.90	0.00
6550000 Deposit Bank Account	701,299.00	0.00	481,784.90	0.00
6580101 Cash	116,247.00	0.00	265,028.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	116,247.00	0.00	265,028.00	0.00
6580000 Cash in Hand	116,247.00	0.00	265,028.00	0.00
6710103 Salary advance	72,186.90	0.00	106,639.00	0.00
6710100 Debtors & Advances - Employees	72,186.90	0.00	106,639.00	0.00
6710000 Domestic Debtors & Advances	72,186.90	0.00	106,639.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.20	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.20	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.20	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	2,703,529.00	0.00	1,864,886.00	0.00
6760100 Imprests	2,703,529.00	0.00	1,864,886.00	0.00
6760000 Government Imprests	2,703,529.00	0.00	1,864,886.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	745,204.10	0.00	481,785.00
7310100 General Deposits Items	0.00	745,204.10	0.00	481,785.00
7310000 Deposits	0.00	745,204.10	0.00	481,785.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/c	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	2,516,789,165.85	0.00	1,908,531,285.80
9910209 Remittances to Exchequer	4,294,272.80	0.00	4,275,206.80	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	4,294,272.80	2,516,789,165.85	4,275,206.80	1,908,531,285.80
9910000 Provisions	4,294,272.80	2,516,789,165.85	4,275,206.80	1,908,531,285.80
9990101 Opening Balance Bank	0.00	1,167,892.00	0.00	1,167,892.00
9990100 Opening Balance Bank	0.00	1,167,892.00	0.00	1,167,892.00
9999999 Consolidated Fund	1,903,168,351.90	0.00	1,401,892,877.80	0.00
9999900	1,903,168,351.90	0.00	1,401,892,877.80	0.00
9990000 Opening Balance Reserves	1,903,168,351.90	1,167,892.00	1,401,892,877.80	1,167,892.00
Total	2,518,702,261.95	2,518,702,261.95	1,910,180,962.80	1,910,180,962.80

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

MINISTRY OF EAST AFRICAN COMMUNITY (EAC) ANG REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAC

BANK RECONCILIATION AS AT 30.06.2022
SDEAC RECURRENT 1221

AC/NO - 1000384778	AMOUNT	AMOUNT
Balance as per Bank Certificate.....		69,885.05
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	51,733,045.80	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	51,733,045.80
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	53,128,301.65	53,128,301.65
BANK BALANCE AS PER CASH BOOK		<u>1,465,140.90</u>

1,465,140.90

I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature..... Date.....

Checked by:

Signature..... Date.....



M O E A C
P.O BOX 8846
NAIROBI

PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

AS AT 30th June, 2022

DATE	DESCRIPTION	REF/NO.	AMOUNT
1-Nov-21	ARDHI		60.00
1-Nov-21	FOREIGN		360.00
10/1/2022	GTI EMBU		180.00
10/1/2022	AP LIFE ASSURANCE		2,425.00
10/1/2022	SWA FOREIGN		180.00
28-Feb-22	RECORDS AND INFORMATION V	1439	1,195.80
3-Mar-22	AIP ASSURANCE		2,425.00
31-May-22	KINGDOM BANK		20,069.00
31-May-22	POSTAL CORPORATION V.A.T	2283	1,340.90
31-May-22	SAFARICOM LTD	2322	1,834.75
29-Jun-22	KINGDOM BANK		20,069.00
29-Jun-22	TELKOM	2396	13,516.85
30-Jun-22	JANE MUTHONI		1,689,750.00
30-Jun-22	EDITH MUTUA		276,400.00
30-Jun-22	JACOB YEGO		20,000.00
30-Jun-22	GEOFREY KEDOGO		18,900.00
30-Jun-22	RONALD KIBET		35,000.00
30-Jun-22	CHERUYIOT NELSON		40,000.00
30-Jun-22	KEPHER MAGONYA		114,356.00
30-Jun-22	GEORGE OTIENO		810,662.00
30-Jun-22	MARK OGOT		198,410.00
30-Jun-22	LEACKY OSIEMO		407,198.00
30-Jun-22	KEVIT SUBASH		36,400.00
30-Jun-22	JOSEPH KINGORI		192,560.00

30-Jun-22	FANUEL ODEDE		221,198.00
30-Jun-22	HILLARY KIPNGETICH		16,800.00
30-Jun-22	EVELYN ANYANGO		20,000.00
30-Jun-22	EVELYN ANYANGO		345,873.00
30-Jun-22	RAPHAEL NGATIA		337,644.00
30-Jun-22	PHILIP KIPKEMBOI		30,000.00
30-Jun-22	JOSEPH MAINA		31,500.00
30-Jun-22	EVELYN ANYANGO		295,930.00
30-Jun-22	GEOFFREY KEDOGO		14,700.00
30-Jun-22	PURITY NJOKI		22,400.00
30-Jun-22	WINNIE ADHIAMBO		31,500.00
30-Jun-22	KEPHER MAGONYA		18,900.00
30-Jun-22	LOISE MUTHONI		148,005.00
30-Jun-22	JOSPHAT WAIRIMU		20,000.00
30-Jun-22	JOSPHAT WAIRIMU		20,000.00
30-Jun-22	HILLARY KIPNGETICH		413,351.00
30-Jun-22	LEONARD KIPKOECH		413,351.00
30-Jun-22	JANET MUENI		40,000.00
30-Jun-22	KEN OBURA		739,580.00
30-Jun-22	ALICE AKINYI		246,870.00
30-Jun-22	HILLARY KIPNGETICH		28,000.00
30-Jun-22	BETTY CHEMUTAI		776,061.00
30-Jun-22	DINAH JEPKOGEI		588,816.00
30-Jun-22	NGENO REUBEN		31,500.00
30-Jun-22	JOHN NJOROGE		501,496.00
30-Jun-22	LEACKEY OSIEMO		31,500.00
30-Jun-22	FANUEL ODEDE		37,800.00
30-Jun-22	ANTHONY GIKANDI		20,000.00
30-Jun-22	TERESIA NGOE		295,930.00
30-Jun-22	PENINAH MUCHOGO		116,552.00

30-Jun-22	JANE KISHOYIAN		50,000.00
30-Jun-22	LEONARD KIPKOECH		16,800.00
30-Jun-22	BEATRICE ADHIAMBO		18,000.00
30-Jun-22	DINAH JEPKOGEI		37,831.00
30-Jun-22	MERCY KIENDE		15,000.00
30-Jun-22	EDITH KAMENE		10,000.00
30-Jun-22	ESTHER WANGARI		20,000.00
30-Jun-22	DOILS KEMEM		28,000.00
30-Jun-22	BENARD KIPKORIR		40,000.00
30-Jun-22	ANTONY LEO		40,000.00
30-Jun-22	SARAH OGENGO		126,406.00
30-Jun-22	MAURICE ROGITO		50,000.00
30-Jun-22	SHEILA SIYION		97,285.00
30-Jun-22	GEORGE OTIENO		888,732.00
30-Jun-22	MICHAEL NJOROGE		40,000.00
30-Jun-22	JACOB KIPROTICH		295,930.00
30-Jun-22	BENARD MWENDWA		295,930.00
30-Jun-22	SAMMY KABANA		295,930.00
30-Jun-22	JOSEPH MAINA		348,400.00
30-Jun-22	JANE NYAGUTHII		199,656.00
30-Jun-22	JOSPHAT WAIRIMU		20,000.00
30-Jun-22	BEATRICE OJIEM		10,000.00
30-Jun-22	DINAH JEPKOGEI		39,300.00
30-Jun-22	RUKIA DAHIR		25,200.00
30-Jun-22	BEATRICE OJIEM		310,305.00
30-Jun-22	BENSON MUCHELE		202,600.00
30-Jun-22	JAMES MWANGI		169,000.00
30-Jun-22	LUCY CHEPKEMOI		47,800.00
30-Jun-22	PERPETUAL GATHONI		6,000.00
30-Jun-22	REGINA NGUKU		348,400.00

30-Jun-22	ANTONY LEO		48,500.00
30-Jun-22	EDWARD TEY		96,400.00
30-Jun-22	KEVIT SUBASH		66,330.00
30-Jun-22	KEVIT SUBASH		204,417.00
30-Jun-22	ELICE GATAKAA		36,520.00
30-Jun-22	KEVIT SUBASH		208,035.00
30-Jun-22	KEVIT SUBASH		1,158,363.00
30-Jun-22	KEVIT SUBASH		72,800.00
30-Jun-22	BENSON MUCHELE		110,800.00
30-Jun-22	PAUL GITAU		116,552.00
30-Jun-22	CHRISTINE WANGARI		127,464.00
30-Jun-22	TABITHA ISUTSA		220,000.00
30-Jun-22	KEPHER MAGONYA		27,830.00
30-Jun-22	LOISE MUTHONI		20,000.00
30-Jun-22	BENARD ODHIAMBO		550.00
30-Jun-22	BENARD ODHIAMBO		31,500.00
30-Jun-22	FRANCIS GICHUKI		161,740.00
30-Jun-22	LOISE MUTHONI		168,498.00
30-Jun-22	STEPHEN MARITIM		375,623.00
30-Jun-22	AMOS WAKO		85,400.00
30-Jun-22	ISAAC MOHAMED		375,624.00
30-Jun-22	RUKIA DAHIR		375,624.00
30-Jun-22	ISMAIL ADAN		95,301.00
30-Jun-22	ESTHER WANGARI		375,624.00
30-Jun-22	ABDINOOR OSMAN		56,166.00
30-Jun-22	CHARLES GATEBI		40,000.00
30-Jun-22	BENARD MWENDWA		198,558.00
30-Jun-22	FANUEL ODEDE		40,000.00
30-Jun-22	VALERIE NAMUKHOSI		40,000.00
30-Jun-22	MARK OGOT		270,116.00

30-Jun-22	JOSPHAT WAIRIMU		526,013.00
30-Jun-22	ADAN ABDULLA		133,866.00
30-Jun-22	ABDINOOR OSMAN		336,996.00
30-Jun-22	TELKOM LTD		21,343.00
30-Jun-22	ALEX OJANGO		486,013.00
30-Jun-22	SAFARICOM LTD		313,192.50
30-Jun-22	LWAT INVESTMENTS		144,730.00
30-Jun-22	YUENTECH AGENCIES		130,000.00
30-Jun-22	TWAT INVESTMENTS		102,500.00
30-Jun-22	VALL AGENCIES		91,000.00
30-Jun-22	LINMACK TECHNOLOGIES		114,000.00
30-Jun-22	AGUMO VENTUES		56,000.00
30-Jun-22	AGUMO VENTUES		291,200.00
30-Jun-22	HONEYWELL LTD		71,000.00
30-Jun-22	DIVERTON AGENCIES		262,875.00
30-Jun-22	BEADLES LTD		432,595.95
30-Jun-22	PETALS HYGIENE		237,120.00
30-Jun-22	DOROTEL CONSULTANTS		179,100.00
30-Jun-22	KRANIFIC AGENCIES		400,000.00
30-Jun-22	ELKEN GENERAL		251,660.00
30-Jun-22	CFA MOTORS K		440,000.00
30-Jun-22	GIJOFARA SUPPLIERS		164,310.00
30-Jun-22	RED APPLE TRAVEL		123,005.00
30-Jun-22	THE COPY CAT LTD		400,000.00
30-Jun-22	COOPERATIVE BANK		14,000,000.00
30-Jun-22	GINA MOTORS		28,884.35
30-Jun-22	EAGLESOAR ENTERPRISES		424,200.00
30-Jun-22	KEVWINY AGENCIES		574,350.00
30-Jun-22	POSTAL CORPORATION		92,800.00
30-Jun-22	GINA MOTORS		24,032.00

30-Jun-22	MULTICHOICE AFRICA		17,988.00
30-Jun-22	JOB MOTORS		29,800.00
30-Jun-22	KEVWINY AGENCIES		900,000.00
30-Jun-22	JOB MOTORS		12,700.00
30-Jun-22	AFELB ENTERPRISES		375,000.00
30-Jun-22	JAMWIWA LOGISTICS		147,900.00
30-Jun-22	HOTEL HYLISE LTD		497,000.00
30-Jun-22	THE ELITE TIME VENTURES		422,560.00
30-Jun-22	TRAVIGENT AGENCIES		241,200.00
30-Jun-22	R.H. DEVARIL LTD		1,800,000.00
30-Jun-22	PAUL GITAU		118,544.00
30-Jun-22	KEVIT SUBASH		272,556.00
30-Jun-22	ISMAIL ADAN		62,604.00
30-Jun-22	ROY VICTOR OTIENO		310,305.00
30-Jun-22	ALICE AKINYI		190,744.00
30-Jun-22	LOISE MUTHONI		114,356.00
30-Jun-22	SEGURO TOURS		435,135.00
30-Jun-22	HOTEL HYLISE LTD		280,000.00
30-Jun-22	PAGO AIRWAYS		855,580.00
30-Jun-22	MARTHA WAMBUI		20,000.00
30-Jun-22	MARTHA WAMBUI		10,000.00
30-Jun-22	PHILIP KIPKEMBOI		535,003.00
30-Jun-22	PETALS HYGIENE AND SANITATION SERVI		7,458.55
30-Jun-22	ELMAR NAIVASHA		364,000.00
30-Jun-22	SILVER AFRICA		538,780.00
30-Jun-22	STEPHEN MAINA		31,500.00
30-Jun-22	RICHATECH		200,800.00
30-Jun-22	TRAVIGENT AGENCIES		933,090.00
30-Jun-22	SAFARICOM LTD		349,740.00
30-Jun-22	NURIR ENTERPRISES		147,413.80

30-Jun-22	TYSTER		465,200.00
30-Jun-22	PAULINE NANDAKO NAFULA KITUYI		18,000.00
30-Jun-22	MFI SOLUTION		305,312.00
30-Jun-22	ALEX NDONGI ADJUSTMENT		20,000.00
30-Jun-22	PRISLAH		42,000.00
30-Jun-22	SWA FOREIGN		360.00
30-Jun-22	OLOVEIRA RESTAURANT		19,655.15
30-Jun-22	JACOB KIPROTICH		30,000.00
30-Jun-22	PS SDEAC		700,000.00
30-Jun-22	NURIR ENTERPRISES		2,586.20
30-Jun-22	TOTALS		<u>51,733,045.80</u>



M O E A C
P.O BOX 38846
NAIROBI

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK
AS AT 30th June, 2022

DATE	DESCRIPTION	REF/NO.	AMOUNT
			-
			-

P.O BOX 8876
NAIROBI

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK
AS AT 30th May, 2022

DATE	DESCRIPTION	REF/NO.	AMOUNT

MINISTRY OF EAST AFRICAN COMMUNITY (EAC) ANG REGIONAL DEVELOPMENT
STATE DEPARTMENT FOR EAC

BANK RECONCILIATION AS AT 30.06.2022
SDEAC DEPOSIT 1221

BANK: CENTRAL BANK OF KENYA

AC/NO - 1000384794	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		816,799.00
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	115,500.00	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....	-	115,500.00
Not yet recorded in the Cash Book.....	-	
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	-	-
BANK BALANCE AS PER CASH BOOK		<u>701,299.00</u>

701,299.00

I certify that I have verified the Bank Balance in the Cash Book with the
the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....

Date.....

Checked by:

Signature.....

Date.....



M O E A C
P.O BOX 8846
NAIROBI

PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT

AS AT 30th June, 2021

DATE	DESCRIPTION	REF/NO.	AMOUNT
30-Jun-22	DANIEL LETUYA		31,500.00
30-Jun-22	PATRICK JUMA		84,000.00
	TOTALS		115,500.00

P.O BOX 8876
NAIROBI

RECEIPTS IN BANK STATEMENT NOT IN CASH BOOK
AS AT 30th June, 2022

DATE	DESCRIPTION	REF/NO.	AMOUNT
			0.00
	TOTAL		<u>0.00</u>

M O E A C
P.O BOX 38846
NAIROBI

PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK
AS AT 30th June, 2022

DATE	DESCRIPTION	REF/NO.	AMOUNT
			0.00
	TOTALS		

M O E A C
P.O BOX 8846
NAIROBI

RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT
AS AT 30th June, 2022

DATE	DESCRIPTION	REF/NO.	AMOUNT
			-
	TOTAL		<u>-</u>

BANK RECONCILIATION

From Date : 24-JUL-21 To : 24-JUL-22

REC-STATE DEPARTMENT FOR EAST AFRICA C

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384778

Balance as per bank certificate	1,465,140.90
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	1,465,140.90

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

D. 30
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From Date : 24-JUL-21 To : 24-JUL-22

REC-STATE DEPARTMENT FOR EAST AFRICA

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384778

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Amount	
No	Date		
Total :			

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Amount	
No	Date		
Total :			

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Amount	
No	Date		
Total :			

BANK RECONCILIATION

8/16/226

From Date : 24-JUL-21 To : 24-JUL-22

DEP - STATE DEPT FOR EAST AFRICA COM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384794

Balance as per bank certificate	701,299.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	701,299.00

Reconciled by: Signature: Date:

Reviewed by: Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 24-JUL-21 To : 24-JUL-22

DEP - STATE DEPT FOR EAST AFRICA COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000384794

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

GOVERNMENT OF KENYA - CIVIL SERVICE

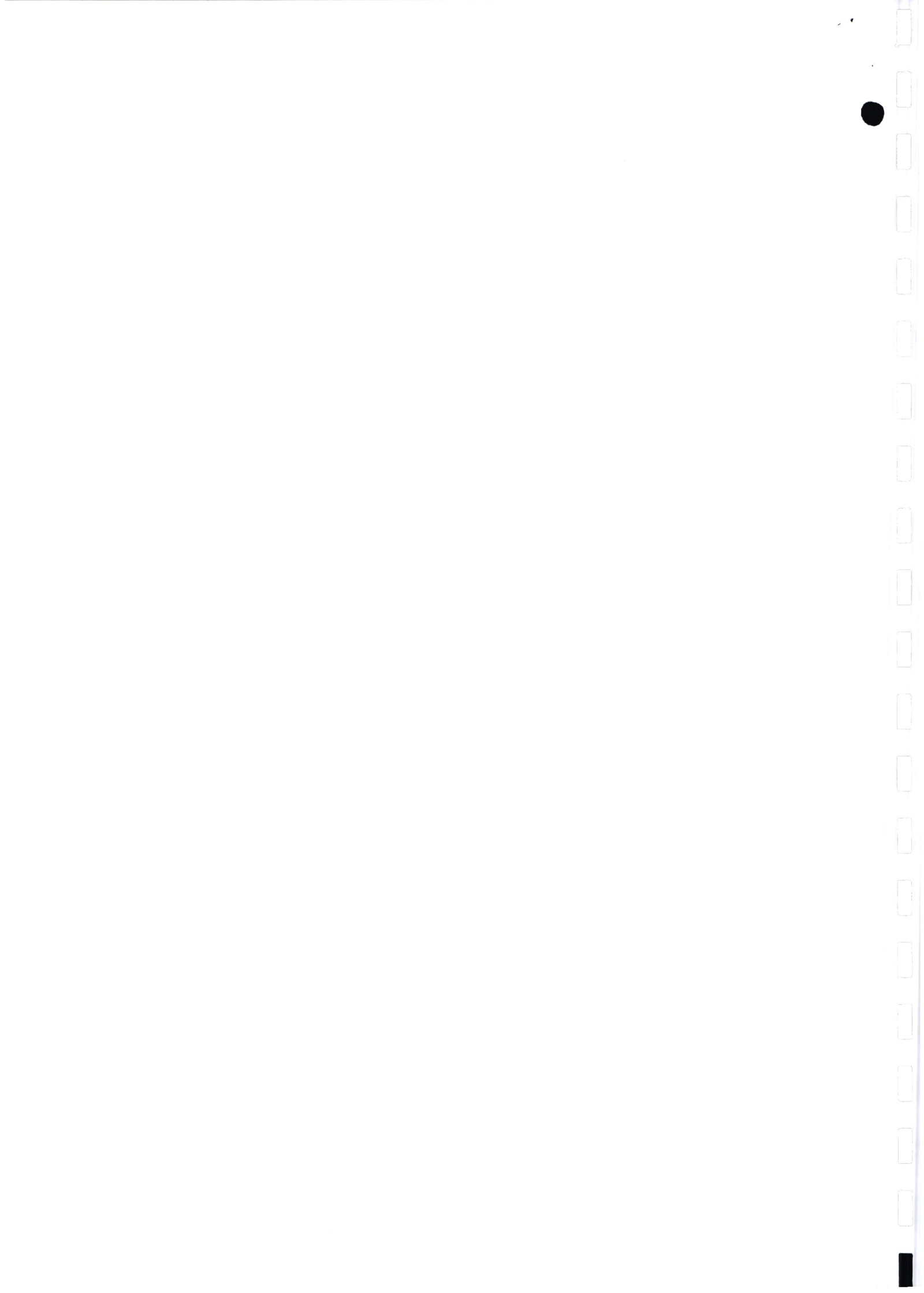
IPRD - Payroll by product: Salary Advance Recovery for the month of June-2022

Employer (Vote) 11303 East African Community and Regional Development - East Afr

Payroll No	Officer's Name	ID / PP No	Amount (Ksh)	Balance (Ksh)	Remarks
1 00004988	Mrs Jane Muthoni Karari	8632619	6,866.68	33,333.32	
2 2009081621	Mr Ronald Kibet	24007613	2,083.35	16,760.01	
2 Vote Totals 11303 East African Community and Regional			8,950.03	50,093.33	

Printed on: 01/07/22

AUTHORIZED BY



(RECURRENT)

REPUBLIC OF KENYA

F.O. 51

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY

Report of the Board of Survey on the Cash and Bank Balances of

..... as at the close of

30TH JUNE, 22
Business on, 20.....

The Board, consisting of (Names and official titles)

BRAZEAL MIDEVA - ASSISTANT SECRETARY - CHAIRPERSON

JULIA R. KIGOMO - PRINCIPAL ACCOUNTANT - SECRETARY

JACOB YEGO - PRINCIPAL ICT OFFICER - MEMBER

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY – CO-OPERATIVE BANK HOUSE

Assembled at the office of

10.00 AM 20TH JULY, 22

At (time) on the, 20.....

And the following cash was produced:

Notes	Sh.	116,200.00
Silver	Sh.	7.25
Copper	Sh.	40.00
Cheques (as per details on reverse)	Sh.	
		<u>116,247.25</u>

NIL

NIL

It was observed that cheques amounting to Sh. cts
Has been on hand for more than 14 days prior to the date of survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the
30TH JUNE, 22

..... 20		116,247.25
Cash on hand	Sh.	1,465,140.90
Bank Balance	Sh.	<u>1,581,388.15</u>

69,885.05

The Bank Certificate of Balance showed a sum of Sh.

..... cts (Sh. cts
30TH JUNE, 22

Standing to the credit of the account on 20.....

The difference between this figure and the Bank Balance as shown by the cash Book is accounted for in the Bank reconciliation statement
(F.O. 30) attached.

BRAZEAL MIDEVA

Chairman

JACOB K. YEGO - Member

JULIA R. KIGOMO - Secretary

20TH JULY, 2022

Date

Members of the Board

Members of the Board

GPK (L)

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

(DEPOSIT)

REPUBLIC OF KENYA

F.O. 51

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY

Report of the Board of Survey on the Cash and Bank Balances of

..... as at the close of

30TH JUNE, 22
Business on, 20.....

The Board, consisting of (Names and official titles)

BRAZEAL MIDEVA - UNDER SECRETARY - CHAIRPERSON

JULIA R. KIGOMO - PRINCIPAL ACCOUNTANT - SECRETARY

JACOB YEGO - PRINCIPAL ICT OFFICER - MEMBER

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY - CO-OPERATIVE BANK HOUSE

Assembled at the office of
10.00 AM 20TH JULY, 22

At (time) on the, 20.....

And the following cash was produced:

Notes ..	Sh.
Silver ..	Sh.
Copper ..	Sh.
Cheques (as per details on reverse) ..	Sh.
	NIL

NIL

NIL

It was observed that cheques amounting to Sh. cts
Has been on hand for more than 14 days prior to the date of survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the
30TH JUNE, 2022

Cash on hand ..	Sh.	701,299.00
Bank Balance ..	Sh.	701,299.00

816,799.00

The Bank Certificate of Balance showed a sum of Sh.

..... cts (Sh. cts
30TH JUNE, 22

Standing to the credit of the account on 20.....

The difference between this figure and the Bank Balance as shown by the cash Book is accounted for in the Bank reconciliation statement
(F.O. 30) attached.

BRAZEAL MIDEVA

Chairman

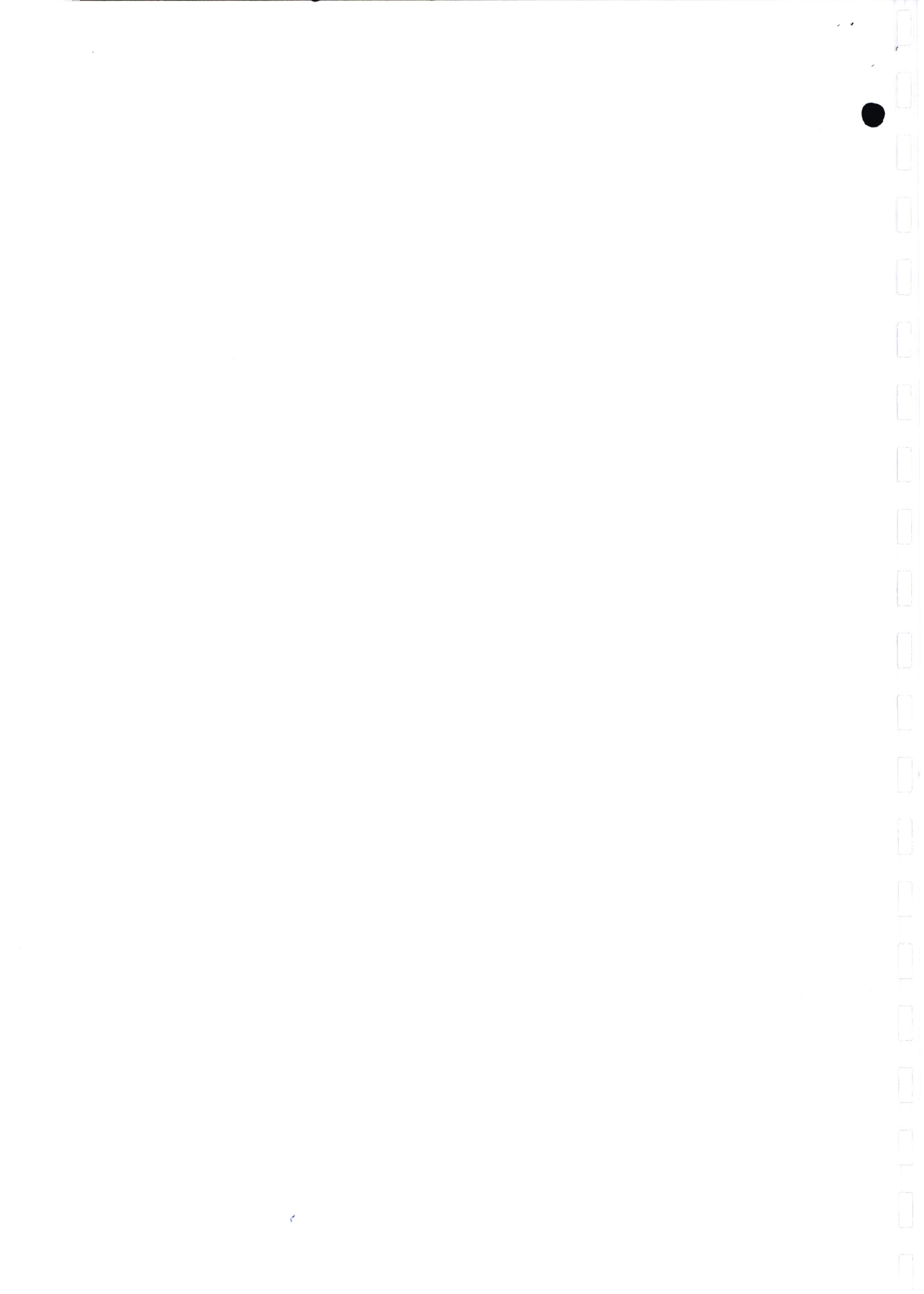
JACOB K. YEGO - MEMBER

JULIA R. KIGOMO - SECRETARY

20TH JULY, 2022

Date

Members of the Board



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 14, 2022

CERTIFICATE OF BALANCES

Customer:
Balance
Date:

STATE DEPT FOR E.
AFRICA
138678 COMMUNITY

30-Jun-22

Account No	Account Name	Currency	Balance
1000384778	REC-STATE DEPT FOR E. AFRICA COMM	KES	69,885.05
1000384794	DEP-STATE DEPT FOR E. AFRICA COMM	KES	816,799.00
1000384808	CBK165-STATE DEPT FOR E. AFRICA COM	KES	0.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1221-State Department for East African Community

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	608,257,880.05	502,981,964.20
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		608,257,880.05	502,981,964.20
PAYMENTS			
Compensation of Employees	12	277,828,599.35	240,558,689.45
Use of goods and Services	13	307,610,119.00	231,671,246.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	11,000,000.00	7,736,230.00
Social Security Benefits	17	0.00	4,702,359.00
Acquisition of Assets	18	9,742,516.00	16,606,949.60
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		606,181,234.35	501,275,474.10
SURPLUS/DEFICIT		2,076,645.70	1,706,490.10

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Statement of Financial Position

Entity: 1221-State Department for East African Community

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	2,166,440.00	500,850.90
Cash Balances	22B	116,247.00	265,028.00
Total Cash And Cash Equivalents		2,282,687.00	765,878.90
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	2,775,715.90	1,971,525.20
TOTAL FINANCIAL ASSETS		5,058,402.90	2,737,404.10
Financial Liabilities			
Accounts Payables - Deposits	24	745,204.10	481,785.00
NET FINANCIAL ASSETS		4,313,198.80	2,255,619.10
REPRESENTED BY			
Fund Balance b/fwd	25	2,255,619.10	2,707,119.00
Prior Year Adjustment	26	(19,066.00)	(2,157,990.00)
Surplus/Deficit for the Year		2,076,645.70	1,706,490.10
NET FINANCIAL POSITION		4,313,198.80	2,255,619.10

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1221-State Department for East African Community
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	608,257,880.05	502,981,964.20
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	277,828,599.35	240,558,689.45
Use of goods and Services	13	307,610,119.00	231,671,246.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	11,000,000.00	7,736,230.00
Social Security Benefits	17	0.00	4,702,359.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(540,771.60)	(8,165,388.20)
Prior year adjustments		(19,066.00)	(2,157,990.00)
Net Cash From Operating Activities	A	11,259,324.10	7,990,061.50
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	9,742,516.00	16,606,949.60
Net Cash Flow From Investing Activities	B	(9,742,516.00)	(16,606,949.60)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	1,516,808.10	(8,616,888.10)
Cash and Cash Equivalent at BEGINNING of The Year		765,878.90	9,382,767.00
Cash and Cash Equivalent at END of The Year	22A+22B	2,282,687.00	765,878.90

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1221-State Department for East African
Community

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	96,474,718.00	79,291,521.90
Exchequer Releases/ Provisioning Account for Q2	9910201	216,362,148.10	108,696,970.00
Exchequer Releases/ Provisioning Account for Q3	9910201	83,922,276.50	134,108,220.00
Exchequer Releases/ Provisioning Account for Q4	9910201	211,498,737.45	180,885,252.30
TOTAL		608,257,880.05	502,981,964.20

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	175,512,683.75	162,230,681.80
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	102,135,915.60	78,328,007.65
Personal Allowances paid as Reimbursements	2110400	180,000.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		277,828,599.35	240,558,689.45

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	8,958,463.25	4,600,042.30
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	47,700,584	36,029,659.00
Foreign Travel and Subsistence, and other transportation costs	2210400	66,358,032	47,682,295.60
Printing, Advertising and Information Supplies and Services	2210500	6,999,235.35	4,330,951.95
Rentals of Produced Assets	2210600	113,174,229	97,362,506.30
Training Expenses	2210700	1,627,764.00	1,581,088.00
Hospitality Supplies and Services	2210800	27,972,893	14,155,671.00
Insurance Costs	2210900	0.00	0.00
Specialized Materials and Services	2211000	698,400.00	348,987.00
Office and General Supplies and Services	2211100	6,979,011	6,554,923.10
Fuel Oil and Lubricants	2211200	9,574,112.00	6,590,458.00
Other Operating Expenses	2211300	11,050,625.50	8,156,800.45
Routine Maintenance - Vehicles	2220100	5,048,658.35	3,815,947.20
Routine Maintenance - Other Assets	2220200	1,495,112.00	461,916.15
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		307,610,119.00	231,671,246.05

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	11,000,000.00	7,736,230.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		11,000,000.00	7,736,230.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	4,702,359.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	4,702,359.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	14,500,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	7,303,088.00	23,000.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	356,480.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	2,082,948.00	2,083,949.60
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		9,742,516.00	16,606,949.60

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
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Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,465,141.00	19,066.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	701,299.00	481,784.90
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		2,166,440.00	500,850.90

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	116,247.00	265,028.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		116,247.00	265,028.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	72,186.90	106,639.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.20
Government Imprests	6760000	2,703,529.00	1,864,886.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		2,775,715.90	1,971,525.20

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	745,204.10	481,785.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
TOTAL		745,204.10	481,785.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	500,850.90	9,086,445.00
Opening Balance Cash	22B	265,028.00	296,322.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	1,971,525.20	262,327.00
Opening Balance - Deposits	24	(481,785.00)	(6,937,975.00)
TOTAL		2,255,619.10	2,707,119.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	19,066.00	2,157,990.00
County Transfers	9910300	0.00	0.00
TOTAL		19,066.00	2,157,990.00





Statement of Budget Execution - Recurrent Expenditure

Entity: 1221-State Department for East African Community

Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

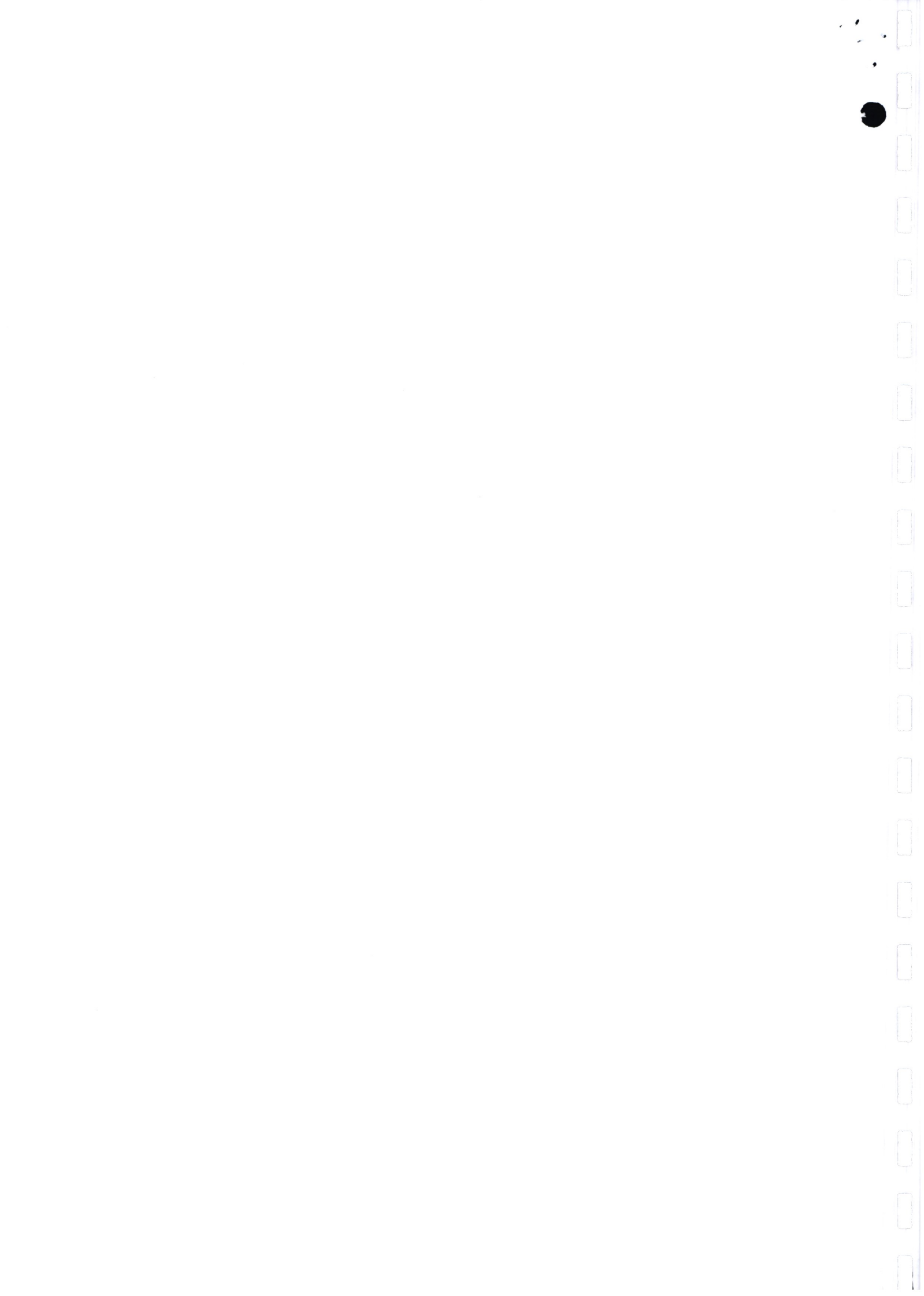


Statement of Budget Execution - Recurrent Expenditure

Entity: 1221-State Department for East African Community

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	608,257,880.05	(608,257,880.05)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	608,257,880.05	(608,257,880.05)	0.00%
PAYMENTS								
Compensation of Employees	12	323,000,000.00	0.00	(40,500,000.00)	282,500,000.00	277,828,599.35	4,671,400.65	98.35%
Use of goods and Services	13	198,796,798.00	0.00	106,581,158.00	305,377,956.00	307,610,119.00	(2,232,163.00)	100.73%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	85,000,000.00	0.00	(74,000,000.00)	11,000,000.00	11,000,000.00	0.00	100.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	3,049,805.00	0.00	7,348,120.00	10,397,925.00	9,742,516.00	655,409.00	93.70%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		609,846,603.00	0.00	(570,722.00)	609,275,881.00	606,181,234.35	3,094,646.65	99.49%





Budget Execution by Programme and Economic Classification

Entity: 1221-State Department for East African Community

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0305000000		East African Affairs and Regional Integration	609,275,881.00	606,181,234.35	3,094,646.65
	2110000	Wages and Salary Contributions	282,500,000.00	277,828,599.35	4,671,400.65
	2210000	Goods and Services	298,862,263.00	301,066,348.65	(2,204,085.65)
	2220000	Routine Maintenance	6,515,693.00	6,543,770.35	(28,077.35)
	2640000	Other Transfers and Emergency Relief	11,000,000.00	11,000,000.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	10,397,925.00	9,742,516.00	655,409.00
		Grand Total	609,275,881.00	606,181,234.35	3,094,646.65

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

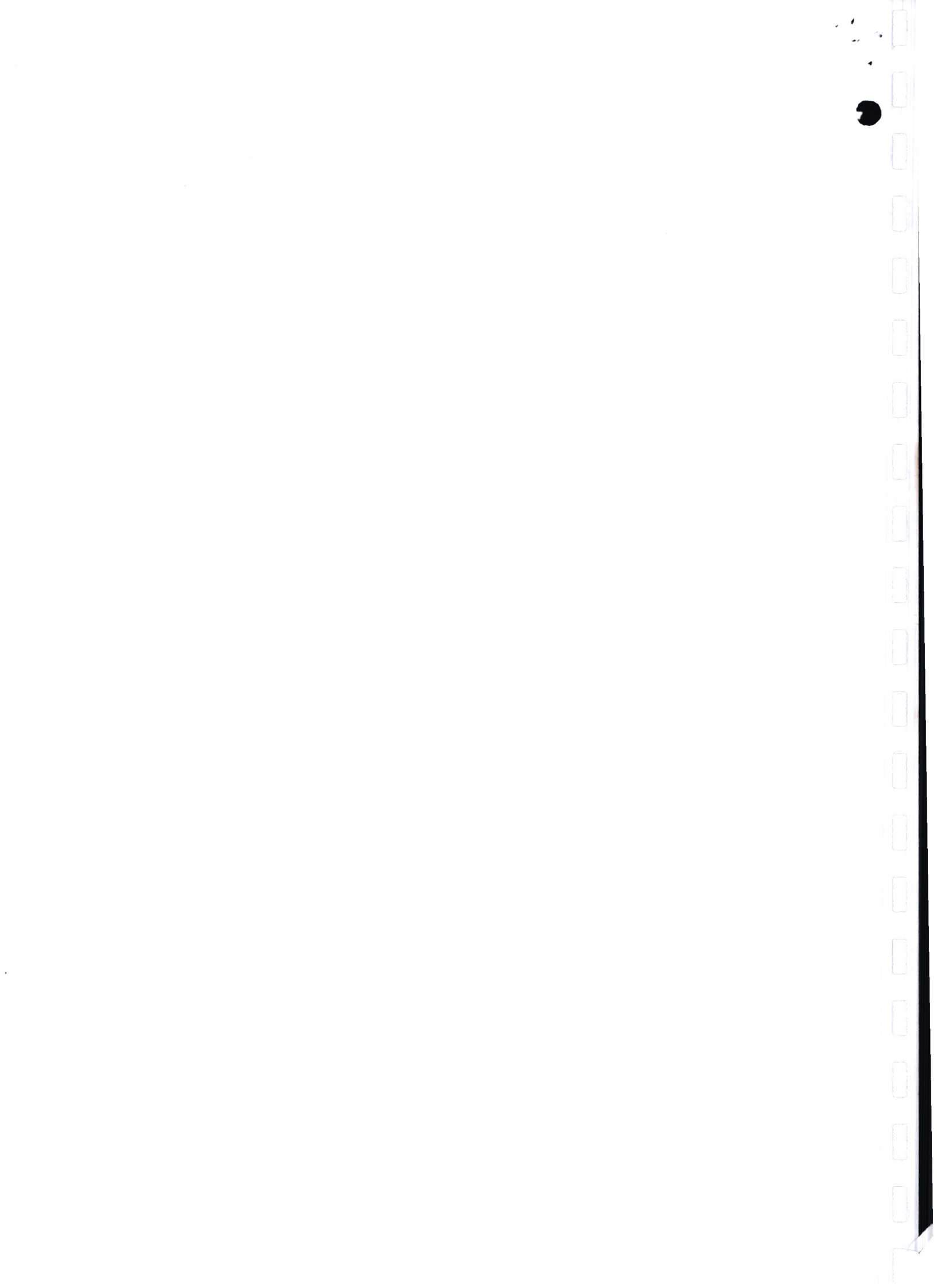
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution by Heads and Programmes

Entity: 1221-State Department for East African Community

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1121000100		Headquarters Administrative Services	0.00	0.00	0.00
	0305000000	East African Affairs and Regional Integration	0.00	0.00	0.00
1221000100			315,740,812.00	329,197,206.40	(13,456,394.40)
	0305000000	East African Affairs and Regional Integration	315,740,812.00	329,197,206.40	(13,456,394.40)
1221000200			17,573,911.00	14,008,612.60	3,565,298.40
	0305000000	East African Affairs and Regional Integration	17,573,911.00	14,008,612.60	3,565,298.40
1221000300			4,875,534.00	4,161,985.55	713,548.45
	0305000000	East African Affairs and Regional Integration	4,875,534.00	4,161,985.55	713,548.45
1221000400			0.00	0.00	0.00
	0305000000	East African Affairs and Regional Integration	0.00	0.00	0.00
1221000500			8,783,538.00	7,870,151.90	913,386.10
	0305000000	East African Affairs and Regional Integration	8,783,538.00	7,870,151.90	913,386.10
1221000600			11,651,930.00	10,922,217.25	729,712.75
	0305000000	East African Affairs and Regional Integration	11,651,930.00	10,922,217.25	729,712.75
1221000700			15,371,781.00	14,225,232.40	1,146,548.60
	0305000000	East African Affairs and Regional Integration	15,371,781.00	14,225,232.40	1,146,548.60
1221000900			24,642,015.00	23,572,763.80	1,069,251.20
	0305000000	East African Affairs and Regional Integration	24,642,015.00	23,572,763.80	1,069,251.20
1221001000			26,835,126.00	25,529,697.55	1,305,428.45
	0305000000	East African Affairs and Regional Integration	26,835,126.00	25,529,697.55	1,305,428.45
1221001100			18,991,256.00	18,575,240.10	416,015.90
	0305000000	East African Affairs and Regional Integration	18,991,256.00	18,575,240.10	416,015.90
1221001200			27,839,934.00	25,247,658.65	2,592,275.35
	0305000000	East African Affairs and Regional Integration	27,839,934.00	25,247,658.65	2,592,275.35
1221001300			28,328,582.00	26,849,527.45	1,479,054.55
	0305000000	East African Affairs and Regional Integration	28,328,582.00	26,849,527.45	1,479,054.55
1221001400			25,005,212.00	24,793,743.70	211,468.30
	0305000000	East African Affairs and Regional Integration	25,005,212.00	24,793,743.70	211,468.30
1221001500			47,132,418.00	45,644,360.45	1,488,057.55
	0305000000	East African Affairs and Regional Integration	47,132,418.00	45,644,360.45	1,488,057.55
1221001700			36,503,832.00	35,582,836.55	920,995.45
	0305000000	East African Affairs and Regional Integration	36,503,832.00	35,582,836.55	920,995.45
1221100100			0.00	0.00	0.00
	0305000000	East African Affairs and Regional Integration	0.00	0.00	0.00
1221100200			0.00	0.00	0.00
	0305000000	East African Affairs and Regional Integration	0.00	0.00	0.00
		Grand Total	609,275,881.00	606,181,234.35	3,094,646.65

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





Budget Execution By Programmes and Sub-Programmes

Entity: 1221-State Department for East African Community

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0305000000		East African Affairs and Regional Integration	609,275,881.00	606,181,234.35	3,094,646.65
	0305010000	East African Customs Union	23,565,520.00	22,834,117.70	731,402.30
	0305020000	East African Common Market	475,238,985.00	476,590,222.10	(1,351,237.10)
	0305030000	EAC Monetary Union	26,835,126.00	25,529,697.55	1,305,428.45
	0305040000		47,132,418.00	45,644,360.45	1,488,057.55
	0305070000		36,503,832.00	35,582,836.55	920,995.45
		Grand Total	609,275,881.00	606,181,234.35	3,094,646.65

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

