


REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	DATE: 11 MAR 2026
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THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR EAST
AFRICAN COMMUNITY (EAC) AFFAIRS**

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





**MINISTRY OF EAST AFRICAN COMMUNITY (EAC)
AFFAIRS, THE ASALS AND REGIONAL
DEVELOPMENT**

**STATE DEPARTMENT FOR EAST AFRICAN
COMMUNITY (EAC) AFFAIRS**

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE, 2025

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State Department for East African Community (EAC) Affairs
Annual Report and Financial Statements for the year ended 30th June, 2025

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1. Acronyms and Definition of Key Terms

ACFTA	African Continental Free Trade Area
AIE	Authority to Incur Expenditure
ASALs	Arid and Semi-Arid Lands
BETA	Bottom-Up Economic Transformation Agenda
CPA	Certified Public Accountant
COMESA	Common Market for Eastern and Southern Africa (COMESA)
DRC	Democratic Republic of Congo
Dr.	Doctor
EAC	East African Community
EALA	East African Legislative Assembly
EAMI	East Africa Monetary Institute
EGH	Elder of the Order of the Golden Heart of Kenya
GACS	Great Africa Cycling Safari
H.E	His Excellency
ICPAK	Institute of Certified Public Accountants of Kenya
IGAD	Intergovernmental Authority on Development
ICPAK	Institute of Certified Public Accountant of Kenya
IPSAS	International Public Sector Accounting Standards
IRMPPF	Institutional Risk Management Policy Framework
MBS	Moran of the Order of the Burning Spear
MSMEs	Micro Small and Medium Enterprises
OSBPs	One-Stop Border Posts
OGW	Order of the Grand Warrior
PFM	Public Finance Management
PPM	Pooled Procurement Mechanisms
PPDA	Public Procurement and Disposal Act
SDEAC	State Department for East African Community Affairs
USD	United States dollar

B: Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation.

Common Market Protocol: The Partner States' markets integrated into a single market in which there is free movement of capital, labour, goods and services.

Customs Union Protocol: An agreement by EAC partner States to establish free trade (or zero duty imposed) on goods and services amongst themselves and agreed on a common external tariff (CET), whereby imports from countries outside the EAC zone are subjected to the same tariff when sold to any EAC Partner State.

EAC Integration Process: A process where EAC guides the free movement of goods, people, labour, services and capital from one Partner State to another as well as the rights of establishment and residence without restrictions.

EAC Treaty: The Treaty for the Establishment of the East African Community was signed in Arusha on 30th November, 1999. The Treaty entered into force on 7th July, 2000 following the conclusion of the process of its ratification and deposit of the Instruments of Ratification with the Secretary-General by all the three Partner States.

Monetary Union Protocol: A protocol that provides for the attainment of a single currency for daily transactions within the Common Market.

Non-Tariff Barriers: Trade barriers that restrict imports or exports of goods or services through mechanisms other than simple imposition of tariffs, or obstacles to international trade that do not involve traditional import tariffs.

Northern Corridor: This is a busy and an important transport route to East and Central Africa countries of Burundi, Eastern DR Congo, Kenya, Rwanda, South Sudan and Uganda.

Political Confederation: A type of government made up of a league of independent nations or states with each state having its own authority and autonomy but can come together for shared government.

Political Federation: A proposed political union of the seven sovereign states of the East African Community in the African Great Lakes region – Burundi, the Democratic Republic of the Congo, Kenya, Rwanda, South Sudan, Tanzania and Uganda – as a single federated.

The One-Stop Border Post (OSBP): A border crossing management approach where two neighbouring countries coordinate their border control and customs procedures at a single location.








Regional Integration Centres (RICs): are hubs established within the EAC to facilitate and coordinate the process of regional integration among the EAC member states.

Summit: It is the highest decision-making organ of the EAC. It comprises of the Heads of State and Government of the member countries. Summit meetings are held at least twice a year, as per the EAC treaty.

EAC Directives and Decisions: Are the various orders and pronouncements issued to guide the implementation of its policies and programs across the region.

Cluster: In the context of the Northern Corridor Integration Projects (NCIP), a cluster refers to a group or category of projects that are designed to enhance regional integration or cooperation among participating countries. These clusters typically cover various sectors and areas of development.

EAST AFRICAN COMMUNITY

-  Republic of Burundi
-  Democratic Republic of the Congo
-  Republic of Kenya
-  Republic of Rwanda
-  Federal Republic of Somalia
-  Republic of South Sudan
-  United Republic of Tanzania
-  Republic of Uganda



2. Key Entity Information and Management

(a) Background information

The Ministry of East African Community (EAC) Affairs, the ASALs and Regional Development was established through Executive Order No. 1 of 12th October, 2022 (revised as Executive Order No 1 of June 2025) following the reorganization of the Government of the Republic of Kenya. The Ministry is mandated to deepen and widen East African Integration, monitoring the implementation of the Northern Corridor Integrated Projects, and facilitate integrated basin-based and ASALs development for improved livelihoods. The Ministry has two (2) State Departments namely; the State Department for East African Community (EAC) Affairs and the State Department for the ASALs and Regional Development. The Ministry is domiciled in Nairobi and does not have branches across the nation.

At the Cabinet level, the Ministry is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the Ministry. The Vision of the Ministry is to be a champion in regional Integration and sustainable ASALs and basin-based development. This is to be achieved through deepening and widening East African Integration, monitoring the implementation of the Northern Corridor Integrated Projects, coordinating ASALs and integrated basin-based development for improved livelihoods.

Specifically, the State Department for East African Community (EAC) Affairs is mandated to inter alia oversee implementation of the Treaty for Establishment of EAC, advance Kenya's interests in the EAC Region E as well as monitor and evaluate the implementation of Northern Corridor Integrated Projects (NCIP).

(b) Mandate

The Entity derives its mandate from Executive Order No. 1 of June 2025 as follows:

- i. Policy on East African Community Integration;
- ii. Oversight and coordination of the Implementation of the Treaty for the Establishment of the East African Community;
- iii. Negotiation and Oversight of the Implementation of EAC protocols;
- iv. Development of policies and programmes to fast-track East African Community integration;
- v. Oversight and Coordination of Implementation of Programmes and Projects on EAC Integration;
- vi. Co-ordination of Kenya's Participation in East African Community Affairs;
- vii. Coordination and oversight of domestication of regional agreements in all areas;
- viii. Monitor Implementation of Summit and Council Directives/Decisions;
- ix. Sustainable development of Lake Victoria Basin and other shared resources;
- x. Establishment and development of East African Community Organs and Institutions;
- xi. Create awareness on the aspiration of East African Community Integration;
- xii. Promote public participation in the EAC Integration Process;
- xiii. Monitoring and Evaluation of the Implementation of Northern Corridor Development; and;
- xiv. Provision Secretariat Services during Ministerial and Head of States Summit Meetings.



Vision

“A champion on regional integration for socio-economic transformation of all Kenyans”



Mission

“To deepen and widen EAC Integration by coordinating the formulation and implementation of EAC Integration policies, programmes and projects”

Core Values

- i. **Customer focus:** The State Department is committed to uphold customer driven and focused service delivery.
- ii. **Results-Oriented:** The State Department shall relentlessly pursue timely attainment of targeted results at all levels through high level of coordination, and networking
- iii. **Teamwork:** The State Department shall promote collaborative efforts of all actors to achieve a common goal.
- iv. **Professionalism and Ethical practices:** All staff shall uphold high moral standards and professional competence in service delivery.
- v. **Participation and Inclusiveness:** The State Department is committed to consultations, joint and comprehensive partnership in all its affairs.

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(c) Key Management

The MDA's day-to-day management is under the following Key Offices;

No	Key management
1.	Cabinet Secretary
2.	Accounting Officer/Principal Secretary
3.	Directorate of Administration
3.	Directorate of Economic Affairs
4.	Directorate of Political Affairs
5.	Directorate of Productive and Services
6.	Directorate of Social Affairs
7.	Research and Liaison unit
8.	Northern Corridor Integration Projects
9.	Accounts
10.	Finance
11.	Human resource
12.	Internal audit
13.	Supply chain management

The Cabinet Secretary is the policy head of the Ministry. The administrative head of the State Department is the Principal Secretary who doubles up as the authorised officer. The State Department's day-to-day management is under the following key organs;

- i. Senior Management Committee
- ii. Ministerial Human Resource Advisory Committee
- iii. Budget Implementation Committee
- iv. Public Finance Management Standing Committee

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(d) Fiduciary Management

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

No	Designation	Name	Date of Appointment
1.	Cabinet Secretary	Hon. Beatrice Askul Moe	20 th August, 2024
2.	Accounting Officer	Abdi Dubat Fidhow, CBS	2 nd December, 2022
		Dr. Caroline Wanjiru Karugu, PhD.	17 th April, 2025
3.	Secretary, Trade Partnership	Amb. Johnson Weru, CBS	21 st April, 2025
4.	Secretary Administration	S.W. Waweru	22 nd April, 2024
5.	Integration Secretary	Dr. Alice Yalla, MBS	31 st May, 2010
6.	Director Administration	Jonam Kinama, OGW	2 nd April, 2024
7.	Head of Finance	CPA Joseph Maina	29 th March, 2021
		CPA John Gicaci	1 st January, 2025
8.	Head of Accounting Unit	CPA Lucy Kamau	13 th February, 2023
9.	Director, Human Resource Management	Mary Ngugi	3 rd July, 2024
10.	Ag. Director Supply Chain Management	Joseph Njagi	21 st December, 2023

(e) Fiduciary Oversight Arrangements

- Audit Committee
- Public Finance Management Standing Committee
- Budget Implementation Committee
- Ministerial Human Resource Advisory Committee

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The key oversight arrangements of the State Department were undertaken through;

THE AUDIT COMMITTEE

The Ministerial Audit Committee members were re-appointed on 8th April, 2024 for a second and final term. The committee is made up of 5 members namely;

Godfrey Kirema Mwika	-	Chairperson
Agnes Maina	-	Member
Caroline Oduor	-	Member
Albert Okiro	-	Member
William Njuguna	-	Member

The Committee is responsible for the entire Ministry of East Africa Community and drives the assessment of the performance of the head of internal audit as well as examining internal and external audit reports and recommendations after management response to ensure action is taken.

THE PUBLIC FINANCE MANAGEMENT STANDING COMMITTEE

The members, whose appointment is provided for by The Public Finance Management Regulations of 2015, were appointed on 28th May, 2024. The Committee is chaired by the Accounting Officer, and is charged with; ensuring there is prioritization on resources located to a national government entity for smooth implementation of its mission, strategies and goals; identifying risks and implementation of appropriate measures to manage such risks; reviewing the adequacy and integrity of the entity's internal control, acquisition and divestitures and management of information systems including compliance with applicable laws, regulations, rules and guidelines. Monitoring effectiveness of the corporate governance practices under which the entity operates and, monitoring timely resolution of audit issues for 100% compliance and achievement of the Zero Fault Audit status.



Members of the PFMSC Chaired by the Principal Secretary Abdi Dubat, CBS during a meeting in the State Departments' Boardroom

THE BUDGET IMPLEMENTATION COMMITTEE

The members were appointed by the Accounting Officer as guided by the National Treasury Circular on Implementation of the FY 2024/2025 budget. The committee is responsible for overseeing the performance of the budget and regularly reporting to the Accounting Officer. The committee is required to meet to review cash flow plans, to advise the Accounting Officer on any challenges related to the budget implementation, review and approve the submission of the expenditure returns, non-financial reports, IPPD, pending bills for the MDA and recommend actions to be taken, and to prepare the budget for the MDA in consultation with the Heads of Departments.



Members of the BIC chaired by the Principal Secretary, Dr Caroline W. Karugu, PhD during a meeting in the State Department's boardroom

THE HUMAN RESOURCE MANAGEMENT ADVISORY COMMITTEE

The Human Resource Management Unit is mandated to hold Human Resource Management Advisory committee. Membership is drawn from Heads of Department and Directorates.

The Committee is chaired by Secretary Administration whereby the Director, HR is the Secretary. For F/Y ending 2024/2025 the State Department held two meeting on August, 2024 and May, 2025. The Committee is mandated to; Confirm appointments for all Job Groups, Promotion for officers in Job Group 'D' to 'N', Disciplinary cases for officers in Job Group 'D' and above, Conducting interviews for all advertised posts, Recruitment, selection and appointment, Training and Development, Training Impact Assessment, Management of skills inventory, Deployment, Promotion of Values and Principles of Public Service, Recommendation for waiver of requirements of the Schemes of service, Recommendation for secondment and unpaid leave; Recommendation for retirement under 50 years rule, recommendation for retirement under medical grounds, recommendation for re-designation, recommendation for renewal of contract, recommending special duty allowance.

f) Entity Headquarters

Cooperative Bank House
13th, 14th, and 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

g) Entity Bankers (all banks)

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

h) Independent Auditors

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

i) Principal Legal Adviser

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

3. Profile of Cabinet Secretary



Hon. Beatrice Askul Moe, Cabinet Secretary

Hon. Beatrice Askul Moe serves as Kenya's Cabinet Secretary for East African Community (EAC)

Affairs, The Arid and Semi-Arid Lands (ASALs) & Regional Development, she is the current Chairperson of the EAC Council of Ministers. She is also an Ex Officio Member of the East African Legislative Assembly (EALA).

Prior to this appointment she was the County Executive Committee Member for Water, Irrigation, Agriculture and Land Reclamation at the County Government of Turkana. She has also served as a Board Member and Chairperson of the Audit and Technical Committees for the Rift Valley Water Services Board, Project Officer for AMREF Kenya as well as Relief Officer for Oxfam's Turkana Program, contributing to humanitarian efforts and community development in the region.

Born in Lokichar, Turkana South Constituency -

Turkana County, Beatrice is the first ever female Cabinet Secretary to be appointed from that region.

Beatrice is a graduate of Mount Kenya University with a Master's Degree in Governance and Ethics. She also holds Bachelor of Arts Degree in Social Sciences (Social Work) from the Catholic University of East Africa.

4. Profiles of Accounting Officer and Key Management.

Dr. **Caroline Karugu** is an accomplished public servant and financial policy expert with over two decades of experience in governance, investment, and regional development. She has a strong background in human resource management, financial reforms, and strategic policy formulation. She has previously served as Deputy Governor, Nyeri County, and held senior leadership roles in financial and investment consultancy, devolution frameworks, and investor relations.

She holds a Doctor of Business Administration (Finance) – United States International University (Africa) in collaboration with Columbia Business School, New York, she also holds a Global Executive Masters in Business Administration (Strategy) – United States International University (Africa) in collaboration with Frankfurt School of Finance and Management and a Postgraduate Certificate in Small/Medium Business Management – University of Leicester/NISPED, Israel and Bachelor of Commerce (Double Major) – Daystar University



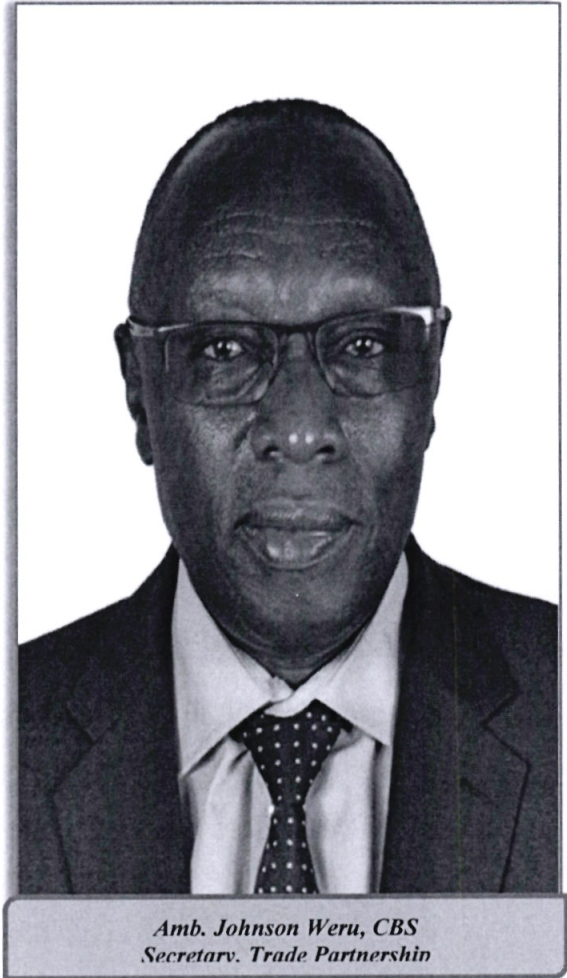
*Dr. Caroline Karugu, PhD - Principal Secretary,
State Department for EAC*



Dr. Alice Yalla, MBS - Integration Secretary

Dr. **Alice J. Yalla** is a career civil servant having risen through the ranks to become the Integration Secretary in 2020. She is the technical head of the Kenya's EAC integration function and has been instrumental in steering the Kenyan position on EAC integration; key among them the negotiation for the admission of DRC and the Federal Republic of Somalia to the EAC.

Amb. Johnson Weru, is alumni of Harvard University Kennedy School of Government, University of Nairobi and University of Leeds. He is a career diplomat and public servant with over thirty-three years' experience working in Government and International Development Agencies in Africa and Europe. Prior to his appointment as Ambassador to the Kingdom of Belgium, the Grand Duchy of Luxembourg and Mission to the European Union and ACP. Amb. Weru had a distinguished and long service at the Ministry of Foreign Affairs Headquarters where he served as Director for Economic Affairs and External Trade. His recent assignments include Principal Secretary State Department of Trade where he was instrumental in anchoring and participating in the negotiations leading to the coming into force of the African Continental Free Trade Area (AcFTA) Agreement and the on-going post Cotonou agreement, the Kenya -USA Trade negotiations, EAC/Kenya. Amb. Weru was awarded with the Chief of Burning Spears (CBS), speaks fluent English, Kiswahili and a bit of French. He is married with children.



*Amb. Johnson Weru, CBS
Secretary, Trade Partnership*



*Susan W. Waweru, Secretary
Administration*

Ms. Susan W. Waweru is career Administrator having served previously in the Ministry of Interior rising from DO cadet to County Commissioner. She has been a County Commissioner in several counties including Nairobi, Siaya and Vihiga. Currently she is the Secretary Administration for the State Department for East Africa Community Affairs.

Ms. **Lucy Wangui Kamau**, is a seasoned professional accountant (CPA-K) currently serving as the Senior Deputy Accountant General. With extensive experience across key government departments, she has led accounting units in the State Departments for East African Community Affairs, Devolution, and Broadcasting & Telecommunications, as well as NITA.

Notably, Lucy played a foundational role in establishing accounting units at Micro and Small Enterprise Authority (MSEA) and Ruiru Sub-County Treasury. Her commitment to excellence and transformation in Public Financial Management has earned the State Department of East African Community Affairs recognition, including the prestigious FiRe Award. She holds an Executive MBA from JKUAT, she is also a member of the Institute of Certified Public Accountant of Kenya (ICPAK).



CPA Lucy Wangui Kamau, Head of Accounts



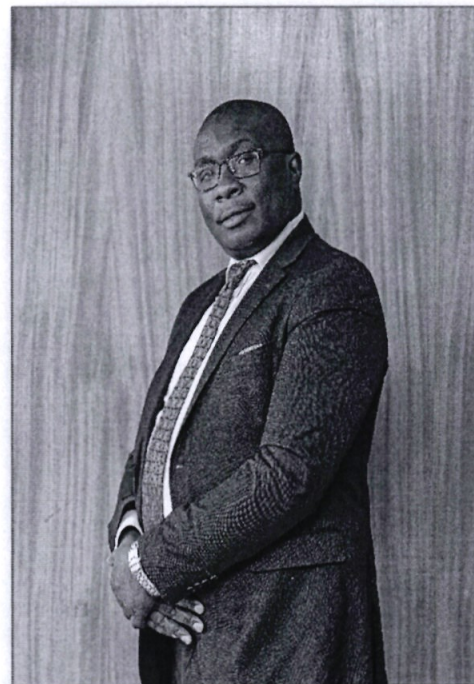
CPA John Gicaci, Head of Finance

Mr. **John Gicaci Giturwa**, is a career civil servant, he is currently the Senior Chief Finance officer in the State Department for East African Community (EAC) Affairs. He also served in similar positions in the State Departments of Mining, Wildlife and Forestry. He has also served as the Chief Officer finance in Kiambu County Government. The officer served in the boards of Thika water and Sewerage Company (THIWASCO) and Nakuru water and sanitation services company limited company (NAWASSCO). Mr. Gicaci is a member of the institute of certified public accountants (ICPAK) and has a master's of business degree from Moi University.

Mr. Joseph Anthony Njagi is the Deputy Director/ Supply Chain Management Services and the Head of the SCMU at the State Department of East African Community from January 2024.

Mr. Njagi has over Twenty-One (21) years of extensive work experience in Supply Chain Management having worked at senior levels with key Government Agencies including the National Treasury (PP Directorate), Privatization Commission, Parliamentary Service Commission (PSC) and the Executive Office of the Deputy President.

Mr. Njagi holds a Bachelor's Degree in Economics & Sociology from the University of Nairobi, a Diploma from the Chartered Institute of Purchasing and Supplies (CIPS)-UK and is pursuing a Master of Science (MSc) Degree in Procurement and Logistics with Jomo Kenyatta University of Agriculture and Technology (JKUAT). He is a member of the Kenya Institute of Supply Chain Management (KISM).



Mr. Joseph Njagi, Head SCMU



Mrs. Mary Ngugi, Director Human Resource

Mrs. Mary M. Ngugi is a career Public Servant since 1993 and has risen through the ranks to the level of Director Human Resource Management and Development. she is an expert through the knowledge, skills and competencies she acquired while serving in foreign affairs and international cooperation, Agriculture, Livestock and Fisheries, Health, Office of the President, The National Treasury, Public Service, Correctional Services and National Youth Service. She is currently the Director Human Resource Management and Development for the State Department for East African Community Affairs.

5. Statement by the Cabinet Secretary

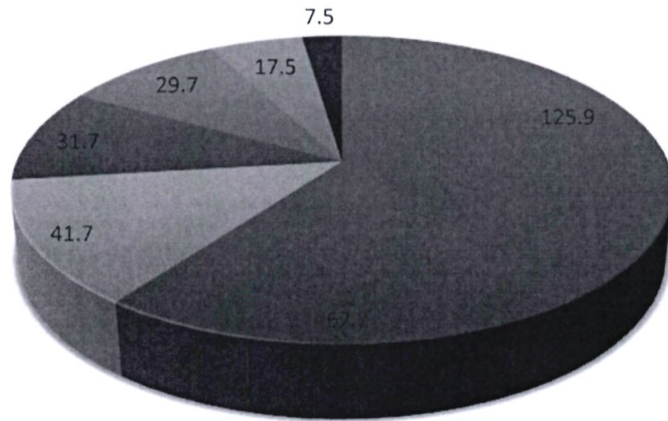


*Beatrice Askul Moe
Cabinet Secretary
Ministry of EAC, the ASALs and Regional Department*

The State Department aligned its programmes to the government's thematic areas under the Fourth Medium Term Plan (MTP IV) by implementing programmes targeted at increasing intra EAC trade and developing Regional Value Chains; creating awareness on the Trade and Investment opportunities available in the EAC Region to Kenyan MSMEs.

The East African Community remained Kenya's largest export market accounting Kshs.321 billion (29%) of the export earning as per the Economic Survey 2025. This was a marginal increase of Kshs.16 billion recorded in 2024 and was attributed to the expansion of the regional bloc after the entry of the Federal Republic of Somalia in 2024. Slight contractions in traditional markets of Uganda, Tanzania, South Sudan, Rwanda and Burundi notwithstanding, the balance of trade in the EAC was hugely in favour of Kenya.

2024 exports to EAC (kshs billions)



■ Uganda ■ Tanzania ■ Rwanda ■ DRC ■ South Sudan ■ Somalia ■ Burundi

Exports to the EAC

Towards trade and the growth of the MSMEs sector, the State Department enhanced the export capacity of MSMEs by facilitating a record 483 MSMEs to showcase and market Kenyan products in the 24th EAC MSMEs Trade Fair held in Juba, South Sudan.



EAC MSMEs Trade Fair in Juba South Sudan

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In a bid to fast-track implementation of the EAC Special Economic Zones (SEZ) Policy, the 46th Council of Ministers of November 2024 adopted the revised draft EAC Special Economic Zones Regulations.

The 45th Sectoral Council on Trade, Industry, Finance and Investment (SCTIFI) held on 15th November 2024 adopted the Monitoring and Evaluation Tool for the EAC E-Commerce Strategy.



CS Hon. Beatrice Askul Moe with delegates from Partner States at the 45th Sectoral council on STIFI

The Republic of Kenya held its National E-commerce Engagement Platform (NEEP) meeting from 17th to 18th March 2025 to collect baseline data for the EAC E-commerce Tool.

Kenya has established and implemented National Trade Information Portal (infoTradeKe) <https://infotradekenya.go.ke/#>. This has led to the publication of procedures for 102 commodities, 94 laws and norms relating to regulatory requirements as anchored on the law and documentation of 1462 forms. The portal accessible to both Private & Public stakeholders for increased compliance has led to increased transparency and accountability.

Under the Market Access Upgrade program (MARKUP II), that focuses on EAC priority sectors including avocado, cocoa, coffee, essential oils, French beans, gum arabic, horticulture, leather, packaging, spices, and tea, 20 MSMEs were trained on the leather value chain that culminated to the East Africa Textiles and leather Week held in Nairobi.

EAC Lake Victoria Basin Adapting to Climate Change Project is revolutionizing the Blue economy in Kenya. Through this project, a total of 225 community members have been trained on climate adaptation practices, another 883 people have benefitted directly from the small-scale community-based projects such as ecosystem restoration, cage fish. Restoration of 349 ha degraded land in Osipata and conservation of 27.5 ha riparian land in Odiado and Siaya by planting bamboo has also been undertaken.

Towards health coverage, the State Department coordinated Kenya's participation in the development of the EAC Pooled Procurement operationalisation model that developed a digital platform for information sharing module that will coordinate and manage the EAC Regional Pooled Procurement.

Pooled Procurement Mechanism (PPM) for Health Commodities has also been developed. The EAC Pooled Procurement Mechanism was rolled out in a High-Level Regional Meeting in March 2025.

On environment, the State Department coordinated the hosting of the interstate event to promote collaboration in management of Transboundary Mara River Basin.

The EAC Water Quality Management Policy Guidelines and the Water Quality Management Strategy and Action Plan were developed, validated, and subsequently, approved by the 23rd Sectoral Council of Ministers on Lake Victoria Basin.

The EAC common position on climate change was adopted ahead of UNFCCC COP 29. For Kenyans to optimize the benefits of the EAC Integration, the State Department endeavours to engage as many Kenyans as possible on the opportunities available in the region through strengthened coordination and scaled up interventions targeting Women, Youth and MSMEs. The State Department continues to prioritize research on suitable value chains that can be developed and incubated for each major Point of Entry. Further a re-engineered engagement strategy for the EAC will be implemented focusing on closer and trusted working relationships with EAC Partner States for warmer relations.

Heartfelt gratitude to all the staff in the State Department for diligently working towards implementing our policy, the agreed performance contract and annual work plan targets. Despite the numerous challenges faced, the State Department remains committed to optimizing the resources available against the numerous competing needs so that regional integration can continue to contribute to economic growth and improved standards of living as enshrined in our vision statement of ***"being a***

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champion in regional integration for sustainable Development and Improved Livelihoods for all Kenyans”.

On behalf of the Ministry, I wish to thank the Government of Kenya for the support provided in funding strategic interventions aimed at implementing the EAC treaty, projects and programmes in Kenya.

Signed.......... Date.....28/08/2025.....

Hon. Beatrice Askul Moe
Cabinet Secretary
Ministry of EAC, the ASALs and Regional Development

6. Statement by the Accounting Officer



Dr. Caroline Karugu, PhD
Principal Secretary
State Department for East African Community (EAC) Affairs

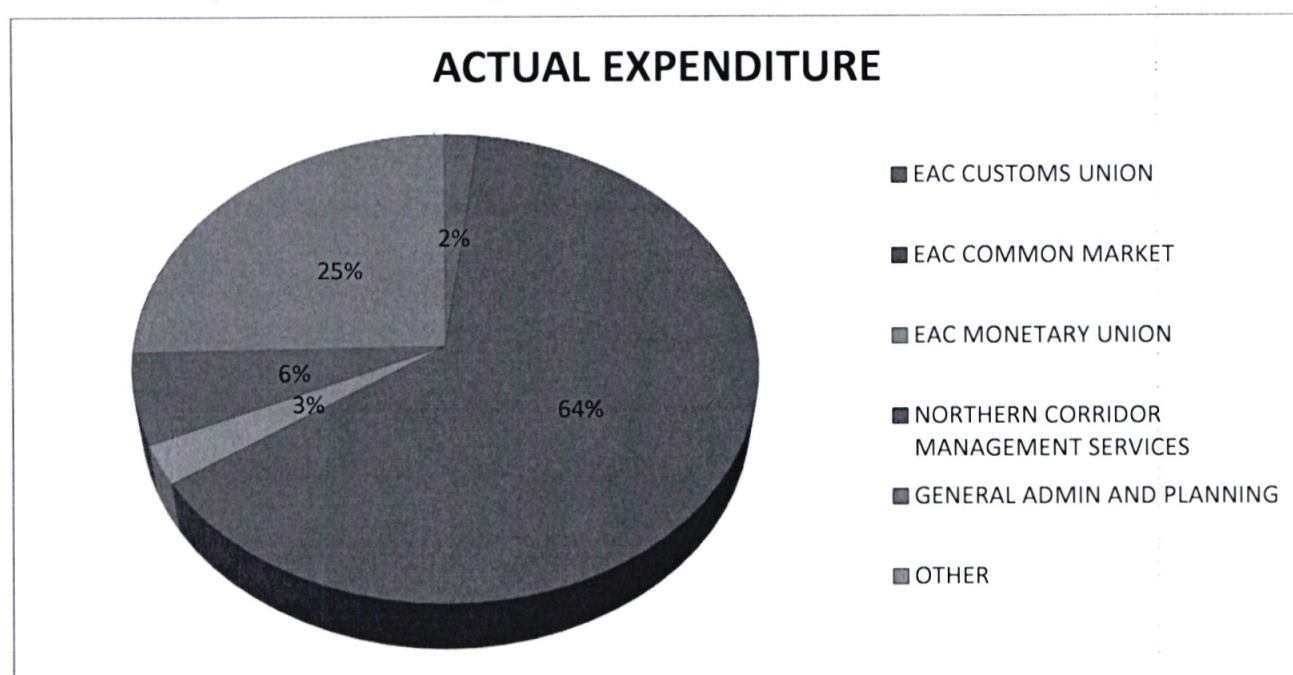
In the Financial Year 2024/2025, the State Department had an approved budget amounting to Kshs. 843.7 million as recurrent budget with no allocation for development expenditure. The approved budget was to execute the programme on East African Affairs and Regional Integration whose outcome is an Integrated EAC Region and Improved Socio-Economic Status of all Kenyans. The programme had five sub programmes namely: The East African Customs Union; The East African Common Market; The East African Monetary Union; Northern Corridor Management Services and General Administration, Planning and Support Service.

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2024/2025 Budget Execution by Programmes and Sub-Programmes

	Sub-Programme Name	Approved Budget	Actual Expenditure	Variance	Absorption
	East African Affairs and Regional Integration	843,713,428	822,269,895	21,443,533	97%
1.	EAC Customs Union	16,488,158	15,980,542	507,616	97%
2.	EAC Common Market	540,593,049	523,195,014	17,398,035	97%
3.	EAC Monetary Union	22,681,018	22,668,399	12,619	99%
4.	Northern Corridor Management Services	53,269,978	51,50,519	1,709,459	97%
5.	General Admin, Planning and Support Services	210,681,225	208,865,422	1,815,803	99%
	Total	843,713,428	822,269,895	21,443,533	97%

2024/2025 Budget Execution by Programmes and Sub-Programmes



The EAC Customs Union pillar is fully operationalized. Implementation of the EAC Common Market Protocol is on course albeit with challenges which are being resolved as they arise hence the allocation for this sub programme. The process of developing the EAC Political confederation constitution is

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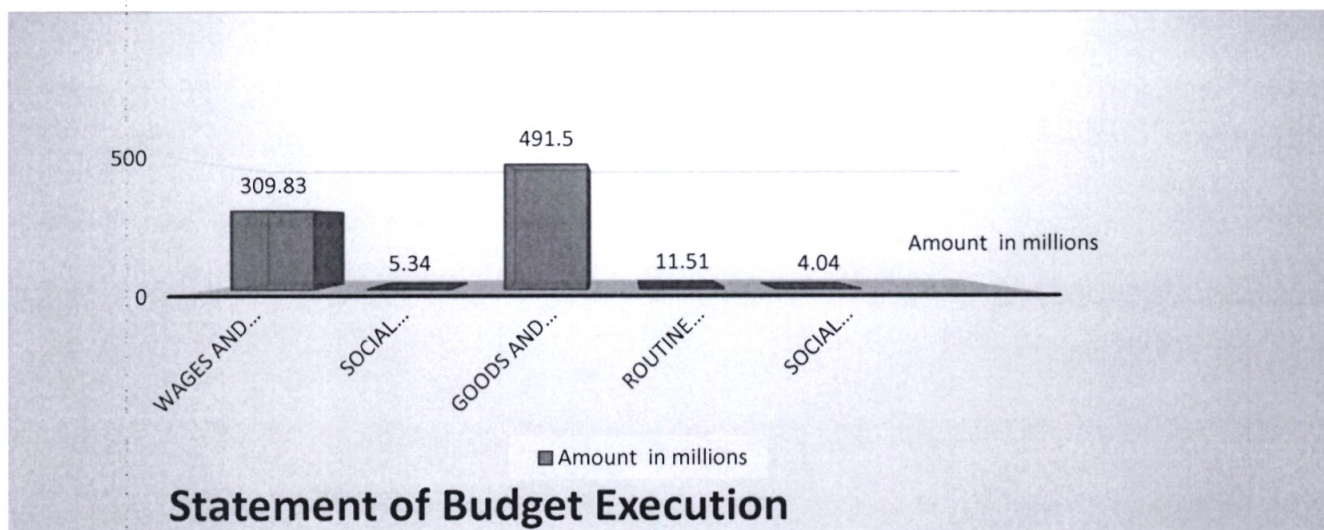
ongoing. Cooperation in political, social, cultural, legal, agriculture and food security, infrastructure, communication, energy, tourism, environment and other agreed areas is progressing well. Both are covered under EAC Common Market sub programme. Implementation of the EAC Monetary Union Protocol is ongoing though at slower pace.

FY 2023/24 Statement of Budget Execution by Programme and Economic Classification
(Millions)

Item	Final Approved Estimates	Actual Expenditure	Variance	Utilization
East African Affairs and Regional Integration	843,713,428	822,269,895	21,443,533	98%
Compensation of Employees	310,398,244	309,827,654	570,590	99%
Social Contributions	6,681,925	5,342,725	1,339,200	79%
Use of goods and Services	510,781,351	491,546,376	19,234,975	96%
Routine Maintenance	11,782,077	11,512,013	270,064	98%
Social Security Benefits	4,069,831	4,041,126	28,705	99%
Total	843,713,428	822,269,895	21,443,533	97%

FY 2024/25 Statement of Budget Execution by Programme and Economic Classification
(Millions)

Summary of Key Achievements during the Financial Year 2024/2025



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- i. The State Department negotiated for Regional Value Chain Frameworks to support MTP IV (Automotive, Textiles and Apparels, Pharmaceuticals, Fruits and Vegetables, Leather and Leather Products). The EAC Assembly Scheme Regulations were approved by the 46th Ordinary Meeting of the Council of Ministers in November, 2024. The 40th Extra Ordinary SCTIFI of May 2025 adopted the EAC Strategy and Action Plan for Promoting Value Addition and trade in Nuts Value Chain for implementation.



Principal Secretary Abdi Dubat Fidhow, CBS Arusha Tanzania,

- ii. Finalization of the EAC Regulations for EAC Special Economic Zones (SEZ) Policy was negotiated. The 46th meeting of the Council of Ministers held in November 2024 adopted the revised draft EAC Special Economic Zones Regulations and directed the secretariat to initiate amendments of the EAC Customs Management Act to operationalise the SEZ regulations in the Act.



CS Hon. Beatrice Askul Moe and PS Abdi Dubat, CBS with Kenyan delegates, Arusha Tanzania

- iii. Held the inaugural Uganda – Kenya Joint bilateral meeting on Urban Resilience from 3rd – 5th June, 2025 in Busia Uganda.
- iv. Held Public forums in Bungoma and Trans-Nzoia counties to harmonize policies, laws, rules and regulations in line with EAC to facilitate access to the regional market.
- v. Spearheaded negotiations for the EAC Pooled Procurement Model of Medicinal Products and Health Technologies.
- vi. Climate Program for the Economic Empowerment of Refugees, Returnee and Host/Return Community held in Nairobi from 19th -21st November, 2024;

- vii. Spearheaded efforts to resolve NTBs between Kenya and Burundi, Kenya and Uganda, and Kenya and Tanzania.



CS Hon. Beatrice Askul Moe and PS Dr. Caroline W. Karugu, PhD - Arusha, Tanzania

- viii. Coordinated Kenya's participation in the High-level Workshop for the Regional Investment
- ix. Undertook sensitization meetings in Busia and Malaba targeting Frontline Agencies and Community Leaders on the EAC Transboundary Security interventions in two selected One Stop Border Posts (OSBPS).
- x. Coordinated Kenya's participation in two sensitization meetings of the Ateker; Tri-junction (Uganda, Kenya & South Sudan) Border Communities on peaceful co-existence and good neighbourliness.



Signing during the Sensitization meeting of the Ateker

- xii. Coordinated Kenya's participation in the review of one area network (data, voice and short message service, roaming charges) framework among partner states. Tanzania and Burundi were brought on board.
- xiii. Uganda and Kenya agreed on the extension of the Standard Gauge Railway line from Naivasha-Kisumu-Malaba-Kampala.
- xiv. Undertook the capacity building of a total of 296 Women, youth and PWDs owned MSMEs in Busia and Taveta OSBPs on EAC Simplified Trade Regime (STR).
- xv. Developed Northern Corridor bankable projects and programmes to mobilize resources and engage the private sector for financing in order to fast track the implementation of NCIP.

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- xv. NCIP Partner States signed and approved documents on Airspace Management geared towards enhancing management through data sharing, coordinated operations and harmonized procedures to improve safety, efficiency and joint response capabilities.
- xvi. Full operationalization of regional Single Custom Territory (SCT) frameworks under the NCIP resulting to reduction of the cost of doing business by reducing average boarder clearance time and eliminating duplication of processes among the NCIP Partner countries.



Members of the Northern Corridor Unit during M&E visit to the KTA offices in Mombasa

- xvii. Development of the MOU on East African Tourist Electronic Travel Authorization (EAT-eTA) following presidential directive on Visa-Free Regime is in progress.
- xviii. NCIP Partner States are implementing the EAC One Network Area framework aimed at reducing the cost of mobile communication within the EAC region. The Partner States are developing a roadmap towards establishment of a Regional Owned and Operated Satellite
- xix. Undertook a multi-agency National East African Tourist Visa (EATV) verification exercise in the respective Partner States' Immigration Headquarters, National Treasuries and/or Ministries of Finance as well as at selected entry points to ascertain whether the revenue collected tallies with EATV stickers issued, and sharing of revenue with the respective Partner States, Kenya, Uganda and Rwanda, is timely.



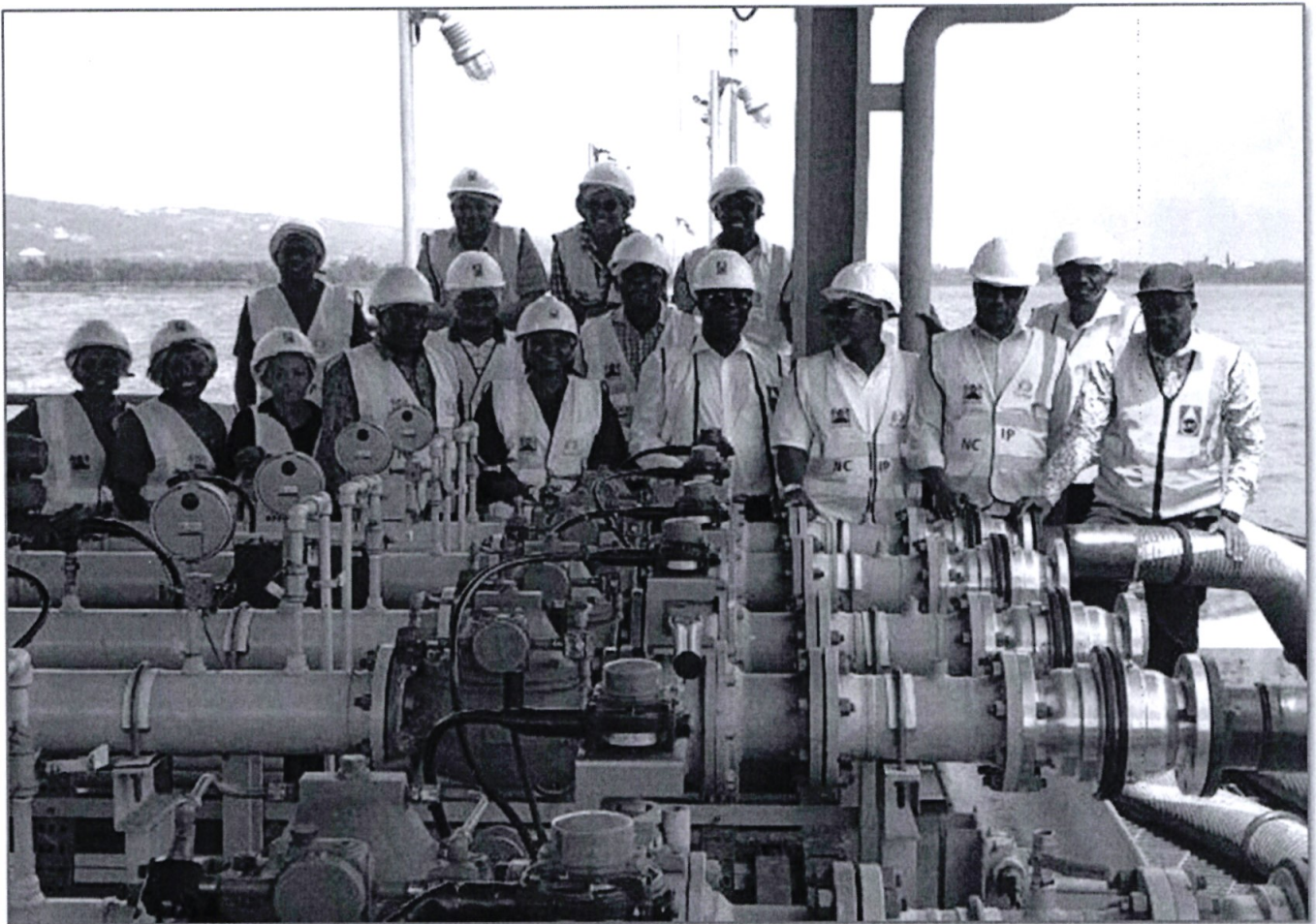
Northern Corridor delegates during National EATV exercise.

xx. In line with the Presidential directive on increasing the national forest cover, the State Department facilitated the growing of a total of 466,744 trees in Meru and Busia Counties translating to over 200 trees per staff member.



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- xxi. Coordinated the development of the Energy Exchange Framework in the utilization of the existing 132KV transmission line between Kenya and Uganda for initial exportation in response to growing demand and the power supply situation.
- xxii. Conducted a Monitoring & Evaluation of Lake Victoria Intermodal Transport Systems to ascertain the implementation status of Kisumu Oil Jetty and Kisumu Port which showed an increase in the utilization of Kisumu Oil Jetty (from 64386m³ in 2023 to 232235m³ in 2024) and Kisumu Port (from 127745MT in 2023 to 280381MT in 2024).



Members of the Northern Corridor Unit during an M&E visit to Kisumu Oil Jetty (KOJ)

Implementation challenges, Recommendations and Way Forward

The following are key challenges hindering the State Department in discharging its mandate.

- a) Re-emergence and long-standing Non-Tariff Barriers to Trade in the region.
- b) Slow progress in conclusion of negotiations on Bilateral free trade agreements with Third Parties;
- c) Inadequate consultations on policies that impact the EAC programmes, projects, and activities;
- d) Inadequate resources and fiscal austerity measures that affect effective implementation of State Department's mandate in a year when Kenya assumed the chairmanship role of the EAC;
- e) Slow progress in reviving the NCIP regional cluster meetings for the function to be effectively discharged.

Recommendations

- a) Continuous negotiation and engagement, regulatory alignment, and strategic adjustments on resolution of NTBs;
- b) Proactive and strategic approach in engagement with bilateral with third parties on FTAs to align and ensure compliance for Kenya to gain competitive advantage and expand the market presence;
- c) Intensify engagements in strategic bilateral coalitions spearheaded at Presidential and Ministerial levels and continuously hold high-level engagements and sensitization on the strategic place of EAC for Kenya and hold Public-Private CSO policy dialogue on EAC;
- d) Resource mobilization through national budget processes and development partners
- e) Develop and implement a Comprehensive Multi Sectoral Strategy on EAC;
- f) Fully establish trading hubs along border points;
- g) Engage the NCIP Partner States on revival of cluster meetings to fast-track the implementation of directives taking advantage of the improved geo-politics within the region; and

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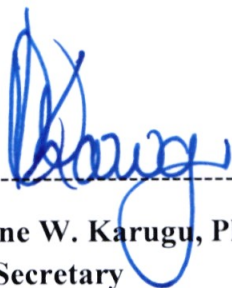
- h) Enhance the competitiveness of the Northern Corridor and revival of regional cluster meetings to show Kenya's commitment to NCIP.

Way Forward

The State Department remains committed to maximizing the benefits of regional integration for all Kenyans. The key focus will be strategies geared towards uptake of intra EAC trade including capacity building for MSMEs and cross border traders, enhancing the operational efficiency of regional integration centres as well as developing regional value chains.

The State Department will continue projecting Kenya as a regional anchor state by leading efforts to advocate for regional peace, security and stability as well as coordinating management of trans-boundary resources.

Signed



Date

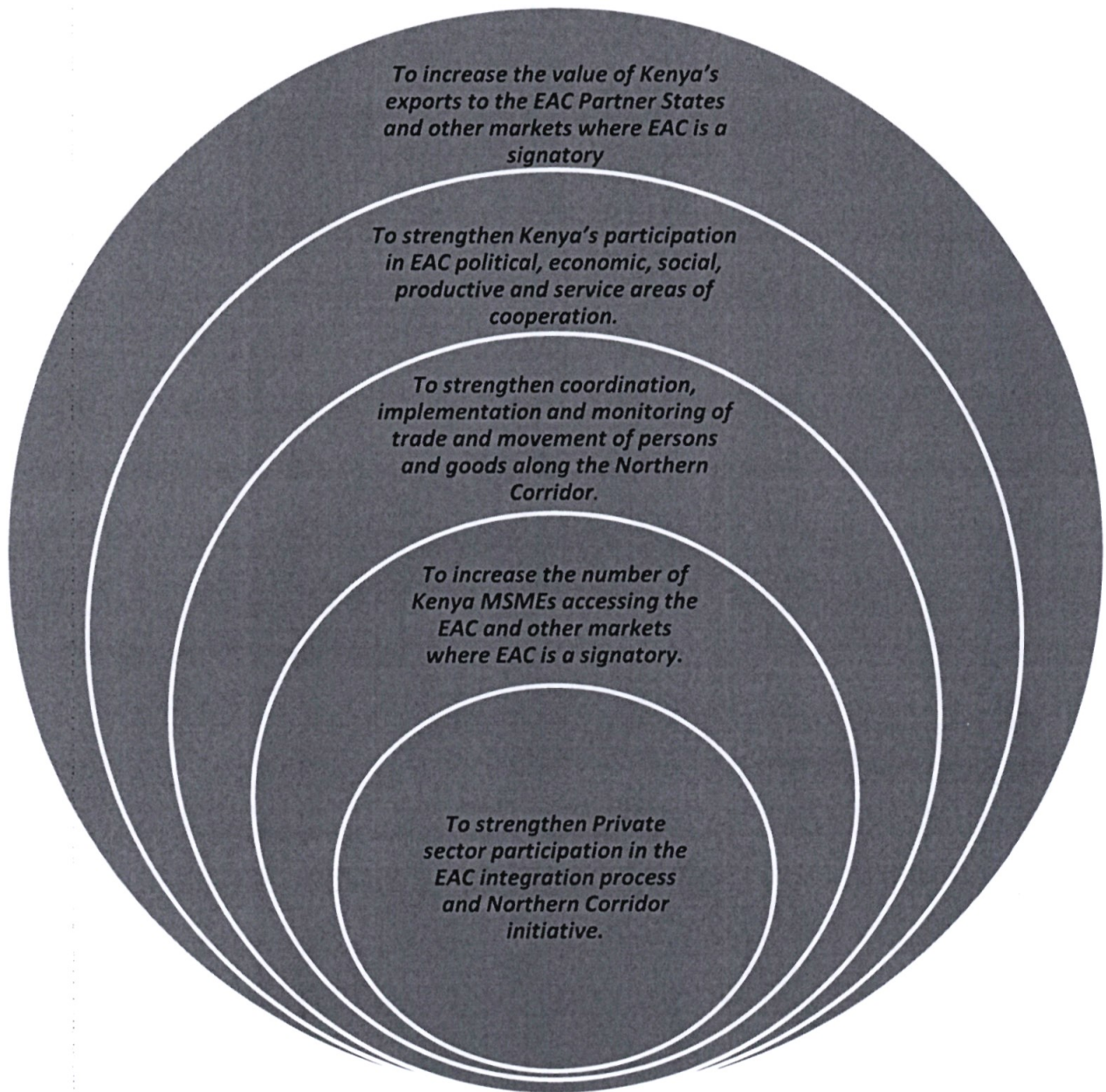
29th Aug 2025

Dr. Caroline W. Karugu, PhD
Principal Secretary

State Department for East African Community Affairs

1. Statement of Performance Against Predetermined Objectives for FY2024/25

The key strategic objectives of the State Department of East African Community (EAC) Affairs as per strategic plan for FY 2023/2024- FY 2027/2028 are to:



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The progress made in attainment of set objectives is shown below

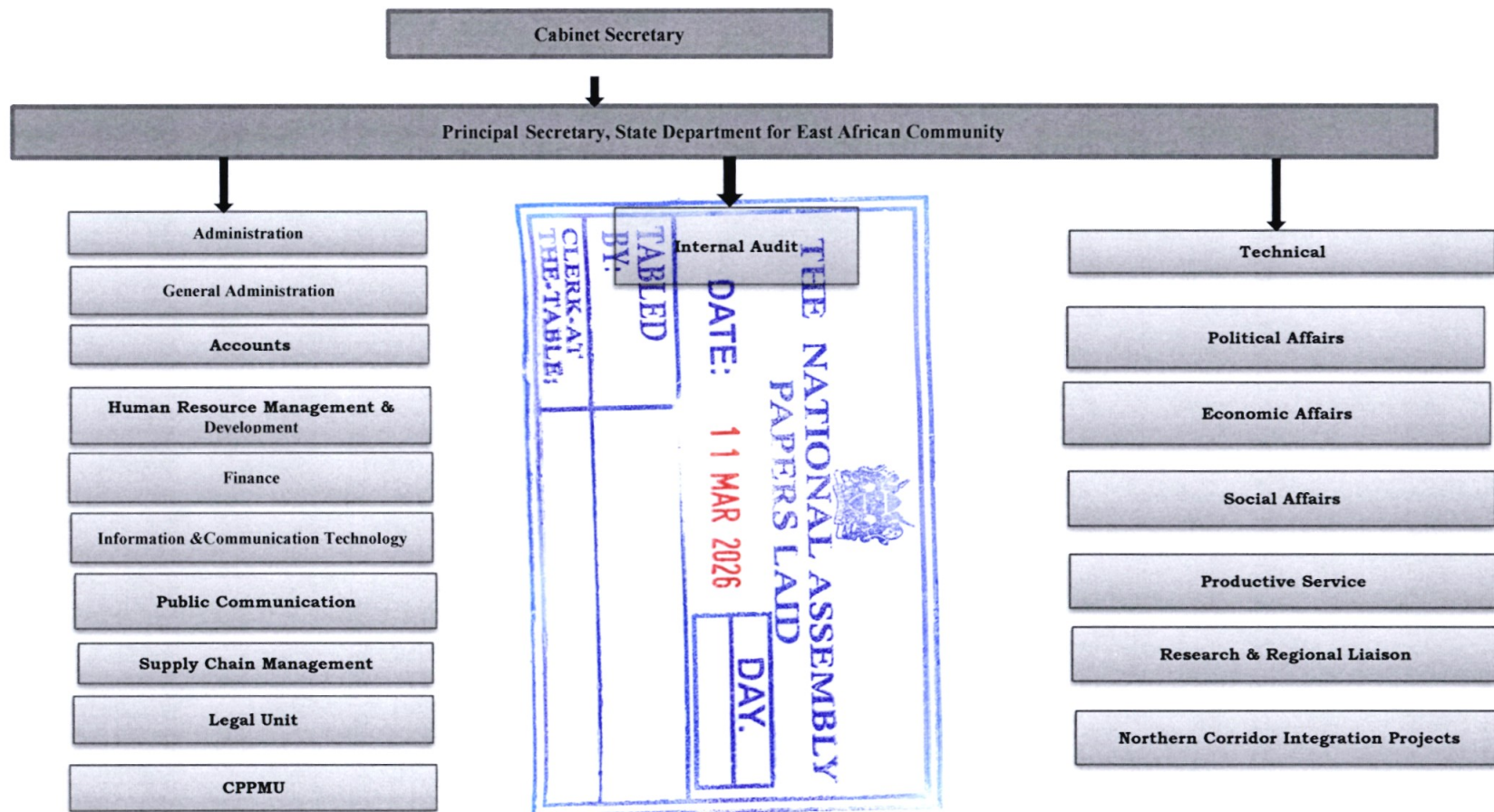
Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024-2025			Cumulative Achievement by end of FY 2024-2025			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
East African Affairs and Regional Integration	To increase the value of Kenya's exports to the EAC Partner States and other markets where EAC is a signatory	Increased value of export of goods and services to EAC	Increased exports to EAC	% increase in value of exports	10%	5%	5%	50%	42%	8%	On track though slowed down due to Re-emergence and long-standing Non-Tariff Barriers to Trade in the Region;
	To strengthen Kenya's participation in EAC political, economic, social, productive and service areas of cooperation	Kenya's Anchor Status in the EAC elevated	Kenya's Country position in EAC well-articulated	Participation in EAC meetings	100%	100%	0	100%	100%	0	Kenya country position was well advocated in sectoral and council meetings Need for further investment on negotiations as a skill for delegations in meetings.
	To strengthen coordination, implementation and monitoring of trade and movement of persons and goods along the Northern Corridor	An efficient and competitive corridor of choice in the region	Increased truck and cargo throughput along the corridor	% reduction in transit time from the port of Mombasa to key partner states	10%	10%	0	10%	10%	0	The transit time from the port of Mombasa reduced from 21 days in 2014 to 3-5 days in 2023 on average between the entry points to Kampala in Uganda, Kigali in Rwanda, Juba in South Sudan and Bujumbura in Burundi.
	To increase the number of Kenya MSMEs accessing the EAC and other markets where EAC is a signatory	Enhanced capacity of MSMEs to participate in cross border trade	MSMEs exposed through trade fairs	No. of MSMEs participating in trade fairs	300	483	183	700	1133	433	Need for further facilitation for optimization of opportunities in EAC
	To strengthen Private sector participation in the EAC integration process and Northern Corridor initiative.	Enhanced Kenya's private sector participation in EAC Affairs	Private sector engagements	No of private sector engagements	10	5	5	30	15	15	In adequate budgetary allocations

Table: Programme performance

2. Governance Statement

8.1. Organizational Structure

The State Department for EAC is headed by the Principal Secretary who is also the Accounting and Authorized Officer. She is responsible to the Cabinet Secretary of the Ministry of East African Community (EAC) Affairs, the ASALs and Regional Development. The State Department has a technical arm headed by the Integration Secretary and an administrative arm led by the Secretary Administration. Key Technical Directorates include; Directorate of Social Affairs, Directorate of Economic Affairs, Directorate of Political Affairs, Directorate of Productive and Services, Directorate of Research and Regional Liaison and Directorate of Northern Corridor Integration Projects.



8.2. Management Committees

There is an established Senior Management Committee with membership drawn from heads of all technical and administrative directorates. The Senior Management Committee oversees the running of the State Department on a day-to-day basis. Senior Management Committee meetings are held on a quarterly basis.

Further, there is an established Budget Implementation Committee that oversees the execution of the budget. There is also in place a Ministerial Human Resource Advisory Committee that is chaired by the Principal Secretary which draws its membership from Heads of Directorates with the Head of the Human Resource Management Unit serving as its secretary. The Committee guides the State Department on all matters relating to human resource.

The State Department in line with the Public Service Performance Management Regulations 2022 has an established Performance Management Committee tasked with ensuring the commitment of the Cabinet Secretary to H.E the President on the delivery of mandate in the Performance Contract are implemented.

8.3. Audit Committee

The oversight role is undertaken through the Audit Committee that was re-appointed in 2024 for a second and final term of 3 years and consists of 5 members whose main duty is to among others to ensure compliance with regulations.

8.4. Risk Management, Compliance, Conflict of Interest

As a State Department for East Africa Community Affairs our strategy for financial year 2025/2026 is to commence the development and implementation of customized Institutional Risk Management Policy Framework (IRMPF). This is done with the assistance of Internal Audit Unit and the National Treasury. In the financial year 2024/2025, the Accounting Officer appointed a Risk Management Committee which comprises of all Heads of Departments. They shall be taken for a sensitization training and later appoint the Risk Champions from all the departments and units. The Champions will be responsible for identification of risks, their likelihood of occurrence and the impact and internal controls put in place. They will also be responsible for coming up with the Risk Register.

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The State Department has complied with a range of Kenyan National Laws and Regional EAC protocols such as Public Finance Management Act (2012) and Regulations (2015) by ensuring proper financial management and accountability; Mwongozo Code of Corporate Governance for State Corporations by observing code of conduct and governance standards; and Ethics and Anti-Corruption Commission (EACC) Act by preventing corruption and promoting of ethics and integrity.

At the regional level, the State Department has complied with the EAC Treaty and Protocols. This involves complying with EAC Regulations on matters like customs management, rules of origin, and movement of goods and people.

Management of conflict of interest is strictly regulated for all Kenyan public officers. In this regard the State Department has adhered to the Conflict-of-Interest Act (2025) by promoting objectivity and impartiality in official decision-making; ensure the integrity of decision-makers is not compromised by private interests and providing a framework for regulating real, apparent, or potential conflicts between public duty and private interests. For instance, public officers must declare their income, assets, and liabilities; prohibition of actions such as misuse of official information, undue influence, accepting gifts and other benefits that could influence decision-making, and engaging in certain types of restricted gainful employment; and recusal of officers from discussions or decisions where a conflict of interest exists.

8.5. Risk Management Policies

The State Department, as a public entity, adheres to comprehensive national and regional frameworks for risk management, rather than operating under a single, isolated internal policy that is publicly disclosed. Oversight structures which govern risk management include:

- **Internal Audit:** An Internal Audit Unit provides independent assurance on the effectiveness of the risk management, control, and governance processes.
- **Fiduciary Oversight:** Committees like the Audit Committee and Public Financial Management Committee provide management oversight over financial reporting, compliance, and internal controls.
- **Coordination of Governance:** Risk management is actively monitored at the senior management level.

8.6. Training and Development on Governance in Key Leadership

The governance training and development for leadership in the State Department is aligned with national mandates for public service leadership and the unique needs of regional integration. Some of the governance training and development for leadership include on:

- *Performance Management*: Capacity building on the performance management to ensure results-based management. The Principal Secretary participated in an induction workshop on the Performance Management organized by office of the Prime Cabinet Secretary.
- *Public Finance Management (PFM)*: Training to ensure proper adherence to the PFM Act, 2012 for budgetary allocations, expenditure reporting, and resource utilization. Selected PFMA implementors were trained on migration for cash to accrual accounting.
- *Strategic Leadership*: Some officers were facilitated to attend Strategic Leadership Programme (SLDP).

However, the trainings were negatively impacted by budget rationalization which led to significant reduction of the training budget allocation.

8.7. Public Participation Activities

The State Department created awareness on EAC Simplified Trade Regime and other opportunities in the region of Kenyans among the youth, women and PWDs to empower these vulnerable groups to participate effectively in and benefit from EAC Simplified Trade Regime (STR); coordinated youth engagements in the EAC Peace and Security initiatives through the 8th East African Youth Leadership (You-Lead) Summit and EAC Advocacy Training for Youth on Promotion of a Culture of Peace, Dialogue and Tolerance; and conducted monitoring and evaluation of Northern Corridor development projects in ten (10) NCIP Clusters to track progress, ensure accountability, and address challenges in the implementation of the key development projects.

The State Department held three public private dialogues in Lunga Lunga, Busia and Taveta OSBPs. This brought together 580 participants on with areas on EAC Simplified Regime covered. Further the State Department Coordinate Kenya's participation in two sensitization meetings of the Ateker; Tri- junction (Uganda, Kenya and South Sudan) Border Communities on peaceful

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co-existence and good neighbourliness. On legislation under the EALA outreach Programme, a stakeholder engagement forum between 28th – 30th November, 2024 in Nyeri County.

8.8. Compliance with Laws and Regulations

The State Department has been compliant with all the laws and regulations pertaining to Public Service as set out in the Constitution and other laws governing public finance including the Public Finance Management Act (PFM), Public Procurement and Disposal Act (PPDA) among others.

3. Management Discussion and Analysis

Over the past three years the State Department for East African Community Affairs has pursued programmes intended to expand access by Kenyans to the opportunities available in the EAC regional market in line with the vision of being a champion on regional integration for socio-economic transformation of all Kenyans.

9.1. Key Programmes/Projects

The Key programs/projects or investment decisions implemented or ongoing by the State Department for East Africa include;

- Development of EAC Regional policies/guidelines/regulations in the various areas of cooperation.
- Coordinating over 1,000 MSMEs were in EAC annual trade fairs; Capacity building of over 2,000 youth, women and PWDs on EAC Simplified Trade Regime.
- Conducted over 15 bilateral negotiations with the EAC Partner States to enhance trade facilitation for Kenya goods and services, and free movement of people.
- The value of exports to the EAC region increased from Kshs. 305.875B in 2023 to Kshs. 321.350B in 2024 (Economic Survey 2025). This is partly attributed to elimination of Non-Tariff Barriers (NTBs) and the admission of more Partner States to the EAC bloc.
- Coordinated Kenya's participation in the finalization of the draft EAC Regulations for EAC SEZ Policy for consideration by the EAC policy organs to create a harmonized and attractive environment for investment across the Partner States.
- Coordinating Kenya's participation in the EAC Trade Fair to promote and support the socio-economic integration of the EAC region by creating a platform for small-scale entrepreneurs to showcase their products, find new markets, and enhance their skills, which ultimately stimulates intra-EAC trade and economic growth.
- Coordinated Kenya's participation in the review of EAC Customs Management Act, 2004 and the EAC Customs Regulation 2010 to modernize and harmonize the legal framework governing customs administration in the EAC and thus facilitate trade, address implementation challenges, and align the regulations with new regional and international trade agreements and technological advancements;

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- Coordinated completion of East African Community Centre of Excellence for Urology and Nephrology (EAKI) Phase II to address the growing burden of kidney and urological diseases in the region by enhancing the capacity for specialized healthcare, training, research, and service delivery.
- Created awareness on EAC Simplified Trade Regime and other opportunities in the region of Kenyan among the youth, women and PWDs to empower these vulnerable groups to participate effectively in and benefit from EAC Simplified Trade Regime (STR).
- Coordinated border conflict resolution initiatives in Ateker Tri-junction (Uganda, Kenya & South Sudan) Border Communities on peaceful co-existence and good neighbourliness and EAC Transboundary Security interventions at the Busia OSBP.
- Coordinated verification of the East African Tourist Visa (EATV) nationally and regionally in Points of Entry/Exit (POEs) in the three (3) NCIP Partners States.
- Conducted monitoring and evaluation of Northern Corridor development projects in ten (10) NCIP Clusters to track progress, ensure accountability, and address challenges in the implementation of the key development projects.

In the FY 2024/25 the State Department's total expenditure amounted to Kshs.822.3 million against approved estimates of Kshs.843.7 million. This reflects a huge drop over the previous years approved budget of Kshs.982 million. The budget was to implement the singular programme of EAC regional Integration that had five sub-programmes namely, the EAC Customs Union, The EAC Common Market, the EAC Monetary Union, Northern Corridor management services, and the general administration sub-programme. With the Key focus in the EAC being the implementation of the EAC Common market Kshs.

540.5 million was allocated to implement programmes that enhance the free movement of goods, services and capital across the region.

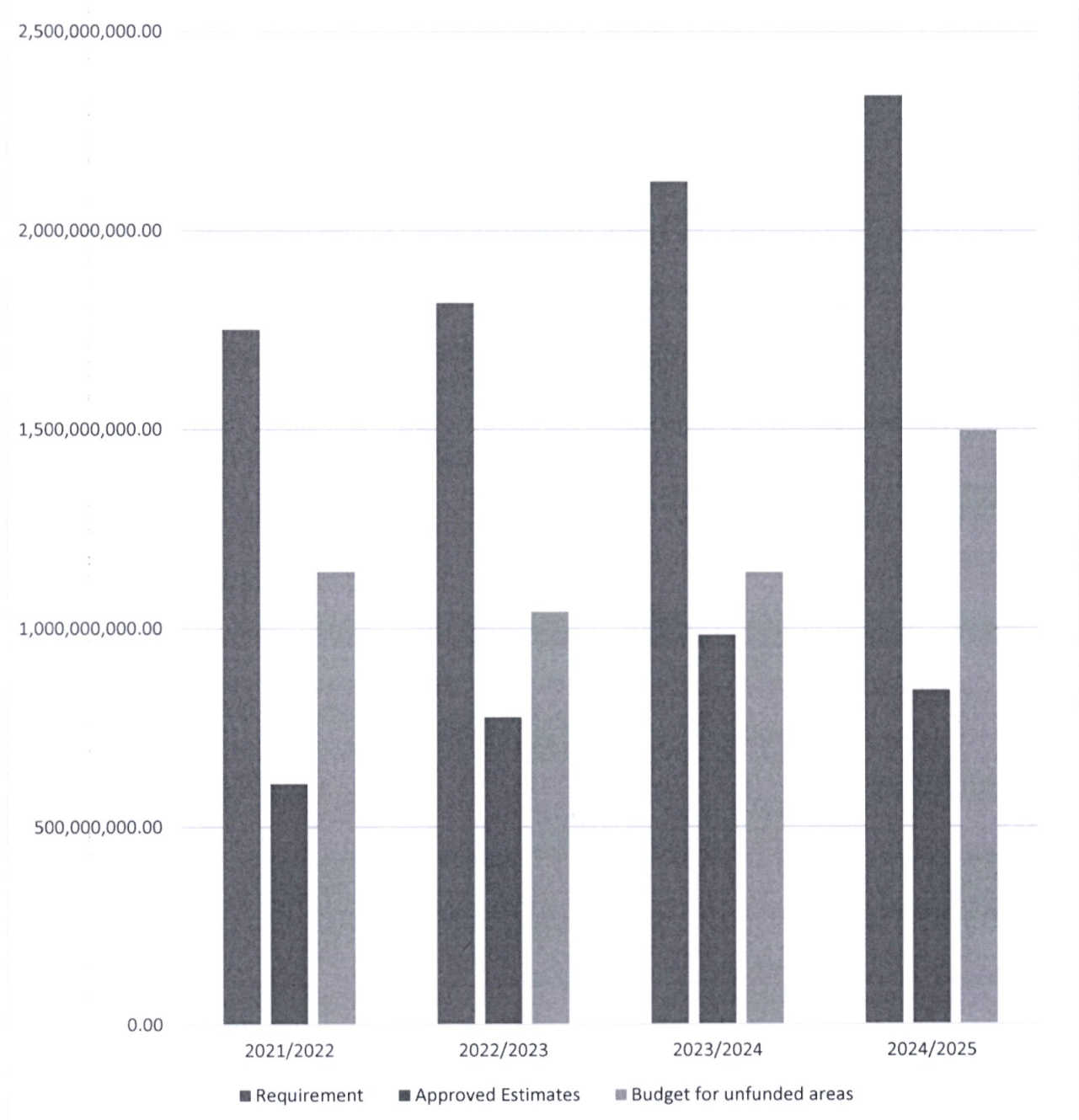
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PROGRAMME: EAST AFRICAN AFFAIRS AND REGIONAL INTEGRATION Sub Programme	Approved Budget				Actual Expenditure			
	2021/22	2022/23	2023/24	2024/25	2021/22	2022/23	2023/24	2024/25
East African Customs Union	23.6	20.7	26.4	16.5	22.8	20.3	22.7	15.9
East African Common Market	475.3	413.7	550.8	540.6	474.5	410.3	545.9	523.2
East African Monetary union	26.8	25.9	28.4	22.7	25.5	25.6	26.3	22.7
Northern Corridor Management Services	-	-	44.9	53.2	-	-	41.5	51.6
General Admin and planning	-	244.7	332.2	210.7	-	237.3	325.9	208.9
TOTAL VOTE 1221	525.7	705	982.7	843.3	522.8	693.5	962.3	822.3

Trends in State Department's budget over the last four years (requirement vs allocation)

Year	2021/2022	2022/2023	2023/2024	2024/2025
Requirement (A)	1,751,000,000	1,818,000,000	2,123,000,000	2,340,000,000
Approved Estimates (B)	609,300,000	775,800,000	982,707,282	843,713,400
Budget for unfunded areas (A-B)	1,141,700,000	1,042,200,000	1,140,292,718	1,496,286,600

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This reduced budget coming at a time when Kenya assumed the chairmanship of the EAC and all its organs hindered the State Department from effectively implementing its core mandate. Key underfunded programmes over the years include;

- i. National Outreach programmes including EAC activities and awareness creation,
- ii. Development of a National policy on opening of Mombasa -Taveta/Holili - Singida-Kobero-Rusumo as a transnational corridor to serve Central African States of Rwanda, Burundi and the DRC,

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- iii. National Blue print on trade and investment opportunities for scale up in the EAC States of South Sudan, Democratic Republic of Congo and Somalia,
- iv. National Uptake Plan for agriculture value chains in border counties,
- v. Research and Development (EAC surveys, market intelligence and data),
- vi. Execution of East African Legislative Assembly (Kenya Chapter) EAC programmes and activities, including Outreach programmes.

State Department's Development Budget

Over the past financial year, the State Department has not been allocated a development budget. This is despite a key project, the Jumuiya Cross Border Markets, aimed at opening up and accelerating cross border trade. In Busia, 40 acres of land for Busia Jumuiya Cross Border Market identified; The titling process is ongoing, however, KRA intervened and requested the identified land parcel to be reallocated to it for expanded border operations; Consequently, the land parcel is to be resurveyed and subdivided between SDEAC and KRA. Trade Mark Africa signed a financing agreement of Kshs.500 million to support construction of the retail section of Busia Jumuiya Cross Border Market. However, due to intervening challenges, Trade Mark Africa did not release the pledged amount.

The proposed Isebania and Taveta Jumuiya Cross Border Markets are still at the conception stage due to financial constraints. Respective counties have already allocated lands for the same with feasibility studies for markets in Taita Taveta and Isebania finalized. There is need for a review of the financing agreement for the three markets (seek alternative financing) and commitment from the National Treasury on the allocation of the required counterpart funding.

9.2 MDA Compliance with Statutory Requirements

The State Department has been compliant with all the statutory requirements as established.

9.3. Major Risks Facing the Organisation

- International trade policy shifts;
- Regional political and security shocks (DRC & RSS);

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- Persistent/recurring NTBs and politically driven trade disputes;
- Emergence of un-harmonized tax/regulatory policies;
- Expansion of EAC membership (DRC-2022 & FRS-2024) posing logistical and policy challenge;
- Resource constraints;
- Austerity measures and budget cuts;
- Inadequate Human capital;
- Succession management; and
- Information Security (Cyber-attacks and data loss).

9.4. Material Arrears in Statutory and Other Financial Obligations

The State Department had arrears in statutory and other financial obligations during the FY 2024/2025 as disclosed in the appendices on Employee payables and Trade and Other Payables.

9.5. Review of The Economy and Sector

The EAC remains the biggest single export market for Kenyan goods and Services. The admission of more Partners States has enhanced opportunities for Kenyan goods and services, as the EAC remains Kenya’s largest export destination within Africa, accounting for 75.5% of total exports to the continent in 2024 (Economic Survey, 2025). The value of exports to the EAC region increased from Kshs. 305.875B in 2023 to Kshs. 321.350B in 2024. However, Kenya’s volume of trade with African countries declined by 2.2% from Kshs. 712.0 billion in 2023 to Kshs. 696.3 billion in 2024. Earnings from exports to the African region decreased by 2.2% from Kshs 435.0 billion in 2023 to Kshs. 425.6 billion in 2024. The decline was majorly occasioned by decrease in exports to all countries in the EAC region except Democratic Republic of Congo (DRC) and Somalia.

SNO	Country	2019	2020	2021	2022	2023	2024
1.	Tanzania	33,864	31,833	45,560	57,372	69,255	67,202,643
2.	Uganda	64,106	72,219	91,653	97,161	126,250	125,942,712
3.	Rwanda	23,174	25,211	30,519	40,172	42,313	41,775,498
4.	Burundi	6,725	5,878.8	7530.9	8,308	9,638	7,509,399
5.	South Sudan	12,574	23,194	17,154	23,466	31,970	29,719,791
6.	DRC	13,466	14,297	24,454	17,809	26,446	31,747,217
7.	Somalia	-	-	-	-	-	17,452,861
	Total EAC	153,913	172,635	216,573	244,290	305,875	321,350,124

Source: Economic survey 2024

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The EAC Integration is built on 4 pillars namely: The Customs Union; the common market; the Monetary Union and the Political Confederation. Under the Customs union pillar, the 4 band Common External Tariff (CET) was adopted. The Single Customs Territory that involves interconnectivity of customs systems to facilitate seamless flow of information is under implementation.

The COMESA-EAC-SADC Tripartite, established in 2008, with a combined GDP of approximately US \$ 1.6 trillion and a population of about 800 million, is a formidable market. The Africa Continental Free Trade Area (AfCFTA) that creates a single market of 1.3 billion people and \$6.7 trillion in consumer and business spending by 2030, is expected to enhance market access for Kenya's goods and services. Kenya is one of the seven (7) countries that have already started trading in the AfCFTA under the Guided Trade Initiative (GTI).

Kenya equally benefited from the African Growth and Opportunities Act (AGOA) which allows for duty-free export of over 6,000 products. The Act has benefitted Kenya's textile and apparel sector, leading to monthly exports to the tune of Sh4. 5 billion in the year 2022.

The EAC is also implementing the East African Road Network Project with several cross-border roads linking Kenya with the Partner States already completed while others are ongoing. The Community has also developed One Stop Border Posts (OSBPs) to ease cross border movement. Four (4) of these OSBPs along the Kenyan borders with EAC Partner States are operational. The Northern Corridor continues to enhance free movement of goods across the region and is instrumental in facilitating trade.

On implementation of the East African Monetary Union (EAMU), the legal instruments for the establishment of the four institutions have been concluded. Among the four institutions, the East African Monetary Institute (EAMI), which is a key institution for actualization of the Monetary Union has been established and awaits decision on host country by the EAC policy organs.

The admission of the Democratic Republic of Congo (DRC) to the EAC in 2022, which has an estimated population of over 100 million citizens and a Gross Domestic Product of US\$ 70 billion, elevated the prospects for Kenyan goods and services. Further, the admission of the Federal Republic of Somalia (FRS) to the EAC and joining as a full EAC member in March, 2024, with

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an estimated population of over 11.3 million citizens and a Gross Domestic Product of US\$ 5.27 billion, has further expand the EAC domestic Market.

In 2017, EAC Partner States converged on a Political Confederation as a transition model to a Political Federation. The Confederation is understood to mean the gradual, incremental collaboration in specified areas in accordance with Article 5(2) of the Treaty with the Partner States pooling their sovereignty in the specific areas. Some of the benefits to be expected from the envisaged political confederation include enhanced central authority (confederal governing body) with the required powers to drive the integration agenda further and later on transform into a Federation and the potential to encourage healthy competition in various aspects of governance among the components of the Confederal units.

9.6. Future Developments

- i. Elevate Kenya's Anchor Status in the EAC;
- ii. Pursue continued bilateral engagements to safeguard markets and resolve NTBs;
- iii. Upscale monitoring of the Northern Corridor to enhance its efficiency and make it the corridor of choice in EAC;
- iv. Increased value of export of goods and services to EAC by 50% in the next five (5) years
- v. Strategic investment in building the capacity of cross border MSMEs is required so that trade and investment opportunities in EAC can be fully exploited;
- vi. Further investment on negotiations as a skill for delegations in meetings will be conducted;
- vii. Regularly engagements for a private sector led EAC Integration; and
- viii. Fast-track the negotiations and conclusion of Free Trade Agreements to allow for increased market access for the Kenyan goods and services as well as establishment of MSME Trade and investment accelerators in Partner States to promote and expand market access for Kenya's products in the EAC market.

9.7. Any Other Information Considered Relevant to The Users of The Financial Statements

The State Department remains committed to maximizing the benefits of regional integration for all Kenyans. The key focus will be strategies geared towards uptake of intra EAC trade including capacity building for MSMEs and cross border traders, enhancing the operational efficiency of regional integration Centres as well as developing regional value chains. Further, the State Department will continue to project Kenya as a regional anchor state by leading efforts to advocate

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for regional peace, security and stability as well as coordinating management of trans-boundary resources.

However, it is worth noting that the State Department has been grossly underfunded over the years to undertake the established mandate. This has resulted to less than optimal performance in undertaking some of the non-discretionary priority activities.

4. Environmental and Sustainability Reporting

a) Sustainability Strategy and Profile

The State Department for EAC coordinates Kenya's participation in the EAC Integration agenda. Partner States co-operate on a number of key areas including Health, Education and Agriculture among others. The EAC Treaty recognizes that development activities in various productive and social sectors including those in agriculture and livestock production, energy generation, industrial and infrastructure development and health pose negative impacts to the environment and may lead to the degradation of the environment and depletion of its rich natural resource capital. In recognition of the need for a clean and healthy environment as a prerequisite for sustainable development, Kenya through the State Department for East African Community (EAC) Affairs, has been on the forefront in the coordination of the development of programmes for sustainable development.

b) Environmental performance /climate change/ mitigation of natural disasters

During the FY 2024/25, the State Department co-ordinated the Collaborative management of the Trans-boundary Mara River basin and the marking of the Annual Mara Day. Joint Mara Day Celebration was successfully held, in Sekenani, Narok on 15th September, 2024 where local conservation activities involving tree planting and clean-up exercises were coordinated. Further, the State Department coordinated Kenya's participation in the development of the EAC common position on climate change which was adopted ahead of UNFCCC COP 29. Under the National Tree Growing campaign, a total of 466,744 trees were grown in Meru and Busia Counties during the financial year under review.

c) Employee welfare

All staff set their targets in line with the 20th Cycle Performance Contract guidelines. To further enhance productivity a total of seventeen (17) members of staff were facilitated for both long-term and short-term training. In a bid to enhance the overall working conditions, the state Department began the portioning of the acquired additional office space at Hazina Trade Centre. Once completed the alternative office accommodation is expected to provide additional office space to the staff within the State Department. The State Department equally customized the customer service charter to braille, audio and procured a number of aids to enhance the working conditions of staff with special needs.

d) Operational Practices

The State Department for East African Community Affairs continued being committed to the promotion of value for money in public procurement.

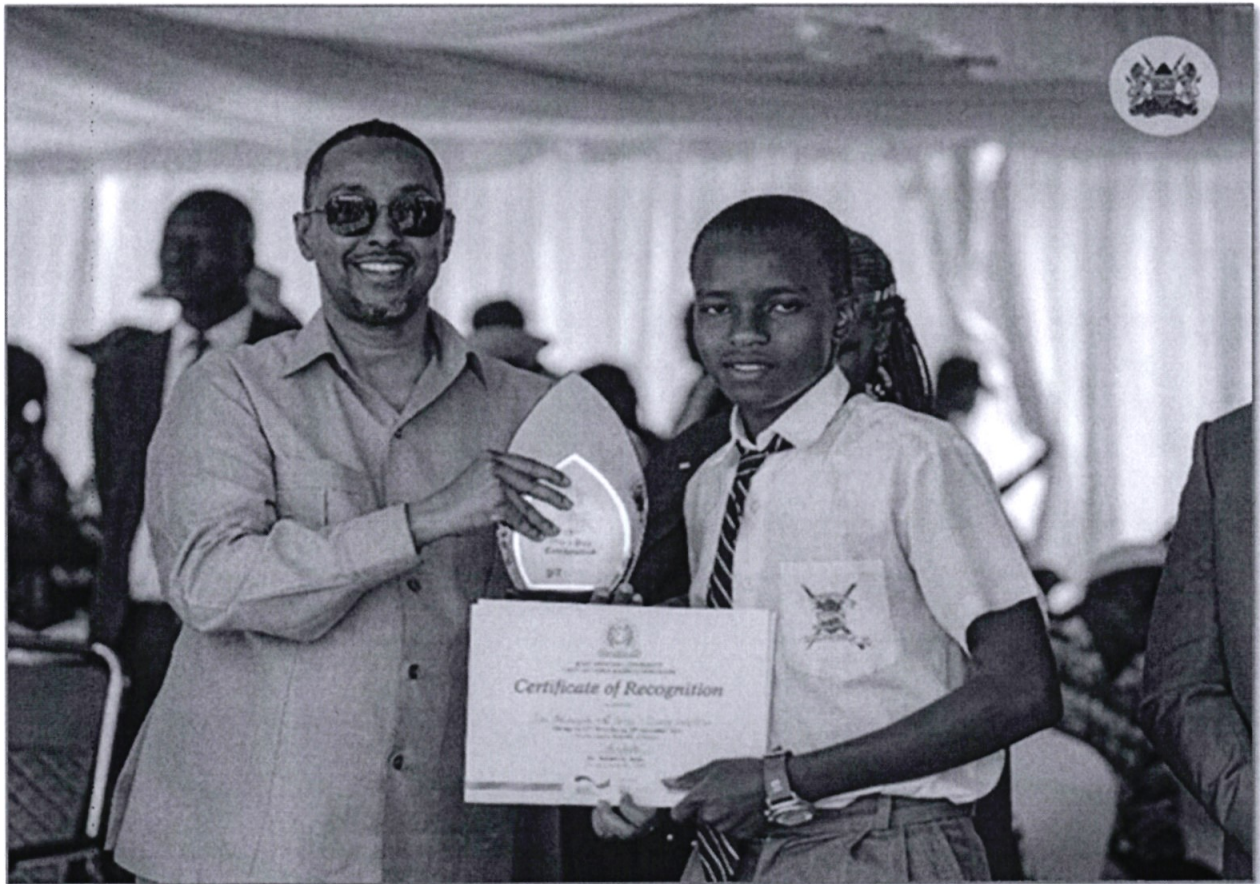
In support for the Governments agenda on Access to Government Procurement Opportunities for Women Youth and PWDs Kshs.81,044,821 was procured from the special interest group. Under the Buy Kenya Build Kenya initiative, goods worth Kshs.245,685,996 were procured locally. This was achieved through:

- i. Promotion of open and transparent tendering by advertising procurement opportunities in the print media and Departments websites,
- ii. Ensuring Responsible and Fair competition (Right price, right quality and quantity, right source of goods and right service providers),
- iii. Ensuring separation of roles in the procurement process to prevent conflict of interest,
- iv. Declaration of any interest during tendering process where applicable and recusing,
- v. Complying with tender management procedures (Preliminary, Technical and Financial evaluations) for objective evaluation of bids,
- vi. Communicating outcomes for each tender to all participants.
- vii. Continuous monitoring and periodic market survey on prices to ensure contracts awarded are comparable to the prevailing market prices for realization of value for money.

e) Community Engagements

The State Department undertook various Corporate Social Responsibility activities across the country.

The collaborative management of the Trans-boundary Mara River basin and the marking of Joint Mara Day Celebration was successfully held, in Sekenani, Narok on 15th September, 2024 where local conservation activities involving tree planting and clean-up exercises were coordinated staff engaged local communities in Busia and Meru counties where a total of 466,744 trees were grown under the National Tree growing campaign.



Principal Secretary Abdi Dubat, CBS during Mara Day Celebrations

Further, Capacity Building Programme of women, youth-led and PWDs cross- border MSMEs at Lunga Lunga – Horohoro PoEs on EAC Simplified Trade Regime on Strengthening of the trade value chains undertaken from 1st - 6th July, 2024 where 284 participants trained. A Public Private Dialogue (PPD) and Capacity Building training which brought together 296 participants was

**State Department for East African Community (EAC) Affairs
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conducted on 2nd to 3rd December, 2024 in Busia; and Holili/Taveta OSBP on 28th to 29th November, 2024 on Simplified Trade Regime (STR), Trade Facilitation and Non-Tariff Barriers (NTBs) Reporting for Cross Border Traders.

The State Department equally coordinated Kenya's participation in sensitization meetings of the Ateker; Tri- junction (Uganda, Kenya and South Sudan) Border Communities on peaceful Co-existence and good neighbourliness.

The Ateker Community high level meeting and launch of the sensitization program was held in Moroto, Uganda from 30th October - 1st November, 2024. A community sensitization meeting was equally held at Lokichogio, Kenya on 3rd November, 2024 followed by a similar engagement at Narus, South Sudan on 4th November, 2024.



Cabinet Secretary Hon. Beatrice Askul Moe during Ateker Sensitization programme

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The State Department for EAC led by Cabinet Secretary Hon. Beatrice Askul Moe, flagged off the 4th leg of the 7th Great African Cycling Safari (GACS). This is a 55-day cycling activity that brings together cycling enthusiasts from different communities to promote EAC tourism, and highlight opportunities, issues and challenges faced by EAC residents. The GACS serves as a regional advocacy podium supporting the EAC integration process. It covers six EAC Partner States of Burundi, Kenya, Rwanda, United Republic of Tanzania, South Sudan and the Republic of Uganda. This year's edition, was themed "Furthering Campaign to Promote Food Security, Peace, and Climate Mitigation." And aims to bring the EAC Integration Agenda closer to its citizens.



Flagging off of the 7th Great African Cycle Safari

5. 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 East African Community (EAC) Affairs is responsible for the preparation and presentation of the entity financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on 30th June, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the 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 entity; (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 East African Community (EAC) Affairs accepts responsibility for the entity's Transitional IPSAS Financial Statements, which have been prepared on the Accrual 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 entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended 30th June, 2025 and of the entity's financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the East African Community Affairs 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

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used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 entity's financial statements were approved on 29th Aug 2025 and signed by:



.....
Dr. Caroline W. Karugu, PhD
Accounting Officer

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC) AFFAIRS FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of State Department for East African Community (EAC) Affairs set out on pages 1 to 44 which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended

and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the State Department for East African Community (EAC) Affairs at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

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 (EAC) Affairs Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Long Outstanding Trade Payables

The statement of financial position reflects a balance of Kshs.102,154,298 in respect of trade and other payables which as disclosed in Note 13 to the financial statements related to amounts due to suppliers, service providers, and other third-party obligations. The payables were not settled during the year under review but were instead carried forward to the financial year 2025/2026.

Failure to settle the payables during the year in which they relate adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year audit report, two issues were raised under Emphasis of Matter and the Report on Lawfulness and Effectiveness in Use of Public Resources respectively.

These include pending accounts payable and non-compliance with the one-third of basic salary rule. Review of the status during audit of the State Department in 2024/2025 revealed that the matters remained unresolved.

Other Information

The Management is responsible for the Other Information set out on page vi to lix which comprise of Key Entity Information and Management, Profile of Cabinet Secretary, Profiles of Accounting Officer and Key Management, Statement by the Cabinet Secretary, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department for East African Community (EAC) Affairs financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Dispose Grounded Motor Vehicles

Review of the asset register and related records revealed that eleven (11) motor vehicles were classified as grounded during the year under review. However, the State Department had not prepared an Annual Assets Disposal Plan for FY 2025/2026 to include the assets. This was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020, which obligates an Accounting Officer to ensure that an Annual Assets Disposal Plan is prepared of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment as set out under Section 53(4) of the Act. The continued retention of the grounded motor

vehicles also exposes the motor vehicles to risks of further deterioration and unnecessary maintenance costs hence inefficient utilisation of public resources.

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

2. Non-Remittance of Statutory Deductions

The statement of financial position reflects a balance Kshs.102,154,298 in respect of trade and other payables as disclosed in Note 13 to the financial statements. The balance includes an amount of Kshs.6,672,871 relating to employee payables comprising of Kshs.2,773,080, Kshs.186,663 and Kshs.3,713,128 on account of National Social Security Fund (NSSF), National Industrial Training Authority (NITA) and Housing Levy, respectively. The amounts deducted from employees' salaries were not remitted to the statutory bodies contrary to Section 20 of the National Social Security Fund Act, 2013, Section 5 of the Industrial Training Act (Cap. 237) and Section 4(3) of the Affordable Housing Act, 2024.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free

from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the 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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 December, 2025

State Department for East African Community (EAC) Affairs
Annual Report and Financial Statements for the year ended 30th June, 2025.

7. Statement of Financial Performance for the Year ended 30th June, 2025

	Notes	30 th June 2025
		Kshs.
Revenue from non-exchange transactions		
Transfers from Exchequer	6	822,637,021
Other Income	7	3,000,000
Total Revenue		825,637,021
Expenses		
Employee costs	8	328,951,841
Use of goods and services	9	507,726,660
Other Expenses	10	135,530
Total expenses		836,814,031
Other gains/(losses)		-
Surplus/Deficit for the year		(11,177,010)
Taxation		-
Net Surplus/Deficit		(11,177,010)

The Financial Statements set out on pages 1 to 9 were signed by:

.....
Dr. Caroline W. Karugu, PhD
Accounting Officer

.....
Lucy Kamau
Head of Accounting Unit
ICPAK M/No: 8513


State Department for East African Community (EAC) Affairs
Annual Report and Financial Statements for the year ended 30th June, 2025.

8. Statement of Financial Position as at 30th June, 2025

	Notes	30 th June 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	11	4,253,008	7,221,328
Receivables from non-exchange transactions	12	70,000	-
Total Current Assets		4,323,008	7,221,328
Total Assets (a)		4,323,008	7,221,328
Liabilities			
Current Liabilities			
Trade and Other Payables	13	102,154,298	91,648,360
Refundable Deposits	14	768,520	6,877,093
Gratuity for the year	15	3,902,667	-
Total Current Liabilities		106,825,485	98,525,453
Non-Current Liabilities			
Non-Current provisions		-	-
Total Non- Current Liabilities		-	-
Total Liabilities (b)		106,825,486	98,525,453
Net Assets (a-b)		(102,502,478)	(91,304,126)
Represented by:			
Accumulated Surplus		(102,502,478)	(91,304,125)
Net Assets		(102,502,478)	(91,304,125)

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC) AFFAIRS
Annual Report and Financial Statements for the year ended 30th June, 2025.

The financial statements set out on pages 1 to 9 were signed by:



.....

Dr. Caroline W. Karugu, PhD
Accounting Officer



.....

Lucy Kamau
Head of Accounting Unit
ICPAK M/No: 8513

State Department for East African Community (EAC) Affairs
Annual Report and Financial Statements for the year ended 30th June, 2025.

15. Statement of Changes in Net Assets for the year ended 30th June, 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
Fund balance as at 30 th June 2024	344,235	-	-	344,235
Adjustments				
Recognition of Assets	-			-
Recognition of Liabilities	(91,648,360)			(91,648,360)
As at July 1, 2024	(91,304,125)			(91,304,125)
Return to Exchequer	(21,343)			(21,343)
Surplus/ deficit for the year	(11,177,010)			(11,177,010)
Capital funds received in the year				
As at June 30, 2025	(102,502,478)			(102,502,478)

The financial statements set out on pages 1 to 9 were signed by:



.....
Dr. Caroline W. Karugu, PhD
Accounting Officer



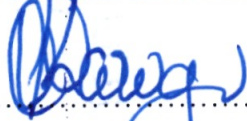
.....
Lucy Kamau
Head of Accounting Unit
ICPAK M/No: 8513


State Department for East African Community (EAC) Affairs
Annual Report and Financial Statements for the year ended 30th June, 2025.

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

		30 th June 2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from exchequers	6	822,637,021
Other Income	7	3,000,000
Total receipts		825,637,021
Payments		
Employee costs	8	319,281,505
Use of goods and services	9	502,451,994
Other Expenses	10(a)	135,530
Total payments		821,869,029
Adjusted for:		
Net Cash flows from/(used in) Operating activities	16	3,767,992
Cash flows from investing activities		
Retentions	10(b)	(6,714,968)
Net cash flows from/(used in) investing activities		(6,714,968)
Cash flows from financing activities		
Return to Exchequer		(21,342)
Net cash flows used in financing activities		(21,342)
Net increase/(decrease) in cash & Cash equivalents		(2,968,319)
Cash and cash equivalents at 1 July	12	7,221,327
Cash and cash equivalents at 30 June	12	4,253,008

The financial statements set out on pages 1 to 9 were signed by:


.....
Dr. Caroline W. Karugu, PhD
Accounting Officer


.....
Lucy Kamau
Head of Accounting Unit
ICPAK M/No: 8513

17. Statement of Comparison of Budget and Actual amounts for the year ended 30th June, 2025
Recurrent

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	647,487,899	196,225,529	843,713,428	822,637,021	21,076,407	98%
Total Receipts	647,487,899	196,225,529	843,713,428	822,637,021	21,076,407	
Payments						
Compensation of employees	336,180,000	(15,030,000)	321,150,000	319,211,505	1,938,495	99%
Use of goods and services	311,307,899	211,255,529	522,563,428	503,058,390	19,505,038	96%
Total Payments	647,487,899	196,225,529	843,713,428	822,269,895	21,443,533	97%
Surplus				367,126	(367,126)	

Adjustments during the year of Kshs.196,225,529 relates to changes between the original and final budget as a result of Supplementary I and II Budget estimates.

The entity financial statements were approved on 29/08/ 2025 and signed by:



Dr. Caroline W. Karugu, PhD
Accounting Officer



Lucy Kamau
Head of Accounting Unit
ICPAK M/No: 8513

Budget Reconciliation to the Statement of Cash Flows

Description of Particulars	Operating (Kshs)	Financing (Kshs)	Investing (Kshs)	Total (Kshs)
Actual amounts on comparable basis presented in the budget and actual comparative statement	367,126			367,126
Cash and cash equivalents		7,221,327		7,221,327
Refund to National Treasury		(21,343)		(21,343)
Net Receipts- RIIP	2,864,470			2,864,470
Net Receipts - Other Deposits	606,396			606,396
Salary Advance	(70,000)			(70,000)
Retention Payments			(6,714,968)	(6,714,968)
Actual in the Statement of Cashflows				4,253,008

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17 (a) Budget Execution by Programmes and Sub-Programmes for year ended 30th June, 2025

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: East African Affairs and Regional Integration	647,487,899	196,225,529	843,713,428	822,269,895	21,443,533
Sub-programme 1: East African Customs Union	18,287,433	(1,799,275)	16,488,158	15,980,542	507,616
Sub-programme 2: East African Common Market	409,273,004	131,320,045	540,593,049	523,195,014	17,398,035
Sub-programme 3: East African Monetary Union	24,020,082	(1,339,064)	22,681,018	22,668,399	12,619
Sub-programme 4: Northern Corridor Management Services	30,265,177	23,004,801	53,269,978	51,560,519	1,709,459
Sub-programme 5: General Administration, Planning and Support Services	165,642,203	45,039,022	210,681,225	208,865,422	1,815,803
Total	647,487,899	196,225,529	843,713,428	822,269,895	21,443,533

18. Notes to the Financial Statements

1. Establishment

The State Department for East African Community is established by and derives its authority and accountability from Executive Order No. 2 of 1st November, 2023. The State Department for East African Community is wholly owned by the Government of Kenya and is domiciled in Kenya. The State Department for East African Community's principal activity is coordination of the implementation of the EAC treaty, EAC projects and programmes in Kenya as well as monitoring and evaluating the implementation of Northern Corridor Integrated Projects (NCIP).

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the *Ministry/Department/Agency* has been categorized as a Schedule 1 national government State Department for East African Community. In line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. State Department for East African Community S are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by State Department for East African Community is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on 27th August, 2025.

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Notes to the Financial Statements (Continued)

The financial statements have been prepared in accordance with the Public Finance Management Act and International Public Sector Accounting Standards (IPSAS). The State Department for East African Community Affairs has taken advantage of the transitional provisions and therefore these 1st year financial statements are transitional as outlined in IPSAS 33. As such the State Department for East African Community Affairs has recognised the Financial Assets and Financial Liabilities as follows: -

- Receivables from non-exchange transactions
- Trade and other payables
- Refundable Deposits
- Gratuity

There are trade payables that had been submitted to the Pending Bills Verification Committee in the National Treasury. This will form part of the Contingent Liabilities as indicated in Note 21. The recognition of Inventories and Property Plant and Equipment has however been delayed, since the State Department for East African Community Affairs has applied the phased approach to the migration to Accrual. The date of adoption is 1st July, 2024.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact are:

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Notes to the Financial Statements (Continued)

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of State Department for East African Community for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgement is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The State Department for East African Community pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the State Department for East African Community is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the State Department for East African Community policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the State Department for East African Community S future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Notes to the Financial Statements (Continued)

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. State Department for East African Community's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the State Department for East African Community as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

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Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

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

There were no new and amended standards issued in the financial year.

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of The State Department for East African Community.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>The Standard has not yet been applied in the State Department for East African Community Affairs</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>The Standard has not yet been applied in the State Department for East African Community Affairs</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of</p>

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Standard	Effective date and impact:
	<p>PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>The Standard has not yet been applied in the State Department for East African Community Affairs</i></p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>The Standard has not yet been applied in the State Department for East African Community Affairs</i></p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January, 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that The State Department for East African Community Affairs shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>The Standard has not yet been applied in the State Department for East African Community Affairs</i></p>

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Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January, 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>The Standard has not yet been applied in the State Department for East African Community Affairs</i></p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January, 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>The Standard has not yet been applied in the State Department for East African Community Affairs</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January, 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>The Standard has not yet been applied in the State Department for East African Community Affairs</i></p>

Early adoption of standards

The State Department for East African Community did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a. Revenue recognition

i. Revenue from non-exchange transactions

Fees, taxes and fines

The State Department for East African Community recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the State Department for East African Community and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the State Department for East African Community and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

The State Department for East African Community recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Notes to the Financial Statements (Continued)

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

a) Budget information

The original budget for FY 2024/25 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the State Department for East African Community upon receiving the respective approvals in order to conclude the final budget. Accordingly, the State Department for East African Community recorded additional appropriations of Kshs. 278M on the 2024/25 budget following the governing body's approval. The State Department for East African Community's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under Section 17 of these financial statements.

b) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a specified period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal.

Notes to the Financial Statements (Continued)

The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the State Department for East African Community recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the State Department for East African Community incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the State Department for East African Community expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

Notes to the Financial Statements (Continued)

e) Tangible Natural Resources

The State Department for East African Community recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the State Department for East African Community. The State Department for East African Community controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the State Department for East African Community discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. The State Department for East African Community shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the State Department for East African Community. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The State Department for East African Community also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the State Department for East African Community will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

g) Intangible Assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange.

Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and Development Costs

The State Department for East African Community expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the State Department for East African Community can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial Instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The State Department for East African Community does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one State Department for East African Community and a financial liability or equity instrument of another State Department for East African Community.

Notes to the Financial Statements (Continued)

At initial recognition, The State Department for East African Community measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

a) Financial Assets

Classification of Financial Assets

The State Department African for East Community classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the State Department for East African Community's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless The State Department for East African Community has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent Measurement

Based on the business model and the cash flow characteristics, The State Department for East African Community classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized Cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Fair Value Through Net Assets/ Equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and Other Receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair Value Through Surplus or Deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where The State Department for East African Community manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The State Department for East African Community assesses, on a forward-looking basis, the expected credit loss (ECL) associated with its financial assets carried at amortized cost and fair value through net assets/equity. The State Department for East African Community recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

b) Financial liabilities

Classification

The State Department for East African Community classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of The State Department for East African Community.

k) Provisions

Provisions are recognized when the State Department for East African Community has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the State Department for East African Community expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Notes to the Financial Statements (Continued)

l) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The State Department for East African Community recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that The State Department for East African Community will incur in fulfilling the present obligations represented by the liability.

m) Contingent Liabilities

The State Department for East African Community does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

n) Contingent Assets

The State Department for East African Community does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of The State Department for East African Community in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

o) Nature and Purpose of Reserves

The State Department for East African Community creates and maintains reserves in terms of specific requirements. State Department for East African Community to state the reserves maintained and appropriate policies adopted.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

p) Changes in Accounting Policies and Estimates

The State Department for East African Community recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

q) Employee benefits

Retirement Benefit Plans

The State Department for East African Community provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which a State Department for East African Community pays fixed contributions into a separate State Department for East African Community (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

r) Foreign Currency Transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

s) Borrowing Costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

t) Related Parties

The State Department for East African Community regards a related party as a person or a State Department for East African Community with the ability to exert control individually or jointly, or to exercise significant influence over The State Department for East African Community, or vice versa. Members of key management are regarded as related parties and comprise the Cabinet Secretary and the Principal secretary.

u) Service Concession Arrangements

The State Department for East African Community analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, The State Department for East African Community recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, The State Department for East African Community also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) 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 and at various commercial banks at the end of the financial year.

w) Comparative Figures

In preparing these financial statements, The State Department for East African Community has elected to apply paragraph 79 of IPSAS 33, which allows for the election by a State Department for East African Community to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

x) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June, 2025.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of The State Department for East African Community's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The State Department for East African Community based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of The State Department for East African Community. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

Useful Lives and Residual Value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by The State Department for East African Community.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.

Notes to the Financial Statements (Continued)

6. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended 30 th June 2025
	Kshs	Kshs	Kshs
Recurrent	822,637,021	-	822,637,021
Total	822,637,021	-	822,637,021

7. Other Incomes

Description	Period ended 30 th June 2025
	Kshs
RIIP	3,000,000
Total other income	3,000,000

8. Employee Costs

Description	Period ended 30 TH June 2025	EMPLOYEE PAYABLES PAID	EMPLOYEE PAYABLES INCURRED	TOTAL EMPLOYEE COST
	Kshs	Kshs	Kshs	Kshs
Basic Salaries - Permanent Employees	165,865,706	5,467,450	4,751,664	165,149,920
Personal Allowances paid as part of Salary	126,710,424	-	-	126,710,424
Other social benefit schemes	5,467,450	-	1,330,920	6,798,370
Gratuity	7,729,735	7,063,669	3,902,667	4,568,733
Pension and other social security contributions	6,153,102	-	12,286,204	18,439,306
Employer Contributions to Compulsory National Health Insurance Schemes	7,285,088	-	-	7,285,088
Employee costs	319,211,505	12,531,119	22,271,455	328,951,841

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Annual Reports and Financial Statements for the year ended 30th June, 2025.

Notes to the Financial Statements (Continued)

8. Cash flows on Employee costs

Employee cost as per performance

Total Employee costs	328,951,841
Adjusted for	
add: Gratuity paid	7,729,735
add: Employee payable paid	5,467,450
less: Gratuity	(4,568,733)
less: Employee payables incurred	(18,368,787)
Salary advances	<u>70,000</u>
Total cash flows on Employee costs	<u>319,281,505</u>

9. Use of Goods and Services

Description	Period ended 30 th June 2025	Trade payables paid FY 2023/24	Trade Payables incurred in FY 2024/25	Total Expenses
	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	8,622,604	-	-	8,622,604
Domestic travel and subsistence	106,441,820	7,221,269	10,245,425	109,465,976
Foreign travel and subsistence	172,931,703	31,271,141	42,595,791	184,256,353
Printing, advertising, and information supplies & services	1,703,393	1,467,500	954,000	1,189,893
Rentals of produced assets	136,734,866	-	-	136,734,866
Training expenses	787,781	-	-	787,781
Hospitality supplies and services	36,235,789	8,193,129	3,741,900	31,784,560
Insurance costs	-	-	-	-
Specialized materials and services	413,240	-	-	413,240
Office and general supplies and services	8,636,579	1,079,030	460,000	8,017,549
Fuel oil and lubricants	12,726,318	-	-	12,726,318
Routine maintenance – vehicles and other transport equipment	10,702,107	6,002,652	2,928,976	7,628,430
Routine maintenance – other assets	1,044,144	155,100	-	889,044
Other operating expenses	6,078,046	868,000	-	5,210,046
Total	503,058,390	56,257,822	60,926,092	507,726,660

State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.

Notes to the Financial Statements (Continued)

9. Cash flows on Use of goods & Services

Use of goods & Services as per performance

Total Use of Goods and Services	507,726,660
Adjusted for	
Add: Trade payables paid	56,257,822
Less: Trade payables incurred	(60,926,092)
Changes in trade payables	(606,396)
	<u>502,451,994</u>

10. Other Expenses

Description	<i>FY 2024/25</i>
	Kshs
RIIP	135,530
Total (a)	135,530
Retention	6,714,968
Total (b)	6,714,968

11. Cash and Cash Equivalentents

Description	<i>FY 2024/2025</i> <i>Period ended</i> <i>30th June 2025</i>	<i>Opening statement</i> <i>1st July 2024</i>
	Kshs	Kshs
Recurrent Account	83,031	21,342
Deposits Account	3,632,990	6,877,093
Cash in Hand	536,986	322,892
Total	4,253,008	7,221,328

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Notes to the Financial Statements (Continued)

11 (a.) Detailed Analysis of the Cash and Cash Equivalents

		<i>FY 2024/2025 Period ended 30th June 2025</i>	<i>Opening statement 1st July 2024</i>
Financial Institution	Account number	Kshs	Kshs
Recurrent Account	1000384778	83,031	21,342
Deposits Accounts	1000384794	3,632,990	6,877,093
Cash in Hand	-	536,986	322,892
Sub- Total		4,253,008	7,221,328
Grand Total		4,253,008	7,221,328

12. Receivables from Exchange Transactions

Description	<i>FY 2024/2025 Period ended 30th June 2025</i>	<i>Opening statement 1st July 2024</i>
	Kshs	Kshs
Salary Advance	70,000	-
Total Receivables		
a) Current receivables	70,000	-
Total receivables (a+b)	70,000	-

12. (a) Ageing analysis for Receivables

Description	<i>FY 2024/2025 Period ended 30th June 2025</i>		<i>Opening statement 1st July 2024</i>	
	Kshs	Kshs	Kshs	Kshs
	Current FY	% of the total	1st July	% of the total
Less than 1 year	70,000	100%	-	%
Total (a+b)	70,000	100%	-	%

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Notes to the Financial Statements (Continued)

13. Trade and Other Payables

Description	FY 2024/2025 Period ended 30 th June 2025		Opening statement 1 st July 2024	
	Kshs		Kshs	
Trade payables (Appendix VIII)	80,509,019		75,840,749	
Employee payables (Appendix IX)	18,959,074		6,057,738	
Gratuity (Appendix X)	2,686,205		9,749,873	
Total trade and other payables	102,154,298		91,648,360	
Ageing analysis: (Trade and other payables)	Current FY 30th June, 2025	% of the Total	1st July 2024	% of the Total
Under one year	11,112,335	11%	-	%
1-2 years	91,041,963	89%	81,898,486	100%
2-3 years		-%	-	%
Over 3 years	-	%	-	%
Total	102,154,298		81,898,486	

NB: The above figures exclude trade payables undergoing verification amounting to Kshs. 11,427,000.00 and Kshs. 1,615,978 for the period up to June 2022 forwarded to the Pending Bills Verification Committee in the National Treasury.

14. Refundable Deposits and Prepayments

Description	FY 2024/2025		Opening statement 1 st July 2024	
	Kshs		Kshs	
Contractors Retention money	8,673		6,723,642	
Other deposits	759,847		153,451	
Total deposits	768,520		6,877,093	
Ageing analysis: (Refundable deposits)	Current FY 30th June, 2025	% of the Total	1st July 2024	% of the Total
Under one year	759,847	99.76%	-	%
1-2 years	8,673	0.24%	6,877,093	100%
Total	768,520		6,877,093	

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15. Gratuity (previous provisions)

Description	Gratuity	Total
	Kshs	Kshs
Opening balance 1st July, 2024	9,749,874	9,749,874
Additional gratuity	4,568,734	4,568,734
Gratuity paid	(7,729,735)	(7,729,735)
Total Gratuity at period end	6,588,873	6,588,873
Gratuity for the year	3,902,667	3,902,667
Gratuity for previous periods	2,686,205	2,686,205

Notes to the Financial Statements (Continued)

16. Cash Generated from Operations

	<i>FY 2024/2025</i> <i>Period ended 30th June</i> <i>2025</i>
	Kshs.
Surplus for the year before tax	(11,177,010)
Adjusted for:	
Current provision	3,902,667
Depreciation	-
Working Capital Adjustments	
Increase in receivables	(70,000)
Increase in Payables	11,112,335
Net cash flow from operating activities	3,767,992

Note: The increase in payables is as result of the working below.

Description	Payable 2024/2025	Payment of payables 2023/2024	Increase in Payables
Employee Costs	18,368,788	12,531,119	5,837,669
Use of Goods	60,926,092	56,257,822	4,668,270
Use of Goods -2	606,396	0	606,396
Total	79,901,276	68,788,941	11,112,335

17. Financial Risk Management

The State Department for East African Community's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The State Department for East African Community does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

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The State Department for East African Community’s financial risk management objectives and policies are detailed below:

i) Credit risk

The State Department for East African Community has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the State Department for East African Community management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at July 2025				
Receivables from exchange transactions				
Receivables from non-exchange transactions	70,000	70,000	-	-
Bank balances	3,716,022	3,716,022		
Total	3,786,022	3,786,022		

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the State Department for East African Community has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The management has a significant concentration of credit risk on amounts due from staff. The management sets the State Department for East African Community’s credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

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ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the State Department for East African Community management, who have built an appropriate liquidity risk management framework for the management of the short, medium and long-term funding and liquidity management requirements. The State Department for East African Community manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June, 2025				
Trade payables			80,509,019	80,509,019
Current portion of borrowings				
Provisions			6,588,873	6,588,873
Deferred income				
Employee benefit obligation			18,959,074	18,959,074
Total				

iv) Capital Risk Management

The objective of the State Department for East African Community capital risk management is to safeguard the ability to continue as a going concern. The capital structure comprises of the following funds:

	<i>Insert Current FY</i>
	Kshs
Revaluation Reserve	
Retained Earnings	-17,921,417
Capital Reserve	
Total Funds	-17,921,417
Total Borrowings	
Less: Cash and Bank Balances	4,253,008
Net Debt (Excess Cash and Cash Equivalentents)	
Gearing	4,253,008

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Notes to the Financial Statements (Continued)

	<i>Insert Current FY</i>
	Kshs
Transactions with related parties	
a) Sales to related parties	
Sales of electricity to govt agencies	
Rent income from govt. Agencies	
Water sales to govt. Agencies	
Others (specify) e.g., interest and bank charges	
Total	
B) purchases from related parties	
Purchases of electricity from KPLC	
Purchase of water from govt service providers	
Rent expenses paid to govt agencies	136,734,866
Training and conference fees paid to govt. Agencies	787,781
Others (specify)	
Total	
b) Grants /transfers from the government	
Grants from national govt	
Grants from county government	
Donations in kind	
Total	
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for employees	
Payments for goods and services	
Total	
d) Key Management Compensation	
Directors' emoluments	21,018,228
Compensation to key management	24,961,440
Total	183,502,315

18. Segment Information

The State Department has no segment Information to report on.

Notes to the Financial Statements (Continued)

19. Contingent Liabilities

	<i>FY 2024/2025 Period ended 30th June 2025</i>
	Kshs
Contingent Liabilities	
Court Case against the MDA	733,573
Total	733,573

The State Department has 7 active court cases out of which 6 may have policy implications on the Country but no financial implications on the State Department. Only one case has direct financial implication on the State Department. i.e. Meru CMCC No. 23 of 2013- Martin Muriira Anampiu vs the Hon. Attorney General & Another. The outstanding amount inclusive of interest is Kshs.733,573.

The State Department has more contingent liabilities in the form of trade payables for purchase of goods and services undergoing verifications amounting to Kshs.11,427,000 and Kshs.1,615,978. These were for the period up to 30th June, 2022 and they forwarded to the Pending Bills Verification Committee in the National Treasury.

Notes to the Financial Statements (Continued)

20. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the State Department for East African Community include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of The State Department for East African Community, holding 100% of The State Department for East African Community's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the State Department for East African Community, both domestic and external.

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs.
- iv) Key management.

21. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

22. Ultimate And Holding State Department for East African Community

The State Department for East African Community ultimate parent is the Government of Kenya.

23. Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

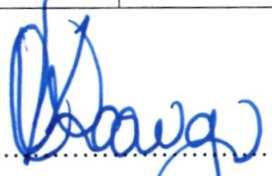
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19. Appendices

Appendix I: Implementation Status of Auditor-General’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)
1933	Pending Accounts Payable - Failure to settle the bills during the financial year	The State Department settled some of the pending bills, others were not paid due to insufficient budget, while others were lacking sufficient documentation	Not Resolved	30.06.2026
1934	Non-compliance with the Minimum Net Salary rule – employees were paid below the 1/3 basic pay	The non-compliance was due to deductions (increase in new Pension Scheme) introduced in the staff payslips	Not Resolved	30.06.2026


.....
Dr. Caroline W. Karugu, PhD
Accounting Officer


.....
Lucy Kamau
Head of Accounting Unit
ICPAK M/No: 8513

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Appendix II: Projects implemented by the State Department for East African Community Affairs

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)

Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds

This appendix is not relatable to the State Department since it didn't have any Projects in the financial year under review.

Appendix III: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year 2023/2024	Additions during the year 2024/2025 (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2024/2025
Buildings and structures	94,822,138.20	-	-	-	94,822,138.20
Transport equipment	95,444,358.00	-	-	-	95,444,358.00
Office equipment, furniture and fittings	63,606,172.20	-	-	-	63,606,172.20
ICT Equipment	20,090,502.00	-	-	-	20,090,502.00
Machinery and Equipment	395,530.00	-	-	-	395,530.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	26,435,164.00	-	-	-	26,435,164.00
Total	327,229,028.40	-	-	-	327,229,028.40

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
						Deferred Income	Receivables	Others - must be specific	

This appendix doesn't apply to the State Department for East African Community Affairs because the State Department didn't have any transfers from other Government Entities.

Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

This appendix doesn't apply to the State Department for East African Community Affairs because the State Department didn't have any Climate Relevant Expenditures.

Appendix VII: Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

This appendix doesn't apply to the State Department for East African Community Affairs because the State Department didn't have any Disaster Expenditure.

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Appendix VIII: Trade and Other Payables

NO	FIRM	F/ YEAR	INVOICE NO	DESCRIPTION	ACCOUNT TO CHARGE	ORIGINAL AMOUNT (KSHS.)	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID	OUTSTANDNI NG AMOUNT (KSHS.)
1.	M/S Ngurumah Tours & Travel	2022/2023	474	Provision of Air Tickets	2210302	13,650.00	13,650.00		13,650.00	-
2.	M/S Turkenya Tours & Safaris Limited	2022/2023	INV/147	Provision of Air Tickets	2210302	420,255.00	420,255.00		420,255.00	-
3.	M/S Turkenya Tours & Safaris Limited	2022/2023	TK/23/065799	Provision of Air Tickets	2210302	190,365.00	190,365.00		190,365.00	-
4.	M/S Elka Air Travel and Tours Limited	2022/2023	105	Provision of Air Tickets	2210302	186,240.00	186,240.00		186,240.00	-
5.	M/S Joto Enterprises	2022/2023	2779	Provision of Repair and Maintenance of Motor Vehicles	2220101	498,336.00	498,336.00		498,336.00	-
6.	M/S Joto Enterprises	2022/2023	2739	Provision of Repair and Maintenance of Motor Vehicles	2220101	20,764.00	20,764.00		20,764.00	-
7.	M/S Joto Enterprises	2022/2023	2742	Provision of Repair and Maintenance of Motor Vehicles	2220101	69,020.00	69,020.00		69,020.00	-
8.	M/S Moragie Auto and Supplies	2022/2023	1344	Provision of Repair and Maintenance of Motor Vehicles	1110101	28,500.00	28,500.00		28,500.00	-
9.	M/S Safari Park Hotel	2022/2023	195190	Provision of conference facilities	2210302	188,000.00	188,000.00		188,000.00	-
10.	M/S Windsor Golf Hotel & County Club	2022/2023	204035	Provision of conference facilities	2210302	505,334.00	505,334.00		505,334.00	-

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NO	FIRM	F/ YEAR	INVOICE NO	DESCRIPTION	ACCOUNT TO CHARGE	ORIGINAL AMOUNT (KSHS.)	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID	OUTSTANDNI NG AMOUNT (KSHS.)
11.	M/S Thika Technical Training Institute	2022/2023	INV1164	Provision of conference facilities	2210302	114,000.00	114,000.00		114,000.00	-
12.	Wonderland Destinations Resort	2022/2023	WHS1793	Provision of Conference Facilities	2210302	327,600.00	327,600.00		327,600.00	-
13.	M/S Calix Ventures	2022/2023	9533	Supply and Delivery of Office Consumables and Stationery	2211101	382,000.00	382,000.00		382,000.00	-
14.	Eaglesoar Enterprises	2022/2023	218	Supply and Delivery of Office Consumables and Stationery	2220101	64,000.00	64,000.00		64,000.00	-
15.	Eaglesoar Enterprises	2022/2023	239	Supply and Delivery of Office Consumables and Stationery	2220101	64,500.00	64,500.00		64,500.00	-
16.	M/S Gipams Resolution	2022/2023	044	Supply and Delivery of Office Consumables and Stationery	2211101	133,610.00	133,610.00		133,610.00	-
17.	M/S MFI Documents Solution Limited	2022/2023	M000006363	Supply and Delivery of Office Consumables And Stationery	2211101	69,020.16	69,020.16		69,020.16	-
18.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169591	Return Air ticket To Kisumu	2210302	207,320.00	207,320.00		207,320.00	-

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19.	M/S Turkenya Tours and Travel	2023/2024	INV-10931	Return Air ticket To Burundi	2210302	1,782,595.00	1,782,595.00		1,782,595.00	-
20.	M/S Turkenya Tours and Travel	2023/2024	INV-10588	Return Air ticket To Mombasa	2210302	48,050.00	48,050.00		48,050.00	-
21.	M/S Turkenya Tours and Travel	2023/2024	INV-010585	Return Air ticket To Mombasa	2201302	123,250.00	123,250.00		123,250.00	-
22.	M/S Turkenya Tours and Travel	2023/2024	INV-12208	Return Air ticket To Mombasa	2210302	108,000.00	108,000.00		108,000.00	-
23.	M/S Turkenya Tours and Travel	2023/2024	INV-10584	Return Air ticket To Kisumu	2210302	181,530.00	181,530.00		181,530.00	-
24.	M/S Turkenya Tours and Travel	2023/2024	INV-12204	Return Air ticket To Dar Es Salaam	2210302	413,360.00	413,360.00		413,360.00	-
25.	M/S Turkenya Tours and Travel	2023/2024	INV-10698	Return Air ticket To Mombasa	2210302	58,960.00	58,960.00		58,960.00	-
26.	M/S Turkenya Tours And Travel	2023/2024	INV-14141	Return Air ticket To Mombasa	2210302	235,900.00	235,900.00		235,900.00	-
27.	M/S Turkenya Tours and Travel	2023/2024	INV-14135	Return Air ticket To Mombasa	2210302	58,975.00	58,975.00		58,975.00	-
28.	M/S Smart Flows Travel Limited	2023/2024	627082023	Return Air ticket To Kisumu	2210302	158,025.00	158,025.00		158,025.00	-
29.	M/S Smart Flows Travel Limited	2023/2024	202400112	Return Air ticket To Kisumu	2210302	405,260.00	405,260.00		405,260.00	-
30.	M/S Smart Flows Travel Limited	2023/2024	202400115	Return Air Ticket to Mombasa	2210302	142,420.00	142,420.00		142,420.00	-
31.	M/S Smart Flows Travel Limited	2023/2024	202400113	Return Air Ticket to Kisumu	2210302	226,380.00	226,380.00		226,380.00	-
32.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169593	Return Air Ticket to Mombasa	2210302	169,650.00	169,650.00		169,650.00	-

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33.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169592	Return Air Ticket to Kisumu	2210302	186,655.00	186,655.00		186,655.00	-
34.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169595	Return Air Ticket to Kisumu	2210302	302,760.00	302,760.00		302,760.00	-
35.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169702	Return Air Ticket to Mombasa	2210302	158,625.00	158,625.00		158,625.00	-
36.	M/S Ngurumah Tours & Travel	2023/2024	5172	Return Air Ticket to Mombasa	2210302	41,650.00	41,650.00		41,650.00	-
37.	M/S Ngurumah Tours & Travel	2023/2024	5411	Return Air Ticket to Mombasa	2210302	45,650.00	45,650.00		45,650.00	-
38.	M/S Humfam Enterprises Limited	2023/2024	HF/24/0100	Return Air Ticket to Mombasa	2210302	116,170.00	116,170.00		116,170.00	-
39.	M/S Humfam Enterprises Limited	2023/2024	HF/24/0101	Return Air Ticket to Kisumu	2210302	58,650.00	58,650.00		58,650.00	-
40.	M/S Elka Air Travel and Tours Limited	2023/2024	INV000279	Return Air Ticket to Mombasa	2210302	45,990.00	45,990.00		45,990.00	-
41.	M/S Turkenya Tours and Travel	2023/2024	INV-12205	Return Air Ticket to Nairobi-Juba-Addis Ababa-Nairobi	2210401	1,305,440.00	1,305,440.00		1,305,440.00	-
42.	M/S Turkenya Tours and Travel	2023/2024	INV-12212	Return Air Ticket to Entebbe	2210401	1,237,175.00	1,237,175.00		1,237,175.00	-

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43.	M/S Turkenya Tours and Travel	2023/2024	INV-12224	Return Air Ticket to Kigali	2210401	916,696.00	916,696.00		916,696.00	-
44.	M/S Turkenya Tours and Travel	2023/2024	INV-12223	Return Air Ticket to Entebbe	2210401	2,316,855.00	2,316,855.00		2,316,855.00	-
45.	M/S Turkenya Tours and Travel	2023/2024	INV-10587	Return Air Ticket to Burundi	2210401	497,430.00	497,430.00		497,430.00	-
46.	M/S Turkenya Tours and Travel	2023/2024	INV-10586	Return Air Ticket to Dar Es Salaam	2210401	127,165.00	127,165.00		127,165.00	-
47.	M/S Turkenya Tours and Travel	2023/2024	INV-12216	Return Air Ticket to Burundi	2210401	1,256,840.00	1,256,840.00		1,256,840.00	-
48.	M/S Turkenya Tours and Travel	2023/2024	INV-12207	Return Air Ticket to Burundi	2210401	1,547,720.00	1,547,720.00		1,547,720.00	-
49.	M/S Turkenya Tours and Travel	2023/2024	INV-12211	Return Air Ticket to Kampala	2210401	760,375.00	760,375.00		760,375.00	-
50.	M/S Turkenya Tours and Travel	2023/2024	INV-12210	Return Air Ticket to Kampala	2210401	846,770.00	846,770.00		846,770.00	-
51.	M/S Turkenya Tours and Travel	2023/2024	INV-12202	Return Air Ticket to Congo	2210401	1,276,080.00	1,276,080.00		1,276,080.00	-
52.	M/S Turkenya Tours and Travel	2023/2024	INV-12216	Return Air Ticket to Burundi	2210401	1,639,010.00	1,639,010.00		1,639,010.00	-
53.	M/S Turkenya Tours and Travel	2023/2024	INV-14132	Return Air Ticket to Entebbe	2210401	536,220.00	536,220.00		536,220.00	-

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54.	M/S Turkenya Tours and Travel	2023/2024	INV-14140	Return Air Ticket to Entebbe	2210401	1,730,515.00	1,730,515.00		1,730,515.00	-
55.	M/S Turkenya Tours and Travel	2023/2024	INV-14156	Return Air Ticket to Entebbe	2210401	1,066,680.00	1,066,680.00		1,066,680.00	-
56.	M/S Turkenya Tours and Travel	2023/2024	INV-14155	Return Air Ticket to Kigali	2210401	961,720.00	961,720.00		961,720.00	-
57.	M/S Turkenya Tours and Travel	2023/2024	INV-14154	Return Air Ticket to Dar Es Salaam	2210401	220,000.00	220,000.00		220,000.00	-
58.	M/S Turkenya Tours and Travel	2023/2024	12021	Return Air Ticket to Bujumbura-	2210401	56,980.00	56,980.00		56,980.00	-
59.	M/S Smart Flows Travel Limited	2023/2024	629072023	Return Air Ticket to Dar Es Salaam	2210401	2,164,540.00	2,164,540.00		2,164,540.00	-
60.	M/S Smart Flows Travel Limited	2023/2024	630102023	Return Air Ticket to Kigali	2210401	250,500.00	250,500.00		250,500.00	-
61.	M/S Smart Flows Travel Limited	2023/2024	631102023	Return Air Ticket to South Sudan	2210401	576,350.00	576,350.00		576,350.00	-
62.	M/S Smart Flows Travel Limited	2023/2024	202400110	Return Air Ticket to Dar Es Salaam	2210401	265,840.00	265,840.00		265,840.00	-
63.	M/S Smartflows Travel Limited	2023/2024	202400111	Return Air Ticket to Addis Ababa Ethiopia	2210401	296,940.00	296,940.00		296,940.00	-
64.	M/S Smart Flows Travel Limited	2023/2024	202400114	Return Air Ticket to Dar Es Salaam	2210401	280,960.00	280,960.00		280,960.00	-

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65.	M/S Smart Flows Travel Limited	2023/2024	202400116	Return Air Ticket to Dar Es Salaam	2210401	219,470.00	219,470.00		219,470.00	-
66.	M/S Ngurumah Tours & Travel	2023/2024	5422	Return Air Ticket to Dar Es Salaam	2210401	188,870.00	188,870.00		188,870.00	-
67.	M/S Ngurumah Tours & Travel	2023/2024	5171	Return Air Ticket to Entebbe	2210401	578,140.00	578,140.00		578,140.00	-
68.	M/S Lashe Agencies	2023/2024	052	Return Air Ticket to Entebbe	2210401	155,450.00	155,450.00		155,450.00	-
69.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169594	Return Air Ticket to Kigali	2210401	2,120,580.00	2,120,580.00		2,120,580.00	-
70.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169596	Return Air Ticket to Dubai	2210401	1,861,600.00	1,861,600.00		1,861,600.00	-
71.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169697	Return Air Ticket to Addis Ababa	2210401	858,840.00	858,840.00		858,840.00	-
72.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169700	Return Air Ticket to Zanzibar	2210401	248,980.00	248,980.00		248,980.00	-
73.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169701	Return Air Ticket to Kigali	2210401	264,400.00	264,400.00		264,400.00	-
74.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169699	Return Air Ticket to Dar Es Salaam	2210401	255,080.00	255,080.00		255,080.00	-
75.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169698	Return Air Ticket to Zanzibar	2210401	521,560.00	521,560.00		521,560.00	-
76.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169707	Return Air Ticket to Bujumbura	2210401	622,500.00	622,500.00		622,500.00	-

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77.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169704	Return Air Ticket to Kigali	2210401	389,740.00	389,740.00		389,740.00	-
78.	M/S Afromerch Travel Kenya Ltd	2023/2024	AF/169705	Return Air Ticket to Entebbe	2210401	230,840.00	230,840.00		230,840.00	-
79.	M/S Pollyfly Tours and Travel	2023/2024	0255	Return Air Ticket to Dar Es Salaam	2210401	620,290.00	620,290.00		620,290.00	-
80.	M/S Benizon Supplies	2023/2024	155	Supply and Delivery of Coffee/ Magazine Table	2211101	97,200.00	97,200.00		97,200.00	-
81.	M/S Sarabo Enterprises	2023/2024	013/24	Supply and Delivery of Stationery	2211101	241,000.00	241,000.00		241,000.00	-
82.	M/S Coseke Kenya Limited	2023/2024	IN000008336	Provision of Automation Of E- Cabinet	2211101	156,200.00	156,200.00		156,200.00	-
83.	M/S Kabro Enterprises	2023/2024	150	Repair for GKA 162T-Rav 4	2220101	290,000.00	290,000.00		290,000.00	-
84.	M/S Far West Auto Care	2023/2024	068	Repair of GKA 076V VW Passat	2220101	47,560.00	47,560.00		47,560.00	-
85.	M/S Job Motors	2023/2024	2104	Repair for GKB 002Y- Peugeot/3008	2220101	35,400.00	35,400.00		35,400.00	-
86.	M/S Kabro Enterprises	2023/2024	206	Servicing for GKB 002Y- Peugeot/308	2220101	26,216.00	26,216.00		26,216.00	-
87.	M/S Jeb Motors	2023/2024	230	Repair for GKB 002Y- Peugeot/3008	2220101	31,600.00	31,600.00		31,600.00	-

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88.	M/S CFAO Motors	2023/2024	91950856	Release of GKB 938U -Toyota Prado VXL	2220101	16,800.00	16,800.00		16,800.00	-
89.	M/S CFAO Motors	2023/2024	91984503	Servicing for KCT 713y- Toyota Prado VXL	2220101	44,278.00	44,278.00		44,278.00	-
90.	M/S Jeb Motors	2023/2024	2109	Repairs for GKB 003y Peugeot 3008	2220101	37,100.00	37,100.00		37,100.00	-
91.	M/S CFAO Motors	2023/2024	91931911	Servicing for GKB 940U- Toyota Prado	2220101	44,306.00	44,306.00		44,306.00	-
92.	M/S CFAO Motors	2023/2024	91933454	Servicing for GKB 966S- Toyota	2220101	16,800.00	16,800.00		16,800.00	-
93.	M/S Jeb Motors	2023/2024	2352	Repairs for GKB 002y-Peugeot 3008	2220101	45,600.00	45,600.00		45,600.00	-
94.	M/S CFAO Motors	2023/2024	91985099	Servicing for GKB 940U	2220101	16,801.00	16,801.00		16,801.00	-
95.	M/S CFAO Motors	2023/2024	91897502	Servicing for GKB 966S	2220101	42,205.00	42,205.00		42,205.00	-
96.	M/S CFAO Motors	2023/2024	91964341	Servicing for GKB 966S	2220101	16,801.00	16,801.00		16,801.00	-
97.	M/S Jeb Motors	2023/2024	2104	Servicing for GKB 003Y	2220101	35,100.00	35,100.00		35,100.00	-
98.	M/S Far West Auto Care	2023/2024	039	Repairs for GKB 003Y-Peugeot 3008	2220101	28,072.00	28,072.00		28,072.00	-
99.	M/S Kabro Enterprises	2023/2024	271	Repairs for GKB 002Y-Peugeot 3008	2220101	25,172.00	25,172.00		25,172.00	-

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100.	M/S CFAO Motors	2023/2024	91950217	Servicing for GKB 966S	2220101	16,801.00	16,801.00		16,801.00	-
101.	M/S CFAO Motors	2023/2024	3001386235	Servicing of GKB 966S- Toyota Prado	2220101	16,299.82	16,299.82		16,299.82	-
102.	M/S Kabro Enterprises	2023/2024	213, 204, 210, 205	Servicing For (KCT 713Y, GKB 966S, GKB 940U, GKB 003Y, GKB 004Y)	2220101	263,784.00	263,784.00		263,784.00	-
103.	M/S CFAO Motors	2023/2024	00007	Servicing for GKB 966S- Toyota Prado	2220101	57,917.64	57,917.64		57,917.64	-
104.	M/S Chrisdan Enterprises	2023/2024	001-24	Repair for GKB 940U-Toyota Prado	2220101	29,928.00	29,928.00		29,928.00	-
105.	M/S CFAO Motors	2023/2024	91963071	Servicing, Brake pads & Wipers Replacement for GKB 938U	2220101	125,772.00	125,772.00		125,772.00	-
106.	M/S CFAO Motors	2023/2024	91963071	Repairs for GKB 502G-Toyota Prado	2220101	534,842.00	534,842.00		534,842.00	-
107.	M/S CFAO Motors	2023/2024	91967882	Servicing for GKB 966S	2220101	179,039.52	179,039.52		179,039.52	-
108.	M/S Chrisdan Enterprises	2023/2024	003-24	Repairs for GKA 231S Toyota Prado	2220101	49,880.00	49,880.00		49,880.00	-
109.	M/S Far West Auto Care	2023/2024	0069	Repair of GKA 164T Toyota	2220101	29,000.00	29,000.00		29,000.00	-

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110.	M/S Chrisdan Enterprises	2023/2024	001-24	Repair for GKB 940U-Toyota Prado	2220101	29,928.00	29,928.00		29,928.00	-
111.	M/S CFAO Motors	2023/2024	91971719	Repair for GKB 502G-Toyota Prado	2220101	75,902.00	75,902.00		75,902.00	-
112.	M/S CFAO Motors	2023/2024	91984503	Servicing and Replacement of Front and Rear Brake Pads for KCT 713Y	2220101	69,595.90	69,595.90		69,595.90	-
113.	M/S CFAO Motors	2023/2024	91883643	Servicing for GKB 966S-Toyota Prado	2220101	57,918.00	57,918.00		57,918.00	-
114.	M/S CFAO Motors	2023/2024	91892101	Servicing for GKC 308A-Toyota Prado VXL	2220101	104,163.83	104,163.83		104,163.83	-
115.	M/S Jeb Motors	2023/2024	2114	Repairs for GKB 002Y Peugeot 3008	2220101	28,900.00	28,900.00		28,900.00	-
116.	M/S Chrisdan Enterprise	2023/2024	002-24	Battery Replacement for GKB 231S Toyota Prado	2220101	16,820.00	16,820.00		16,820.00	-
117.	M/S CFAO Motors	2023/2024	91951468	Repairs for GKB 502G-Toyota Prado	2220101	63,000.00	63,000.00		63,000.00	-
118.	M/S CFAO Motors	2023/2024	91963502	Release of KCT 713Y-Toyota Prado VXL	2220101	141,108.00	141,108.00		141,108.00	-

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119.	M/S Oliveira Restaurant Limited	2023/2024	1262, 1013, 1268, 1269	Provision of Hospitality Supplies and Services	2210801	775,200.00	775,200.00		775,200.00	-
120.	M/S Oliveira Restaurant Limited	2023/2024	1164, 1168, 1173, 1161	Provision of Hospitality Supplies and Services	2210801	636,000.00	636,000.00		636,000.00	-
121.	M/S Oliveira Restaurant Limited	2023/2024	1200, 1199, 1198, 1193	Provision of Hospitality Supplies and Services	2210801	585,400.00	585,400.00		585,400.00	-
122.	M/S Oliveira Restaurant Limited	2023/2024	1250, 1217, 1222,1216	Provision of Hospitality Supplies and Services	2210801	537,430.00	537,430.00		537,430.00	-
123.	M/S Oliveira Restaurant Limited	2023/2024	805, 906, 1291, 1270	Provision of Hospitality Supplies and Services	2210801	618,400.00	618,400.00		618,400.00	-
124.	M/S Oliveira Restaurant Limited	2023/2024	1276, 1292, 908, 807	Provision of Hospitality Supplies and Services	2210801	246,200.00	246,200.00		246,200.00	-
125.	M/S Border Point Lodge Ltd	2023/2024	849	Provision of Conference Facility	2210802	832,000.00	832,000.00		832,000.00	-
126.	M/S Panorama Park Hotel Limited	2023/2024	9004	Provision of Conference Facility	2210802	496,999.77	496,999.77		496,999.77	-
127.	M/S Hotel Hylise	2023/2024	1993	Provision of Conference Facility	2210802	350,000.00	350,000.00		350,000.00	-

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128.	M/S Sawela Lodges	2023/2024	47520	Provision of Conference Facility	2210802	625,500.00	625,500.00		625,500.00	-
129.	M/S Hotel Hylise	2023/2024	1876	Provision of Conference Facility	2210802	427,000.00	427,000.00		427,000.00	-
130.	M/S Hotel Hylise	2023/2024	1892	Provision of Conference Facility	2210802	266,000.00	266,000.00		266,000.00	-
131.	M/S Panorama Park Hotel Limited	2023/2024	9071	Provision of Conference Facility	2210802	359,999.39	359,999.39		359,999.39	-
132.	M/S Hotel Hylise	2023/2024	1571	Provision of Conference Facility	2210802	525,000.00	525,000.00		525,000.00	-
133.	M/S Stock-Well Properties (Seo Hotel)	2023/2024	2335	Provision of Conference Facility	3110302	504,000.00	504,000.00		504,000.00	-
134.	M/S Solijam Investments	2023/2024	001	Supply and Delivery of Downlighters to the Principals Secretary's Office	2220202	45,600.00	45,600.00		45,600.00	-
135.	M/S Maydiclam Enterprises	2023/2024	595	Supply and Delivery of Branded Reflector Jackets and Caps	2220202	109,500.00	109,500.00		109,500.00	-
136.	M/S Metro Maids	2023/2024	390	Provision of Cleaning Services in The	2211305	434,000.00	434,000.00		434,000.00	-

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				Month of May 2024						
137.	M/S Metro Maids	2023/2024	350	Provision of Cleaning Services in The Month of June 2024	2211305	434,000.00	434,000.00		434,000.00	-
138.	M/S Sawa Merchants	2023/2024	15	Purchase of Tyres for GKB940U and GKA 164T	2220101	420,000.00	420,000.00		420,000.00	-
139.	M/S Jeb Motors	2023/2024	2359	Repair for GKB 004Y- Peugeot/3008	2220101	250,444.00	250,444.00		250,444.00	-
140.	M/S Jeb Motors	2023/2024	2354	Repair for GKB 003Y- Peugeot/3008	2220101	264,944.00	264,944.00		264,944.00	-
141.	M/S Wilbro Trading Company	2023/2024	486	Repair for GKA 231S- Toyota Landcruiser	2220101	325,380.00	325,380.00		325,380.00	-
142.	M/S Delton Agencies	2023/2024	366	Purchase of Tyres	2220101	629,500.00	629,500.00		629,500.00	-
143.	M/S National Industrial Training Authority	2023/2024	3133	Provision of Conference Facility	2210801	288,000.00	288,000.00		288,000.00	-
144.	M/S Machakos University	2023/2024	3919	Provision of Conference Facility	2210802	120,000.00	120,000.00		120,000.00	-
145.	M/S Bentoh Ventures	2023/2024	51	Printing and Publishing Materials	2210502	732,500.00	732,500.00		732,500.00	-

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146.	M/S Hinohtech Ventures	2023/2024	104	Printing and Publishing Materials	2210502	735,000.00	735,000.00		735,000.00	-
147.	CFAO Motors	2023/2024	91891694	Repair and Maintenance of Motor Vehicle (GKB 940U)	2220101	676,853.64	676,853.64		676,853.64	-
148.	M/S The Elite Times Ventures Limited	2022-2023	1175	Return Air ticket Nairobi to Entebbe	2210400	198,640.00	198,640.00			198,640.00
149.	Villa Grazia Luxury Hotel	2022-2023	VGLH0239	Mid-year performance retreat	2210800	310,000.00	310,000.00	-	-	310,000.00
150.	Buraha Zenoni Hotel	2022-2023	527	Retreat to work on the proposed amendments to the protocol on the establishment of the EAC Civil aviation	2210800	189,000.00	189,000.00	-	-	189,000.00
151.	Kenya Institute of Supplies Management (KISM)	2023-2024	KISMINV27387	Conference fees	2210800	278,400.00	278,400.00	-	-	278,400.00
152.	Stone Athi River Resort Ltd	2023-2024	1679	Mid-year review of performance contracts retreat	2210800	517,500.00	517,500.00	-	-	517,500.00
153.	Stock Well Properties Ltd	2023-2024	2429	Ad hoc Committee of office accommodations	2210800	256,000.00	256,000.00	-	-	256,000.00

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154.	M/S Lake Naivasha Resort	2023-2024	10215	Develop papers on vacating the EAC Criteria for seating institutions	2210800	230,000.00	230,000.00	-	-	230,000.00
155.	Naivasha County Hotel Sawela Lodge	2023-2024	47346	retreat for preparation of the strategic plan for 2023-2027	2210800	787,500.00	787,500.00	-	-	787,500.00
156.	Linda Service	2023-2024	427	Retreat by Technical Team on monitoring	2210800	84,000.00	84,000.00		-	84,000.00
157.	M/S Panorama Park Hotel	2024-2025	9474	Workshop on finance and private sector participation cluster	2210800			381,499.83		381,499.83
158.	M/S Semara Hotels	2024-2025	15961	Retreat for finalization of frameworks for establishment of trade accelerator hubs in EAC Partner states	2210800			568,000.00		568,000.00
159.	M/S Lake Naivasha Resort	2024-2025	12913	Provision of conference facilities	2210800			524,000.00		524,000.00
160.	M/S Semara Hotels	2024-2025	15426	Provision of Training on migration from cash basis to accrual basis of accounting	2210800			560,000.00		560,000.00

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161.	ICPAK	2024-2025	001430	Conference fee	2210800			1,430,000.00		1,430,000.00
162.	Institute of Internal Auditors	2024-2025	32955	Conference fee	2210800			278,400.00		278,400.00
163.	M/S Pauca Print and General Supplies	2024-2025	159	Supply, Delivery, Assembling and Setting Up of Table Flags, Stands, Accessories	2210500			954,000.00		954,000.00
164.	Lintalia Investment	2022-2023	013	Supply and delivery of office stationery	2211101	321,060.00	321,060.00	-	-	321,060.00
165.	Anabra Enterprises	2022-2023	014	Supply and delivery of office stationery	2211101	85,500.00	85,500.00	-	-	85,500.00
166.	Joankam Agencies	2023-2024	8339	Supply and delivery of office stationery	2211101	80,500.00	80,500.00	-	-	80,500.00
167.	Joankam Agencies	2023-2024	011	Supply and delivery of office stationery	2211101	72,250.00	72,250.00	-	-	72,250.00
168.	Juxtone Supplies	2024-2025	1856	Supply and delivery of office stationery	2211101			460,000.00	-	460,000.00
169.	The Copy Cat Limited	2023-2024	KRINOA24571833	Repair of 3No. copiers	2220102	497,128.00	497,128.00			497,128.00
170.	Furniture Elegance	2022-2023	04006830 000001584	Supply of executive sofa sets	3111100	344,500.00	344,500.00	-	-	344,500.00

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171.	Ingenuity Engineering and Logistics Solution Limited	2023-2024	001	High back chairs, office chairs	3311100	2,673,000.00	2,673,000.00	-	-	2,673,000.00
172.	M/S LEESTEWART COMMUNICATION LIMITED	2022/2023	401	Supply and installation of air conditioner	3311100	2,140,000.00	2,140,000.00			2,140,000.00
173.	M/S Chrisdan Enterprise Limited	2023-2024	013-25	Repair and Maintenance – Motor Vehicles (GKA 165T)	2220101	514,344.00	514,344.00			514,344.00
174.	M/S Chrisdan Enterprise Limited	2023-2024	7	Repair and Maintenance – Motor Vehicles (GKB 940U)	2220101	278,980.00	278,980.00			278,980.00
175.	M/S Jeb Motors	2024-2025	5292	Repair and Maintenance – Motor Vehicles (GKB 003 Y)	2220101			21,300.00		21,300.00
176.	M/S Jeb Motors	2024-2025	5290	Repair and Maintenance – Motor Vehicles (GKB 003Y)	2220101			18,000.00		18,000.00
177.	M/S Jeb Motors	2024-2025	634	Repair and Maintenance – Motor Vehicles (GKB 003Y)	2220101			24,900.00		24,900.00
178.	M/S Jeb Motors	2024-2025	632	Repair and Maintenance – Motor Vehicles (GKB 502G)	2220101			46,000.00		46,000.00
179.	M/S Jeb Motors	2024-2025	630	Repair and Maintenance –	2220101			14,600.00		14,600.00

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				Motor Vehicles (GKB 003Y)						
180.	M/S Jeb Motors	2024-2025	285	Repair and Maintenance – Motor Vehicles (GKA 956R)	2220101			48,000.00		48,000.00
181.	M/S Chriso Auto Garage	2024-2025	823	Repair and Maintenance – Motor Vehicles (GKA 458I)	2220101			46,748.00		46,748.00
182.	M/S Jeb Motors	2024-2025	624	Repair and Maintenance – Motor Vehicles (GKB 003Y)	2220101			26,500.00		26,500.00
183.	M/S Jeb Motors	2024-2025	623	Repair and Maintenance – Motor Vehicles (GKB 502G)	2220101			16,000.00		16,000.00
184.	M/S Jeb Motors	2024-2025	628	Repair and Maintenance – Motor Vehicles (GKA 457L)	2220101			29,800.00		29,800.00
185.	M/S Jeb Motors	2024-2025	643	Repair and Maintenance – Motor Vehicles (GKB 004Y)	2220101			35,500.00		35,500.00
186.	M/S Jeb Motors	2024-2025	627	Repair and Maintenance – Motor Vehicles (GKB 940Y)	2220101			9,300.00		9,300.00
187.	M/S Jeb Motors	2024-2025	638	Repair and Maintenance –	2220101			42,500.00		42,500.00

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				Motor Vehicles (GKB 966S)						
188.	M/S Jeb Motors	2024-2025	1153	Repair and Maintenance – Motor Vehicles (GKB 966S)	2220101			34,600.00		34,600.00
189.	M/S Jeb Motors	2024-2025	571	Repair and Maintenance – Motor Vehicles (GKB 966S)	2220101			13,500.00		13,500.00
190.	M/S Jeb Motors	2024-2025	557	Repair and Maintenance – Motor Vehicles (GKA 457C)	2220101			32,900.00		32,900.00
191.	M/S Jeb Motors	2024-2025	641	Repair and Maintenance – Motor Vehicles (GKB 004Y)	2220101			19,500.00		19,500.00
192.	M/S Jeb Motors	2024-2025	1181	Repair and Maintenance – Motor Vehicles (GKB 537W)	2220101			437,320.00		437,320.00
193.	M/S Chrisdan Enterprise Limited	2024-2025	781	Repair and Maintenance – Motor Vehicles (GKB 691U)	2220101			194,474.00		194,474.00
194.	M/S Chrisdan Enterprise Limited	2024-2025	5	Repair and Maintenance – Motor Vehicles (GKB 502G)	2220101			128,238.00		128,238.00
195.	M/S Jeb Motors	2024-2025	639	Repair and Maintenance –	2220101			142,912.00		142,912.00

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				Motor Vehicles (GKB 940U)						
196.	M/S Spotless Auto Garage	2024-2025	125	Repair and Maintenance – Motor Vehicles (GKB 890D)	2220101			49,648.00		49,648.00
197.	M/S Jeb Motors	2024-2025	591	Repair and Maintenance – Motor Vehicles (GKB 002Y)	2220101			147,552.00		147,552.00
198.	M/S Spotless Auto Garage	2024-2025	126	Repair and Maintenance – Motor Vehicles (GKB 537W)	2220101			70,760.00		70,760.00
199.	M/S Jeb Motors	2024-2025	347	Repair and Maintenance – Motor Vehicles (GKB 938U)	2220101			156,020.00		156,020.00
200.	M/S Jeb Motors	2024-2025	645	Repair and Maintenance – Motor Vehicles (GKB 002Y)	2220101			25,500.00		25,500.00
201.	M/S Tom Autocare	2024-2025	1320	Repair and Maintenance – Motor Vehicles (GKB 966s)	2220101			58,000.00		58,000.00
202.	M/S Jeb Motors	2024-2025	471	Repair and Maintenance – Motor Vehicles (GKB 940U)	2220101			276,660.00		276,660.00
203.	M/S Tom Autocare	2024-2025	1300	Repair and Maintenance –	2220101			63,800.00		63,800.00

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				Motor Vehicles (GKB 502G)						
204.	M/S Tom Autocare	2024-2025	1311	Repair and Maintenance – Motor Vehicles (GKB 966S)	2220101			137,460.00		137,460.00
205.	M/S Tom Autocare	2024-2025	1313	Repair and Maintenance – Motor Vehicles (GKB 890D)	2220101			189,080.00		189,080.00
206.	M/S Tom Autocare	2024-2025	1310	Repair and Maintenance – Motor Vehicles (GKB 940U)	2220101			49,300.00		49,300.00
207.	M/S Excellent Group Garage Limited	2024-2025	7905	Repair and Maintenance – Motor Vehicles (GKB 940U)	2220101			49,648.00		49,648.00
208.	M/S Jeb Motors	2024-2025	508	Repair and Maintenance – Motor Vehicles (GKB 940U)	2220101			164,256.00		164,256.00
209.	M/S CFAO Mobility Kenya Limited	2024-2025	92079580	Repair and Maintenance – Motor Vehicles (GKC 938A)	2220101			74,100.00		74,100.00
210.	M/S Jeb Motors	2024-2025	640	Repair and Maintenance – Motor Vehicles (GKB 966S)	2220101			34,600.00		34,600.00
211.	M/S The Elite Times Ventures Limited	2022-2023	1164	Return Air ticket To Kisumu	2210300	112,960.00	112,960.00			112,960.00

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212.	M/S The Elite Times Ventures Limited	2022-2023	1168	Return Air ticket To Mombasa	3310300	43,980.00	43,980.00			43,980.00
213.	M/S Turkenya Tours And Safaris Limited	2023-2024	INV-105	Return Air ticket To Dar-Es Salam	2210400	160,315.00	160,315.00			160,315.00
214.	M/S The Elite Times Ventures Limited	2023-2024	1173	Return Air ticket To Kisumu	2210300	43,980.00	43,980.00			43,980.00
215.	M/S Silver Africa Tours and Safaris	2023-2024	00012368	Return Air ticket To Entebbe	2210400	391,590.00	391,590.00			391,590.00
216.	M/S Silver Africa Tours and Safaris	2023-2024	00011801	Return Air ticket To Lamu	2210300	43,750.00	43,750.00			43,750.00
217.	M/S Silver Africa Tours and Safaris	2023-2024	00012717	Return Air ticket To Bujumbura-Kigali-Nairobi	2210400	1,426,110.00	1,426,110.00			1,426,110.00
218.	M/S Silver Africa Tours and Safaris	2023-2024	00012719	Return Air ticket To Bujumbura	2210400	806,550.00	806,550.00			806,550.00
219.	M/S The Elite Times Ventures Ltd	2023-2024	1167	Return Air ticket To Kisumu	2210300	43,950.00	43,950.00			43,950.00
220.	M/S Smart Flows Travel Limited	2023-2024	SMF-202400118	Return Air ticket To Bujumbura	2210400	1,570,680.00	1,570,680.00			1,570,680.00
221.	M/S Turkenya Tours And Travel	2023-2024	INV-14134	Return Air ticket To Dar Es Salaam	2210400	690,420.00	690,420.00			690,420.00
222.	M/S Turkenya Tours and Travel	2023-2024	INV-14138	Return Air ticket To Dar Es Salaam	2210400	1,194,280.00	1,194,280.00			1,194,280.00
223.	M/S Smart Flows Travel Limited	2023-2024	SMF-202400117	Return Air ticket To Dar Es Salaam	2210400	1,348,390.00	1,348,390.00			1,348,390.00
224.	M/S Afromerch Travel Kenya Ltd	2023-2024	AF/169706	Return Air ticket To Burundi	2210400	1,582,320.00	1,582,320.00			1,582,320.00
225.	M/S Turkenya Tours and Travel	2023-2024	INV-14139	Return Air ticket To Entebbe	2210400	265,350.00	265,350.00			265,350.00

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226.	M/S Turkenya Tours and Travel	2024-2025	INV-15210	Return Air ticket To Dar Es Salaam	2210400			415,740.00		415,740.00
227.	M/S Turkenya Tours and Travel	2024-2025	INV-15211	Return Air ticket To Entebbe	2210400			938,245.00		938,245.00
228.	M/S Turkenya Tours and Travel	2024-2025	INV-15730	Return Air ticket To Entebbe 5 th To 12 th Nov 2024	2210400			938,245.00		938,245.00
229.	Splash World Limited	2024-2025	00038799	Return Air ticket To Dubai	2210400			1,312,000.00		1,312,000.00
230.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400277	Return Air ticket To Entebbe 20 th -23 rd Nov 2024	2210400			993,830.00		993,830.00
231.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-15203	Return Air ticket To Mombasa	2210300			144,425.00		144,425.00
232.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400290	Return Air ticket To Kigali	2210400			808,590.00		808,590.00
233.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400289	Return Air ticket To Kisumu	2210300			96,600.00		96,600.00
234.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-15223	Return Air ticket To Entebbe	2210400			271,805.00		271,805.00
235.	M/S Afromerch Travel Kenya Ltd	2024-2025	AF/175947	Return Air ticket To Dar Es Salaam	2210400			1,588,935.00		1,588,935.00
236.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-15428	Return Air ticket To Egypt	2210400			1,792,780.00		1,792,780.00
237.	Humfam Enterprises Ltd	2024-2025	HF/25/001	Return Air ticket To Arusha	2210400			755,870.00		755,870.00
238.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-15217	Return Air ticket To Juba	2210400			1,123,615.00		1,123,615.00
239.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400304	Return Air ticket To Kigali	2210400			624,280.00		624,280.00

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240.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400309	Return Air ticket To Entebbe	2210400			296,895.00		296,895.00
241.	M/S Schofrah Tours and Travel	2024-2025	SCH2025-02	Return Air ticket To Mombasa	2210300			189,470.00		189,470.00
242.	M/S Precision Holiday Tours and Travel Limited	2024-2025	INV-2025/224	Return Air ticket To Entebbe	2210400			282,610.00		282,610.00
243.	M/S Precision Holiday Tours and Travel Limited	2024-2025	INV-2025/222	Return Air ticket To Nairobi-Kigali-Harare-Nairobi	2210400			980,055.00		980,055.00
244.	M/S Afromerch Travel Kenya Ltd	2024-2025	AF/175948	Return Air ticket To Dar Es Salaam	2210400			285,925.00		285,925.00
245.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400301	Return Air ticket To Kigali	2210400			624,280.00		624,280.00
246.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400312	Return Air ticket To Juba	2210400			390,710.00		390,710.00
247.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400303	Return Air ticket To Kigali	2210400			1,111,755.00		1,111,755.00
248.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400310	Return Air ticket To Kigali	2210400			312,140.00		312,140.00
249.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400302	Return Air ticket To Kigali	2210400			936,420.00		936,420.00
250.	M/S Salve International	2024-2025	INV/25/063	Return Air ticket To Arusha	2210400			690,865.00		690,865.00
251.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400300	Return Air ticket To Kigali	2210400			799,616.00		799,616.00
252.	M/S Smart Flows Travel Limited	2024-2025	SMF-2024003314	Return Air ticket To Kigali	2210400			312,140.00		312,140.00
253.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400305	Return Air ticket To Kigali	2210400			1,144,845.00		1,144,845.00

State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.

NO	FIRM	F/ YEAR	INVOICE NO	DESCRIPTION	ACCOUNT TO CHARGE	ORIGINAL AMOUNT (KSHS.)	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID	OUTSTANDING AMOUNT (KSHS.)
254.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16698	Air ticket Rescheduling Charges for Entebbe to Nairobi	2210400			223,000.00		223,000.00
255.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16693	Air ticket Rescheduling Charges for Juba to Nairobi	2210400			27,800.00		27,800.00
256.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16697	Air ticket Rescheduling Charges for Kigali to Nairobi	2210400			252,000.00		252,000.00
257.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16696	Air ticket Rescheduling Charges for Juba to Nairobi	2210400			384,355.00		384,355.00
258.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16692	Air ticket Rescheduling Charges for Entebbe to Nairobi	2210400			296,000.00		296,000.00
259.	M/S Afromerch Travel Kenya Ltd	2024-2025	AF/175964	Air ticket Rescheduling Charges for Dar Es Salaam to Nairobi	2210400			374,200.00		374,200.00
260.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16695	Air ticket Rescheduling Charges for Kigali to Nairobi	2210400			124,700.00		124,700.00
261.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400515	Air ticket Rescheduling	2210400			246,710.00		246,710.00

State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.

NO	FIRM	F/ YEAR	INVOICE NO	DESCRIPTION	ACCOUNT TO CHARGE	ORIGINAL AMOUNT (KSHS.)	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID	OUTSTANDNI NG AMOUNT (KSHS.)
				Charges for Kigali to Nairobi						
262.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16694	Air ticket Rescheduling Charges for Kigali to Nairobi	2210400			168,000.00		168,000.00
263.	Mapleville Holdings Limited	2024-2025	MP/INV/112	Air ticket Rescheduling Charges for Kilimanjaro to Nairobi	2210400			76,350.00		76,350.00
264.	M/S Secret to Africa Limited	2024-2025	2025/300112	Air ticket Rescheduling Charges for Kilimanjaro to Nairobi	2210400			28,180.00		28,180.00
265.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-15224	Return Air ticket To Juba	2210400			1,301,620.00		1,301,620.00
266.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-15416	Return Air ticket To Juba	2210401			1,935,775.00		1,935,775.00
267.	M/S Smart Flows Travel Limited	2024-2025	SMF202400513	Return air ticket to Lodwar	2210302			381,615.00		381,615.00
268.	M/S Turkenya Tours and Safaris Limited	2024-2025	15731	Return - Mombasa,	2210401			296,320.00		296,320.00
269.	M/S Turkenya Tours and Safaris Limited	2024-2025	15214	Return - Mombasa	2210302			2,799,200.00		2,799,200.00
270.	M/S Turkenya Tours and Safaris Limited	2024-2025	SMF-202400313	Return Nbo - Entebbe	2210401			154,055.00		154,055.00
271.	M/S Turkenya Tours and Safaris Limited	2024-2025	SMF-202400287	Return NBO- Entebbe	2210401			995,430.00		995,430.00
272.	M/S Smart Flows Travel Limited	2024-2025	202400309	Return NBO - Entebbe	2210401			298,445.00		298,445.00

**State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.**

NO	FIRM	F/YEAR	INVOICE NO	DESCRIPTION	ACCOUNT TO CHARGE	ORIGINAL AMOUNT (KSHS.)	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID	OUTSTANDING AMOUNT (KSHS.)
273.	M/S Smart Flows Travel Limited	2024-2025	2025/223	Return NBO - Entebbe	2210401			593,790.00		593,790.00
274.	M/S Smart Flows Travel Limited	2024-2025	SMF202400287	Return to Entebbe	2210401			283,890.00		283,890.00
275.	M/S Smart Flows Travel Limited	2024-2025	SMF-202400308	Return Air ticket To Entebbe	2210400			296,895.00		296,895.00
276.	Precision Holiday Tours & Travel Ltd	2024-2025	INV-2025/223	Return Air ticket To Entebbe	2210400			282,610.00		282,610.00
277.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-15208	Return Air ticket To Zanzibar	2210400			2,415,050.00		2,415,050.00
278.	M/S Smart Flows Travel Limited	2024-2025	SMF-20240031	Return Air ticket To Kigali	2210400			276,500.00		276,500.00
279.	M/S Mapleville Holdings Limited	2024-2025	MP/INV/110	Return Air ticket To Kilimanjaro	220300			994,000.00		994,000.00
280.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16688	Return Air ticket To Mombasa	2210300			340,005.00		340,005.00
281.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16690	Return Air ticket To Entebbe	2210400			271,870.00		271,870.00
282.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16522	Return Air ticket To Kisumu	2210300			465,225.00		465,225.00
283.	M/S Secret to Africa Limited	2024-2025	2025/300111	Return Air ticket To Kilimanjaro	2210400			187,540.00		187,540.00
284.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16520	Return Air ticket To Entebbe	2210300			1,306,900.00		1,306,900.00
285.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16521	Return Air ticket To Entebbe	2210400			735,360.00		735,360.00
286.	M/S Mapleville Holdings Limited	2024-2025	MP/INV/111	Return Air ticket To Kilimanjaro	2210400			495,520.00		495,520.00
287.	M/S Mapleville Holdings Limited	2024-2025	MP/INV/113	Return Air ticket To Kisumu	2210300			426,375.00		426,375.00
288.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16523	Return Air ticket To Kilimanjaro	2210400			497,800.00		497,800.00

**State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.**

NO	FIRM	F/YEAR	INVOICE NO	DESCRIPTION	ACCOUNT TO CHARGE	ORIGINAL AMOUNT (KSHS.)	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID	OUTSTANDING AMOUNT (KSHS.)
289.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16689	Return Air ticket To Juba	2210400			289,430.00		289,430.00
290.	M/S Aframerch Travel Kenya Ltd	2024-2025	AF/175963	Return Air ticket To Juba	2210400			3,391,915.00		3,391,915.00
291.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16691	Return Air ticket To Kilimanjaro	2210400			721,440.00		721,440.00
292.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16687	Return Air ticket To Kilimanjaro	2210400			565,690.00		565,690.00
293.	M/S Ngurumah Tours and Travel	2024-2025	7238	Return Air ticket To Kilimanjaro	2210400			596,960.00		596,960.00
294.	M/S Precision Holiday Tours and Travel Limited	2024-2025	INV-2025/235	Return Air ticket To Lodwar	2210300			188,250.00		188,250.00
295.	M/S Precision Holiday Tours and Travel Limited	2024-2025	INV-2025/234	Return Air ticket To Kisumu	2210300			302,270.00		302,270.00
296.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16525	Return Air ticket To Mba, Add, Ebb, Kgl, Nbo	2210300			2,551,110.00		2,551,110.00
297.	M/S Mapleville Holdings Limited	2024-2025	MP/INV/112	Return Air ticket To Entebbe	2210400			228,980.00		228,980.00
298.	M/S Turkenya Tours and Safaris Limited	2024-2025	INV-16524	Return Air ticket To Mba, Add, Ebb, Kgl, Nbo	2210400			1,704,740.00		1,704,740.00
299.	M/S Allied Tours & Travel Limited	2024-2025	515	Return Air ticket To Entebbe	2210400			536,220.00		536,220.00
300.	M/S Salve International	2024-2025	INV/24/060	Return Air ticket To Kilimanjaro	2210400			628,060.00		628,060.00
301.	M/S Precision Holiday Tours and Travel Limited	2024-2025	INV-2025/230	Return Air ticket To Kisumu	2210300			59,980.00		59,980.00
302.	Aframerch Travel Kenya	2024-2025	AF175946	Return Air ticket to Juba	2210400			680,400.00		680,400.00

State Department for East African Community (EAC) Affairs
 Annual Reports and Financial Statements for the year ended 30th June, 2025.

NO	FIRM	F/ YEAR	INVOICE NO	DESCRIPTION	ACCOUNT TO CHARGE	ORIGINAL AMOUNT (KSHS.)	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID	OUTSTANDNI NG AMOUNT (KSHS.)
					TOTAL	75,840,748.67	75,840,748.67	60,926,091.83	56,257,821.67	80,509,018.83

State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.

APPENDIX IX: EMPLOYEE PAYABLES

Employee Payables	6672871
Pensions (Employer contribution)	12,286,203
Total Employee Liability	18,959,074

S/N	NAME	BALANCE AS AT 30/06/2024	DEDUCTIONS FY 24/25	DEDUCTION PAID 30/06/2025	DEDUCTION NOT PAID
1	NSSF	1,442,160	1,330,920	-	2,773,080
2	NITA	186,664	254,324	254,324	186,663
3	Housing	4,428,914	4,497,339	5,213,125	3,713,128
TOTAL		6,057,738			6,672,871

PENSIONS EMPLOYER CONTRIBUTION F/Y 2024/2025

S/NO.	MONTH	AMOUNT (KSHS)
1.	July 2025	876,264
2.	August 2025	950,978
3.	September 2025	1,054,310
4.	October 2025	1,004,514
5.	November 2025	1,006,602
6.	December 2025	1,281,615
7.	January 2025	1,010,222
8.	February 2025	1,001,517
9.	March 2025	1,005,519
10.	April 2025	1,008,508
11.	May 2025	1,033,135
12.	June 2025	1,053,019
	TOTAL	12,286,203

State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.

APPENDIX X

SERVICE GRATUITY AND STATUTORY DEDUCTIONS - F/Y 2024/2025

Gratuity as at 30/06/2024	-	Kshs. 9,749,873
Gratuities from 01/07/2024 to 30/06/2025	-	Kshs. 4,568,734
Gratuity not paid	-	Kshs. 6,588,873
Service gratuity paid as at 30/06/2025	-	Kshs. 7,729,736

S/ N	Name	P/NO	GRATUITY AS AT 30/06/2024	GRATUITY YR 24/25	AMOUNT PAID	GRATUITY AS AT 30/06/2025
1.	Beatrice Askul Moe	20130015271	0	1,294,247	0	1,294,247
2.	Dr. Caroline Karugu	20180033416	0	254,525	0	254,525
3.	Abdi Dubat Fidhow	20220302335	2,556,157	1,270,962	0	3,827,120
4.	James Ereng Lokwale	20140006695	0	875,640	0	875,640
5.	Wilfridah Erupe Ekuam	20180007096	0	207,294	0	207,294
6.	Ibrahim H. Omar	20220332801	510,457	241,838	752,296	0
7.	Abdullahi D. Shaffat	20230064638	261,439	0	131,392	130,047
8.	Asha M. Rajab	20220570776	240,361	0	240,361	0
9.	Winnie Wangui Thebere	20240116982	84,547	16,865	101,412	0
10.	Nicodemus K. Lukeine	20220536829	119,335	0	119,335	0
11.	Fredrick Obilo	20230171053	229,588	0	229,588	0
12.	Emmaculate Akinyi	20230171061	229,588	0	229,588	0
13.	Betty Muthoni Mwebia	2018114004	30,380	0	30,380	0
14.	Mugambi Joshua Thirinja	2018113934	155,849	0	155,849	0
15.	Solomon Maliti Mulwa	20220536887	119,335	0	119,335	0
16.	Kibibi Shenga Ngao	20230117944	349,098	130,512	479,610	0
17.	Lisa Chebet Keter	20230064670	405,193	57,209	462,402	0
18.	Ahamed Hassan Ali	20220536706	180,595	23,021	203,616	0
19.	Jackson Kipkemboi Keter	20230064654	298,292	106,449	404,740	0
20.	Charles Nyamai	20240093134	258,354	18,085	276,438	0
21.	Penina Malonza	20130006101	3,538,434	62,301	3,600,735	0
22.	Jennifer Mwangangi	2020350568	182,872	9,786	192,658	0
TOTALS			9,749,874	4,568,734	7,729,735	6,588,873

**State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.**

APPENDIX XI

STATUTORY DEDUCTIONS

Contribution FY 2023/2024

MONTH	NSSF	NITA EMPLOYER	NITA EMPLOYEE	HOUSING LEVY
July 2023	132,120	11,250	0	0
August 2023	132,120	11,300	0	725,506
September 2023	119,880	10,350	0	334,920
October 2023	122,400	10,600	0	340,725
November 2023	115,560	10,950	0	365,817
December 2023	117,720	11,250	0	402,101
January 2024	117,360	11,200	0	373,442
February 2024	120,960	11,700	10,373	394,824
March 2024	121,680	11,700	10,373	395,565
April 2024	117,000	11,350	10,373	367,473
May 2024	113,040	11,150	10,373	363,926
June 2024	111,960	11,000	10,372	364,613
TOTAL	1,442,160	134,800	51,864	4,428,912

State Department for East African Community (EAC) Affairs
Annual Reports and Financial Statements for the year ended 30th June, 2025.

CONTRIBUTION FOR FY 2024/2025

MONTH	NSSF	NITA EMPLOYER	NITA EMPLOYEE	HOUSING LEVY
July 2024	110,520	10750	10,373	337,563
August 2024	107,280	10,600	10,373	346,509
September 2024	108,720	10,700	10,373	360,909
October 2024	109,080	10,750	10373	346,841
November 2024	111,600	10,800	10,372	372,799
December 2024	111,600	10,800	10,373	434,427
January 2025	110,880	10,700	10,373	377,498
February 2025	111,240	10,750	10,373	365,741
March 2025	111,240	10,750	10,373	368,336
April 2025	109,800	10,650	10,373	368,494
May 2025	114,120	11,250	10,373	412,806
June 2025	114,840	11,350	10 373	405416
TOTAL	1,330,920	129,850	124,475	4,497,339

SALARY ADVANCE

Salary advances from 01/07/2024 to 30/06/2025 - Kshs.120,000.00

Salary Advance Paid Breakdown as at 30/06/2025

S/N	NAME	P/NO	AMOUNT ISSUED	AMOUNT DEDUCTED	BALANCE AS AT 30/06/2025
1.	George Otieno Barasa	1996121488	80,000	40,000	40,000
2.	Pauline Nafula Kituyi	2007077286	40,000	10,000	30,000
TOTAL			120,000	50,000	70,000

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 21, 2025

CERTIFICATE OF BALANCES

Customer : 138678


STATE DEPT FOR E.AFRICA COMMUNITY

Balance

Date: 30-Jun-25

Account No	Account Name	Currency	Balance
1000384778	REC-STATE DEPT FOR E.AFRICA COMM	KES	51,103,688.20
1000384794	DEP-STATE DEPT FOR E.AFRICA COMM	KES	3,493,143.50
1000384808	CBK165-STATE DEPT FOR E.AFRICA COM	KES	0.00


Micah Nabori
Authorised Signatory
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

(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

Business on 30TH JUNE, 25, 20.....

The Board, consisting of (Names and official titles)

PAUL GITAU - DEPUTY DIRECTOR - CHAIRPERSON

HARRISON RIOBA - ASSISTANT ACCOUNTANT GENERAL - SECRETARY

ERIC MUSYOKA - ASSISTANT SECRETARY - MEMBER

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

Assembled at the office of

At 11.00.AM 22ND JULY, 2025 25, 20..... (time) on the

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

30 TH JUNE, 2025	
..... 20	
Cash on hand	Sh.
Bank Balance	Sh.
	3,632,990.45
	3,632,990.45

The Bank Certificate of Balance showed a sum of Sh. 3,493,143 50 cts (Sh. 30TH JUNE, 25, 20.....)

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.

22ND JULY, 2025
Date

PAUL GITAU
Chairman
HARRISON RIOBA
ERIC MUSYOKA

Members of the Board

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>

(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 Business on 30TH JUNE, 25

The Board, consisting of (Names and official titles)

PAUL GITAU - DEPUTY DIRECTOR - CHAIRMAN

HARRISON RIOBA - ASSISTANT ACCOUNTANT GENERAL - SECRETARY

ERIC MUSYOKA - ASSISTANT SECRETARY - MEMBER

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

Assembled at the office of

11.00 AM 22ND JULY, 25

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

And the following cash was produced:

Notes	Sh.	536,950.00
Silver	Sh.	35.85
Copper	Sh.	-
Cheques (as per details on reverse)	Sh.	-
		536,985.85

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, 2025

..... 20		
Cash on hand	Sh.	536,985.85
Bank Balance	Sh.	83,031.30
		620,017.15

51,103,688.20

The Bank Certificate of Balance showed a sum of Sh.

..... cts (Sh. cts
30TH JUNE, 25

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.

22ND JULY, 2025

PAUL GITAU

Chairman
HARRISON RIOBA

ERIC MUSYOKA

Members of the Board

Date

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>


REPUBLIC OF KENYA
BANK RECONCILIATION


From Date : 01-JUL-24 To : 10-JUL-25


DEP - STATE DEPT FOR EAST AFRICA (

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

Balance as per bank certificate	3,632,990.45
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	3,632,990.45

Reconciled by: SHARON TWILH Signature:  Date: 25/08/2025

Reviewed by: GACHERI NAAC Signature:  Date: 25/08/2025

Approved by: Lucy Land Signature:  Date: 25/08/25

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 10-JUL-25

DEP - STATE DEPT FOR EAST AFRICA CO

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 :		

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 14-JUL-25

REC-STATE DEPARTMENT FOR EAST AFRICA

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

Balance as per bank certificate	83,031.30
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	83,031.30

Reconciled by: SHARON T. KILALI Signature: *SK* Date: 25/08/2025

Reviewed by: RACHEL N. NDIRO Signature: *RN* Date: 25/08/2025

Approved by: Lucy N. NDIRO Signature: *LN* Date: 25/08/2025

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 14-JUL-25

REC-STATE DEPARTMENT FOR EAST AFRIC

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

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 :		



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1221-State Department for East African
Community Affairs

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

1 Tax Receipts

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

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
Health Insurance Contribution		Kshs	Kshs
NHIF Health Insurance Contributions	1210100	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210200	0.00	0.00
	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
Exchequer Releases/ Provisioning Account for Q1		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q2	9910201	62,868,151.90	162,629,012.45
Exchequer Releases/ Provisioning Account for Q3	9910201	206,976,807.55	273,747,266.05
Exchequer Releases/ Provisioning Account for Q4	9910201	279,795,878.85	185,445,560.55
	9910201	272,996,182.65	338,896,621.45
TOTAL		822,637,020.95	960,718,460.50

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
Borrowing within General Government		Kshs	Kshs
Borrowing from Monetary Authorities (Central Bank)	5110100	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110200	0.00	0.00
	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

Item Description	Item Code	Current Period	Previous Period
Domestic Currency and Deposit	5110600	0.00	0.00
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
Refund from World Food Programme (WFP)	4540101	Kshs	Kshs
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
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
Returns of Equity Holdings	4550000	Kshs	Kshs
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
Interest Received	1410100	Kshs	Kshs
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
Sales of Market Establishment	1415000	0.00	0.00
Administrative Fees and Charges	1420100	0.00	0.00
Administrative Fees and Charges collected as AIA	1420200	0.00	0.00
Incidental Sales by Non-Market Establishments	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420400	0.00	0.00
Receipts from Sale of Incidental Goods	1420500	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1420600	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1430100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Current Grants from International NGOs collected as AIA	1440200	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440300	0.00	0.00
Other Voluntary Transfers for Current purposes	1440400	0.00	0.00
Other Voluntary Transfers for Capital purposes Paid to Exchequer	1440500	0.00	0.00
Receipts Not Classified Elsewhere	1450100	0.00	0.00
	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
Business Permits	1520100	0.00	0.00
Cesses	1520200	0.00	0.00
Poll Rates	1520300	0.00	0.00
Plot Rents	1520400	0.00	0.00
Other Local Levies	1520500	0.00	0.00
Administrative Services Fees	1520600	0.00	0.00
Various Fees	1530100	0.00	0.00
Council'S Natural Resources Exploitation	1530200	0.00	0.00
Sales Of Council Assets	1530300	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530400	0.00	0.00
Other Miscellaneous Revenues	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Insurance Claims Recovery	1540100	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540200	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540300	0.00	0.00
Transfers From Reserve Funds	1540400	0.00	0.00
Donations	1540500	0.00	0.00
Fund Raising Events	1540600	0.00	0.00
Other Revenues From Financial Assets Loan	1540700	0.00	0.00
	1540800	0.00	0.00
Market/Trade Centre Fee	1541000	0.00	0.00
	1550100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
		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
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
	1990100	0.00	0.00
System Required Revenue A/cs			
TOTAL			

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		176,964,127.65	192,352,077.45
Basic Salaries - Permanent Employees	2110100	0.00	0.00
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	132,863,526.25	113,738,692.25
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	5,342,725.00	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		315,170,378.90	306,090,769.70

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	8,622,604.20	8,192,516.65
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	106,441,820.35	113,135,313.90
Foreign Travel and Subsistence, and other transportation costs	2210400	173,495,502.70	175,038,945.85
Printing, Advertising and Information Supplies and Services	2210500	1,703,392.60	4,181,081.00
Rentals of Produced Assets	2210600	136,734,866.30	92,206,882.55
Training Expenses	2210700	787,781.00	3,339,248.15
Hospitality Supplies and Servi	2210800	35,671,988.90	45,636,410.95
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	413,240.00	1,318,239.00
Office and General Supplies and Services	2211100	8,636,579.20	9,351,097.90
Fuel Oil and Lubricants	2211200	12,726,318.00	13,015,390.35
Other Operating Expenses	2211300	6,078,046.20	9,383,510.00
Routine Maintenance - Vehicles	2220100	10,702,106.50	8,913,234.75
Routine Maintenance - Other Assets	2220200	809,906.70	1,638,420.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		502,824,152.65	485,350,291.05

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
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
		0.00	0.00
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
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
Grants and Transfers to Foreign Governments	2610100	Kshs	Kshs
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	0.00	0.00
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		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
Government Pension and Retirement Benefits	2710100	Kshs	Kshs
Social Security Benefits	2710200	4,041,126.40	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		4,041,126.40	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
Purchase of Buildings		Kshs	Kshs
Construction of Building	3110100	0.00	0.00
Refurbishment of Buildings	3110200	0.00	0.00
Construction of Roads	3110300	0.00	69,467,947.20
Construction and Civil Works	3110400	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110500	0.00	0.00
	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	48,544,358.00
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	0.00	44,691,951.05
Purchase of Specialised Plant, Equipment and Machinery	3111100	234,237.10	7,558,292.00
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	0.00	676,820.00
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		234,237.10	170,939,368.25

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
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			

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
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
	5620100	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises		0.00	0.00
TOTAL			

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
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			

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		0.00	0.00
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	83,031.30	21,342.85
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	3,632,990.45	6,877,092.50
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		3,716,021.75	6,898,435.35

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
		536,985.85	322,891.85
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	536,985.85	322,891.85
TOTAL			

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
Domestic Debtors & Advances		Kshs	Kshs
Debtors & Advances - Govt Owne	6710000	70,000.10	0.00
Foreign Debtors & Advances	6720000	0.00	0.00
Other Debtors & Pre-payments	6730000	0.00	0.00
Government Imprests	6740000	0.00	0.00
Agency Accounts	6760000	0.00	0.00
Suspense & Clearance Account	6770000	0.00	0.00
Other Current Assets (System r	6780000	0.00	0.00
	6790000	0.00	0.00
TOTAL		70,000.10	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
Deposits		Kshs	Kshs
Withholding Taxes	7310000	3,624,316.95	153,451.00
System Required Liabilities A/cs	7380000	0.00	0.00
Other Liabilities	7390000	0.00	0.00
	7320000	8,673.50	6,723,642.00
TOTAL		3,632,990.45	6,877,093.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
Opening Balance Bank		Kshs	Kshs
Opening Balance Bank	22A	6,898,435.35	17,926,868.90
Opening Balance Cash	22B	322,891.85	1,285,202.70
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	(6,877,093.00)	(2,605,895.10)
TOTAL		344,234.20	16,606,176.50

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
Exchequer Provisions		Kshs	Kshs
County Transfers	9910200	21,342.85	14,599,973.80
	9910300	0.00	0.00
TOTAL		21,342.85	14,599,973.80



Trial Balance Comparison Report

Entity: 1221-State Department for East African Community Affairs

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To ADJ2-24

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 Organizations	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	176,964,127.65	0.00	192,352,077.45	0.00
2110100 Basic Salaries - Permanent Employees	176,964,127.65	0.00	192,352,077.45	0.00
2110301 House Allowance	70,360,479.35	0.00	53,891,285.65	0.00
2110305 Prosecutorial and State Counsel Allowance	1,206,000.00	0.00	1,080,000.00	0.00
2110309 Special Duty Allowance	895,760.00	0.00	224,327.00	0.00
2110310 Top-up Allowance	2,797,097.40	0.00	2,630,939.40	0.00
2110312 Responsibility Allowance	2,612,200.00	0.00	1,959,299.00	0.00
2110313 Entertainment Allowance	2,732,155.00	0.00	2,049,982.00	0.00
2110314 Transport Allowance	45,446,031.65	0.00	47,442,849.45	0.00
2110315 Extremous Allowance	2,410,097.35	0.00	1,807,947.55	0.00
2110317 Domestic Servant Allowance	934,900.00	0.00	842,099.00	0.00
2110318 Non Practising Allowance	719,905.50	0.00	450,000.00	0.00
2110320 Leave Allowance	2,748,900.00	0.00	1,359,963.20	0.00
2110327 Ministerial Allowance	0.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	132,863,526.25	0.00	113,738,692.25	0.00
2110499 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110400 Personal Allowances paid as Reimbursements	0.00	0.00	0.00	0.00
2110000 Wages and Salary Contributions	309,827,653.90	0.00	306,090,769.70	0.00
2120101 Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
2120104 Employers Contribution to National Housing Fund	5,213,125.00	0.00	0.00	0.00
2120105 Employer's Contribution to National Industrial Training Fund	129,600.00	0.00	0.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	5,342,725.00	0.00	0.00	0.00
2120000 Social Contributions	5,342,725.00	0.00	0.00	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	7,041,566.40	0.00	5,586,358.30	0.00
2210202 Internet Connections	1,031,739.10	0.00	1,836,760.35	0.00
2210203 Courier & Postal Services	549,298.70	0.00	769,398.00	0.00
2210200 Communication, Supplies and Services	8,622,604.20	0.00	8,192,516.65	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	33,826,033.00	0.00	27,020,910.65	0.00
2210302 Accommodation - Domestic Travel	33,356,903.35	0.00	32,342,494.25	0.00
2210303 Daily Subsistence Allowance	33,113,319.00	0.00	52,659,795.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	6,145,565.00	0.00	1,112,114.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	106,441,820.35	0.00	113,135,313.90	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	45,837,604.00	0.00	37,521,296.70	0.00
2210402 Accommodation	39,164,038.00	0.00	22,627,653.30	0.00
2210403 Daily Subsistence Allowance	78,301,302.70	0.00	113,249,456.95	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	10,192,558.00	0.00	1,640,538.90	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	173,495,502.70	0.00	175,038,945.85	0.00
2210502 Publishing & Printing Services	1,317,137.60	0.00	2,289,141.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	218,755.00	0.00	1,109,100.00	0.00
2210505 Trade Shows and Exhibitions	167,500.00	0.00	782,840.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210500 Printing, Advertising and Information Supplies and Services	1,703,392.60	0.00	4,181,081.00	0.00
2210603 Rents and Rates - Non-Residential	136,734,866.30	0.00	90,206,884.55	0.00
2210604 Hire of Transport, Equipment	0.00	0.00	1,999,998.00	0.00
2210600 Rentals of Produced Assets	136,734,866.30	0.00	92,206,882.55	0.00
2210701 Travel Allowance	166,031.00	0.00	1,249,451.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	4,200.00	0.00	28,000.00	0.00
2210704 Hire of Training Facilities and Equipment	22,325.00	0.00	137,700.00	0.00
2210706 Book Allowance	26,800.00	0.00	178,891.15	0.00
2210707 Project Allowance	17,590.00	0.00	115,000.00	0.00
2210710 Accommodation Allowance	3,515.00	0.00	53,800.00	0.00
2210711 Tuition Fees Allowance	547,320.00	0.00	1,576,406.00	0.00
2210700 Training Expenses	787,784.00	0.00	3,339,248.15	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	16,637,979.90	0.00	22,859,352.00	0.00
2210802 Boards, Committees, Conferences and Seminars	19,034,009.00	0.00	22,739,058.95	0.00
2210808 Purchase of Coffins	0.00	0.00	38,000.00	0.00
2210800 Hospitality Supplies and Services	35,671,988.90	0.00	45,636,410.95	0.00
2211001 Medical Drugs	0.00	0.00	340,075.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	61,700.00	0.00	232,328.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	351,540.00	0.00	745,836.00	0.00
2211000 Specialised Materials and Supplies	413,240.00	0.00	1,318,239.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	6,601,218.00	0.00	4,676,909.90	0.00
2211102 Supplies and Accessories for Computers and Printers	2,035,361.20	0.00	4,674,188.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	8,636,579.20	0.00	9,351,097.90	0.00
2211201 Refined Fuels and Lubricants for Transport	12,726,318.00	0.00	13,015,390.35	0.00
2211200 Fuel Oil and Lubricants	12,726,318.00	0.00	13,015,390.35	0.00
2211305 Contracted Guards and Cleaning Services	6,076,000.00	0.00	6,380,300.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	531,350.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	2,046.20	0.00	340,860.00	0.00
2211335 Monitoring and Evaluation Expenses	0.00	0.00	2,131,000.00	0.00
2211300 Other Operating Expenses	6,078,046.20	0.00	9,383,510.00	0.00
2210000 Goods and Services	491,312,139.45	0.00	474,798,636.30	0.00
2220101 Maintenance Expenses - Motor Vehicles	10,702,106.50	0.00	8,913,234.75	0.00
2220100 Routine Maintenance - Vehicles	10,702,106.50	0.00	8,913,234.75	0.00
2220202 Maintenance of Office Furniture and Equipment	332,853.00	0.00	965,620.00	0.00
2220210 Maintenance of Computers, Software, and Networks	477,053.70	0.00	672,800.00	0.00
2220200 Routine Maintenance - Other Assets	809,906.70	0.00	1,638,420.00	0.00
2220000 Routine Maintenance	11,512,013.20	0.00	10,551,654.75	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	0.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	0.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	0.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	4,041,126.40	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	4,041,126.40	0.00	0.00	0.00
2710000 Social Security Benefits	4,041,126.40	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	69,467,947.20	0.00
3110300 Refurbishment of Buildings	0.00	0.00	69,467,947.20	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	48,544,358.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	48,544,358.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	19,936,498.00	0.00
3111002 Purchase of Computers, Printers and	0.00	0.00	24,536,113.05	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
other IT Equipment				
3111009 Purchase of other Office Equipment	0.00	0.00	219,340.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	44,691,951.05	0.00
3111111 Purchase of ICT Networking and Communication Equipment	147,273.60	0.00	7,211,532.00	0.00
3111112 Purchase of Software	86,963.50	0.00	346,760.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	234,237.10	0.00	7,558,292.00	0.00
3111499 Research, Feasibility Studies	0.00	0.00	676,820.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	676,820.00	0.00
3110000 Acquisition of Fixed Capital Assets	234,237.10	0.00	170,939,368.25	0.00
6530101 Ministry HQ Recurrent Bank A/C	83,031.30	0.00	21,342.85	0.00
6530100 Recurrent Bank Accounts	83,031.30	0.00	21,342.85	0.00
6530000 Recurrent Bank Accounts	83,031.30	0.00	21,342.85	0.00
6550101 Ministry HQ Deposit Bank A/C	3,632,990.45	0.00	6,877,092.50	0.00
6550100 Deposit Bank Accounts	3,632,990.45	0.00	6,877,092.50	0.00
6550000 Deposit Bank Account	3,632,990.45	0.00	6,877,092.50	0.00
6580101 Cash	536,985.85	0.00	322,891.85	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	536,985.85	0.00	322,891.85	0.00
6580000 Cash in Hand	536,985.85	0.00	322,891.85	0.00
6710103 Salary advance	70,000.10	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	70,000.10	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	70,000.10	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780111 Salary Advance 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
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System-r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	3,624,316.95	0.00	153,451.00
7310100 General Deposits, Items	0.00	3,624,316.95	0.00	153,451.00
7310000 Deposits	0.00	3,624,316.95	0.00	153,451.00
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
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320127 Housing Levy	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
7320201 Contractors Retention Money	0.00	8,673.50	0.00	6,723,642.00
7320208 Public Procurement Capacity Building Levy	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	8,673.50	0.00	6,723,642.00
7320000 Other Liabilities	0.00	8,673.50	0.00	6,723,642.00
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

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/c's	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	5,076,004,601.50	0.00	4,253,367,580.55
9910209 Remittances to Exchequer Miscellaneous Revenue	20,336,825.35	0.00	20,315,482.50	0.00
9910200 Exchequer Provisions	20,336,825.35	5,076,004,601.50	20,315,482.50	4,253,367,580.55
9910000 Provisions	20,336,825.35	5,076,004,601.50	20,315,482.50	4,253,367,580.55
9990101 Opening Balance Bank	0.00	0.00	0.00	0.00
9990100 Opening Balance Bank	0.00	0.00	0.00	0.00
9999999 Consolidated Fund	4,232,707,863.85	0.00	3,270,327,434.85	0.00
9999900	4,232,707,863.85	0.00	3,270,327,434.85	0.00
9990000 Opening Balance Reserves	4,232,707,863.85	0.00	3,270,327,434.85	0.00
Total	5,079,637,591.95	5,079,637,591.95	4,260,244,673.55	4,260,244,673.55

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

Prepared By: SHARON TWILL

Date: 20/08/2025

Reviewed By: GACHENI BOAC

Date: 20/08/2025

Approved By: Lucy Kamath CI

Date: 20/08/25



Statement of Financial Position

Entity: 1221-State Department for East African Community Affairs

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	3,716,021.75	6,898,435.35
Cash Balances	22B	536,985.85	322,891.85
Total Cash And Cash Equivalents		4,253,007.60	7,221,327.20
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	70,000.10	0.00
TOTAL FINANCIAL ASSETS		4,323,007.70	7,221,327.20
Financial Liabilities			
Accounts Payables - Deposits	24	3,632,990.45	6,877,093.00
NET FINANCIAL ASSETS		690,017.25	344,234.20
REPRESENTED BY			
Fund Balance b/fwd	25	344,234.20	16,606,176.50
Prior Year Adjustment	26	(21,342.85)	(14,599,973.80)
Surplus/Deficit for the Year		367,125.90	(1,661,968.50)
NET FINANCIAL POSITION		690,017.25	344,234.20

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

Prepared By: SHARON TWILI

Date: 25/08/2025

Reviewed By: GACHERU DAAC

Date: 25/08/2025

Approved By: Lucy W. KANAU

Date: 25/08/2025

**STATEMENT OF CASH FLOW**

Entity: 1221-State Department for East African Community Affairs

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	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	822,637,020.95	960,718,460.50
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	315,170,378.90	306,090,769.70
Use of goods and Services	13	502,824,152.65	485,350,291.05
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	4,041,126.40	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(3,314,102.65)	4,271,197.90
Prior year adjustments		(21,342.85)	(14,599,973.80)
Net Cash From Operating Activities	A	(2,734,082.50)	158,948,623.85
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	234,237.10	170,939,368.25
Net Cash Flow From Investing Activities	B	(234,237.10)	(170,939,368.25)
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	(2,968,319.60)	(11,990,744.40)
Cash and Cash Equivalent at BEGINNING of The Year		7,221,327.20	19,212,071.60
Cash and Cash Equivalent at END of The Year	22A+22B	4,253,007.60	7,221,327.20

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

Prepared By: SHARON TRILLIDate: 25/08/2025Reviewed By: SACHERU DAAACDate: 25/08/2025Approved By: Lucy KandaDate: 25/08/2025



Statment of Budget Execution

Entity: 1221-State Department for East African Community Affairs

Current Period: JUL-24 To JUN-25

	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	822,637,020.95	(822,637,020.95)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	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	822,637,020.95	(822,637,020.95)	0.00%
PAYMENTS								
Compensation of Employees	12	336,180,000.00	0.00	(19,099,831.00)	317,080,169.00	315,170,378.90	1,909,790.10	99.40%
Use of goods and Services	13	275,207,754.00	0.00	247,117,392.00	522,325,146.00	502,824,152.65	19,500,993.35	96.27%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	4,069,831.00	4,069,831.00	4,041,126.40	28,704.60	99.29%
Acquisition of Assets	18	36,100,145.00	0.00	(35,861,863.00)	238,282.00	234,237.10	4,044.90	98.30%
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		647,487,899.00	0.00	196,225,529.00	843,713,428.00	822,269,895.05	21,443,532.95	97.46%



Statement of Budget Execution

Entity: 1221-State Department for East African Community Affairs

Current Period: JUL-24 To JUN-25

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

Prepared By:

Date:

SHARON TINILI

25/08/2025

Reviewed By: GACHEWA DAAC

Date: 25/08/2025

Approved By: Lucy Kamutu

Date: 25/08/2025



Budget Execution By Programmes and Sub-Programmes

Entity: 1221-State Department for East African Community Affairs

Period: JUL-24 To JUN-25

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	843,713,428.00	822,269,895.05	21,443,532.95
	0305010000	East African Customs Union	16,488,158.00	15,980,541.90	507,616.10
	0305020000	East African Common Market	540,593,049.00	523,195,013.70	17,398,035.30
	0305030000	EAC Monetary Union	22,681,018.00	22,668,398.55	12,619.45
	0305040000		0.00	0.00	0.00
	0305050000		53,269,978.00	51,560,518.65	1,709,459.35
	0305070000		0.00	0.00	0.00
	0305080000		210,681,225.00	208,865,422.25	1,815,802.75
		Grand Total	843,713,428.00	822,269,895.05	21,443,532.95

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

Prepared By: SHARON TWILI

Date: 25/08/2025

Reviewed By: GABRIEL W. BAKAC

Date: 25/08/2025

Approved By: Lucy W. Kamau

Date: 25/08/2025



Budget Execution by Programme and Economic Classification

Entity: 1221-State Department for East African Community Affairs

Period: JUL-24 To JUN-25

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	843,713,428.00	822,269,895.05	21,443,532.95
	2110000	Wages and Salary Contributions	310,398,244.00	309,827,653.90	570,590.10
	2120000	Social Contributions	6,681,925.00	5,342,725.00	1,339,200.00
	2210000	Goods and Services	510,543,069.00	491,312,139.45	19,230,929.55
	2220000	Routine Maintenance	11,782,077.00	11,512,013.20	270,063.80
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	4,069,831.00	4,041,126.40	28,704.60
	3110000	Acquisition of Fixed Capital Assets	238,282.00	234,237.10	4,044.90
		Grand Total	843,713,428.00	822,269,895.05	21,443,532.95

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

Prepared By: SHARON TWILI
Reviewed By: GACHERU VABO
Approved By: LUCY KAMAU

Date: 20/08/2025
Date: 20/08/2025
Date: 25/08/2025