

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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ON

**STATE DEPARTMENT FOR EAST AFRICAN
COMMUNITY AFFAIRS**

**FOR THE YEAR ENDED
30 JUNE, 2024**



**MINISTRY OF EAST AFRICAN COMMUNITY, THE ASALS AND
REGIONAL DEVELOPMENT**

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
Annual Report and Financial Statements for the year ended 30TH June 2024

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STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
Annual Report and Financial Statements for the year ended 30TH June 2024

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1. Acronyms and Glossary of Terms

| | |
|---------------|--|
| AIE | Authority to Incur Expenditure |
| AfCFTA | African Continental Free Trade Area |
| 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 |
| IPSAS | International Public Sector Accounting Standards |
| IRMPF | 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 |
| SDEAC | State Department for East African Community Affairs |
| USD | United States dollar |

2. Key Entity Information and Management

(a) Background information

The Ministry of East African Community, The ASALs and Regional Development was established through Executive Order No. 2 of 1st November, 2023 following the reorganization of the Government of the Republic of Kenya. The Ministry is mandated to deepen and widen East African Integration 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 Affairs and the State Department for the ASALs and Regional Development.

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, coordinating ASALs and integrated basin-based development for improved livelihoods.

Specifically, the State Department for East African Community is mandated to *inter alia* coordinate the implementation of the EAC treaty, EAC projects and programmes in Kenya as well as monitor and evaluate the implementation of Northern Corridor Integrated Projects (NCIP)

(b) Key Management

The State Department's day-to-day management is undertaken by the following key organs;

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

| No | Designation | Name |
|-----|-------------------------------------|---|
| 1. | Cabinet Secretary | Hon. Rebecca Miano, MBS Hon. Penina Malonza, EGH |
| 2. | Accounting Officer | Abdi Dubat Fidhow, CBS |
| 3. | Secretary Administration | Charity Chepkonga - Bokindo |
| 4. | Director Administration | Jonam Kinama, OGW |
| 5. | Integration Secretary | Dr. Alice Yalla, MBS |
| 6. | Chief Finance Office | CPA Joseph Maina |
| 7. | Senior Deputy Accountant General | CPA Lucy Kamau |
| 8. | Director, Human Resource Management | Mercy Kabugi |
| 9. | Director Planning | Grace Kimetei |
| 10. | A/Director Supply Chain Management | Joseph Njagi |

(d) Fiduciary Oversight Arrangements

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

i) 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;

1. Godfrey Kirema Mwika - Chairperson
2. Agnes Maina - Member
3. Caroline Oduor - Member
4. Albert Okiro - Member
5. William Njuguna - Member

The Committee is responsible for the entire Ministry of East Africa Community, The ASALS and Regional Development 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.

ii) 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 as per Executive Order No. 2 of 2023.

e) 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

f) Entity Bankers (all banks)

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

g) Independent Auditors

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

3. Statement of Governance

The State Department for EAC is headed by the Principal Secretary who is also the Accounting and Authorized Officer. He is responsible to the Cabinet Secretary of the Ministry of East African Community, 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.



Hon, Penina Malonza, EGH served as Cabinet Secretary for East African Community, The Arid and Semi-Arid Lands (ASALs) & Regional Development from 5th October, 2023 to 11th July, 2024. During the same period, she was also an Ex Officio Member of the East African Legislative Assembly (EALA). She was instrumental in leading Kenya's bilateral engagements in the EAC region projecting Kenya as the nerve centre of EAC economy primely positioned to host EAMI.



Abdi Dubat Fidhow, CBS is a career Accountant and an accomplished Auditor. As the administrative head of the EAC integration function, he has steered Kenya to new heights in the EAC, expanding access by Kenyans to opportunities available in the regional market.



Ms Charity Chepkonga is a long serving public servant who served as the Secretary Administration from January 2022 to April 2024. She has served in a similar position in a number of State Departments including Planning and Environment. She has equally held senior administration positions in several counties including Trans-Nzoia and Machakos counties.



Dr. Alice J. Yalla, MBS 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.

Key technical directorates include the Directorate of Social Affairs, the Directorate of Economic Affairs, the Directorate of Political Affairs, the Directorate of Productive and Services, the Directorate of Research and Regional Liaison and the Directorate of Northern Corridor Integration Projects.

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 and 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.

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 ensure compliance with regulations.

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The State Department held public forums in the counties of Marsabit and Taita Taveta. This was aimed at facilitating dialogue on the opportunities for trade and investment available in the EAC regional market. Further the EALA (K) Chapter, through their oversight activity conducted public hearings in Namanga, Kajiado county and at the port of Mombasa.

4. 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 Bottom-Up Economic Transformation Agenda 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; enhancing Market Access to the EAC and other Third-Party Markets and development of Regional Integrated Health and Food Security Systems.

The Economic Survey 2024 shows that the EAC balance of trade was in favour of Kenya with the value of Kenyan exports to the EAC market growing by an impressive 35% from Kshs.226.5 billion in 2022 to Kshs.305.9 billion in the year 2023. The East African Community (EAC) bloc contributed

30.3% to the total exports' earnings, in the year under review. Uganda remained our biggest export destination accounting for Kshs.126.3 billion of the total value of exports.

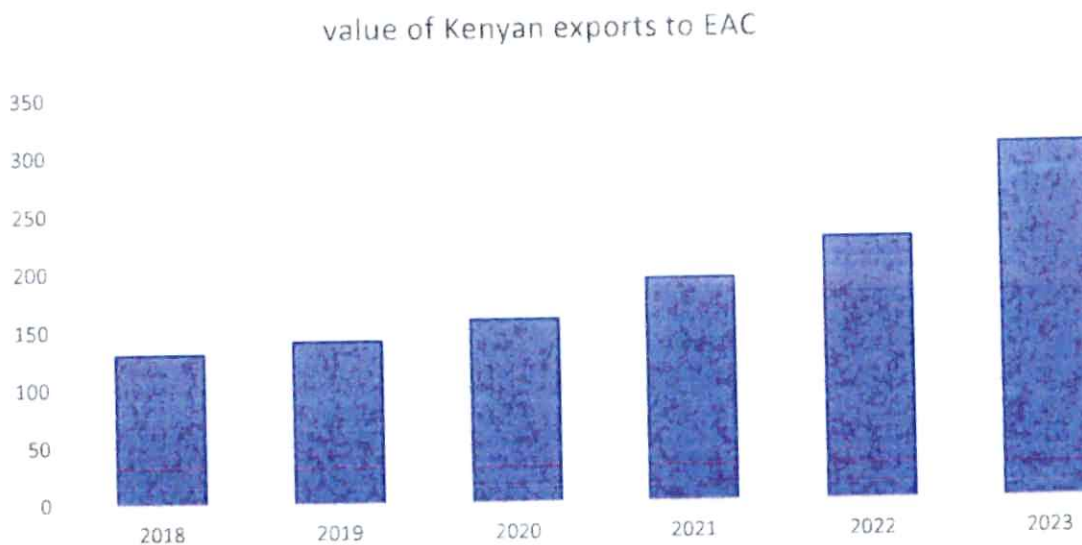


Fig:1 Trends in the value of exports to the EAC

The growth in trade within the region is attributed to: increased market access through expansion of the EAC market including admission of the Federal Republic of Somalia with a market size of 12 million; elimination of non-tariff barriers; negotiation of a favourable Trade Regime in the EAC including the implementation of the EAC Customs Territory for both imports and exports into and from the region; and harmonization of Customs Procedures and Regime Codes among customs authorities/administrations in the region leading to reduction in the cost of transporting goods from the port of Mombasa from USD 3,100 to USD 1,025. Further, the cost of transport along the Northern Corridor reduced from Mombasa to Nairobi by 47%, to Kampala by 10%, to Kigali by 12% and to Juba by 24%. This made the EAC regional market the leading destination of Kenyan exports.

To support the Government Agenda on Agriculture, the State Department implemented programmes targeted at developing regional agricultural value chains including leather, livestock, edible oil, rice, tea, coffee among others by negotiating favourable EAC Rules of Origin.

On HealthCare, notable achievements during the year 2023 included the coordination of the 160-bed capacity state of the Art East African Kidney Institute at Kenyatta National Hospital. The institute is at 99% completion. In collaboration with the University of Nairobi, 365 professionals

have been trained in Urology and Nephrology. The professionals support Renal Units in counties. To date, 250 transplants have been conducted at the institute. Further, the unit has capacity to handle about 160 cases of dialysis daily.

Towards the BETA agenda of supporting the growth of Micro, Small and Medium Enterprises Economy, the State Department enhanced the export capacity of MSMEs by facilitating 302 MSMEs to showcase and market Kenyan products in the EAC Trade Fair held in Bujumbura, Burundi. Another 1,530 women and youth cross border business community who are part of MSMEs ecosystem were trained on the EAC Simplified Trade Regime at the following Points of Entry/Exit; Loitoktok-Tarakea, Namanga, Malaba, Isebania-Sirari, Suam and Lwakhakha, Isiolo, Marsabit, Moyale and Taveta/Holili.

To facilitate the delivery of 250,000 houses per annum under the housing and settlement pillar, the State Department continued to negotiate for free movement of construction materials such as clinker, ceramics and timber across the region.

On Regional Integration, the State Department implemented various programmes to increase intra-EAC Regional Trade. The regulations of the Special Economic Zones Policy were developed and are in the final stages of approval.

Regional projects under the Northern Corridor Integrated Projects were reactivated. Kenya and Uganda agreed to jointly mobilise resources for the extension of the Standard Gauge Railway to Kampala. Modalities for the continued use of the Meter Gauge Railway were also agreed upon. Kenya, Rwanda and Uganda have equally developed a Concept Paper for the development a regional satellite communication.

Through the Lake Victoria Basin Commission, the community is in the process of constructing a regional headquarters for the LVBC in Kisumu. The second Phase is at 32% complete and has so far employed 68 Kenyans. Once completed, the LVBC will provide employment opportunities directly and indirectly through the supply chains.

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.

I wish to thank all the staff in the State Department for diligently working towards implementing our policy and 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 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..... 25th / 11 / 2024

Beatrice Askul Moe

Cabinet Secretary

Ministry of EAC, the ASALs and Regional Development

5. **Statement by the Principal Secretary/Accounting Officer**



*Abdi Dubat, CBS
Principal Secretary
State Department for East African Community*

In the Financial Year 2023/2024, the State Department had an approved budget amounting to Kshs.982.7 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

2023/2024 Budget Execution by Programmes and Sub-Programmes

| Sub-Programme Name | Approved Budget | Actual Expenditure | Variance | Absorption |
|--|--------------------|--------------------|-------------------|------------|
| East African Affairs and Regional Integration | 982,707,282 | 962,380,429 | 20,326,853 | 98% |
| 1. EAC Customs Union | 26,350,334 | 22,743,234 | 3,607,100 | 86% |
| 2. EAC Common Market | 550,776,211 | 545,877,897 | 4,898,314 | 99% |
| 3. EAC Monetary Union | 28,458,345 | 26,245,482 | 2,212,863 | 92% |
| 4. Northern Corridor Management Services | 44,916,144 | 41,536,332 | 3,379,812 | 92% |
| 5. General Admin, Planning and Support Services | 332,206,248 | 325,977,484 | 6,228,764 | 98% |
| Total | 982,707,282 | 962,380,429 | 20,326,853 | 98% |

2022/23 Budget Execution by Sub Programmes-Approved Budgets



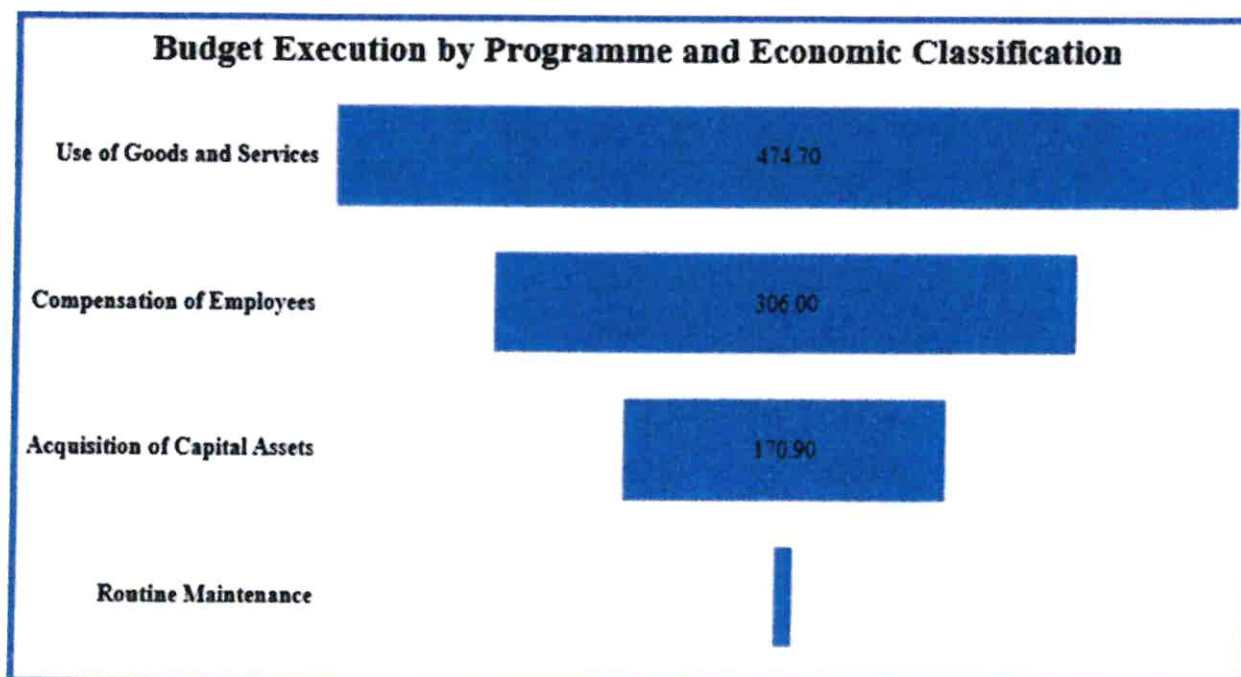
In line with the government's commitment in the "Plan" on expanding the market for Kenyan products and services by taking advantage of membership in regional organizations like the East African Community, the Common Market for Eastern and Southern Africa (COMESA), the African

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Continental Free Trade Area (AfCTA), and the Inter-governmental Authority on Development (IGAD), the sub-programme on East African Common Market was allocated the largest share of the budget. This is an indication of the Government's keen focus on ensuring that the Partner States' markets are integrated into a single market in which there is free movement of capital, labour, goods and services.

**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 | 982,707,282 | 962,380,429.00 | 20,326,853 | 98% |
| Compensation of Employees | 322,431,645 | 306,090,770 | 16,340,875 | 95% |
| Use of goods and Services | 474,887,327 | 474,798,636 | 88,691 | 99% |
| Routine Maintenance | 10,610,700 | 10,551,655 | 59,045 | 99% |
| Acquisition of capital Assets | 174,777,610 | 170,939,368 | 3,838,242 | 98% |
| Total | 982,707,282 | 962,380,429 | 20,326,853 | 98% |



Summary of Key Achievements during the Financial Year 2023/2024

- i. Held a joint tour of Busia One Stop Border Post (OSBP) on 9th November, 2023 in which Hon. Cabinet Secretary and 1st Deputy Prime Minister of Uganda held consultative meetings with stakeholders and agreed to hold biennial meetings to discuss cross border issues.



Hon Peninah Malonza with her counterpart from the republic of Uganda the Rt Hon Rebecca Kadaga and PS Abdi Dubat during a joint ministerial tour at Busia



Meeting with the stakeholders from the government and private sector involved in cross border trade in Busia

- ii. Strengthened bilateral relations with all EAC Countries through engagements at Coordination Committee and Ministerial levels.



53rd Extraordinary meeting of the council of ministers at Arusha, Tanzania

- iii. Sustained policy harmonization in strategic areas and value chains of agriculture, tourism, environment natural and trans-boundary resources management, leather and automotive.



Principal Secretary Abdi Dubat and Integration Secretary Alice Yalla in a consultative meeting with the Association of Long-Distance Trucks Drivers and Conductors (LoDDCA) at the Ministry of EAC, Co-operative Bank House

- iv. Held regional forums and up scaled socio cultural, trade and technical knowledge exchanges.



Panel Discussion on sustainable Industrialisation and Value Chains in Africa held at Kampala, Uganda

- v. Contributed to the conference tourism pillar by hosting East African Regional Tourism Expo and several technical and policy meeting. Opened up Machakos, Kajiado, and Kisumu for regional conference tourism.



3rd East African Regional Tourism EXPO, KICC – Nairobi Kenya

- vi. Co-ordinated the collaborative management of the Transboundary Mara River basin and marking of the Annual Mara Day. Local conservation activities involving tree planting and clean-up exercises were also co-ordinated in all the counties in Kenya within the Mara Basin: namely Narok, Bomet, Nakuru and Kericho.



EAC Director of Productive Services, planting trees at Mugumu Mara Region of Tanzania during the annual Mara day

- vii. Co-ordinated the development of a common EAC position in preparation for the global Climate Change Conference (UNFCCC COP 28). There was a special session of the Summit of Heads of State to adopt the Regional Position ahead of the CoP 28. Additionally, SDEAC successfully hosted a side event at the CoP whose theme was Domestication of Climate Actions for Trans-boundary Ecosystem in Building Resilience and Livelihood Support Systems: EAC Context.



Julius Mwabu, HSC, Director of Productive Services at SDEAC, moderating the side event at the Kenyan Pavilion, Dubai, United Arab Emirates (UAE)

- viii. Held a successful peace caravan and benchmarking tour and peace conference of border communities (Turkana of Kenya, Karamoja of Uganda and, Toposa & Didinga of South Sudan) in June/July, 2023 in Kajiado County.



55th Meeting of the Border Control and Operations Coordination Committee (BCOCC), Turkana Kenya

- ix. Undertook an export capacity development for cross border business community at 6 points of entry (Loitokitok, Namanga, Malaba, Isebania, Lwakhakha and Suam PoEs). A total of 1530 women and youth traders have been trained on EAC Simplified Trade Regime.



Isebania-Sirari OSBP Customs Officer Explaining to Participants Cargo Clearance Procedure during the Field Tour on 17th October, 2023, Isebania Kenya

- x. Revived the extension of the Standard Gauge Railway (SGR) line by developing modalities for financing the extension of SGR from Naivasha – Kampala – Rwanda – South Sudan. Updated the status of implementation of the directives issued during the 14th summit in the ICT Cluster.



Delegates and Ministers from Kenya, Rwanda, Uganda and South Sudan during the SGR regional meeting, Mombasa Kenya

- xi. Undertook a multi-agency national East African Tourist Visa (EATV) verification exercise in some of the entry points namely: JKIA, MIA, Lunga-Lunga, Namanga, Isebania, Busia, Malaba and Moyale with a view to ascertain whether the revenue collected tallies with EATV stickers issued.



EAC and Immigration staff during EAT verification in Namanga Kenya

- xii. Reviewed legal and structural frameworks on four (4) clusters namely; Land for Infrastructure Development, Financing Projects and Private Sector, Human Resource Capacity Building, Mutual Defence, and Mutual Peace to establish the status of implementation of existing MOUs and identify gaps for alignment to the BETA agenda.
- xiii. In line with the Presidential directive on national tree growing, planted 914,000 trees in counties of Meru and Busia.



EAC staff led by the Senior Deputy Secretary Ms. Grace Mogoi planting trees in Busia County in line with the Presidential directive on national forest cover.

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- xiv. On financial reporting, the State Department for East African Community emerged as the 2nd Runners Up in the Financial Reporting Award 2023, under the MDAs IPSAS Cash category.



SDEAC staff led by SDAG Lucy Kamau at the FiRe Awards held at Safari Park Hotel 18th December 2023

- xv. The State Department for East African Community won the Most Outstanding Pavilion Award at the Africa Public Service Day celebrations held at Kenya School of Government 22nd-23rd June, 2024.



Excellence in public service –The smiles have it. EAC staff during the Annual Public Service Week, KSG Lower Kabete

- xvi. Coordinated the construction of the East African Centre for Urology and Nephrology (East African Kidney Institute) at the Kenyatta National Hospital. The 160- bed capacity State of Art health facility is at 99% completion.



Inspecting construction works at the East African Centre for Urology and Nephrology

Emerging Issues

- i. The admission of Democratic Republic of Congo (DRC) and the Federal Republic of Somalia (FRS) to the EAC.
- ii. Establishment of new EAC institutions, which require contributions from the Partner States and are to be hosted in the Partner States.
- iii. Implementation of the African Continental Free Trade Area (AfCFTA), and trade negotiations between the UK with the EAC and with Kenya.

Key Risk Management Strategies

As a State Department for East Africa Community Affairs our strategy for financial year 2024/2025 is to commence the development and implementation of customized Institutional Risk Management Policy Framework (IRMPF). This will be done with the assistance of Internal Audit Unit and the National Treasury. In the financial year 2024/2025, the Accounting Officer shall appoint a Risk Management Committee which shall comprise 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.

Implementation challenges, Recommendations and Way Forward

A. Challenges

Despite the tremendous achievements in deepening and widening EAC Integration, the State Department encountered several challenges in executing its mandate. The challenges included:

- i. Inadequate funding to the State Department which hinders implementation of key Regional Integration agenda. This has not only negatively affected Kenya's engagements within the EAC but also led to low levels of awareness on Regional Integration opportunities/benefits. Further the State Department has not been able to adequately undertake research for evidence based engagements within the EAC.
- ii. Re-occurrence and emergence of new NTBs, and restrictive use of rules of origin continue to be detrimental to the free flow of trade.
- iii. Inadequate legal and institutional reforms across the EAC Partner States to facilitate implementation of the Common Market Protocol.
- iv. Slow process in finalizing EAC negotiations due to the principle of consensus and sovereignty of Partner States.
- v. Delays in ratification of the EAC protocols such as Foreign Policy Coordination, Environment and Natural Resources Management and by implication the delayed implementation of the provisions therein. This has restricted the operational space necessary for the region's response interventions.

B. Recommendations

- i. Increased budgetary allocations -There's need to engage the National Treasury and the relevant departmental committee in parliament for increased funding to the State Department. Further engagements are to be made with the Office of the Deputy President's Development Partnerships Co-ordination Unit to mobilize donor resources in funding strategic priorities.
- ii. Enhanced funding for Research and Innovation: The State Department in collaboration with key stakeholders to continue prioritizing funding for the establishment of think tanks to reinforce research and innovation. This would enhance an evidence based engagement in regional Integration.
- iii. Enhanced national targeted outreach engagements including Mmembers of Parliament, County Government Eexecutives and Llegislators, private sector and civil society to increase awareness on the EAC opportunities among Kenyans.
- iv. There is need for increased bilateral engagements under the Joint Permanent Commissions and Joint Technical Committees to enhance warm bilateral trade relations and reduced non-tariff barriers.
- v. Fast-track the nnegotiations 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.

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.

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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 Abdi Dumat Date 24/11/2024

ABDI DUBAT, CBS
PRINCIPAL SECRETARY
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY

6. Statement of Performance Against Predetermined Objectives for the FY 2023/24

The Key development objectives of the State Department for East African Community 2023-2027 Strategic Plan are: -

- a. To increase the value of Kenya's exports to the EAC Partner States and other markets where EAC is a signatory.
- b. To strengthen Kenya's participation in EAC political, economic, social, productive and service areas of cooperation.
- c. To strengthen coordination, implementation and monitoring of trade and movement of persons and goods along the Northern Corridor.
- d. To increase the number of Kenya MSMEs accessing the EAC and other markets where EAC is a signatory.
- e. To strengthen Private sector participation in the EAC integration process and Northern Corridor initiative.
- f. To strengthen institutional capacity and good governance.

Progress on Attainment of Strategic Development Objectives Through Performance Contracting

In implementing and cascading the State Department's development objectives to specific sectors all objectives were made smart, measurable, achievable realistic and time bound and from the same, outcomes were developed. Attendant indicators were identified for monitoring and evaluation as shown below:

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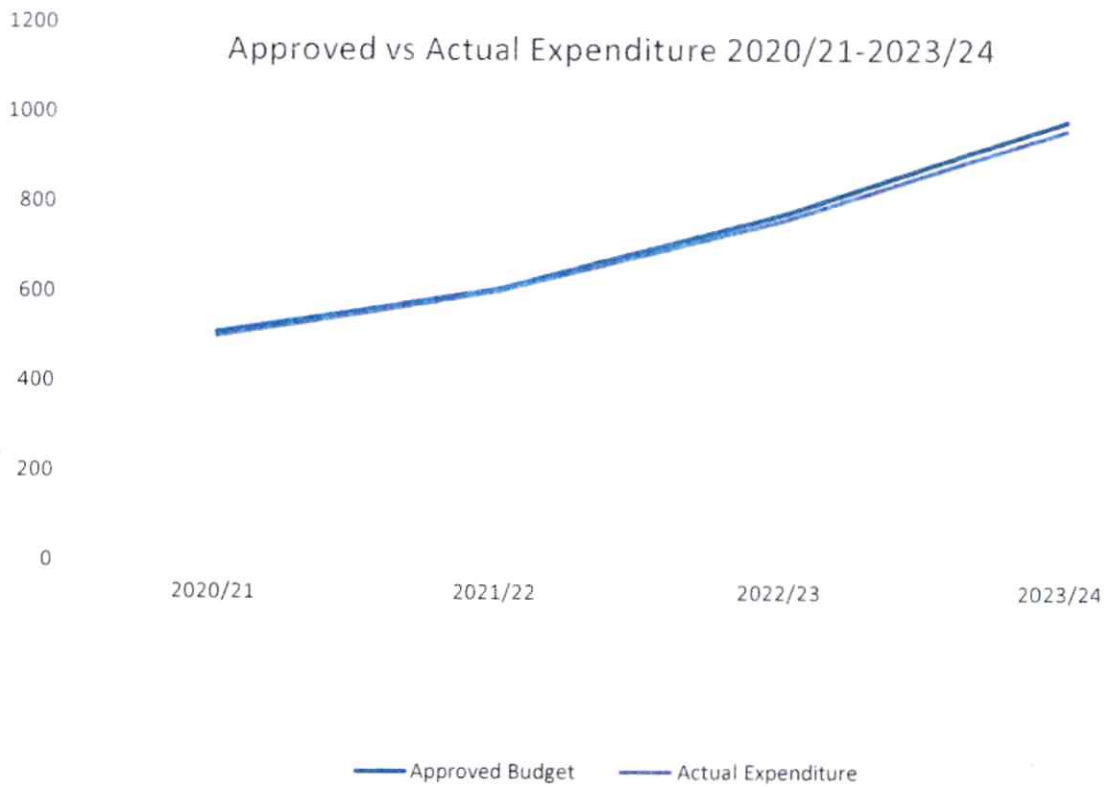
| Programme | Strategic Objective | Outcome | Indicators | Performance | Comments |
|---|---|---|---|--|--|
| East African Affairs and Regional Integration | To increase the value of Kenya's exports to the EAC Partner States and other markets where EAC is a signatory | Increased value of export of goods and services to EAC by 10% annually | The percentage increase in value of exports | The value of Kenyan exports to the EAC market grew by 35% from Kshs.226.5 billion in 2022 to Kshs.305.9 billion in 2023. <i>(Economic Survey 2024)</i> | There is need for continued bilateral engagements to safeguard markets and resolve NTBs |
| | To strengthen Kenya's participation in EAC political, economic, social, productive and service areas of cooperation. | Kenya's Anchor Status in the EAC elevated | The number of ordinary EAC meetings The Country's position papers | 44 ordinary EAC meetings held as targeted 40 Country position papers on various thematic areas as per target | There is 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. | Increased truck and cargo throughput along the corridor by 10% annually | The percentage increase in cargo throughput | Transit volume rose by 11.5% from 10,234 thousand metric tonnes in 2022 to 11,413 thousand metric tonnes in 2023 <i>(Economic Survey 2024)</i> | There is need for enhanced monitoring of the Northern Corridor to enhance its efficiency and make it the corridor of choice in EAC |
| | 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 | The number of MSMEs participating in trade fairs and cross border trade | 302 MSMEs participated in the EAC Trade Fair held in Bujumbura, Burundi in December 2023 against a target of 250 MSMEs | Strategic investment in building the capacity of cross border MSMEs is required so that trade and investment opportunities in EAC can be fully exploited |
| | | | The Number of persons capacity built on STR | 1,888 cross boarder traders' women, youth and PWDs trained on Simplified trade Regime against a target of 100 | |
| | To strengthen Private sector participation in the EAC integration process and Northern Corridor initiative. | Enhanced Kenya's private sector participation in EAC Affairs | The number of private sector engagement forums held | Convened several forums with the private sector in various sectors including the transport sector (convened quarterly meetings with the Association of Long-Distance Trucks Drivers and Conductors | Need for regularly engagements for a private sector led EAC Integration. |
| To strengthen institutional capacity and good governance. | Improved service delivery | Performance contract evaluation score | The ministry had a composite score of 3.20 in the financial year under review 2023/2024 | The Performance contract improved from a composite of 3.38 in the financial year 2022/2023. | |

7. 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. In the FY 2023/24 the State Department's total expenditure amounted to Kshs.962.38 million against approved estimates of Kshs.982.7 million. This 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. Fifty-seven percent of the budget was used to implement programmes that enhance the free movement of goods, services and capital across the region.

| Programme: East African Affairs and Regional Integration | Approved Budget | | | | Actual Expenditure | | | |
|--|-----------------|--------------|--------------|--------------|--------------------|------------|--------------|--------------|
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| East African Customs Union | 14.5 | 23.6 | 20.7 | 26.4 | 13.1 | 22.8 | 20.3 | 22.7 |
| East African Common Market | 423.1 | 475.3 | 413.7 | 550.8 | 418.8 | 474.5 | 410.3 | 545.9 |
| East African Monetary union | 14.5 | 26.8 | 25.9 | 28.4 | 12.4 | 25.5 | 25.6 | 26.3 |
| Kenya South Sudan Advisory Services | 41.5 | 47.1 | 31.2 | - | 41.5 | 45.6 | 29.8 | - |
| Business Transformation | 17.7 | 36.5 | 39.6 | - | 17.1 | 35.6 | 38.8 | - |
| Northern Corridor Management Services | - | - | - | 44.9 | - | - | - | 41.5 |
| General Admin and planning | - | - | 244.7 | 332.2 | - | - | 237.3 | 325.9 |
| TOTAL VOTE 1221 | 511.3 | 609.3 | 775.8 | 982.7 | 502.9 | 604 | 762.1 | 962.3 |

Kenya South Sudan Advisory Services and Business Transformation were moved and the Northern Corridor Management Services introduced during the re-organization of the Government.

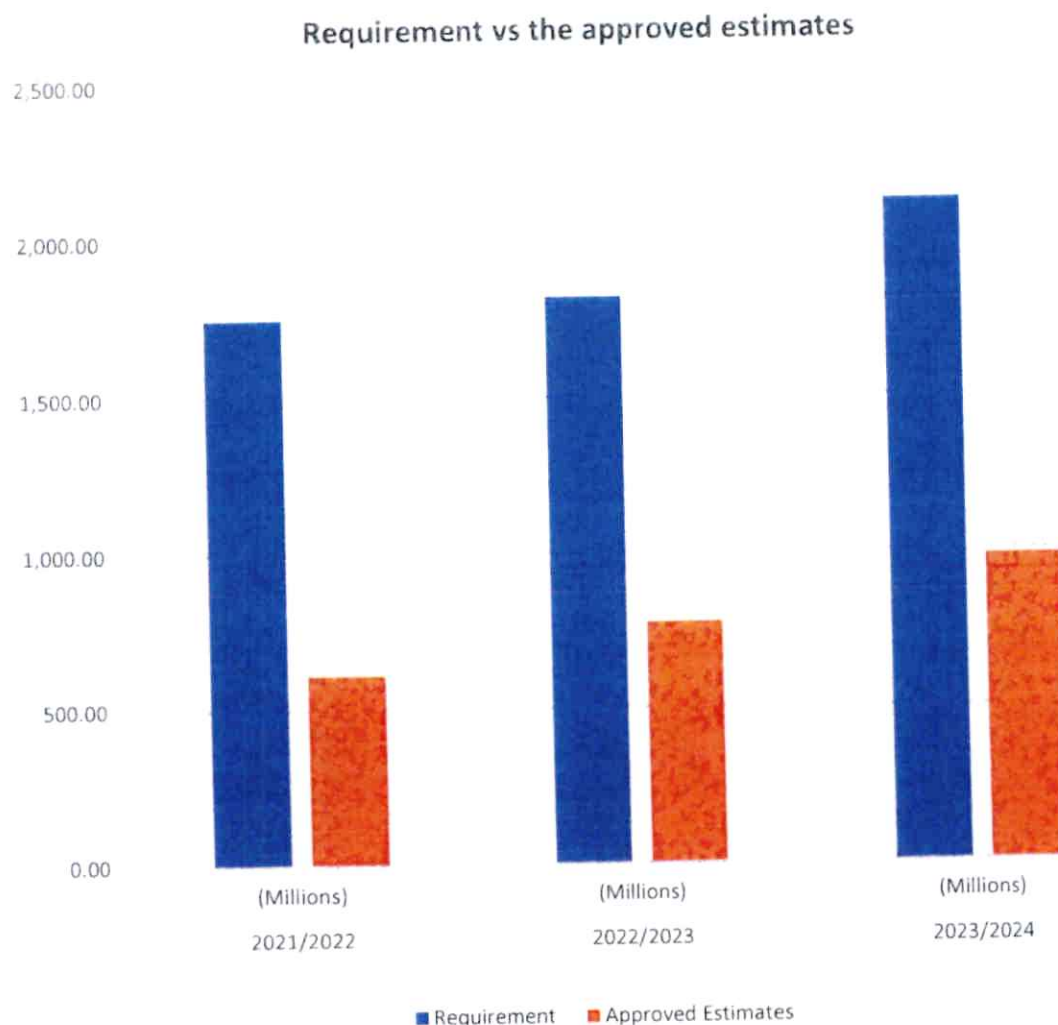


Budget Allocations versus requirement

The table below shows the trends in the allocation and expenditure of the budget over the last four financial years.

| Year | 2021/2022 | 2022/2023 | 2023/2024 |
|---------------------------|---------------|---------------|---------------|
| Requirement | 1,751,000,000 | 1,818,000,000 | 2,123,000,000 |
| Approved Estimates | 609,275,881 | 775,860,000 | 982,707,282 |
| Expenditure | 606,181,234 | 762,145,741 | 962,380,429 |
| Budget for unfunded areas | 1,141,724,119 | 1,042,140,000 | 1,140,292,718 |

In the financial year under review the state Department for East African Community had a slight increase in allocated budget.



As evidenced above the State Department's approved estimates have often been less than half of the total requirement. This is despite the EAC Market being the largest export market for Kenyan goods and therefore requiring strategic intervention to even increase the market share. 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,
- 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 years, the State Department has not been allocated a development budget. This is despite a financial agreement for counterpart funding towards the development of Jumuiya Cross Border Markets which are key infrastructures for enhancing cross-border trade. The border counties have been identified for the markets with land in Busia County already allocated and feasibility studies for markets in Taita Taveta and Isebania finalized.

There is need for a review of the financing agreement for the three markets and commitment from the National Treasury on the allocation of the required counterpart funding

8. Environmental and Sustainability Reporting

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, has been on the forefront in the coordination of the development of programmes for sustainable development.

Environmental Performance /Climate Change/ Mitigation of Natural Disasters

During the FY 2023/24, the State Department co-ordinated the Collaborative management of the Trans-boundary Mara River basin and the marking of the Annual Mara Day. Local conservation activities involving tree planting and clean-up exercises were coordinated in all the counties in Kenya within the Mara Basin: namely Narok, Bomet, Nakuru, and Kericho. Towards climate change initiatives, the State Department coordinated the development of a common EAC position in preparation for the global Climate Change Conference (UNFCCC COP 28). There was a special session of the Summit of Heads of State to adopt the Regional Position ahead of the CoP 28. Additionally, SDEAC successfully hosted a side event at the CoP whose theme was Domestication of Climate Actions for Transboundary Ecosystem in Building Resilience and Livelihood Support Systems: EAC Context. Further, in line with the Presidential directive of growing 15 billion trees by the year 2032, the State Department undertook three tree planting exercises in Meru and Busia counties where a total of 914,000 trees were planted.

Employee Welfare

Under the coordination of the Human Resources Management and Development Unit, all staff set their targets in line with the 20th Cycle Performance Contract guidelines and the 2016 Human Resource Manual. Staff performance appraisal for the financial year 2023/24 is ongoing. To further enhance productivity a total of 72 staff were facilitated for both long-term and short-term training. Two members of staff undertook long courses with 29 others undertaking group training. Nine human resource officers and accountants also attended cadre-specific training with 8 supply chain management officers and 15 office administrative officers all sponsored for training specific to their core duties.



Ministry of East African Community, The ASALS and Regional Development at KSG for signing of the PC 2023

In a bid to enhance the overall working conditions, the state Department acquired additional office space at Hazina Trade Centre. This is expected to provide additional office space to the newly recruited Integration officers thereby enhancing the overall productivity of the State Department. The State Department equally customized the customer service charter to braille and procured a number of aids to enhance the working conditions of staff with special needs.

Operational practices/ Market place practices

The State Department for East African Community Affairs continued being committed to the promotion of value for money in public procurement. It commits to the following in execution of its mandate: -

i. Responsible Competition Practice

1. Promotion of open and transparent tendering by advertising procurement opportunities in the print media and Departments websites
2. Ensuring Responsible and Fair competition (Right price, right quality and quantity, right source of goods and right service providers
3. Ensuring separation of roles in the procurement process to prevent conflict of interest.
4. Declaration of any interest during tendering process where applicable and recusing
5. Complying with tender management procedures (Preliminary, Technical and Financial evaluations) for objective evaluation of bids.
6. Communicating outcomes for each tender to all participants.
7. Preservation/Setting aside of certain categories of procurement to only AGPO registered companies
8. Continuous monitoring and periodic Market survey on prices to ensure contracts awarded comparable to the prevailing market prices thereby realization of value for money.

ii. Responsible Supply Chain and Supplier Relations

1. Invitations to institution's functions and awards to the suppliers whose services are exceptional.
2. Issuance of letters of recommendations to other organizations for companies that request and deserve to be recommended.
3. Promoting companies owned by Youth, Women and PWD through letters to guarantee and access bank credits whenever such a request is made.
4. Suppliers empowerment and support on the online procurement processes
5. Timely response on various queries / complaints regarding procurement.
6. Suppliers sensitization on feedback mechanisms and platforms available e.g sharing Official emails, Websites and use of questionnaires.

7. Request for feedback on the level of satisfaction on responses for various queries.
8. Strategic placement of suggestion boxes for feedback on the level of satisfaction.
9. Strategic display of Citizen Service Charters clearly stating the procurement processes and requirements to participate in procurement.

Community Engagements

Collaborative management of the Transboundary Mara River basin and the marking of the Annual Mara Day was the hall mark of the State Department's community engagements. Local conservation activities involving tree planting and clean-up exercises were coordinated in all the counties in Kenya within the Mara Basin: namely Narok, Bomet, Nakuru, and Kericho. This is a mitigation factor towards the adverse effects of climate change by enhancing the ecosystem along the Mara River. Further community engagements were undertaken in the counties of Meru and Busia during the tree planting activities. In particular the Cabinet Secretary led the State Department in restoration of the Kithoka Forest, Meru County during the inaugural tree Planting day held on 13th November, 2023.

The State Department equally held public forums in the counties of Marsabit and Taita Taveta. This was aimed at facilitating dialogue on the opportunities for trade and investment available in the EAC regional market. Further the EALA (K) Chapter, through their oversight activity, conducted public hearings in Namanga, Kajiado County and at the port of Mombasa.



Lokichoggio, Turkana County

The State Department for EAC flagged off The Great Africa Cycling Safari (GACS) which is a 55-day cycling activity that brings together cycling enthusiasts to promote cycling, EAC tourism and to highlight opportunities, issues and challenges faced by EAC residents. The GACS serves as a regional advocacy podium supporting the EAC integration process. It is an initiative that supplements the EAC secretariat's integration awareness, cross-cultural interaction, environmentally responsible tourism, economic growth, Gender and human capital, food security, food safety, vibrant sporting culture and health in region.

The GACS covers six EAC Partner States of Burundi, Kenya, Rwanda, United Republic of Tanzania, South Sudan and the Republic of Uganda. It is normally themed around issues of ecological restoration, food security, and response to climate change and un-locking the bicycle tourism potential of the EAC. The State Department for EAC coordinates their activities while cycling through the Country including security, tree planting, environmental conservation, community sensitizations, and the establishment of EAC clubs in schools.



EAC Youth Cyclists at the flagship of the Annual EAC Cycling event 2023, SDEAC Co-operative Bank House Nairobi

9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for East African Community is responsible for the preparation and presentation of the entity's 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 June 30, 2024. 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 State Department for East African Community accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *State Department's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for East African Community further confirms the completeness of the accounting records maintained for the *State Department*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for East African Community confirms that the entity has complied fully with applicable Government Regulations and the terms of external

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
Annual Report and Financial Statements for the year ended 30TH June 2024

financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the 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 and signed by the Accounting Officer on 24/11 2024 and signed by:



.....
Name: Abdi Dubat, CBS
Accounting Officer



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

REPUBLIC OF KENYA

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Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS FOR THE YEAR ENDED 30 JUNE, 2024

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 financial statements of State Department for East African Community Affairs set out on pages 1 to 23, which comprise the statement of financial assets and financial liabilities as at 30 June, 2024, and the statement of receipts

Report of the Auditor-General on State Department for East African Community Affairs for the year ended 30 June, 2024

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for East African Community Affairs as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Pending Accounts Payable

Note 14.2 to the financial statements reflects pending accounts payable totalling Kshs.83,320,029 comprised of pending bills relating to supply of goods of Kshs.11,533,894 and supply of services of Kshs.71,786,135 respectively, as detailed in Annex 1 to the financial statements. The bills were not paid during the year under review but were instead carried forward to the financial year 2024/2025.

Failure to settle bills 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 Information

Management is responsible for the other information set out on page iii to xl which comprise of Key Entity Information and Management, Statement of Governance, Statement by the Cabinet Secretary, Statement by the Principal Secretary/Accounting Officer, Statement of Performance Against Predetermined Objectives, 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 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.

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 effects of the matter 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

Non-Compliance with the One-Third of Basic Salary Rule

Review of the State Department's payroll revealed that fourteen (14) employees were paid net salaries below the one-third basic pay threshold on various months of the year. This was contrary to Section 19(3) of the Employment Act, 2007 which states that all deductions made by an employer from the wages or salaries of his employees at any one time shall not exceed two thirds of such wages or salaries.

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 (Cash 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, the 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 the 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 for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 December, 2024

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
 Annual Report and Financial Statements for the year ended 30TH June 2024

11. Statement of Receipts and Payments for the Year ended 30th June 2024

| Description | Note | 11/2023/2024 | 11/2022/2023 |
|---------------------------|------|--------------------|--------------------|
| | | Kshs | Kshs |
| Receipts | | | |
| Exchequer Releases | 1 | 960,718,461 | 775,859,954 |
| Total Receipts | | 960,718,461 | 775,859,954 |
| | | | |
| Payments | | | |
| Compensation of Employees | 2 | 306,090,770 | 320,775,177 |
| Use of Goods and Services | 3 | 485,350,291 | 339,830,599 |
| Social Security Benefits | 4 | - | 35,718,266 |
| Acquisition of Assets | 5 | 170,939,368 | 65,821,699 |
| Total Payments | | 962,380,429 | 762,145,741 |
| | | | |
| Surplus/(Deficit) | | (1,661,969) | 13,714,213 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24/11 2024 and signed by:



Name: Abdi Dubat, CBS
 Accounting Officer



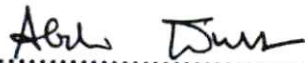
Name: Lucy Kamau
 Head of Accounting Unit
 ICPAK M/No. 8513

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
Annual Report and Financial Statements for the year ended 30TH June 2024

12. Statement of Financial Assets and Financial Liabilities as at 30th June 2024

| Description | Note | FY 2023/2024 | FY 2022/2023 |
|--|------|------------------|-------------------|
| | | Kshs | Kshs |
| Financial assets | | | |
| Cash and cash equivalents | | | |
| Bank balances | 6A | 6,898,435 | 17,926,869 |
| Cash balances | 6B | 322,892 | 1,285,203 |
| Total cash and cash equivalents | | 7,221,327 | 19,212,072 |
| Imprests and advances | 7 | - | - |
| Total financial assets | | 7,221,327 | 19,212,072 |
| Financial liabilities | | | |
| Third party deposits and retention | 8 | (6,877,093) | (2,605,895) |
| Net financial assets | | 344,234 | 16,606,177 |
| Represented by | | | |
| Fund balance b/fwd. | 9 | 16,606,177 | 4,313,199 |
| Prior year adjustment | 10 | (14,599,974) | (1,421,236) |
| Surplus/ (Deficit) for the year | | (1,661,969) | 13,714,213 |
| Net financial position | | 344,234 | 16,606,177 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24/11 2024 and signed by:



Name: Abdi Dubat, CBS
Accounting Officer



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

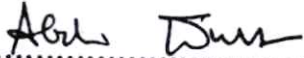
STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
Annual Report and Financial Statements for the year ended 30TH June 2024

13. Statement of Cash Flows for the Year ended 30th June, 2024

| Description | Notes | FY 2023/2024 | FY 2022/2023 |
|--|-------|----------------------|---------------------|
| | | Kshs | Kshs |
| Operating Activities | | | |
| Receipts | | | |
| Exchequer releases | 1 | 960,718,461 | 775,859,954 |
| Total Receipts | | 960,718,461 | 775,859,954 |
| Payments | | | |
| Compensation of employees | 2 | 306,090,770 | 320,775,177 |
| Use of goods and services | 3 | 485,350,291 | 339,830,599 |
| Social security benefits | 4 | - | 35,718,266 |
| Total Payment | | 791,441,061 | 696,324,042 |
| Net receipts/(payments) | | 169,277,400 | 79,535,912 |
| Adjusted For: | | | |
| Adjustments during the year | | | |
| Prior year adjustments | 10 | (14,599,974) | (1,421,236) |
| Decrease/(Increase) in accounts receivable | 11 | - | 2,775,716 |
| Increase/(Decrease) in deposits and retention | 12 | 4,271,197 | 1,860,691 |
| | | | |
| Net Cash Flow from Operating Activities | | 158,948,623 | 82,751,083 |
| | | | |
| Cash flow From Investing Activities | | | |
| Acquisition of assets | 5 | (170,939,368) | (65,821,699) |
| Net Cash Flows from Investing Activities | | (170,939,368) | (65,821,699) |
| | | | |
| Net increase in cash and cash equivalents | | (11,990,745) | 16,929,385 |
| | | | |
| Cash & Cash Equivalent at Start of The Year | 6 | 19,212,072 | 2,282,687 |
| Cash & Cash Equivalent at End of The Year | 6 | 7,221,327 | 19,212,072 |

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
Annual Report and Financial Statements for the year ended 30TH June 2024

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20th June 2024 and signed by:



.....
Name: Abdi Dubat, CBS
Accounting Officer



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

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
Annual Report and Financial Statements for the year ended 30TH June 2024

14. Statement of Comparison of Budget and Actual Amounts for FY2023/2024

| 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/e % |
| Exchequer releases | 718,373,820 | 264,333,462 | 982,707,282 | 960,718,461 | 21,988,822 | 98% |
| Total Receipts | 718,373,820 | 264,333,462 | 982,707,282 | 960,718,461 | 21,988,822 | 98% |
| Payments | | | | | | |
| Compensation of employees | 301,131,645 | 21,300,000 | 322,431,645 | 306,090,770 | 16,340,875 | 95% |
| Use of goods and services | 405,033,581 | 80,464,446 | 485,498,027 | 485,350,29 | 147,736 | 99% |
| Acquisition of assets | 12,208,594 | 162,569,016 | 174,777,610 | 170,939,368 | 3,838,242 | 98% |
| Total Payments | 718,373,820 | 264,333,462 | 982,707,282 | 962,380,429 | 20,326,853 | 98% |
| Surplus/ Deficit | | | | (1,661,969) | | |

Adjustments during the year of Kshs.264,333,462 relates to changes between the original and final budget as a result of Supplementary II Budget estimates approved in 10 June 2024.

The entity's financial statements were approved on 20/11 2024 and signed by:



.....
Name: Abdi Dubat, CBS
Accounting Officer



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

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2023/2024

| 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 | 718,373,820 | 264,333,462 | 982,707,282 | 960,718,461 | 21,988,822 | 98% |
| Total Receipts | 718,373,820 | 264,333,462 | 982,707,282 | 960,718,461 | 21,988,822 | 98% |
| Payments | | | | | | |
| Compensation of employees | 301,131,645 | 21,300,000 | 322,431,645 | 306,090,770 | 16,340,875 | 95% |
| Use of goods and services | 405,033,581 | 80,464,446 | 485,498,027 | 485,350,29 | 147,736 | 99% |
| Acquisition of assets | 12,208,594 | 162,569,016 | 174,777,610 | 170,939,368 | 3,838,242 | 98% |
| Total Payments | 718,373,820 | 264,333,462 | 982,707,282 | 962,380,429 | 20,326,853 | 98% |
| Surplus/(Deficit) | | | | (1,661,969) | | |

Adjustments during the year of Kshs.264,333,462 relates to changes between the original and final budget as a result of Supplementary II Budget estimates approved in 10 June 2024

The entity financial statements were approved on 29/11 2024 and signed by:



.....
Name: Abdi Dubat, CBS
Accounting Officer



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

14 (b) Budget Execution by Programmes and Sub-Programmes for FY2023/2024

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|------------------------|--------------------|---------------------|-----------------------------------|--------------------------------------|
| | Kshs | | | Kshs | Kshs |
| Programme 1: East African Affairs and Regional Integration | | | | | |
| Sub-programme 1: East African Customs Union | 28,070,000 | (1,719,666) | 26,350,334 | 22,743,234 | 3,607,100 |
| Sub-programme 2: East African Common Market | 454,233,820 | 96,542,391 | 550,776,211 | 545,877,897 | 4,898,314 |
| Sub-programme 3: East African Monetary Union | 29,470,000 | (1,011,655) | 28,458,345 | 26,245,482 | 2,212,863 |
| Sub-programme 4: Northern Corridor Management Services | 51,400,000 | (6,483,856) | 44,916,144 | 41,536,332 | 3,379,812 |
| Sub-programme 6: General Administration, Planning and Support Services | 155,200,000 | 177,006,248 | 332,206,248 | 325,977,484 | 6,228,764 |
| Total | 718,373,820 | 264,333,462 | 982,707,282 | 962,380,429 | 20,326,853 |

15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

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

3. Reporting Currency

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

Significant Accounting Policies

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

a) Recognition of Receipts

The entity recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(i) Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Miscellaneous receipts

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

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the *Entity*.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

vi) In-kind contributions

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

vii) Third Party Payments

Included in the receipts and payments, are payments made on the entity's behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings or grants.

c) Cash and Cash Equivalents

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

commercial banks at the end of the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2024, this amounted to Kshs.6,877,093 compared to Kshs.2,605,895 in prior period as indicated on note 7. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

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

f) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items. When

the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2023 for the period 1st July, 2023 to 30th June 2024 as required by Law and there were two number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June, 2024.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 10 explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

l) Contingent Liabilities

A contingent liability is;

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from litigation in progress, guarantees, indemnities, letters of comfort/support, insurance and Public Private Partnerships. The entity 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.

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
Annual Report and Financial Statements for the year ended 30TH June 2024

Notes to the Financial Statements

1 Exchequer releases

| Description | FY2023/2024 | FY2022/2023 |
|--------------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Transfers from Exchequer | 960,718,461 | 775,859,954 |
| Total | 960,718,461 | 775,859,954 |

The amount of exchequer received amounts to 98% of the final approved budget for the period under review.

Exchequer Receipt Schedule as at 30th June 2024

| NO | DATE RECEIVED | AMOUNT |
|--------------|---------------|--------------------|
| 1. | 31.07.2023 | 31,402,010 |
| 2. | 08.08.2023 | 3,473,212 |
| 3. | 15.08.2023 | 16,913,665 |
| 4. | 25.08.2023 | 8,985,046 |
| 5. | 31.08.2023 | 42,740,695 |
| 6. | 22.09.2023 | 23,900,513 |
| 7. | 28.09.2023 | 35,213,872 |
| 8. | 26.10.2023 | 36,509,365 |
| 9. | 21.11.2023 | 62,100,457 |
| 10. | 28.11.2023 | 62,241,840 |
| 11. | 18.12.2023 | 48,826,266 |
| 12. | 27.12.2023 | 64,069,339 |
| 13. | 06.02.2024 | 68,622,591 |
| 14. | 15.02.2024 | 3,415,550. |
| 15. | 23.02.2024 | 6,116,100 |
| 16. | 08.03.2024 | 36,076,117 |
| 17. | 22.03.2024 | 71,215,203 |
| 18. | 03.04.2024 | 34,391,590 |
| 19. | 19.04.2024 | 58,239,231 |
| 20. | 07.05.2024 | 34,506,000 |
| 21. | 22.05.2024 | 20,425,828. |
| 22. | 06.06.2024 | 34,506,000 |
| 23. | 18.06.2024 | 55,109,783 |
| 24. | 21.06.2024 | 34,506,000 |
| 25. | 28.06.2024 | 67,212,189 |
| TOTAL | | 960,718,461 |

Notes to the Financial Statements (continued)

2 Compensation to Employees

| Description | FY 2023/2024 | FY 2022/2023 |
|--|--------------------|--------------------|
| | Kshs. | Kshs. |
| Basic Salaries of permanent employees | 192,352,078 | 144,522,679 |
| Personal allowances paid as part of salary | 113,738,692 | 176,252,498 |
| Total | 306,090,770 | 320,775,177 |

- The expenditure increase in Basic salaries of permanent employees is as a result of the transfer of Northern Corridor Staff to the State Department, recruitment of technical staff, both senior and middle management, promotion of staff, and payment of salary arrears during the period.
- The expenditure decrease on personal allowances is due to the car grant benefit for EALA(K) Chapter members, amounting to Kshs. 71,500,000 that was paid in the financial year 2022/2023.

3 Use of Goods and Services

| Description | FY 2023/2024 | FY 2022/2023 |
|--|--------------------|--------------------|
| | Kshs. | Kshs. |
| Communication, supplies and services | 8,192,517 | 7,537,915 |
| Domestic travel and subsistence | 113,089,324 | 42,986,807 |
| Foreign travel and subsistence | 175,038,946 | 106,048,589 |
| Printing, advertising and information supplies & services | 4,181,081 | 4,326,175 |
| Rentals of produced assets | 92,206,882 | 116,069,759 |
| Training expenses | 3,339,248 | 1,403,917 |
| Hospitality supplies and services | 45,682,401 | 30,143,680 |
| Specialized materials and services | 1,318,239 | 326,589 |
| Office and general supplies and services | 9,351,098 | 8,687,793 |
| Fuel Oil and Lubricants | 13,015,390 | 7,411,131 |
| Other operating expenses | 9,383,510 | 9,831,764 |
| Routine maintenance – vehicles and other transport equipment | 8,913,235 | 4,610,639 |
| Routine maintenance – other assets | 1,638,420 | 445,841 |
| Total | 485,350,291 | 339,830,599 |

The increased budget allocation affected the calendar activities during the period under review, with maximum participation in the EAC meetings.

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
 Annual Report and Financial Statements for the year ended 30TH June 2024

Notes to the Financial Statements (continued)

4 Social Security Benefits

| | FY2023/2024 | FY2022/2023 |
|--|-------------|-------------------|
| | Kshs. | Kshs. |
| Government pension and retirement benefits | - | 35,718,266 |
| Total | - | 35,718,266 |

The Social security payments are gratuity payment to employees whose contract had ended during the related financial year. In the period under review State Department did not have any lapsed contracts.

5 Acquisition of Assets

| Non -Financial Assets | FY2023/2024 | FY2022/2023 |
|--|--------------------|-------------------|
| | Kshs. | Kshs. |
| Refurbishment of Buildings | 69,467,947 | 27,585,981 |
| Purchase of Vehicles and other Transport Equipment | 48,544,358 | 16,270,000 |
| Purchase of Office Furniture and General Equipment | 44,691,951 | 11,345,218 |
| Purchase of Specialized Plant, Equipment and Machinery | 7,558,292 | 8,975,300 |
| Research, Studies, Project Preparation, Design & Supervision | 676,820 | 1,645,200 |
| Sub-total | 170,939,368 | 65,821,699 |
| Total | 170,939,368 | 65,821,699 |

6 Cash and Bank Accounts

| Description | FY2023/2024 | FY2022/2023 |
|--------------------------|------------------|-------------------|
| | Kshs. | Kshs. |
| Bank Accounts (Note 6 A) | 6,898,435 | 17,926,869 |
| Cash on hand (Note 6 B) | 322,892 | 1,285,203 |
| Total | 7,221,327 | 19,212,072 |

Notes to the Financial Statements (continued)

6A: Bank Accounts

| Name of Bank, Account No. & currency | Amount in bank account currency | Indicate whether recurrent Development, deposit etc. | Exchange rate of (in foreign currency) | FY2023/2024 | FY2022/2023 |
|--|--|--|--|------------------|-------------------|
| | | | | Kshs. | Kshs. |
| Central Bank of Kenya, 1000384778 | Kshs | Recurrent | - | 21,342 | 15,320,973 |
| Central Bank of Kenya, 1000384794 | Kshs | Deposit | - | 6,877,093 | 2,605,895 |
| Total | | | | 6,898,435 | 17,926,869 |

6B: Cash on Hand

| Description | FY2023/2024 | FY2022/2023 |
|--|----------------|------------------|
| | Kshs. | Kshs. |
| Cash in hand – Held in domestic currency | 322,892 | 1,285,203 |
| Total | 322,892 | 1,285,203 |

Detailed Cash is as follows:

| Description | FY2023/2024 | FY2022/2023 |
|---|----------------|------------------|
| | Kshs. | Kshs. |
| Location 1: Headquarters, Cooperative house, Cash Office | 322,892 | 585,203 |
| Location 2: Central Bank of Kenya, 1000384808 | - | 700,000 |
| Total | 322,892 | 1,285,203 |

Board of survey certificates for each are provided as attachments to the financial statements

Notes to the Financial Statements (continued)

7 : Imprests and Advances

| Description | FY2023/2024 | FY2022/2023 |
|---------------------|-------------|-------------|
| | Kshs. | Kshs. |
| Government Imprests | - | - |
| Salary advances | - | - |
| District suspense | - | - |
| Clearance accounts | - | - |
| Total | - | - |

All issued imprests were duly surrendered during the financial year

Imprests and advances Aging analysis.

| | Insert Current FY | % of the total | Insert Comparative FY | % of the total |
|----------------|----------------------|----------------|-----------------------------|----------------|
| Under one year | - | 100% | - | % |
| 1-2 years | - | 100% | - | % |
| Total | - | | - | |

8 Third party deposits and retention

| Description | FY2023/2024 | | FY2022/2023 | |
|-------------------------|-------------------|---------------------------|---------------------|---------------------------|
| | Kshs | | Kshs | |
| Retention | 6,723,642 | | 2,580,348 | |
| Deposits | 153,451 | | 25,547 | |
| Total | 6,877,093 | | 2,605,895 | |
| | | | | |
| Ageing analysis: | Current FY | % of the Total | Prior FY | % of the Total |
| Under one year | 6,877,093 | 100% | 2,605,895 | 100% |
| 1-2 years | - | | - | |
| Total | 6,877,093 | 100% | 2,605,895 | 100% |

The third-party deposits of Kshs.153,451.10 are balances in deposit account for COMESA RIIP funds. The total amount of Ksh.6,723,615.70 is 10% retentions held for renovation works in Hazina Trade Center by Lynje Company Limited amounting to Ksh.6,480,000 plus Ksh.243,615.70 being 10% retentions for renovation of Principal Secretary's Office at Co-Op Bank House 18th Floor by Belfast Engineering Works Limited

Notes to the Financial Statements (continued)

9 Fund Balance Brought Forward

| Description | FY2023/2024 | FY2022/2023 |
|------------------------------------|-------------------|------------------|
| | Kshs. | Kshs. |
| Bank Accounts | 17,926,869 | 2,166,440 |
| Cash in hand | 1,285,203 | 116,247 |
| Imprests and advances | - | 2,775,716 |
| Third party deposits and retention | (2,605,895) | (745,204) |
| Total | 16,606,177 | 4,313,199 |

10 Prior Year Adjustments

| Description of the error | Balance b/f from previous year as per audited financial statements | Adjustments during the year relating to prior periods | Adjusted ** Balance b/f Current Year |
|------------------------------------|--|--|--|
| | Kshs. | Kshs. | Kshs. |
| Bank Account Balances | 17,926,869 | (14,599,974) | 3,326,895 |
| Cash In Hand | 1,285,203 | - | 1,285,203 |
| Imprests and advances | - | - | - |
| Third party deposits and retention | (2,605,895) | | (2,605,895) |
| | 16,606,177 | (14,599,974) | 2,006,203 |

Prior year adjustments relate to cash and cash equivalents of Kshs. 14,599,974 spilled over from the previous financial year including bank balances swept back to the consolidated fund on 24th July, 2023.

Notes to the Financial Statements (continued)

11 (Increase)/ Decrease in Advances and Imprests

| Description | FY2023/2024 | FY2022/2023 |
|--|--------------------|--------------------|
| | Kshs. | Kshs. |
| Receivables as at 1 st July (A) | - | 2,775,716 |
| Receivables as at 30 th June (B) | - | - |
| (Increase)/ Decrease in Receivables (C=(B-A)) | - | 2,775,716 |

12 Increase/ (Decrease) in Retention and Third-Party Deposits

| Description | FY2023/2024 | FY2022/2023 |
|---|--------------------|--------------------|
| | Kshs. | Kshs. |
| Payables as at 1 st July | 2,605,895 | 745,204 |
| Payables as at 30 th June | 6,877,093 | 2,605,895 |
| Increase/ (Decrease) In Payables | 4,271,198 | 1,806,691 |

Budget Notes:

Reconciliation of the deficit for the year to the cash and bank balance

- The Deficit of Kshs. 1,661,969 was financed from prior year cash in hand balances of Kshs. 1,285,203 and unspent prior year bank balances held at CBK 165 not returned to the consolidated fund of Kshs. 721,000.
- The reconciliation of the Deficit for the year to the Cash and bank balances (Recurrent Bank Account and Cash in hand) is as follows:

| Item | Kshs |
|---|----------------|
| Deficit for the year | (1,661,969) |
| Add back: | |
| Prior year Cash in hand | 1,285,203 |
| Unspent bank balances not returned to the Consolidated fund | 721,000 |
| Cash and Bank Balances (Recurrent plus Cash in Hand) | 344,234 |

13 Related Party Disclosures

The following comprise of related parties to the State Department For East African Community

- Key management personnel that include the Cabinet Secretaries and Accounting Officers

14 Other Important Disclosures

14.1 Related party transactions:

| Description | FY2023/2024 | FY2022/2023 |
|--|--------------------|--------------------|
| | Kshs. | Kshs. |
| Key Management Compensation | 20,994,228 | 17,032,560 |
| Transfers to Related Parties | | |
| Total Transfers to Related Parties | 20,994,228 | 17,032,560 |
| Transfers from Related Parties | | |
| Transfers from the Exchequer | 960,718,461 | 775,859,954 |
| Transfers from other MDAs The National Treasury (COMESA RIIP FUNDS) | 6,000,000 | 15,000,000 |
| Total Transfers from Related Parties | 966,718,461 | 807,892,514 |

14.2 Pending Accounts Payable (See Annex 1)

| Description | Balance b/f 2022/2023 | Additions for the period | Paid during the year | Balance e/f 2023/2024 |
|-----------------------------|--------------------------|-----------------------------|-------------------------|-----------------------------|
| | Kshs. | Kshs. | Kshs. | Kshs. |
| Construction of Civil Works | 2,436,157 | - | (2,436,157) | - |
| Supply of Goods | 14,010,210 | 4,107,100 | (6,583,416) | 11,533,894 |
| Supply of Services | 57,567,761 | 59,237,660 | (45,019,286) | 71,786,135 |
| Total | 74,014,128 | 63,344,760 | (54,038,859) | 83,320,029 |

- Out of the Pending bills amounting to Kshs 74,014,128.00, bills totaling Kshs.11,427,000.00 for the period up to 30th June 2022 were forwarded to the Pending Bills Verification Committee in the National Treasury.
- The current year financial statements discloses prior year supply of services pending balances of Kshs. 57,567,760. However, prior year audited financial statements disclosed supply of services balances of Kshs. 60, 003,918. The variance of Kshs. 2,436,157 relates to construction of civil works which had been erroneously included in supply of services.
- The total pending bills Figure above is provisional since the bills are under verification.

Other Important Disclosures (continued)

14.3 Pending Staff Payables (See Annex 2)

| | Balance b/f | Cumulative additions for the period | Paid during the period | Balance c/f for the period |
|--------------|----------------|-------------------------------------|------------------------|----------------------------|
| Description | Kshs. | Kshs. | Kshs. | Kshs. |
| Others | 341,480 | - | (341,480) | - |
| Total | 341,480 | - | (341,480) | - |

14.4: Other Pending Payables (See Annex 3)

| | Balance b/f Previous FY | Additions for the period | Paid during the year | Balance c/f Current FY |
|------------------------------|-------------------------|--------------------------|----------------------|------------------------|
| Description | Kshs. | Kshs. | Kshs. | Kshs. |
| Amounts due to Third Parties | 59,478 | 9,856,602 | (5,846,316) | 4,069,764 |
| Total | 59,478 | 9,856,602 | (5,846,316) | 4,069,764 |

- *The outstanding deductions are in process for payment in the current financial year 2024/2025*

Notes to the Financial Statements (continued)

14.5 Progress on follow-up of Prior Years Auditor-General’s recommendations

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

| 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) |
|---|---|--|--|---|
| 1833. | Pending Accounts Payable | The State Department has continued to pay the pending bills but some bills are yet to be paid due to insufficient budget | Unresolved | - |
| 1834. | Variance between the Approved Staff Establishment and In-post | The State Department has since sought the approval to review the Authorized Staff Establishment from the Public Service Commission | Unresolved | - |



Name: Abdi Dubat, CBS
 Accounting Officer



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

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
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16. Annexes

Annex 1 - Analysis of Pending Accounts Payable

| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|--------------------------------------|---------------------------------------|---------------------------|--|---------------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| A Construction of Civil Works | | | | | | | | | |
| 1 | M/S Belfast Engineering Works Limited | 1/30/2023 | Proposed Refurbishment of The Principal Secretary's Office On 18 th Floor | 2,436,157.20 | 2,436,157.20 | | 2,436,157.20 | 0.00 | |
| | Sub-Total | | | 2,436,157.20 | 2,436,157.20 | 0.00 | 2,436,157.20 | 0 | |
| B Supply of Goods | | | | | | | | | |
| 2 | M/S Furniture Elegance | 30/06/2023 | Supply and Delivery of Office Furniture | 344,500.00 | 344,500.00 | | | 344,500.00 | |
| 3 | M/S Lintalia Investments | 16/02/2023 | Supply and Delivery of Office Consumable and Stationery | 321,060.00 | 321,060.00 | | | 321,060.00 | |
| 4 | M/S Calix Ventures | 27/03/2023 | Supply and Delivery of Office Consumable and Stationery | 382,000.00 | 382,000.00 | | | 382,000.00 | |
| 5 | Eaglesoar Enterprises | 07/12/2022 | Supply and Delivery of office Consumable and Stationery | 64,000.00 | 64,000.00 | | | 64,000.00 | |
| 6 | M/S Anabra Enterprises Limited | 30/03/2023 | Supply and Delivery of Office Consumable and Stationery | 85,500.00 | 85,500.00 | | | 85,500.00 | |
| 7 | Eaglesoar Enterprises | 20/01/2023 | Supply and Delivery of Office Consumable and Stationery | 64,500.00 | 64,500.00 | | | 64,500.00 | |
| 8 | M/S Gipams Resolution | 20/04/2023 | Supply and Delivery of Office Consumable and Stationery | 133,610.00 | 133,610.00 | | | 133,610.00 | |

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
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| No. | Supplier of Goods or Services | Date Invoiced / Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|---|----------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 9 | M/S MFI Documents Solution Limited | 25/08/2020 | Supply and Delivery of Office Consumable and Stationery | 69,020.16 | 69,020.16 | | | 69,020.16 | |
| 10 | M/S Ingenuity Engineering and Logistics Solutions Limited | 29/05/2024 | Supply and Delivery of Office Furniture | 2,673,000.00 | | 2,673,000.00 | | 2,673,000.00 | |
| 11 | M/S Benizon Supplies | 24/06/2024 | Supply and Delivery of Office Furniture | 100,000.00 | | 100,000.00 | | 100,000.00 | |
| 12 | M/S Sarabo Enterprises | 27/06/2024 | Supply and Delivery of Office Consumable and Stationery | 241,000.00 | | 241,000.00 | | 241,000.00 | |
| 13 | M/S Coseke Kenya Limited | 26/06/2024 | Provision of Software | 156,200.00 | | 156,200.00 | | 156,200.00 | |
| 14 | M/S Bismark Traders Ltd | Quotation | Supply and Delivery of Office Equipment | 938,000.00 | | 938,000.00 | | 938,000.00 | |
| 15 | M/S Solijam Investments | 20/07/2023 | Supply and Delivery of Minor Office Equipment | 45,600.00 | | 45,600.00 | | 45,600.00 | |
| 16 | M/S Maydiclam | 19/09/2023 | Supply and Delivery of Uniform and Uniform Materials | 109,500.00 | | 109,500.00 | | 109,500.00 | |
| 17 | M/S Leestewart Investment Limited | 14/02/2023 | Supply of Air Conditioner | 3,600,000.00 | 3,600,000.00 | | | 3,600,000.00 | |
| 18 | M/S Riara Solutions Africa Limited | 7/4/2023 | Supply and Delivery of High Back Executive Chairs | 1,380,000.00 | 1,380,000.00 | | 1,380,000.00 | 0.00 | |
| 19 | M/S Raigways Tyres & Automart | 8/5/2022 | Supply and Fitting of Tyres for GKB891D | 136,640.00 | 136,640.00 | | 136,640.00 | 0.00 | |
| 20 | M/S Raigways Tyres & Automart | 9/2/2022 | Supply and Fitting of Tyres for GKB537W | 192,480.00 | 192,480.00 | | 192,480.00 | 0.00 | |
| 21 | M/S Raigways Tyres & Automart | 9/2/2022 | Supply and Fitting of Tyres for Gkb890d | 136,640.00 | 136,640.00 | | 136,640.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|-----------------------------------|---------------------------|--|----------------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 22 | M/S Rolam Enterprises | 10/6/2022 | Supply and Delivery of Toners | 89,060.00 | 89,060.00 | | 89,060.00 | 0.00 | |
| 23 | M/S Nurir Enterprises | 10/12/2022 | Supply and Delivery of Toners | 143,325.00 | 143,325.00 | | 143,325.00 | 0.00 | |
| 24 | Eaglesoar Enterprises | 12/5/2022 | Supply and Delivery of Toners | 79,600.00 | 79,600.00 | | 79,600.00 | 0.00 | |
| 25 | M/S Sephma Enterprises | 1/15/2023 | Supply and Delivery of Office Stationery | 87,500.00 | 87,500.00 | | 87,500.00 | 0.00 | |
| 26 | M/S Njemwa General Supplies | 1/17/2023 | Supply and Delivery of Toners | 92,100.00 | 92,100.00 | | 92,100.00 | 0.00 | |
| 27 | M/S Leestewart Investment Limited | 2/9/2023 | Supply and Delivery of Toners | 667,496.00 | 667,496.00 | | 667,496.00 | 0.00 | |
| 28 | M/S Solatrama Limited | 5/11/2023 | Supply and Delivery of Office Stationery | 300,000.00 | 300,000.00 | | 300,000.00 | 0.00 | |
| 29 | M/S Calix Ventures | 6/5/2023 | Supply and Delivery of Office Stationery | 1,155,000.00 | 1,155,000.00 | | 1,155,000.00 | 0.00 | |
| 30 | M/S Nyambaric Office Agencies | 6/30/2023 | Supply and Delivery of Office Stationery | 440,500 | 440,500 | | 440,500.00 | 0.00 | |
| 31 | M/S Bleston Enterprises | 3/29/2023 | Supply and Delivery of Bulk Filer | 803,000.00 | 803,000.00 | | 803,000.00 | 0.00 | |
| 32 | M/S Rada Safi Online Store | 2/25/2023 | Replacement of Computer Parts | 243,600.00 | 243,600.00 | | 243,600.00 | 0.00 | |
| 33 | M/S. Wilsoft Technologies | 6/30/2023 | Supply of Door Name Plates | 373,600.00 | 373,600.00 | | 373,600.00 | 0.00 | |
| 34 | M/S Beadles Limited | 6/23/2022 | HSCM Office Replenishment of General Office Supplies | 262,875.00 | 262,875.00 | | 262,875.00 | 0.00 | |
| | Sub-Total | | | 15,910,906.16 | 11,647,606.16 | 4,263,300.00 | 6,583,416.00 | 9,327,490.16 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|---------------------------------|---------------------------|-----------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| C | Supply of Services | | | | | | | | |
| 35 | Silver Africa Tours and Safaris | 10/12/2021 | Airticket NBI- Addis Ababa Return | 760,230 | 760,230 | | | 760,230 | |
| 36 | Elite Times Ventures | 05/06/2022 | Return Airticket Nbi-Mombasa | 299,860 | 299,860 | | | 299,860 | |
| 37 | Elite Times Ventures | 21/03/2022 | Return Air ticket Nbi-London | 3,478,550 | 3,478,550 | | | 3,478,550 | |
| 38 | Silver Africa Tours and Safaris | 17/03/2022 | Return Air ticket Nbo-London | 2,273,770 | 2,273,770 | | | 2,273,770 | |
| 39 | Silver Africa Tours and Safaris | 17/03/2022 | Flight Rescheduling for The Above | 506,850 | 506,850 | | | 506,850 | |
| 40 | Red Apple Travel and Tours | 29/11/2021 | Return Air ticket NBO-MBA | 35,950 | 35,950 | | | 35,950 | |
| 41 | Red Apple Travel and Tours | 29/11/2021 | Flight Rescheduling for The Above | 5,500 | 5,500 | | | 5,500 | |
| 42 | KISM | 15/10/2021 | Conference Facility | 71,340 | 71,340 | | | 71,340 | |
| 43 | Elite Times Ventures | 17/01/2022 | Return Air ticket Addis Ababa | 198,570 | 198,570 | | | 198,570 | |
| 44 | Elite Times Ventures | 14/04/2022 | Return Air ticket Ukunda | 29,950 | 29,950 | | | 29,950 | |
| 45 | Alindi Auto Ltd | 11/03/2021 | Motor vehicle Repairs | 75,000 | 75,000 | | | 75,000 | |
| 46 | Attic Tours and Travel LTD | 07/12/2015 | Return Air ticket Kigali | 199,420 | 199,420 | | | 199,420 | |
| 47 | Attic Tours and Travel LTD | 26/01/2016 | Return Airticket Kilimanjaro | 103,790 | 103,790 | | | 103,790 | |
| 48 | Attic Tours and Travel LTD | 12/02/2016 | Return Airticket Kilimanjaro | 112,425 | 112,425 | | | 112,425 | |
| 49 | Attic Tours and Travel LTD | 25/02/2016 | Return Airticket Kilimanjaro | 115,600 | 115,600 | | | 115,600 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|-------------------------------|---------------------------|--------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 50 | Attic Tours and Travel LTD | 16/08/2016 | Return Airticket Bujumbura | 475,350 | 475,350 | | | 475,350 | |
| 51 | Attic Tours and Travel LTD | 07/07/2016 | Return Airticket Bujumbura | 390,130 | 390,130 | | | 390,130 | |
| 52 | Attic Tours and Travel LTD | 17/06/2016 | Return Airticket Entebbe | 435,355 | 435,355 | | | 435,355 | |
| 53 | Attic Tours and Travel LTD | 04/09/2016 | Return Airticket Kilimanjaro | 180,840 | 180,840 | | | 180,840 | |
| 54 | Attic Tours and Travel LTD | 04/09/2016 | Return Airticket Kilimanjaro | 260,000 | 260,000 | | | 260,000 | |
| 55 | Attic Tours and Travel LTD | 09/09/2016 | Return Airticket Kilimanjaro | 69,040 | 69,040 | | | 69,040 | |
| 56 | Attic Tours and Travel LTD | 11/10/2016 | Return Airticket Kilimanjaro | 90,645 | 90,645 | | | 90,645 | |
| 57 | Attic Tours and Travel LTD | 11/07/2017 | Return Airticket Dar Es Salaam | 86,960 | 86,960 | | | 86,960 | |
| 58 | Attic Tours and Travel LTD | 19/07/2017 | Airticket Eld-Nbo | 13,100 | 13,100 | | | 13,100 | |
| 59 | Attic Tours and Travel LTD | 13/09/2017 | Return Airticket Dar Es Salaam | 89,000 | 89,000 | | | 89,000 | |
| 60 | Attic Tours and Travel LTD | 19/09/2017 | Return Airticket Mba | 83,110 | 83,110 | | | 83,110 | |
| 61 | Attic Tours and Travel LTD | 17/05/2017 | Return Airticket Dar Es Salaam | 36,045 | 36,045 | | | 36,045 | |
| 62 | Zipjoe Agencies | 22/06/2016 | Return Air ticket Entebbe | 69,340 | 69,340 | | | 69,340 | |
| 63 | Zipjoe Agencies | 15/12/2018 | Return Air ticket Kigali | 99,850 | 99,850 | | | 99,850 | |
| 64 | Zipjoe Agencies | 29/11/2018 | Air ticket Eldoret | 16,910 | 16,910 | | | 16,910 | |
| 65 | Zipjoe Agencies | 02/05/2019 | Return Air ticket Zanzibar | 72,700 | 72,700 | | | 72,700 | |

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| No | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|----|---------------------------------------|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 66 | Zipjoe Agencies | 29/11/2018 | Return Air ticket Rwanda | 105,850 | 105,850 | | | 105,850 | |
| 67 | Zipjoe Agencies | 21/02/2017 | Airticket Kisumu | 26,990 | 26,990 | | | 26,990 | |
| 68 | Zipjoe Agencies | 04/12/2018 | Return Airticket Dubai | 479,000 | 479,000 | | | 479,000 | |
| 69 | Zipjoe Agencies | 30/11/2018 | Return Airticket Dar | 79,980 | 79,980 | | | 79,980 | |
| 70 | M/S The Elite Times Ventures Limited | 07/07/2022 | Provision of Air Tickets | 112,960.00 | 112,960.00 | | | 112,960 | |
| 71 | M/S The Elite Times Ventures Limited | 25/07.2022 | Provision of Air Tickets | 43,980.00 | 43,980.00 | | | 43,980 | |
| 72 | M/S The Elite Times Ventures Limited | 27/07/2022 | Provision of Air Tickets | 105,760.00 | 105,760.00 | | | 105,760 | |
| 73 | M/S Ngurumah Tours & Travel | 29/05.2023 | Provision of Air Tickets | 13,650.00 | 13,650.00 | | | 13,650 | |
| 74 | M/S Turkenya Tours & Safaris Limited | 31/05.2023 | Provision of Air Tickets | 420,255.00 | 420,255.00 | | | 420,255 | |
| 75 | M/S Turkenya Tours & Safaris Limited | 03/04/2023 | Provision of Air Tickets | 190,365.00 | 190,365.00 | | | 190,365 | |
| 76 | M/S Turkenya Tours & Safaris Limited | 25/05/2023 | Provision of Air Tickets | 160,315.00 | 160,315.00 | | | 160,315 | |
| 77 | M/S Elka Air Travel and Tours Limited | 05/06/2023 | Provision of Air Tickets | 186,240.00 | 186,240.00 | | | 186,240 | |
| 78 | M/S Joto Enterprises | 15/12/2022 | Provision of Repair and Maintenance of Motor Vehicles | 498,336.00 | 498,336.00 | | | 498,336 | |

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 79 | M/S Joto Enterprises | 23/12/2022 | Provision of Repair and Maintenance of Motor Vehicles | 20,764.00 | 20,764.00 | | | 20,764 | |
| 80 | M/S Joto Enterprises | 16/01/2023 | Provision of Repair and Maintenance of Motor Vehicles | 69,020.00 | 69,020.00 | | | 69,020 | |
| 81 | M/S Moragie Auto and Supplies | 24/04/2023 | Provision of Repair and Maintenance of Motor Vehicles | 28,500.00 | 28,500.00 | | | 28,500 | |
| 82 | M/S Safari Park Hotel | 09/12/2022 | Provision of Conference Facilities | 188,000.00 | 188,000.00 | | | 188,000 | |
| 83 | M/S Windsor Golf Hotel & County Club | 13/12/2022 | Provision of Conference Facilities | 505,334.00 | 505,334.00 | | | 505,334 | |
| 84 | M/S Thika Technical Training Institute | 23/02/2023 | Provision of Conference Facilities | 114,000.00 | 114,000.00 | | | 114,000 | |
| 85 | Wonderland Destinations Resort | 13/03/2023 | Provision of Conference Facilities | 327,600.00 | 327,600.00 | | | 327,600 | |
| 86 | M/S Villa Grazia | 24/03/2023 | Provision of Conference Facilities | 310,000.00 | 310,000.00 | | | 310,000 | |
| 87 | M/S Buraha Zenoni Limited | 25/04/2023 | Provision of Conference Facilities | 189,000.00 | 189,000.00 | | | 189,000 | |
| 88 | Afromerch Travel Kenya Ltd | 19/10/2023 | Provision of Air Tickets | 207,320.00 | | 207,320.00 | | 207,320 | |
| 89 | M/S Turkenya Tours and Travel | 05/10/2023 | Provision of Air Tickets | 1,782,595.00 | | 1,782,595.00 | | 1,782,595 | |
| 90 | M/S Turkenya Tours and | 05/10/2023 | Provision of Air Tickets | 48,050.00 | | 48,050.00 | | 48,050 | |
| 91 | M/S Turkenya Tours and | 31/07/2023 | Provision of Air Tickets | 123,250.00 | | 123,250.00 | | 123,250 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Up to the end of the year |
|-----|--------------------------------|---------------------------|--------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|---------------------------|
| 92 | M/S Turkenya Tours and | 09/04/2023 | Provision of Air Tickets | 108,000.00 | | 108,000.00 | | 108,000 | |
| 93 | M/S Turkenya Tours and | 17/07/2023 | Provision of Air Tickets | 181,530.00 | | 181,530.00 | | 181,530 | |
| 94 | M/S Turkenya Tours and | 28/12/2023 | Provision of Air Tickets | 413,360.00 | | 413,360.00 | | 413,360 | |
| 95 | M/S Turkenya Tours and | 23/08/2023 | Provision of Air Tickets | 58,960.00 | | 58,960.00 | | 58,960 | |
| 96 | M/S Turkenya Tours and Travel | 24/05/2024 | Provision of Air Tickets | 235,900.00 | | 235,900.00 | | 235,900 | |
| 97 | M/S Turkenya Tours and Travel | 15/05/2024 | Provision of Air Tickets | 58,975.00 | | 58,975.00 | | 58,975 | |
| 98 | M/S Smartflows Travel Limited | 30/08/2023 | Provision of Air Tickets | 158,025.00 | | 158,025.00 | | 158,025 | |
| 99 | M/S Smartflows Travel Limited | 04/01/2024 | Provision of Air Tickets | 405,260.00 | | 405,260.00 | | 405,260 | |
| 100 | M/S Smartflows Travel Limited | 30/04/2024 | Provision of Air Tickets | 142,420.00 | | 142,420.00 | | 142,420 | |
| 101 | M/S Smartflows Travel Limited | 30/05/2024 | Provision of Air Tickets | 226,380.00 | | 226,380.00 | | 226,380 | |
| 102 | M/S Afromerch Travel Kenya Ltd | 26/09/2023 | Provision of Air Tickets | 169,650.00 | | 169,650.00 | | 169,650 | |
| 103 | M/S Afromerch Travel Kenya Ltd | 10/12/2023 | Provision of Air Tickets | 186,655.00 | | 186,655.00 | | 186,655 | |
| 104 | M/S Afromerch Travel Kenya Ltd | 13/11/2023 | Provision of Air Tickets | 302,760.00 | | 302,760.00 | | 302,760 | |
| 105 | M/S Afromerch Travel Kenya Ltd | 24/04/2024 | Provision of Air Tickets | 158,625.00 | | 158,625.00 | | 158,625 | |
| 106 | M/S Ngurumah Tours & Travel | 31/08/2023 | Provision of Air Tickets | 41,650.00 | | 41,650.00 | | 41,650 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|---------------------------------------|---------------------------|--------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 107 | M/S Ngurumah Tours & Travel | 26/10/2023 | Provision of Air Tickets | 45,650.00 | | 45,650.00 | | 45,650 | |
| 108 | M/S Humfam Enterprises Limited | 24/06/2024 | Provision of Air Tickets | 115,170.00 | | 115,170.00 | | 115,170 | |
| 109 | M/S Humfam Enterprises Limited | 24/06/2024 | Provision of Air Tickets | 58,650.00 | | 58,650.00 | | 58,650 | |
| 110 | M/S Elka Air Travel and Tours Limited | 15/02/2024 | Provision of Air Tickets | 45,990.00 | | 45,990.00 | | 45,990 | |
| 111 | M/S Turkenya Tours and Travel | 19/01/2024 | Provision of Air Tickets | 1,305,440.00 | | 1,305,440.00 | | 1,305,440 | |
| 112 | M/S Turkenya Tours and Travel | 10/10/2023 | Provision of Air Tickets | 1,237,175.00 | 10/10/2023 | 1,237,175.00 | | 1,237,175 | |
| 113 | M/S Turkenya Tours and Travel | 10/03/2023 | Provision of Air Tickets | 916,696.00 | | 916,696.00 | | 916,696 | |
| 114 | M/S Turkenya Tours and Travel | 10/10/2023 | Provision of Air Tickets | 2,316,855.00 | | 2,316,855.00 | | 2,316,855 | |
| 115 | M/S Turkenya Tours and Travel | 21/08/2023 | Provision of Air Tickets | 497,430.00 | | 497,430.00 | | 497,430 | |
| 116 | M/S Turkenya Tours and Travel | 07/05/2023 | Provision of Air Tickets | 127,165.00 | | 127,165.00 | | 127,165 | |
| 117 | M/S Turkenya Tours and Travel | 10/05/2023 | Provision of Air Tickets | 1,256,840.00 | | 1,256,840.00 | | 1,256,840 | |
| 118 | M/S Turkenya Tours and Travel | 19/12/2023 | Provision of Air Tickets | 1,547,720.00 | | 1,547,720.00 | | 1,547,720 | |
| 119 | M/S Turkenya Tours and Travel | 11/07/2023 | Provision of Air Tickets | 760,375.00 | | 760,375.00 | | 760,375 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Cumulative |
|-----|-------------------------------|---------------------------|--------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|------------|
| 120 | M/S Turkenya Tours and Travel | 19/01/2024 | Provision of Air Tickets | 846,770.00 | | 846,770.00 | | 846,770 | |
| 121 | M/S Turkenya Tours and Travel | 23/10/2023 | Provision of Air Tickets | 1,276,080.00 | | 1,276,080.00 | | 1,276,080 | |
| 122 | M/S Turkenya Tours and Travel | 10/05/2023 | Provision of Air Tickets | 1,639,010.00 | | 1,639,010.00 | | 1,639,010 | |
| 123 | M/S Turkenya Tours and Travel | 03/06/2024 | Provision of Air Tickets | 536,220.00 | | 536,220.00 | | 536,220 | |
| 124 | M/S Turkenya Tours and Travel | 15/03/2024 | Provision of Air Tickets | 265,350.00 | | 265,350.00 | | 265,350 | |
| 125 | M/S Turkenya Tours and Travel | 31/05/2024 | Provision of Air Tickets | 690,420.00 | | 690,420.00 | | 690,420 | |
| 126 | M/S Turkenya Tours and Travel | 22/05/2023 | Provision of Air Tickets | 1,194,280.00 | | 1,194,280.00 | | 1,194,280 | |
| 127 | M/S Turkenya Tours and Travel | 31/05/2024 | Provision of Air Tickets | 1,730,515.00 | | 1,730,515.00 | | 1,730,515 | |
| 128 | M/S Turkenya Tours and Travel | 31/03/2023 | Provision of Air Tickets | 1,066,680.00 | | 1,066,680.00 | | 1,066,680 | |
| 129 | M/S Turkenya Tours and Travel | 05/10/2024 | Provision of Air Tickets | 961,720.00 | | 961,720.00 | | 961,720 | |
| 130 | M/S Turkenya Tours and Travel | 10/10/2023 | Provision of Air Tickets | 220,000.00 | | 220,000.00 | | 220,000 | |
| 131 | M/S Smartflows Travel Limited | 31/04/2023 | Provision of Air Tickets | 2,164,540.00 | | 2,164,540.00 | | 2,164,540 | |
| 132 | M/S Smartflows Travel Limited | 10/02/2023 | Provision of Air Tickets | 250,500.00 | | 250,500.00 | | 250,500 | |

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--------------------------------|---------------------------|--------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 133 | M/S Smartflows Travel Limited | 20/10/2023 | Provision of Air Tickets | 576,350.00 | | 576,350.00 | | 576,350 | |
| 134 | M/S Smartflows Travel Limited | 14/02/2024 | Provision of Air Tickets | 265,840.00 | | 265,840.00 | | 265,840 | |
| 135 | M/S Smartflows Travel Limited | 03/12/2024 | Provision of Air Tickets | 296,940.00 | | 296,940.00 | | 296,940 | |
| 136 | M/S Smartflows Travel Limited | 15/05/2024 | Provision of Air Tickets | 280,960.00 | | 280,960.00 | | 280,960 | |
| 137 | M/S Smartflows Travel Limited | 28/02/2023 | Provision of Air Tickets | 1,570,680.00 | | 1,570,680.00 | | 1,570,680 | |
| 138 | M/S Smartflows Travel Limited | 31/05/2023 | Provision of Air Tickets | 1,348,390.00 | | 1,348,390.00 | | 1,348,390 | |
| 139 | M/S Smartflows Travel Limited | 31/08/2023 | Provision of Air Tickets | 219,470.00 | | 219,470.00 | | 219,470 | |
| 140 | M/S Ngurumah Tours & Travel | 10/03/2023 | Provision of Air Tickets | 188,870.00 | | 188,870.00 | | 188,870 | |
| 141 | M/S Ngurumah Tours & Travel | 31/08/2023 | Provision of Air Tickets | 578,140.00 | | 578,140.00 | | 578,140 | |
| 142 | M/S Lashe Agencies | 15/09/2023 | Provision of Air Tickets | 155,450.00 | | 155,450.00 | | 155,450 | |
| 143 | M/S Afromerch Travel Kenya Ltd | 15/12/2023 | Provision of Air Tickets | 2,120,580.00 | | 2,120,580.00 | | 2,120,580 | |
| 144 | M/S Afromerch Travel Kenya Ltd | 25/02/2024 | Provision of Air Tickets | 1,861,600.00 | | 1,861,600.00 | | 1,861,600 | |
| 145 | M/S Afromerch Travel Kenya Ltd | 04/04/2024 | Provision of Air Tickets | 858,840.00 | | 858,840.00 | | 858,840 | |
| 146 | M/S Afromerch Travel Kenya Ltd | 29/04/2024 | Provision of Air Tickets | 248,980.00 | | 248,980.00 | | 248,980 | |
| 147 | M/S Afromerch Travel Kenya Ltd | 05/06/2024 | Provision of Air Tickets | 264,400.00 | | 264,400.00 | | 264,400 | |

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--------------------------------|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 148 | M/S Afromerch Travel Kenya Ltd | 15/05/2024 | Provision of Air Tickets | 255,080.00 | | 255,080.00 | | 255,080 | |
| 149 | M/S Afromerch Travel Kenya Ltd | 19/06/2023 | Provision of Air Tickets | 521,560.00 | | 521,560.00 | | 521,560 | |
| 150 | M/S Afromerch Travel Kenya Ltd | 29/07/2023 | Provision of Air Tickets | 622,500.00 | | 622,500.00 | | 622,500 | |
| 151 | M/S Afromerch Travel Kenya Ltd | 25/08/2023 | Provision of Air Tickets | 389,740.00 | | 389,740.00 | | 389,740 | |
| 152 | M/S Afromerch Travel Kenya Ltd | 15/12/2023 | Provision of Air Tickets | 230,840.00 | | 230,840.00 | | 230,840 | |
| 153 | M/S Afromerch Travel Kenya Ltd | 28/09/2022 | Provision of Air Tickets | 1,582,320.00 | | 1,582,320.00 | | 1,582,320 | |
| 154 | M/S Pollyfly Tours and Travel | 27/04/2024 | Provision of Air Tickets | 620,290.00 | | 620,290.00 | | 620,290 | |
| 155 | M/S Joto Enterprises | 18/04/2024 | Provision of Repair and Maintenance of Motor Vehicles | 32,480.00 | | 32,480.00 | | 32,480 | |
| 156 | M/S Kabro Enterprises | 26/03/2024 | Provision of Repair and Maintenance of Motor Vehicles | 290,000.00 | | 290,000.00 | | 290,000 | |
| 157 | M/S Kabro Enterprises | Various Dates | Provision of Repair and Maintenance of Motor Vehicles | 263,784.00 | | 263,784.00 | | 263,784 | |
| 158 | Farwest Auto Care | 20/06/2024 | Provision of Repair and Maintenance of Motor Vehicles | 47,560.00 | | 47,560.00 | | 47,560 | |
| 159 | Jeb Motors | 02/12/2024 | Provision of Repair and Maintenance of Motor Vehicles | 35,400.00 | | 35,400.00 | | 35,400 | |
| 160 | Cfao Motors Kenya Limited | 18/06/2024 | Provision of Repair and Maintenance of Motor Vehicles | 16,200.00 | | 16,200.00 | | 16,200 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|-------------------------------|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 161 | Sawa Merchants Limited | 18/06/2024 | Provision of Repair and Maintenance of Motor Vehicles | 420,000.00 | | 420,000.00 | | 420,000 | |
| 162 | Jeb Motors | 28/02/2024 | Provision of Repair and Maintenance of Motor Vehicles | 250,444 | | 250,444 | | 250,444 | |
| 163 | Chrisdan Enterprises | 27/02/2024 | Provision of Repair and Maintenance of Motor Vehicles | 162,820 | | 162,820 | | 162,820 | |
| 164 | Jeb Motors | 29/02/2024 | Provision of Repair and Maintenance of Motor Vehicles | 264,944 | | 264,944 | | 264,944 | |
| 165 | Jeb Motors | 18/04/2024 | Provision of Repair and Maintenance of Motor Vehicles | 37,100 | | 37,100 | | 37,100 | |
| 166 | Far West Autocare | 03/01/2024 | Provision of Repair and Maintenance of Motor Vehicles | 28,072 | | 28,072 | | 28,072 | |
| 167 | Jeb Motors | 17/07/2024 | Provision of Repair and Maintenance of Motor Vehicles | 28,900 | | 28,900 | | 28,900 | |
| 168 | Kabro Enterprises | 3/1/2024 | Provision of Repair and Maintenance of Motor Vehicles | 25,172 | | 25,172 | | 25,172 | |
| 169 | CFAO Motors | 23/02/2024 | Provision of Repair and Maintenance of Motor Vehicles | 44,306 | | 44,306 | | 44,306 | |
| 170 | CFAO Motors | 28/2/24 | Provision of Repair and Maintenance of Motor Vehicles | 16,800 | | 16,800 | | 16,800 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|-------------------------------|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 171 | CFAO Motors | 30/05/2024 | Provision of Repair and Maintenance of Motor Vehicles | 125,772 | | 125,772 | | 125,772 | |
| 172 | CFAO Motors | Quotation | Provision of Repair and Maintenance of Motor Vehicles | 63,401.03 | | 63,401.03 | | 63,401 | |
| 173 | Jeb Motors | 19/02/2024 | Provision of Repair and Maintenance of Motor Vehicles | 45,600 | | 45,600 | | 45,600 | |
| 174 | CFAO Motors | 13/05/2024 | Provision of Repair and Maintenance of Motor Vehicles | 534,842 | | 534,842 | | 534,842 | |
| 175 | CFAO Motors | 16/05/2024 | Provision of Repair and Maintenance of Motor Vehicles | 16,801 | | 16,801 | | 16,801 | |
| 176 | CFAO Motors | 29/11/2023 | Provision of Repair and Maintenance of Motor Vehicles | 42,205 | | 42,205 | | 42,205 | |
| 177 | CFAO Motors | 21/05/2024 | Provision of Repair and Maintenance of Motor Vehicles | 179,039.52 | | 179,039.52 | | 179,040 | |
| 178 | Chrisdan Enterprise | 27/2/24 | Provision of Repair and Maintenance of Motor Vehicles | 49,880.00 | | 49,880.00 | | 49,880 | |
| 179 | Far West Auto Care | 30/05/2024 | Provision of Repair and Maintenance of Motor Vehicles | 29,000.00 | | 29,000.00 | | 29,000 | |
| 180 | Chrisdan Enterprise | 17/01/2024 | Provision of Repair and Maintenance of Motor Vehicles | 29,928.00 | | 29,928.00 | | 29,928 | |
| 181 | Wilbro Trading Company | 24/6/24 | Provision of Repair and Maintenance of Motor Vehicles | 325,380.00 | | 325,380.00 | | 325,380 | |

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|-------------------------------------|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 182 | CFAO Motors | 31/05/2024 | Provision of Repair and Maintenance of Motor Vehicles | 75,902.00 | | 75,902.00 | | 75,902 | |
| 183 | CFAO Motors | Quotation | Provision of Repair and Maintenance of Motor Vehicles | 69,595.90 | | 69,595.90 | | 69,596 | |
| 184 | CFAO Motors | 26/10/2023 | Provision of Repair and Maintenance of Motor Vehicles | 57,918.00 | | 57,918.00 | | 57,918 | |
| 185 | CFAO Motors | 16/11/2023 | Provision of Repair and Maintenance of Motor Vehicles | 104,163.83 | | 104,163.83 | | 104,164 | |
| 186 | Chrisdan Motors | 30/08/2023 | Provision of Repair and Maintenance of Motor Vehicles | 278,980.00 | | 278,980.00 | | 278,980 | |
| 187 | Delton Agencies (Purchase of Tyres) | 15/01/2024 | Provision of Repair and Maintenance of Motor Vehicles | 629,500.00 | | 629,500.00 | | 629,500 | |
| 188 | Jeb Motors | 17/07/2024 | Provision of Repair and Maintenance of Motor Vehicles | 28,900.00 | | 28,900.00 | | 28,900 | |
| 189 | Chrisdan Enterprise | 27/02/2024 | Provision of Repair and Maintenance of Motor Vehicles | 16,820.00 | | 16,820.00 | | 16,820 | |
| 190 | CFAO Motors | 07/03/2024 | Provision of Repair and Maintenance of Motor Vehicles | 16,801.00 | | 16,801.00 | | 16,801 | |
| 191 | Jeb Motors | 07/03/2024 | Provision of Repair and Maintenance of Motor Vehicles | 35,100.00 | | 35,100.00 | | 35,100 | |
| 192 | Kabro Enterprise | 26/03/2024 | Provision of Repair and Maintenance of Motor Vehicles | 290,000.00 | | 290,000.00 | | 290,000 | |

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| No | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 193 | Urysia Limited | Quotation | Provision of Repair and Maintenance of Motor Vehicles | 166,121.81 | | 166,121.81 | | 166,122 | |
| 194 | Far West Auto Care | 03/01/2024 | Provision of Repair and Maintenance of Motor Vehicles | 28,072.00 | | 28,072.00 | | 28,072 | |
| 195 | Kabro Enterprise | 03/01/2024 | Provision of Repair and Maintenance of Motor Vehicles | 25,172.00 | | 25,172.00 | | 25,172 | |
| 196 | M/S Oliveira Restaurant Limited | Various dates | Expenses for Committee & Board Meetings | 775,200.00 | | 775,200.00 | | 775,200 | |
| 197 | M/S Oliveira Restaurant Limited | Various dates | Expenses for Committee & Board Meetings | 636,000.00 | | 636,000.00 | | 636,000 | |
| 198 | M/S Oliveira Restaurant Limited | Various dates | Expenses for Committee & Board Meetings | 585,400.00 | | 585,400.00 | | 585,400 | |
| 199 | M/S Oliveira Restaurant Limited | Various dates | Expenses for Committee & Board Meetings | 537,430.00 | | 537,430.00 | | 537,430 | |
| 200 | M/S Oliveira Restaurant Limited | Various dates | Expenses for Committee & Board Meetings | 618,400.00 | | 618,400.00 | | 618,400 | |
| 201 | M/S Oliveira Restaurant Limited | Various dates | Expenses for Committee & Board Meetings | 246,200.00 | | 246,200.00 | | 246,200 | |
| 202 | M/S Stock-Well Properties (Seo Hotel) | 02/09/2024 | Provision of Conference Facilities | 504,000.00 | | 504,000.00 | | 504,000 | |
| 203 | M/S National Industrial Training Authority | 22/04/2024 | Provision of Conference Facilities | 288,000.00 | | 288,000.00 | | 288,000 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|---------------------------------------|---------------------------|------------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 204 | M/S Panorama Park Hotel Limited | 04/08/2023 | Provision of Conference Facilities | 496,999.77 | | 496,999.77 | | 497,000 | |
| 205 | M/S Sawela Lodges Naivasha | 22.04.2024 | Provision of Conference Facilities | 787,500.00 | | 787,500.00 | | 787,500 | |
| 206 | M/S Hotel Hylise | 12/08/2023 | Provision of Conference Facilities | 427,000.00 | | 427,000.00 | | 427,000 | |
| 207 | M/S Stoni Athi Resort Limited | 09/05/2024 | Provision of Conference Facilities | 350,000.00 | | 350,000.00 | | 350,000 | |
| 208 | M/S Sawela Lodges | 10/10/2023 | Provision of Conference Facilities | 625,500.00 | | 625,500.00 | | 625,500 | |
| 209 | M/S Hotel Hylise | 14/.2/2024 | Provision of Conference Facilities | 350,000.00 | | 350,000.00 | | 350,000 | |
| 210 | M/S Lake Naivasha Resort | 31/5/2024 | Provision of Conference Facilities | 230,000.00 | | 230,000.00 | | 230,000 | |
| 211 | M/S Linda Services Limited 3d's Hotel | 11/05/2023 | Provision of Conference Facilities | 84,000.00 | | 84,000.00 | | 84,000 | |
| 212 | M/S Hotel Hylise | 16/12/2023 | Provision of Conference Facilities | 266,000.00 | | 266,000.00 | | 266,000 | |
| 213 | M/S Panorama Park Hotel Limited | 02/11/2023 | Provision of Conference Facilities | 359,999.39 | | 359,999.39 | | 359,999 | |
| 214 | M/S Machakos University | 27/10/23 | Provision of Conference Facilities | 120,000.00 | | 120,000.00 | | 120,000 | |
| 215 | M/S Hotel Hylise | 22/07/23 | Provision of Conference Facilities | 525,000.00 | | 525,000.00 | | 525,000 | |
| 216 | M/S Stock-Well Properties (Seo Hotel) | 03/10/2024 | Provision of Conference Facilities | 256,000.00 | | 256,000.00 | | 256,000 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 217 | M/S Kenya Institute of Supplies Management | Various Dates | Provision of Conference Facilities | 278,400.00 | | 278,400.00 | | 278,400 | |
| 218 | The Copy Cat Ltd | 19/08.2024 | Provision of Repair and Maintenance of Machines | 497,128.00 | | 497,128.00 | | 497,128 | |
| 219 | M/S Metro Maids | 28/05/2024, 30/06/2024 | Provision of Cleaning Services | 868,000.00 | | 868,000.00 | | 868,000 | |
| 220 | M/S The Elite Times Ventures Limited | 8/23/2022 | Return Air Ticket to Ukunda (Ps Kevit Desai And Officers) | 146,850.00 | 146,850.00 | | 146,850.00 | 0.00 | |
| 221 | M/S The Elite Times Ventures Limited | 9/26/2022 | Return Air Ticket to Kisumu Ben Mwendwa | 43,980 | 43,980 | | 43,980 | 0.00 | |
| 222 | M/S The Elite Times Ventures Limited | 10/6/2022 | Return Air Ticket to Eldoret (Ps Kevit Desai And Officers) | 80,610.00 | 80,610.00 | | 80,610.00 | 0.00 | |
| 223 | M/S The Elite Times Ventures Limited | 11/14/2022 | Return Air Ticket to Mombasa (Ben Mwendwa and Perpetual Mwangi) | 87,940.00 | 87,940.00 | | 87,940.00 | 0.00 | |
| 224 | M/S Silver Africa Tours and Safaris | 12/6/2022 | Return Air Ticket to Malindi (Jacob Yego) | 58,845.00 | 58,845.00 | | 58,845.00 | 0.00 | |
| 225 | M/S Kaylan Tours and Travel | 1/26/2023 | Return Air Ticket to Kisumu (Rono Kiprotich, Julius Mwabu And Purity Nyaga) | 83,700.00 | 83,700.00 | | 83,700.00 | 0.00 | |
| 226 | M/S Kaylan Tours and Travel | 1/30/2023 | Return Air Ticket to Kisumu (Ps Abdi Dubat And John Kiboi) | 85,535.00 | 85,535.00 | | 85,535.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 227 | M/S Lyca Tours and Travel | 2/28/2023 | Return Air Ticket to Mombasa (George Otieno Baraza) | 29,900.00 | 29,900.00 | | 29,900.00 | 0.00 | |
| 228 | M/S Lyca Tours and Travel | 3/7/2023 | Return Air Ticket to Mombasa (Sarah Ogongo) | 39,945.00 | 39,945.00 | | 39,945.00 | 0.00 | |
| 229 | M/S Affordable Tours and Travel Services | 3/8/2023 | Return Air Ticket to Mombasa (Ps Abdi Dubat And Two Officers) | 175,000.00 | 175,000.00 | | 175,000.00 | 0.00 | |
| 230 | M/S Lyca Tours and Travel | 3/24/2023 | Return Air Ticket to Ukunda (Grace Malela and Jacob Yego) | 140,550.00 | 140,550.00 | | 140,550.00 | 0.00 | |
| 231 | M/S Lyca Tours and Travel | 4/20/2023 | Return Air Ticket to Mombasa (Abigail Kahuthia And Geoffrey Gichuhi) | 79,800.00 | 79,800.00 | | 79,800.00 | 0.00 | |
| 232 | M/S Turkenya Tours and Safaris Limited | 4/26/2023 | Return Air Ticket to Mombasa (Timothy Sikunyi) | 48,835.00 | 48,835.00 | | 48,835.00 | 0.00 | |
| 233 | M/S Lyca Tours and Travel | 4/26/2023 | Return Air Ticket to Mombasa (Alice Yala And George Alogo, Nicholas Ndongi, Jumawakhungu And Iren Musebe) | 214,850.00 | 214,850.00 | | 214,850.00 | 0.00 | |
| 234 | M/S Lyca Tours and Travel | 4/26/2023 | Return Air Ticket to Mombasa (Cs Rebeca Miano And Five Officers) | 369,300.00 | 369,300.00 | | 369,300.00 | 0.00 | |
| 235 | M/S Turkenya Tours & Safaris Limited | 5/23/2023 | Return Air Ticket to Mombasa (Lucy Kamau) | 58,310.00 | 58,310.00 | | 58,310.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--|---------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 236 | M/S Turkenya Tours and Safaris Limited | 5/25/2023 | Return Air Ticket to Mombasa (Lucy Kamau And Sarah Ogongo) | 79,180.00 | 79,180.00 | | 79,180.00 | 0.00 | |
| 237 | M/S Turkenya Tours & Safaris Limited | 5/25/2023 | Return Air Ticket to Mombasa (Dr. Judy Njeru) | 57,215.00 | 57,215.00 | | 57,215.00 | 0.00 | |
| 238 | M/S Elka Air Travel and Tours Limited | 5/26/2023 | Return Air Ticket to Mombasa (Elice Gatakaa And Irene Musebe) | 71,070.00 | 71,070.00 | | 71,070.00 | 0.00 | |
| 239 | M/S Turkenya Tours & Safaris Limited | 5/26/2023 | Return Air Ticket to Mombasa (Ps Abdi Dubat And Ibrahim Hussein) | 132,875 | 132,875.00 | | 132,875.00 | 0.00 | |
| 240 | M/S Ngurumah Tours & Travel | 5/31/2023 | Return Air Ticket to Kisumu (Charity Chepkonga Bokindo) | 48,000.00 | 48,000.00 | | 48,000.00 | 0.00 | |
| 241 | M/S Silver Africa Tours and Travel | 6/3/2023 | Return Air Ticket to Kisumu – Nairobi – Kisumu (Eric Mbeya) | 39,780.00 | 39,780.00 | | 39,780.00 | 0.00 | |
| 242 | M/S Tondwe Africa Group Limited | 6/24/2023 | Return Air Ticket to Mombasa (Dr. Judy Njeru) | 38,850.00 | 38,850.00 | | 38,850.00 | 0.00 | |
| 243 | M/S The Elite Times Ventures Limited | 7/25/2022 | Return Air Ticket to Bujumbura (Julius Mwabu) | 345,940.00 | 345,940.00 | | 345,940.00 | 0.00 | |
| 244 | M/S The Elite Times Ventures Limited | 8/2/2022 | Return Air Ticket to Kigali (Peter Chege) | 378,740.00 | 378,740.00 | | 378,740.00 | 0.00 | |
| 245 | M/S Elite Times Ventures Limited | 8/25/2022 | Return Air Ticket to Kilimanjaro (Sarah Ogongo) | 248,800.00 | 248,800.00 | | 248,800.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--------------------------------------|---------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 246 | M/S Tropas Agencies | 9/4/2022 | Return Air Ticket to Bujumbura (Evelyn Akendow And Ben Mwendwa) | 709,840.00 | 709,840.00 | | 709,840.00 | 0.00 | |
| 247 | M/S Travigent Agencies | 9/12/2022 | Return Air Ticket to Bujumbura (Charles Ngunjiri) | 354,840.00 | 354,840.00 | | 354,840.00 | 0.00 | |
| 248 | M/S The Elite Times Ventures Limited | 10/18/2022 | Return Air Ticket to Entebbe (Charles Ngunjiri) | 198,640.00 | 198,640.00 | | 198,640.00 | 0.00 | |
| 249 | M/S Silver Africa Tours and Safaris | 1/2/2023 | Return Air Ticket to Dar-Esalam Dodoma Dar-Esalam (Cs Rebeca Miano And Four Officers) | 1,160,620.00 | 1,160,620.00 | | 1,160,620.00 | 0.00 | |
| 250 | M/S Kaylan Tours and Travel | 1/27/2023 | Return Air Ticket to Bujumbura (Elice Kariuki, Julius Mwabu, Dr. Nicholas Ndongi And Charles Ngunjiri) | 395,800.00 | 395,800.00 | | 395,800.00 | 0.00 | |
| 251 | M/S Kaylan Tours & Travel | 1/31/2023 | Return Air Ticket to Bujumbura – Burundi (Ps Abdi Dubat And Three Officers) | 511,215.00 | 511,215.00 | | 511,215.00 | 0.00 | |
| 252 | M/S Turkenya Tours & Safaris Limited | 2/6/2023 | Return Air Ticket to Dar-Esalam (Purity Chakachaka) | 144,780.00 | 144,780.00 | | 144,780.00 | 0.00 | |
| 253 | M/S Affordable Tours and Travel | 2/20/2023 | Return Air Ticket to Bujumbura – Burundi (Ps Abdi Dubat And Two Officers) | 1,557,000.00 | 1,557,000.00 | | 1,557,000.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Up to the end of the year |
|-----|--|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|---------------------------|
| 254 | M/S Silver Africa Tours and Safaris | 3/4/2023 | Return Air Ticket to Kigali - Rwanda (Cs Rebeca Miano And Two Officers) | 714,286.00 | 714,286.00 | | 714,286.00 | 0.00 | |
| 255 | M/S Lyca Tours and Travel | 3/11/2023 | Return Air Ticket to Zanzibar (Penina Njoroge) | 98,790.00 | 98,790.00 | | 98,790.00 | 0.00 | |
| 256 | M/S Lyca Tours and Travel | 3/16/2023 | Return Air Ticket to London - Uk (Ps Abdi Dubat And Ibrahim Hussein) | 451,380.69 | 451,380.69 | | 451,380.69 | 0.00 | |
| 257 | M/S Lyca Tours and Travel | 3/21/2023 | Return Air Ticket to Kamapala - Uganda (Denis Osoro) | 96,815.00 | 96,815.00 | | 96,815.00 | 0.00 | |
| 258 | M/S Lyca Tours and Travel | 3/23/2023 | Return Air Ticket to Kigali - Rwanda (Sussan Lutta) | 119,500.00 | 119,500.00 | | 119,500.00 | 0.00 | |
| 259 | M/S Lyca Tours and Travel | 3/23/2023 | Return Air Ticket to Entebbe - Uganda (Charles Ngunjiri) | 134,900.00 | 134,900.00 | | 134,900.00 | 0.00 | |
| 260 | M/S Lyca Tours and Travel | 3/23/2023 | Return Air Ticket to Kilimanjaro (Dr. Judy Njeru) | 107,500.00 | 107,500.00 | | 107,500.00 | 0.00 | |
| 261 | M/S Lyca Tours and Travel | 3/27/2023 | Return Air Ticket to Bujumbura (Jane Njuguna) | 199,800.00 | 199,800.00 | | 199,800.00 | 0.00 | |
| 262 | M/S Lyca Tours and Travel | 3/29/2023 | Return Air Ticket to Kilimanjaro (Tanzania) - Ps Abdi Dubat And Charles Ndungu) | 457,505.00 | 457,505.00 | | 457,505.00 | | |
| 263 | M/S Turkenya Tours and Safaris Limited | 4/3/2023 | Return Air Ticket to Kigali - Rwanda (Dr. Alice Yala) | 190,455.00 | 190,455.00 | | 190,455.00 | | |

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|-----|--------------------------------------|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 264 | M/S Turkenya Tours & Safaris Limited | 4/3/2023 | Return Air Ticket to Dar-Esalam (Sarah Ogongo) | 126,795.00 | 126,795.00 | | 126,795.00 | 0.00 | |
| 265 | M/S Lyca Tours and Travel | 4/10/2023 | Return Air Ticket to Johannesburg (Julius Mwabu) | 287,910.00 | 287,910.00 | | 287,910.00 | 0.00 | |
| 266 | M/S Lyca Tours and Travel | 4/14/2023 | Return Air Ticket to Kigali – Rwanda (Eric Munene And Sarah Chebet) | 371,600.00 | 371,600.00 | | 371,600.00 | 0.00 | |
| 267 | M/S Lyca Tours and Travel | 4/17/2023 | Return Air Ticket to Entebbe – Uganda (Ben Mwendwa) | 155,750.00 | 155,750.00 | | 155,750.00 | 0.00 | |
| 268 | M/S Lyca Tours and Travel | 4/17/2023 | Return Air Ticket to Kamapala – Uganda (Rono Kiprotich, Purity Nyaga, Esther Omondi And Peninnah Muchogo) | 623,000.00 | 623,000.00 | | 623,000.00 | 0.00 | |
| 269 | M/S Lyca Tours and Travel | 4/18/2023 | Return Air Ticket to Kigali – Rwanda (Samuel Wanjohi) | 89,030.00 | 89,030.00 | | 89,030.00 | 0.00 | |
| 270 | M/S Lyca Tours and Travel | 4/18/2023 | Return Air Ticket to Dar-Esalam (Edward Owango) | 123,675 | 123,675.00 | | 123,675.00 | 0.00 | |
| 271 | M/S Lyca Tours and Travel | 4/19/2023 | Return Air Ticket to Dar-Esalam (Julius Mbabu, Irene Musebe And Elice Gakaa) | 404,100.00 | 404,100.00 | | 404,100.00 | 0.00 | |
| 272 | M/S M/S Lyca Tours and Travel | 4/20/2023 | Return Air Ticket to Zinzibar (Ps Abdiodsubat And Three Officers) | 675,450.00 | 675,450.00 | | 675,450.00 | 0.00 | |
| 273 | M/S Lyca Tours and Travel | 5/12/2023 | Return Air Ticket to Dar-Esalam (Ps Abdi Dubat And Two Officers) | 955,110.00 | 955,110.00 | | 955,110.00 | 0.00 | |

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|-----|--|---------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 274 | M/S Tondwe Africa Group Limited | 5/17/2023 | Return Air Ticket to Kinshasa - DRC (Raphael Kanoti) | 165,500.00 | 165,500.00 | | 165,500.00 | 0.00 | |
| 275 | M/S Turkenya Tours & Safaris Limited | 5/18/2023 | Return Air Ticket to Juba - South Sudan (Dr. Alice Yalla, Beatrice Mbai And Samuel Sunkuli) | 647,400.00 | 647,400.00 | | 647,400.00 | 0.00 | |
| 276 | M/S Ngurumah Tours & Travel | 5/19/2023 | Return Air Ticket to Dar-Esalam (Cs Rebeca Miano And Officers) | 617,552.00 | 617,552.00 | | 617,552.00 | 0.00 | |
| 277 | M/S Ngurumah Tours & Travel | 5/19/2023 | Return Air Ticket to Bujumbura - Burundi (Cs Rebeca Miano And Four Officers) | 867,295.00 | 867,295.00 | | 867,295.00 | 0.00 | |
| 278 | M/S Elka Air Travel and Tours Limited | 5/23/2023 | Return Air Ticket to Bujumbura (Patronella Kageha And George Baraza) | 287,400.00 | 287,400.00 | | 287,400.00 | 0.00 | |
| 279 | M/S Tondwe Africa Grolimited | 5/24/2023 | Return Air Ticket to Kamapala (Soita Wavuke) | 105,950.00 | 105,950.00 | | 105,950.00 | 0.00 | |
| 280 | M/S Ngurumah Tours & Travel | 5/24/2023 | Return Air Ticket to Bujumbura - Burundi (Raphael Kanoti and Juma Wakhungu And Dr. Alice Yala) | 406,500.00 | 406,500.00 | | 406,500.00 | 0.00 | |
| 281 | M/S Turkenya Tours and Safaris Limited | 5/25/2023 | Return Air Ticket to Harare Zimbabwe (Catharine Kandie And Rose Malaki) | 596,900.00 | 596,900.00 | | 596,900.00 | 0.00 | |
| 282 | M/S Turkenya Tours and Safaris Limited | 5/25/2023 | Return Air Ticket to Bujumbura (Dr. Alice Yala) | 259,685.00 | 259,685.00 | | 259,685.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|---------------------------------------|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 283 | M/S Ngurumah Tours & Travel | 5/25/2023 | Return Air Ticket to Entebbe – Uganda (Evelyn Achieng And Eric Odhiambo) | 214,624.00 | 214,624.00 | | 214,624.00 | | |
| 284 | M/S Turkenya Tours & Safaris Limited | 5/25/2023 | Return Air Ticket to Kampala – Uganda (Franklin Matendechere) | 102,550.00 | 102,550.00 | | 102,550.00 | 0.00 | |
| 285 | M/S Turkenya Tours & Safaris Limitedp | 5/25/2023 | Return Air Ticket to Entebbe – Uganda (Ps Abdi Dubat And Two Officers) | 565,190.00 | 565,190.00 | | 565,190.00 | 0.00 | |
| 286 | M/S Turkenya Tours & Safaris Limited | 5/25/2023 | Return Air Ticket to Entebbe – Uganda (Julius Mwabu And Timothy Sikunyi) | 370,650.00 | 370,650.00 | | 370,650.00 | 0.00 | |
| 287 | M/S Turkenya Tours & Safaris Limited | 5/25/2023 | Return Air Ticket to Dar-Salaam (Charles Ngunjiri) | 193,915.00 | 193,915.00 | | 193,915.00 | 0.00 | |
| 288 | M/S Turkenya Tours & Safaris Limited | 5/26/2023 | Return Air Ticket to Bujumbura (Cs Rebecca Miano And Four Other Officers) | 1,736,915 | 1,736,915.00 | | 1,736,915.00 | 0.00 | |
| 289 | M/S Turkenya Tours & Safaris Limited | 5/29/2023 | Return Air Ticket to Bujumbura – Burundi (Ps Abdi Dubat And Two Officers) | 736,040.00 | 736,040.00 | | 736,040.00 | 0.00 | |
| 290 | M/S Turkenya Tours & Safaris Limited | 5/31/2023 | Return Air Ticket to Dar-Salaam (Penina Njoroge) | 153,240.00 | 153,240.00 | | 153,240.00 | 0.00 | |
| 291 | M/S Turkenya Tours & Safaris Limited | 5/31/2023 | Return Air Ticket to Bujumbura – Burundi (Change of Flight) | 98,605.00 | 98,605.00 | | 98,605.00 | 0.00 | |
| 292 | M/S Elka Air Travel and Tours Limited | 6/8/2023 | Return Air Ticket to Kigali – Rwanda (Jane Njuguna) | 158,265.00 | 158,265.00 | | 158,265.00 | 0.00 | |

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|-----|---------------------------------------|---------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 293 | M/S Elka Air Travel and Tours Limited | 6/13/2023 | Return Air Ticket to New York - USA(Cancellation of Flight) | 63,000.00 | 63,000.00 | | 63,000.00 | 0.00 | USD |
| 294 | M/S Turkenya Tours & Safaris Limited | 6/19/2023 | Return Air Ticket to Lusaka Zambia (Cs Rebeca Miano And Four Officers) | 1,312,480.00 | 1,312,480.00 | | 1,312,480.00 | 0.00 | USD |
| 295 | M/S Turkenya Tours & Safaris Limited | 6/22/2023 | Return Air Ticket to Kigali - Rwanda (John Kiboi, Zeddybariti, Juma Wakhungu And Samuel Sunkuli) | 746,300.00 | 746,300.00 | | 746,300.00 | 0.00 | USD |
| 296 | M/S Ngurumah Tours & Travel | 6/26/2023 | Return Air Ticket to Vienna - Austria (Maryanne W. Mucheru) | 463,980.00 | 463,980.00 | | 463,980.00 | 0.00 | USD |
| 297 | M/S Turkenya Tours & Safaris Limited | 6/27/2023 | Return Air Ticket to London - Uk (Ps Abdi Dubat And Ibrahim Hussein) | 1,476,780.00 | 1,476,780.00 | | 1,476,780.00 | 0.00 | USD |
| 298 | M/S Elka Air Travel and Tours Limited | 6/30/2023 | Return Air Ticket to London - Uk (Cs Rebeca Miano) | 975,800.00 | 975,800.00 | | 975,800.00 | 0.00 | USD |
| 299 | M/S Jeb Motors | 11/8/2022 | Servicing of Motor Vehicle- Peugeot 3008 GKB002Y | 60,000.75 | 60,000.75 | | 60,000.75 | 0.00 | USD |
| 300 | M/S Jeb Motors | 12/13/2022 | Servicing of Motor Vehicle- Toyota Rav-4 GKA162T | 25,000.00 | 25,000.00 | | 25,000.00 | | USD |
| 301 | M/S Joto Enterprises | 12/13/2022 | Servicing of Motor Vehicle- Toyota Prado GKB502G | 18,560.00 | 18,560.00 | | 18,560.00 | 0.00 | USD |

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|-----|-------------------------------|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 302 | M/S Jeb Motors | 1/10/2023 | Servicing and Breaks Replacement of Motor Vehicle- Toyota Prado GKB966S | 48,000.00 | 48,000.00 | | 48,000.00 | 0.00 | |
| 303 | M/S Jeb Motors | 1/12/2023 | Windscreen Replacement of Motor Vehicle- Toyota Prado GKB537W | 57,400.00 | 57,400.00 | | 57,400.00 | 0.00 | |
| 304 | M/S Joto Enterprises | 1/20/2023 | Repair of Radiator of Motor Vehicle- V/W Passat GKA076V | 27,376.00 | 27,376.00 | | 27,376.00 | 0.00 | |
| 305 | M/S Cfao Motors Kenya Limited | 1/26/2023 | Servicing/Break Replacement to Motor Vehicle Toyota Prado Gkb537w | 60,510.87 | 60,510.87 | | 60,510.87 | 0.00 | |
| 306 | M/S Joto Enterprises | 1/26/2023 | Servicing of Motor Vehicle- Toyota D/Cab Gkb890d | 27,434.00 | 27,434.00 | | 27,434.00 | 0.00 | |
| 307 | M/S Joto Enterprises | 2/13/2023 | Repairs of Motor Vehicle- Toyota Prado GKB940u | 29,174.00 | 29,174.00 | | 29,174.00 | 0.00 | |
| 308 | M/S Joto Enterprises | 2/14/2023 | Re-Spraying/Body Works to Motor Vehicle- Toyota Avanza Gkb943d | 14,105.60 | 14,105.60 | | 14,105.60 | 0.00 | |
| 309 | M/S Joto Enterprises | 2/15/2023 | Replacement of Water to Motor Vehicle- Toyota Avanza GKB943D | 22,388.00 | 22,388.00 | | 22,388.00 | 0.00 | |
| 310 | M/S Joto Enterprises | 2/20/2023 | Catch Replacement to Motor Vehicle- Toyota Prado Gka231s | 58,580.00 | 58,580.00 | | 58,580.00 | 0.00 | |
| 311 | M/S Jeb Motors | 2/24/2023 | Servicing of Motor Vehicle- Toyota Prado GKB938U | 49,200.00 | 49,200.00 | | 49,200.00 | 0.00 | |

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|-----|-------------------------------|---------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 312 | M/S Joto Enterprises | 2/27/2023 | Servicing of Motor Vehicle- Toyota D/Cab Gkb890d | 24,534.00 | 24,534.00 | | 24,534.00 | 0.00 | |
| 313 | M/S Jeb Motors | 3/6/2023 | Servicing of Motor Vehicle- Peugeot 3008 Gkb003y | 28,600.00 | 28,600.00 | | 28,600.00 | 0.00 | |
| 314 | M/S Joto Enterprises | 3/10/2023 | Servicing of Motor Vehicle- Toyota D/Cab GKA163T | 27,434.00 | 27,434.00 | | 27,434.00 | 0.00 | |
| 315 | M/S Joto Enterprises | 3/27/2023 | Servicing of Motor Vehicle- Toyota Rav-4 GKA162T | 21,634.00 | 21,634.00 | | 21,634.00 | 0.00 | |
| 316 | M/S Kithan Autocare Limited | 3/30/2023 | Repair of Water to Motor Vehicle- Toyota Avanza GKB943D | 167,504.00 | 167,504.00 | | 167,504.00 | 0.00 | |
| 317 | M/S Moragie Auto and Supplies | 4/24/2023 | Repairs of Motor Vehicle- Toyota Hilux GKB891D | 292,500.00 | 292,500 | | 292,500 | 0 | |
| 318 | M/S Jeb Motors | 5/8/2023 | Servicing of Motor Vehicle- Toyota Prado Gkb938u | 47,300.00 | 47,300.00 | | 47,300.00 | 0.00 | |
| 319 | M/S Joto Enterprises | 6/20/2023 | Repairs of Motor Vehicle- Toyota Van GKA587T | 452,400.00 | 452,400.00 | | 452,400.00 | 0.00 | |
| 320 | M/S Jeb Motors | 6/20/2023 | Repairs of Motor Vehicle- Toyota D/Cab Gka163t | 371,500.00 | 371,500.00 | | 371,500.00 | 0.00 | |
| 321 | M/S Hotel Hylise | 7/22/2022 | Provision of Conference Facility (Annual Performance Evaluation Retreat) | 350,000.00 | 350,000.00 | | 350,000.00 | 0.00 | |
| 322 | M/S A & L | 10/18/2022 | Provision of Conference Facilities | 210,900 | 210,900.00 | | 210,900.00 | 0.00 | |
| 323 | M/S Ndash Enterprises Limited | 11/14/2022 | Provision of Conference Facilities | 657,900.00 | 657,900.00 | | 657,900.00 | 0.00 | |

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|-----|--|---------------------------|---|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 324 | M/S Serena Hotel | 1/31/2023 | Provision of Conference Facility and Diner EAC Council of Ministers | 367,300.00 | 367,300.00 | | 367,300.00 | | |
| 325 | M/S Morendat Training and Conference Centre (Kenya Pipeline Company Limited) | 4/30/2023 | Provision of Conference Facilities | 185,600.00 | 185,600.00 | | 185,600.00 | 0.00 | |
| 326 | M/S Safaricom Limited | 5/11/2023 | Provision Internet Services for The Months of April To June 2023 | 313,192.48 | 313,192.48 | | 313,192.48 | 0.00 | |
| 327 | Telkom Kenya Limited | 6/23/2023 | Postpay Telephone Lines | 159,587.25 | 159,587.25 | | 159,587.25 | 0.00 | |
| 328 | M/S Posh I.T. | 3/21/2023 | ESET Endpoint Security | 375,000.00 | 375,000.00 | | 375,000.00 | 0.00 | |
| 329 | M/S Oliveira Restaurant | 11/17/2022 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |
| 330 | M/S Oliveira Restaurant | 10/17/2022 | Provision of Tea, Snacks and Water | 16,000.00 | 16,000.00 | | 16,000.00 | 0.00 | |
| 331 | M/S Oliveira Restaurant | 10/17/2022 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 332 | M/S Oliveira Restaurant | 10/17/2022 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 333 | M/S Oliveira Restaurant | 10/19/2022 | Provision of Tea, Snacks and Water | 32,000.00 | 32,000.00 | | 32,000.00 | 0.00 | |
| 334 | M/S Oliveira Restaurant | 10/19/2022 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 335 | M/S Oliveira Restaurant | 10/19/2022 | Provision of Tea, Snacks and Water | 11,250.00 | 11,250.00 | | 11,250.00 | 0.00 | |
| 336 | M/S Oliveira Restaurant | 10/19/2022 | Provision of Tea, Snacks and Water | 35,600.00 | 35,600.00 | | 35,600.00 | 0.00 | |

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|-----|-------------------------------|---------------------------|------------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 337 | M/S Oliveira Restaurant | 11/8/2022 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 338 | M/S Oliveira Restaurant | 11/9/2022 | Provision of Tea, Snacks and Water | 2,700.00 | 2,700.00 | | 2,700.00 | 0.00 | |
| 339 | M/S Oliveira Restaurant | 11/14/2022 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |
| 340 | M/S Oliveira Restaurant | 11/14/2022 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |
| 341 | M/S Oliveira Restaurant | 11/15/2022 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |
| 342 | M/S Oliveira Restaurant | 11/15/2022 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |
| 343 | M/S Oliveira Restaurant | 11/16/2022 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |
| 344 | M/S Oliveira Restaurant | 11/16/2022 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |
| 345 | M/S Oliveira Restaurant | 11/17/2022 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |
| 346 | M/S Oliveira Restaurant | 11/18/2022 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |
| 347 | M/S Oliveira Restaurant | 11/22/2022 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 348 | M/S Oliveira Restaurant | 11/25/2022 | Provision of Tea, Snacks and Water | 67,000.00 | 67,000.00 | | 67,000.00 | 0.00 | |
| 349 | M/S Oliveira Restaurant | 1/10/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | | |
| 350 | M/S Oliveira Restaurant | 1/19/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 351 | M/S Oliveira Restaurant | 1/31/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 352 | M/S Oliveira Restaurant | 2/8/2023 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |

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|-----|--|---------------------------|------------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 353 | M/S Oliveira Restaurant | 2/8/2023 | Provision of Tea, Snacks and Water | 4,450.00 | 4,450.00 | | 4,450.00 | 0.00 | |
| 354 | M/S Real Time Restaurant Limited | 2/15/2023 | Provision of Tea, Snacks and Water | 18,850.00 | 18,850.00 | | 18,850.00 | 0.00 | |
| 355 | M/S Real Time Restaurant Limited | 2/15/2023 | Provision of Tea, Snacks and Water | 18,850.00 | 18,850.00 | | 18,850.00 | 0.00 | |
| 356 | M/S Oliveira Restaurant | 2/17/2023 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 357 | M/S Oliveira Restaurant | 2/21/2023 | Provision of Tea, Snacks and Water | 25,000.00 | 25,000.00 | | 25,000.00 | 0.00 | |
| 358 | M/S Oliveira Restaurant | 2/21/2023 | Provision of Tea, Snacks and Water | 42,800.00 | 42,800.00 | | 42,800.00 | 0.00 | |
| 359 | M/S Oliveira Restaurant | 3/23/2023 | Provision of Tea, Snacks and Water | 23,540.00 | 23,540.00 | | 23,540.00 | 0.00 | |
| 360 | M/S Oliveira Restaurant | 3/24/2023 | Provision of Tea, Snacks and Water | 32,340.00 | 32,340.00 | | 32,340.00 | 0.00 | |
| 361 | M/S Real Time Restaurant Limited | 3/28/2023 | Provision of Tea, Snacks and Water | 11,310.00 | 11,310.00 | | 11,310.00 | 0.00 | |
| 362 | M/S Oliveira Restaurant | 3/28/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 363 | M/S Oliveira Restaurant | 3/29/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 364 | M/S Real Time Group Restaurant Limited | 4/12/2023 | Provision of Tea, Snacks and Water | 40,000.00 | 40,000.00 | | 40,000.00 | 0.00 | |
| 365 | M/S Real Time Group Restaurant Limited | 4/13/2023 | Provision of Tea, Snacks and Water | 15,000.00 | 15,000.00 | | 15,000.00 | 0.00 | |

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|-----|----------------------------------|---------------------------|------------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 366 | M/S Real Time Restaurant Limited | 4/14/2023 | Provision of Tea, Snacks and Water | 15,000.00 | 15,000.00 | | 15,000.00 | 0.00 | |
| 367 | M/S Oliveira Restaurant | 4/18/2023 | Provision of Tea, Snacks and Water | 25,000.00 | 25,000.00 | | 25,000.00 | 0.00 | |
| 368 | M/S Oliveira Restaurant | 4/18/2023 | Provision of Tea, Snacks and Water | 60,600.00 | 60,600.00 | | 60,600.00 | 0.00 | |
| 369 | M/S Oliveira Restaurant | 4/19/2023 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 370 | M/S Oliveira Restaurant | 4/20/2023 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 371 | M/S Real Time Restaurant Limited | 4/20/2023 | Provision of Tea, Snacks and Water | 20,000.00 | 20,000.00 | | 20,000.00 | 0.00 | |
| 372 | M/S Oliveira Restaurant | 5/19/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 373 | M/S Oliveira Restaurant | 4/24/2023 | Provision of Tea, Snacks and Water | 15,000.00 | 15,000.00 | | 15,000.00 | 0.00 | |
| 374 | M/S Oliveira Restaurant | 4/27/2023 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 375 | M/S Oliveira Restaurant | 4/27/2023 | Provision of Tea, Snacks and Water | 25,000.00 | 25,000.00 | | 25,000.00 | 0.00 | |
| 376 | M/S Oliveira Restaurant | 4/27/2023 | Provision of Tea, Snacks and Water | 20,000.00 | 20,000.00 | | 20,000.00 | 0.00 | |
| 377 | M/S Oliveira Restaurant | 4/28/2023 | Provision of Tea, Snacks and Water | 1,800.00 | 1,800.00 | | 1,800.00 | 0.00 | |
| 378 | M/S Oliveira Restaurant | 5/2/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 379 | M/S Oliveira Restaurant | 5/3/2023 | Provision of Tea, Snacks and Water | 14,240.00 | 14,240.00 | | 14,240.00 | 0.00 | |
| 380 | M/S Oliveira Restaurant | 5/3/2023 | Provision of Tea, Snacks and Water | 8,000.00 | 8,000.00 | | 8,000.00 | 0.00 | |
| 381 | M/S Oliveira Restaurant | 5/9/2023 | Provision of Tea, Snacks and Water | 8,000.00 | 8,000.00 | | 8,000.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|-------------------------------|---------------------------|------------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 382 | M/S Oliveira Restaurant | 5/12/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 383 | M/S Oliveira Restaurant | 5/12/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 384 | M/S Oliveira Restaurant | 5/13/2023 | Provision of Tea, Snacks and Water | 15,000.00 | 15,000.00 | | 15,000.00 | 0.00 | |
| 385 | M/S Oliveira Restaurant | 5/23/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 386 | M/S Oliveira Restaurant | 5/23/2023 | Provision of Tea, Snacks and Water | 12,900.00 | 12,900.00 | | 12,900.00 | 0.00 | |
| 387 | M/S Oliveira Restaurant | 5/23/2023 | Provision of Tea, Snacks and Water | 26,700.00 | 26,700.00 | | 26,700.00 | 0.00 | |
| 388 | M/S Oliveira Restaurant | 5/24/2023 | Provision of Tea, Snacks and Water | 17,000.00 | 17,000.00 | | 17,000.00 | 0.00 | |
| 389 | M/S Oliveira Restaurant | 5/26/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 390 | M/S Oliveira Restaurant | 5/26/2023 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 391 | M/S Oliveira Restaurant | 5/26/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 392 | M/S Oliveira Restaurant | 5/29/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 393 | M/S Oliveira Restaurant | 5/30/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 394 | M/S Oliveira Restaurant | 5/30/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 395 | M/S Oliveira Restaurant | 5/30/2023 | Provision of Tea, Snacks and Water | 15,000.00 | 15,000.00 | | 15,000.00 | 0.00 | |
| 396 | M/S Oliveira Restaurant | 5/30/2023 | Provision of Tea, Snacks and Water | 15,000.00 | 15,000.00 | | 15,000.00 | 0.00 | |
| 397 | M/S Oliveira Restaurant | 5/31/2023 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|-------------------------------|---------------------------|------------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 398 | M/S Oliveira Restaurant | 6/6/2023 | Provision of Tea, Snacks and Water | 10,680.00 | 10,680.00 | | 10,680.00 | 0.00 | |
| 399 | M/S Oliveira Restaurant | 6/8/2023 | Provision of Tea, Snacks and Water | 31,250.00 | 31,250.00 | | 31,250.00 | 0.00 | |
| 400 | M/S Oliveira Restaurant | 6/9/2023 | Provision of Tea, Snacks and Water | 10,680.00 | 10,680.00 | | 10,680.00 | 0.00 | |
| 401 | M/S Oliveira Restaurant | 6/12/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 402 | M/S Oliveira Restaurant | 6/12/2023 | Provision of Tea, Snacks and Water | 26,700.00 | 26,700.00 | | 26,700.00 | 0.00 | |
| 403 | M/S Oliveira Restaurant | 6/12/2023 | Provision of Tea, Snacks and Water | 18,750.00 | 18,750.00 | | 18,750.00 | 0.00 | |
| 404 | M/S Oliveira Restaurant | 6/12/2023 | Provision of Tea, Snacks and Water | 18,750.00 | 18,750.00 | | 18,750.00 | 0.00 | |
| 405 | M/S Oliveira Restaurant | 6/13/2023 | Provision of Tea, Snacks and Water | 17,800.00 | 17,800.00 | | 17,800.00 | 0.00 | |
| 406 | M/S Oliveira Restaurant | 6/13/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 407 | M/S Oliveira Restaurant | 6/13/2023 | Provision of Tea, Snacks and Water | 8,900.00 | 8,900.00 | | 8,900.00 | 0.00 | |
| 408 | M/S Oliveira Restaurant | 6/14/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |
| 409 | M/S Oliveira Restaurant | 6/14/2023 | Provision of Tea, Snacks and Water | 18,750.00 | 18,750.00 | | 18,750.00 | 0.00 | |
| 410 | M/S Oliveira Restaurant | 6/15/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 411 | M/S Oliveira Restaurant | 6/15/2023 | Provision of Tea, Snacks and Water | 20,000.00 | 20,000.00 | | 20,000.00 | 0.00 | |
| 412 | M/S Oliveira Restaurant | 6/16/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 413 | M/S Oliveira Restaurant | 6/16/2023 | Provision of Tea, Snacks and Water | 15,000.00 | 15,000.00 | | 15,000.00 | 0.00 | |
| 414 | M/S Oliveira Restaurant | 6/20/2023 | Provision of Tea, Snacks and Water | 13,350.00 | 13,350.00 | | 13,350.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|-------------------------------|---------------------------|------------------------------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 415 | M/S Oliveira Restaurant | 6/21/2023 | Provision of Tea, Snacks and Water | 26,700.00 | 26,700.00 | | 26,700.00 | 0.00 | |
| 416 | M/S Oliveira Restaurant | 6/21/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 417 | M/S Oliveira Restaurant | 6/21/2023 | Provision of Tea, Snacks and Water | 31,150.00 | 31,150.00 | | 31,150.00 | 0.00 | |
| 418 | M/S Oliveira Restaurant | 6/21/2023 | Provision of Tea, Snacks and Water | 21,000.00 | 21,000.00 | | 21,000.00 | 0.00 | |
| 419 | M/S Oliveira Restaurant | 6/21/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 420 | M/S Oliveira Restaurant | 6/22/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 421 | M/S Oliveira Restaurant | 6/22/2023 | Provision of Tea, Snacks and Water | 21,000.00 | 21,000.00 | | 21,000.00 | 0.00 | |
| 422 | M/S Oliveira Restaurant | 6/22/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 423 | M/S Oliveira Restaurant | 6/23/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 424 | M/S Oliveira Restaurant | 6/23/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 425 | M/S Oliveira Restaurant | 6/23/2023 | Provision of Tea, Snacks and Water | 22,250.00 | 22,250.00 | | 22,250.00 | 0.00 | |
| 426 | M/S Oliveira Restaurant | 6/26/2023 | Provision of Tea, Snacks and Water | 15,000.00 | 15,000.00 | | 15,000.00 | 0.00 | |
| 427 | M/S Oliveira Restaurant | 6/27/2023 | Provision of Tea, Snacks and Water | 25,000.00 | 25,000.00 | | 25,000.00 | 0.00 | |
| 428 | M/S Oliveira Restaurant | 6/27/2023 | Provision of Tea, Snacks and Water | 20,000.00 | 20,000.00 | | 20,000.00 | 0.00 | |
| 429 | M/S Oliveira Restaurant | 6/29/2023 | Provision of Tea, Snacks and Water | 10,000.00 | 10,000.00 | | 10,000.00 | 0.00 | |
| 430 | M/S Oliveira Restaurant | 6/29/2023 | Provision of Tea, Snacks and Water | 30,000.00 | 30,000.00 | | 30,000.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|---------------------------------------|---|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 431 | M/S Oliveira Restaurant | 6/29/2023 | Provision of Tea, Snacks and Water | 20,000.00 | 20,000.00 | | 20,000.00 | 0.00 | |
| 432 | M/S Oliveira Restaurant | 6/30/2023 | Provision of Tea, Snacks and Water | 31,250.00 | 31,250.00 | | 31,250.00 | 0.00 | |
| 433 | M/S Oliveira Restaurant | 6/30/2023 | Provision of Tea, Snacks and Water | 31,250.00 | 31,250.00 | | 31,250.00 | 0.00 | |
| 434 | M/S Oliveira Restaurant | 6/30/2023 | Provision of Tea, Snacks and Water | 15,000.00 | 15,000.00 | | 15,000.00 | 0.00 | |
| 435 | M/S The Agricultural Society Of Kenya | 9/8/2017, 2/27/2019, 6/25/2019, 6/26/2019 | Trade Rent for Years 2017/2018 & 2019/2020 For Nyeri, Kisumu, Nakuru And Kisii Agricultural Shows | 410,060.00 | 410,060.00 | | 410,060.00 | | |
| 436 | Government Advertising Agency | 10/27/2020 | 2¼ Page Colour Adverts for Tender Notice | 205,045.00 | 205,045.00 | | 205,045.00 | | |
| 437 | M/S Alindi Motors | | Repairs & Maintenance of Motor Vehicles as Per Invoices | 598,738.00 | 598,738.00 | | 598,738.00 | | |
| 438 | M/S Silver Africa Tours and Safaris | 7/2/2021 | Cs Office One Way Air Ticket- Mombasa Nairobi for 1 Pax While Attending A Crisis Meeting on Financial Challenges Facing The Coast Development Authority In Mombasa | 38,990.00 | 38,990.00 | | 38,990.00 | 0.00 | |
| 439 | The Elite Times Ventures Limited | 7/22/2021 | No Activity Approval/ No Requisition for Air Tickets | 87,960.00 | 87,960.00 | | 87,960.00 | 0.00 | |
| 440 | M/S Silver Africa Tours and Safaris | 9/9/2021 | BRT Office- Changes to Air Tickets For 5 Pax While Travelling to The Us on A Doing Business Road Show in September 2021. | 702,006.00 | 702,006.00 | | 702,006.00 | 0.00 | |

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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|-------------------------------------|---------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 441 | M/S Silver Africa Tours and Safaris | 9/21/2021 | BRT Office- Changes to Air Tickets for Business Road Show in September 2021.R 5 Pax While Travelling to The Us on Ease of Doing business | 539,970.00 | 539,970.00 | | 539,970.00 | 0.00 | |
| 442 | M/S CFAO Motors Limited | 10/25/2021 | Servicing/Brakes Replacement of GKB537W Toyota | 81,273.00 | 81,273.00 | | 81,273.00 | 0.00 | |
| 443 | M/S Tropas Agencies | 11/9/2021 | CPPMU - Return Air Ticket Nairobi Mombasa for 3 Pax While Attending The Annual Central Planning & Project Monitoring Units Forum In Mombasa In October 2021 | 174,570.00 | 174,570.00 | | 174,570.00 | 0.00 | |
| 444 | M/S Tropas Agencies | 11/11/2021 | Is — Office- Return Air Ticket For 1 Pax Nairobi-Arusha While Attending to Matters Arising from Recruitment Process (PSC Commissioner) Is — Office — Return Air Ticket For 1 Pax Nairobi- Bunjumbura To Attend the EACJ 20 Years Celebrations in Burundi | 418,220.00 | 418,220.00 | | 418,220.00 | 0.00 | |
| 445 | Government Advertising Agency | 11/23/2021 | 2×¼ Page Colour Adverts for Tender Notice | 205,045.00 | 205,045.00 | | 205,045.00 | 0.00 | |

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Co |
|-----|--|---------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----|
| 446 | Red Apple Travel & Tours | 11/29/2021 | Cs Office – Return Air Ticket Nairobi – Mombasa For One Person While Attending A Workshop for Office Administrators in Mombasa - December 2021. | 41,450.00 | 41,450.00 | | 41,450.00 | 0.00 | |
| 447 | Red Apple Travel & Tours | 12/7/2021 | Cs-Adan Mohamed And Three Office Return Air Ticket Dar Es Salaam, Tanzania As the President's Delegation During the State Visit to Tanzania | 526,585.00 | 526,585.00 | | 526,585.00 | 0.00 | |
| 448 | 306. M/S Silver Africa Tours and Safaris | 12/9/2021 | BRT Office — Return Air Ticket For 1 Pax Nairobi-Accra While Attending Then KUSI Ideas Festival in Accra – Ghana | 343,417.00 | 343,417.00 | | 343,417.00 | 0.00 | |
| 449 | M/S CFAO Motors Limited | 12/17/2021 | Servicing/Brakes Replacement of Gkb938u Toyota | 81,219.00 | 81,219.00 | | 81,219.00 | 0.00 | |
| 450 | M/S Silver Africa Tours and Safaris | 12/19/2021 | Cs Office One Way Air Ticket- Mombasa Nairobi for 1 Pax While Attending A Crisis Meeting on Financial Challenges Facing the Coast Development Authority in Mombasa | 243,630.00 | 243,630.00 | | 243,630.00 | 0.00 | |

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--------------------------------------|---------------------------|--|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|----------|
| 451 | The Elite Times Ventures Limited | 1/10/2022 | Ps Office- 2 Pax Nairobi- Mombasa Cancellation of Air Ticket | 44,780.00 | 44,780.00 | | 44,780.00 | 0.00 | |
| 452 | M/S The Elite Times Ventures Limited | 1/31/2022 | DPS - Nairobi-Dar Return Air Ticket For 1 Pax While attending the Heads Of Communications Regulatory Authorities In Jan'feb 2022 | 196,850.00 | 196,850.00 | | 196,850.00 | 0.00 | |
| 453 | The Elite Times Ventures Limited | 3/4/2022 | Ps — Office- 2 Pax Nairobi — Kisumu Air Ticket While on Busia Cross-Border Visit - March 2022 | 87,960.00 | 87,960.00 | | 87,960.00 | 0.00 | |
| 454 | Elite Times Ventures Limited | 3/7/2022 | Return Air Ticket to Mombasa (Ps Kevit Desai, Josphat Mwai And Charles Ngunjiri) | 156,920.00 | 156,920.00 | | 156,920.00 | 0.00 | |
| 455 | M/S Silver Africa Tours and Safaris | 3/17/2022 | BRT-Return Air Tickets For 2 Pax Nrb- London While Attending Kenya -Uk Business Climate Roadshow In UK- March 2022 | 2,780,620.00 | 2,780,620.00 | | 2,780,620.00 | 0.00 | |
| 456 | M/S Silver Africa Tours and Safaris | 17/03/2022 | Return Air Ticket to London, U.K. (Cs Betty Maina And Doris Komen) | 2,273,770.00 | 2,273,770.00 | | 2,273,770.00 | 0.00 | |

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS
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| No. | Supplier of Goods or Services | Date Invoiced /Contracted | Particulars | Original Amount | Balance at the Beginning of the Year | Addition During the Year | Amount paid During the Year | Outstanding Balance | Comments |
|-----|--------------------------------------|---------------------------|--|-----------------------|--------------------------------------|--------------------------|-----------------------------|----------------------|----------|
| 457 | M/S The Elite Times Ventures Limited | 04/04/2022 | Ps- Office- Nairobi Mombasa Return Air Ticket For 2 Pax While Travelling to East African Tea Trade Association (Eatta) In Mombasa — March/April 2022 | | 123,500.00 | | 123,500.00 | 0.00 | |
| | Sub-Total | | | 118,888,324.89 | 59,930,364.64 | 59,081,460.25 | 45,019,285.64 | 73,992,539.25 | |
| | Grand Total | | | 137,235,388.25 | 74,014,128.00 | 63,344,760.25 | 54,038,858.84 | 83,320,029.41 | |

Annex 2-Analysis of Pending Staff Payables

| Name of Staff | Job Group | Date Payable Contracted | Original Amount | Amount Paid To-Date | Outstanding Balance for the period | Outstanding Balance prior year audited | Comments |
|-----------------------------|-----------|-------------------------|-----------------|---------------------|------------------------------------|--|----------|
| Others (specify) | | | | | | | |
| 1. Elishipha Wanjiku Wangui | H | 15/03/23 | 163,080 | 163,080 | - | 163,080 | |
| 2. Charity Wangechi Kamau | H | 15/03/23 | 178,400 | 178,400 | - | 178,400 | |
| Sub-Total | | | 341,480 | 341,800 | - | 341,800 | |
| Grand Total | | | 341,480 | 341,800 | - | 341,800 | |

Annex 3 - Analysis of Other Pending Payables

| Name | Brief Transaction Description | Date Payable Contracted | Original amount | Amount Paid To-Date | Outstanding Balance 2023/2024 | Outstanding Balance 2022/2023 | Comments |
|---|--------------------------------------|--------------------------------|------------------------|----------------------------|--------------------------------------|--------------------------------------|-----------------|
| | | | a | b | c=a-b | | |
| Amounts due to Third Parties | | | | | | | |
| 1. African Capital | Salary Deductions | Various | 7,546 | - | 7,546 | 6,468 | |
| 2. Kenya County Welfare | Salary Deductions | 31/3/23 | 480 | - | 480 | 480 | |
| 3. Kenya Women Teachers | Salary Deduction | 31/1/24 | 180 | - | 180 | - | |
| 4. County Government of Kakamega | Salary Deductions | 31/1/24 | 280 | - | 280 | - | |
| 5. Invest & Gro Sacco | Salary Deductions | 31/12/23 | 3,580 | - | 3,580 | - | |
| 6. Unaitas Sacco | Salary Deductions | Various | 18,932 | - | 18,932 | - | |
| 7. Kenya Society of Agricultural Profession | Salary Deductions | Various | 160 | - | 160 | - | |
| 8. Juhudi Kilimo | Salary Deductions | 30/6/23 | 52,530 | 52,530 | - | 52,530 | |
| 9. Housing Levy | Salary deduction | 30/06/2024 | 9,655,792 | 5,793,786 | 3,862,006 | - | |
| 10. NITA Training Levy | Salary deduction | 30/06/2024 | 176,600 | - | 176,600 | - | |
| Sub-Total | | | 9,916,080 | 5,846,316 | 4,069,764 | 59,478 | |
| Grand Total | | | 9,916,080 | 5,846,316 | 4,069,764 | 59,478 | |

Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f (2022/2023) Kshs | Additions during the year (Kshs) | Disposals during the year (Kshs) | Transfers in/(out) during the year | Historical Cost c/f (2023/2024) (Kshs) |
|--|---|---|---|---|---|
| Buildings and structures | 27,585,981 | 67,236,157 | - | - | 94,822,138 |
| Transport equipment | 46,900,000 | 48,544,358 | - | - | 95,444,358 |
| Office equipment, furniture and fittings | 21,440,722 | 42,229,246 | - | - | 63,669,968 |
| ICT Equipment | 13,500,330 | 6,590,172 | - | - | 20,090,502 |
| Machinery and Equipment | 395,530 | 0 | - | - | 395,530 |
| Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 25,758,344 | 676,820 | - | - | 26,453,164 |
| Total | 135,580,907 | 165,276,753 | - | - | 300,857,660 |

NB:

There a variance between the acquisition of assets figure of Kshs 170,939,368 and the fixed assets register above. The variance amount to Kshs 5,662,614.60 relates to expenditure that was incurred towards realisation of the assets, survey for LAN and internet connections, preparation of bill of quantities and doing due diligence.

Annex 5- Reports Generated from IFMIS

IFMIS financial reports to be presented on request.

The following financial Reports Generated from IFMIS should be generated and attached as appendices and presented during the audit process.

- i) GOK IFMIS Comparison Trial Balance
- ii) FO 30 (Bank Reconciliations) for all bank Accounts
- iii) GOK IFMIS Receipts and Payments Statement
- iv) GOK IFMIS Statement of Financial Position
- v) GOK IFMIS Statement of Cash Flows
- vi) GOK IFMIS Notes to the Financial Statements
- vii) GOK IFMIS Statement of Budget Execution
- viii) GOK IFMIS Statement of Deposits
- ix) GOK IFMIS Budget Execution by Programmes an Economic Classification
- x) GOK IFMIS Budget Execution by Heads and Programmes
- xi) GOK IFMIS Budget Execution by Programmes and Sub-programmes

Trial Balance

Entity: 1221-
State
Department for
East African
Community

| Account No and Description | Current Period | | Previous period | |
|---|--------------------|----------------|--------------------|----------------|
| | Debit Kshs | Credit Kshs | Debit Kshs | Credit Kshs |
| 1320100 Grants from International Organizations - | 0 | 0 | 0 | 0 |
| 1320000 Grants from International | 0 | 0 | 0 | 0 |
| 2110100 Basic Salaries - Permanent Employees | 192,352,077 | 0 | 144,522,679 | 0 |
| 2110300 Personal Allowances paid as part of | 113,738,692 | 0 | 176,252,498 | 0 |
| 2110400 Personal Allowances paid as | 0 | 0 | 0 | 0 |
| 2110000 Wages and Salary Contributions | 306,090,770 | 0 | 320,775,177 | 0 |
| 2210100 Utilities, Supplies and Services | 0 | 0 | 0 | 0 |
| 2210200 Communication, Supplies and Services | 8,192,517 | 0 | 7,537,915 | 0 |
| 2210300 Domestic Travel and Subsistence, and | 113,089,324 | 0 | 42,986,807 | 0 |
| 2210400 Foreign Travel and Subsistence, and | 175,038,946 | 0 | 106,048,589 | 0 |
| 2210500 Printing, Advertising and Information | 4,181,081 | 0 | 4,326,175 | 0 |
| 2210600 Rentals of Produced Assets | 92,206,883 | 0 | 116,069,759 | 0 |
| 2210700 Training Expenses | 3,339,248 | 0 | 1,403,917 | 0 |
| 2210800 Hospitality Supplies and Servi | 45,682,401 | 0 | 30,143,680 | 0 |
| 2211000 Specialised Materials and Supp | 1,318,239 | 0 | 326,589 | 0 |
| 2211100 Office and General Supplies and | 9,351,098 | 0 | 8,687,793 | 0 |
| 2211200 Fuel Oil and Lubricants | 13,015,390 | 0 | 7,411,131 | 0 |
| 2211300 Other Operating Expenses | 9,383,510 | 0 | 9,831,764 | 0 |
| 2210000 Goods and Services | 474,798,636 | 0 | 334,774,119 | 0 |
| 2220100 Routine Maintenance - Vehicles | 8,913,235 | 0 | 4,610,639 | 0 |
| 2220200 Routine Maintenance - Other Assets | 1,638,420 | 0 | 445,841 | 0 |
| 2220000 Routine Maintenance | 10,551,655 | 0 | 5,056,480 | 0 |
| 2640100 Scholarships and other Educational | 0 | 0 | 0 | 0 |
| 2540000 Other Transfers and Emergency Relief | 0 | 0 | 0 | 0 |
| 2710100 Government Pension and Retirement | 0 | 0 | 35,718,266 | 0 |
| 2710000 Social Security Benefits | 0 | 0 | 35,718,266 | 0 |
| 3110300 Refurbishment of Buildings | 69,467,947 | 0 | 27,585,981 | 0 |
| 3110700 Purchase of Vehicles and Other | 48,544,358 | 0 | 16,270,000 | 0 |
| 3111000 Purchase of Office Furniture and General | 44,691,951 | 0 | 11,345,218 | 0 |
| 3111100 Purchase of Specialised Plant, | 7,558,292 | 0 | 8,975,300 | 0 |
| 3111400 Research, Feasibility Studies, Project | 676,820 | 0 | 1,645,200 | 0 |
| 3110000 Acquisition of Fixed Capital Assets | 170,939,368 | 0 | 65,821,699 | 0 |
| 6530100 Recurrent Bank Accounts | 21,343 | 0 | 15,320,974 | 0 |
| 6530000 Recurrent Bank Accounts | 21,343 | 0 | 15,320,974 | 0 |
| 6550100 Deposit Bank Accounts | 6,877,093 | 0 | 2,605,895 | 0 |
| 6550000 Deposit Bank Account | 6,877,093 | 0 | 2,605,895 | 0 |
| 6580100 Cash in Hand | 322,892 | 0 | 1,285,203 | 0 |
| 6580000 Cash in Hand | 322,892 | 0 | 1,285,203 | 0 |
| 6710100 Debtors & Advances - Employees | 0 | 0 | 0 | 0 |
| 6710000 Domestic Debtors & Advances | 0 | 0 | 0 | 0 |
| 6740100 Other Debtors & Pre-payments | 0 | 0 | 0 | 0 |
| 6740000 Other Debtors & Pre-payments | 0 | 0 | 0 | 0 |
| 6760100 Imprests | 0 | 0 | 0 | 0 |
| 6760000 Government Imprests | 0 | 0 | 0 | 0 |

| | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| 6780100 Suspense & Clearance Account | 0 | 0 | 0 | 0 |
| 6780000 Suspense & Clearance Account | 0 | 0 | 0 | 0 |
| 6790100 Other Current System A/cs | 0 | 0 | 0 | 0 |
| 6790000 Other Current Assets (System r | 0 | 0 | 0 | 0 |
| 7310100 General Deposits Items | 0 | 153,451 | 0 | 25,547 |
| 7310000 Deposits | 0 | 153,451 | 0 | 25,547 |
| 7320000 Other Liabilities | 0 | 0 | 0 | 0 |
| 7320100 Salary Deductions | 0 | 0 | 0 | 0 |
| 7320200 Other General Liabilities | 0 | 6,723,642 | 0 | 2,580,348 |
| 7320000 Other Liabilities | 0 | 6,723,642 | 0 | 2,580,348 |
| 7380100 | 0 | 0 | 0 | 0 |
| 7380000 Withholding Taxes | 0 | 0 | 0 | 0 |
| 7390100 System Required Liabilities | 0 | 0 | 0 | 0 |
| 7399900 | 0 | 0 | 0 | 0 |
| 9910200 Exchequer Releases | 0 | 0 | 0 | 0 |
| 9910200 Refund to the consolidated fund | 14,599,974 | | 1,421,236 | |
| 9910200 Exchequer Releases | | 960,718,461 | | 775,859,954 |
| 9910000 Fund Balances B/F | 14,599,974 | 960,718,461 | 1,421,236 | 775,859,954 |
| Fund Balance B/F | 0 | 16,606,177 | 0 | 4,313,199 |
| 9990000 Fund Balances Brought Forward | 0 | 16,606,177 | 0 | 4,313,199 |
| Total | 984,201,731 | 984,201,731 | 782,779,048 | 782,779,048 |

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

Prepared By:

HARRISON M. RIOSH

Date:

18/11/24

Reviewed By:

Rachid Isaac

Date:

18/11/24

Approved By:

L. KAMANI

Date:

18/11/2024

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

July 11, 2024

CERTIFICATE OF BALANCES



Customer: 138678
Balance
Date:

STATE DEPT FOR E.
AFRICA COMMUNITY
30-Jun-24

| Account No | Account Name | Currency | Balance |
|------------|-------------------------------------|----------|---------------|
| 1000384778 | REC-STATE DEPT FOR E. AFRICA COMM | KES | 25,482,378.90 |
| 1000384794 | DEP-STATE DEPT FOR E. AFRICA COMM | KES | 2,877,055.90 |
| 1000384808 | CBK165-STATE DEPT FOR E. AFRICA COM | KES | 0.00 |

Priscilla Keitany
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

BANK RECONCILIATION

From Date : 01-JUL-23 To : 30-JUN-24

DEP - STATE DEPT FOR EAST AFRICA 'COI

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

| | |
|---|--------------|
| Balance as per bank certificate | 2,877,055.90 |
| Less -- | |
| 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | 491,300.00 |
| 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 | 4,491,336.60 |
| Bank Balance as per Cash Book | 6,877,092.50 |

Reconciled by: SHARON TWILL Signature: *[Signature]* Date: 23/9/24

Reviewed by: *[Signature]* Signature: *[Signature]* Date: 23/9/24

Approved by: *[Signature]* Signature: *[Signature]* Date: 23/9/24

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, 24, 20.....

The Board, consisting of (Names and official titles)

- GRACE MOGOI - SENIOR DEPUTY SECRETARY - CHAIRPERSON
- ISAAC GACERU - DEPUTY ACCOUNTANT GENERAL - SECRETARY
- EDWARD OWANGO - DIRECTOR ECONOMIC AFFAIRS - MEMBER

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

Assembled at the office of 11.00.AM 17TH JULY, 2024 24
At (time) on the 20.....

And the following cash was produced:

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

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

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


The Cash Book reflected the following balances as at the close of business on the
30TH JUNE, 2024



| | |
|----------------------|--------------|
| 20 | |
| Cash on hand | Sh. |
| | 6,877,092.50 |
| Bank Balance | Sh. |
| | 6,877,092.50 |
| | 2,877,055.90 |

The Bank Certificate of Balance showed a sum of Sh. cts (Sh.
30TH JUNE, 24

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.

GRACE MOGOI 

Chairman
ISAAC GACERU - 
EDWARD OWANGO - 

17TH JULY, 2024

Date

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> |
|-------------------|---------------|---------------------------|--------------------------|---------------|
| | | | | |

PAYMENTS

36

F.O. 26 (Small)

| Date | To Whom Paid | Description of Payment | Allocation | Voucher No. | Cheque No. | Sh. cts. | Sh. cts. | Sh. cts. |
|---------|---------------|------------------------|------------|-------------|------------|----------|----------|------------|
| 16/7/24 | Magson Wangi | Subtotal | 730101 | 037 | | | | 2580322=30 |
| | | Subtotal | | | | | | 2580322=30 |
| | | Bal c/d | | | | | | 493776=80 |
| | | Total | | | | | | 3064099=10 |
| 28/6/24 | Edward Owango | | 6760103 | 038 | | | | 233400=00 |
| | Edwin Muluu | | 6760103 | 039 | | | | 96900=00 |
| | | Subtotal | | | | | | 330300=00 |
| | | Bal c/d | | | | | | 6877092=50 |
| | | Total | | | | | | 7207392=50 |

CHAIRPERSON GRACE M. MODOU ~~17/7/2024~~

SECRETARY ROBINA MASESE ~~17/7/2024~~ 17/7/2024

Member Edward Owango ~~17/7/2024~~ 17/7/2024

BANK RECONCILIATION

From Date : 01-JUL-23 To : 30-JUN-24

REC-STATE DEPARTMENT FOR EAST AFRIC

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

| | |
|---|---------------|
| Balance as per bank certificate | 25,482,378.90 |
| Less -- | |
| 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) | 92,834,224.55 |
| 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 | 67,373,188.50 |
| Bank Balance as per Cash Book | 21,342.85 |

Reconciled by: SHARON TILLU Signature: *[Signature]* Date: 23/9/24

Reviewed by: GACHENI NAAC Signature: *[Signature]* Date: 23/9/24

Approved by: Lucy KANAU Signature: *[Signature]* Date: 23/9/24

(RECURRENT)

REPUBLIC OF KENYA

F.O. 51

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY

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

..... as at the close of

30TH JUNE, 24
Business on, 20.....

The Board, consisting of (Names and official titles)

GRACE MOGOI - SENIOR DEPUTY SECRETARY - CHAIRPERSON

ISAAC GACERU - PRINCIPAL ACCOUNTANT - SECRETARY

EDWARD OWANGO - DIRECTOR ECONOMIC AFFAIRS - MEMBER

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

Assembled at the office of

11.00 AM 17TH JULY, 24

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

And the following cash was produced:

| | |
|---|------------|
| | 322,850.00 |
| Notes | Sh. |
| | 41.85 |
| Silver | Sh. |
| | - |
| Copper | Sh. |
| | - |
| Cheques (as per details on reverse) | Sh. |
| | 322,891.85 |

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, +++++ 2024
..... 20

| | |
|----------------------|------------|
| | 322,891.85 |
| Cash on hand | Sh. |
| | 21,342.85 |
| Bank Balance | Sh. |
| | 344,234.70 |

25,482,378.90

The Bank Certificate of Balance showed a sum of Sh.

..... cts (Sh. cts

30TH JUNE, 24
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.

17TH JULY, 2024

Date

GRACE MOGOI -

Chairman

ISAAC GACERU -

EDWARD OWANGO -

Members of the Board

GPK (L)

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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



STATEMENT OF RECEIPTS AND PAYMENTS
Entity: 1221 State Department for East African Community
Current Period: JUL-23 To JUN-24
Compare With: JUL-22 To JUN-23

| | Note | Current Period | Previous Period |
|--|------|-----------------------|-----------------------|
| RECEIPTS | | | |
| Tax Receipts | 1 | 0.00 | 0.00 |
| Social Security Contribution | 2 | 0.00 | 0.00 |
| Proceeds from Domestic and Foreign Grants | 3 | 0.00 | 0.00 |
| Exchequer releases | 4 | 960,718,460.50 | 775,859,954.20 |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 |
| Proceeds from Domestic Borrowings | 6 | 0.00 | 0.00 |
| Proceeds from Foreign Borrowings | 7 | 0.00 | 0.00 |
| Proceeds from Sales of Assets | 8* | 0.00 | 0.00 |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 |
| Other Receipts | 11 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 960,718,460.50 | 775,859,954.20 |
| PAYMENTS | | | |
| Compensation of Employees | 12 | 306,090,769.70 | 320,775,177.45 |
| Use of goods and Services | 13 | 485,350,291.05 | 339,830,598.90 |
| 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 | 0.00 | 35,718,265.60 |
| Acquisition of Assets | 18 | 170,939,368.25 | 65,821,698.85 |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 |
| Repayment of Principal on Domestic and Foreign Borrowing | 20 | 0.00 | 0.00 |
| Other payments | 21 | 0.00 | 0.00 |
| TOTAL PAYMENTS | | 962,380,429.00 | 762,145,740.80 |
| SURPLUS/DEFICIT | | (1,661,968.50) | 13,714,213.40 |

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

Prepared By: SHARON THILI

Date: 23/9/24

Reviewed By: GACERU BAAK

Date: 23/9/24

Approved By: Lucy W. Karuru

Date: 23/9/24



Statement of Financial Position
Entity: 1224 State Department for East African Community
Current Period: JUL-23 To JUN-24
Compare With: JUL-22 To JUN-23

| | Note | Current Period | Previous Period |
|---|------|---------------------|----------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 22A | 6,898,435.35 | 17,926,868.90 |
| Cash Balances | 22B | 322,891.85 | 1,285,202.70 |
| Total Cash And Cash Equivalents | | 7,221,327.20 | 19,212,071.60 |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 23 | 0.00 | 0.00 |
| TOTAL FINANCIAL ASSETS | | 7,221,327.20 | 19,212,071.60 |
| Financial Liabilities | | | |
| Accounts Payables - Deposits | 24 | 6,877,093.00 | 2,605,895.10 |
| NET FINANCIAL ASSETS | | 344,234.20 | 16,606,176.50 |
| REPRESENTED BY | | | |
| Fund Balance b/fwd | 25 | 16,606,176.50 | 4,313,198.80 |
| Prior Year Adjustment | 26 | (14,599,973.80) | (1,421,235.90) |
| Surplus/Deficit for the Year | | (1,661,968.50) | 13,714,213.40 |
| NET FINANCIAL POSITION | | 344,234.20 | 16,606,176.30 |

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

Prepared By: SHARON THILLI

Date: 23/9/24

Reviewed By: SACERU WAAC

Date: 23/9/24

Approved By: Lucy W. Khatun

Date: 28/9/23



STATEMENT OF CASH FLOW
Entity: 1221 State Department for East African Community
Current Period: JUL 23 To JUN 24
Compare With: JUL 22 To JUN 23

| | Note | Current Period Kshs | Previous Period 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 | 960,718,460.50 | 775,859,954.20 |
| Transfers from Other Government Entities | 5 | 0.00 | 0.00 |
| Reimbursements and Refunds | 9 | 0.00 | 0.00 |
| Returns of Equity Holdings | 10 | 0.00 | 0.00 |
| Other Receipts | 11 | 0.00 | 0.00 |
| Payments for Operating Expenses | | | |
| Compensation of Employees | 12 | 306,090,769.70 | 320,775,177.45 |
| Use of goods and Services | 13 | 485,350,291.05 | 339,830,598.90 |
| 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 | 0.00 | 35,718,265.60 |
| Finance Costs, including Loan Interest | 19 | 0.00 | 0.00 |
| Other payments | 21 | 0.00 | 0.00 |
| Adjusted for : | | | |
| Adjustments during the year | | 4,271,197.90 | 4,636,406.90 |
| Prior year adjustments | | (14,599,973.80) | (1,421,235.90) |
| Net Cash From Operating Activities | A | 158,948,623.85 | 82,751,083.25 |
| Cash Flow From Investing Activities | | | |
| Proceeds from Sales of Assets | 8 | 0.00 | 0.00 |
| Acquisition of Assets | 18 | 170,939,368.25 | 65,821,698.85 |
| Net Cash Flow From Investing Activities | B | (170,939,368.25) | (65,821,698.85) |
| 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 | (11,990,744.40) | 16,929,384.40 |
| Cash and Cash Equivalent at BEGINNING of The Year | | 19,212,071.60 | 2,282,687.00 |
| Cash and Cash Equivalent at END of The Year | 22A+22B | 7,221,327.20 | 19,212,071.60 |

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

Prepared By: SHARON TWILI

Date: 23/9/24

Reviewed By: LAUREN BAAK

Date: 23/9/24

Approved By: Lucy W. Kanana

Date: 28/9/24



NOTES TO THE FINANCIAL STATEMENTS
Entity: 1224 State Department for East African Community
Current Period: JUL 23 To JUN 24
Compare With: JUL 22 To JUN 23

1 Tax Receipts

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

2 Social Security Contribution

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Health Insurance Contribution | 1210100 | 0.00 | 0.00 |
| NHIF Health Insurance Contributions | 1210200 | 0.00 | 0.00 |
| Contributions from Govt. Employees for Social & Welfare Schemes | 1210300 | 0.00 | 0.00 |
| | 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 |
|---|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Grants from Foreign Governments | 1310000 | 0.00 | 0.00 |
| Grants from International Organisations | 1320000 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |

4 Exchequer releases

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Exchequer Releases/ Provisioning Account for Q1 | 9910201 | 162,629,012.45 | 105,966,658.80 |
| Exchequer Releases/ Provisioning Account for Q2 | 9910201 | 273,747,266.05 | 162,079,496.40 |
| Exchequer Releases/ Provisioning Account for Q3 | 9910201 | 185,445,560.55 | 108,286,667.35 |
| Exchequer Releases/ Provisioning Account for Q4 | 9910201 | 338,896,621.45 | 399,527,131.65 |
| TOTAL | | 960,718,460.50 | 775,859,954.20 |

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

| 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 |
|--|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Refund from World Food Programme (WFP) | 4540101 | 0.00 | 0.00 |
| 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 |
|----------------------------|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Returns of Equity Holdings | 4550000 | 0.00 | 0.00 |
| Returns of Equity Holdings | 4610000 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |

11 Other Receipts

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

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

12 Compensation of Employees

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Basic Salaries - Permanent Employees | 2110100 | 192,352,077.45 | 144,522,679.30 |
| Basic Wages - Temporary Employees | 2110200 | 0.00 | 0.00 |
| Personal Allowances paid as part of Salary | 2110300 | 113,738,692.25 | 176,252,498.15 |
| 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 | 0.00 | 0.00 |
| Employer Contributions to Compulsory Health Insurance Schemes | 2120200 | 0.00 | 0.00 |
| Social Benefit Schemes Outside Government | 2120300 | 0.00 | 0.00 |
| TOTAL | | 306,090,769.70 | 320,775,177.45 |

13 Use of goods and Services

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Utilities, Supplies and Services | 2210100 | 0.00 | 0.00 |
| Communication, Supplies and Services | 2210200 | 8,192,516.65 | 7,537,914.90 |
| Domestic Travel and Subsistence, and Other Transportation Costs | 2210300 | 113,089,323.90 | 42,986,806.70 |
| Foreign Travel and Subsistence, and other transportation costs | 2210400 | 175,038,945.85 | 106,048,588.80 |
| Printing, Advertising and Information Supplies and Services | 2210500 | 4,181,081.00 | 4,326,175.00 |
| Rentals of Produced Assets | 2210600 | 92,206,882.55 | 116,069,758.95 |
| Training Expenses | 2210700 | 3,339,248.15 | 1,403,917.00 |
| Hospitality Supplies and Servi | 2210800 | 45,682,400.95 | 30,143,660.10 |
| Insurance Costs | 2210900 | 0.00 | 0.00 |
| Specialised Materials and Supp | 2211000 | 1,318,239.00 | 326,589.00 |
| Office and General Supplies and Services | 2211100 | 9,351,097.90 | 8,687,793.10 |
| Fuel Oil and Lubricants | 2211200 | 13,015,390.35 | 7,411,131.00 |
| Other Operating Expenses | 2211300 | 9,383,510.00 | 9,831,763.95 |
| Routine Maintenance - Vehicles | 2220100 | 8,913,234.75 | 4,610,639.40 |
| Routine Maintenance - Other Assets | 2220200 | 1,838,420.00 | 445,841.00 |
| Exchange Rate Losses | 2230100 | 0.00 | 0.00 |
| TOTAL | | 485,350,291.05 | 339,830,598.90 |

14 Subsidies

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

15 Transfers to Other Government Units

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

| 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 |
|---|-----------|----------------|-----------------|
| | | Kshs | Kshs |
| Grants and Transfers to Foreign Governments | 2610100 | 0.00 | 0.00 |
| Membership Fees and Dues and Subscriptions to International Organizations | 2620100 | 0.00 | 0.00 |
| Membership Fees and Dues and Subscriptions to International Organizations (Continued) | 2620200 | 0.00 | 0.00 |
| Scholarships and other Educational Benefits | 2640100 | 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 |
|---|-----------|----------------|----------------------|
| | | Kshs | Kshs |
| Government Pension and Retirement Benefits | 2710100 | 0.00 | 35,718,265.60 |
| Social Security Benefits | 2710200 | 0.00 | 0.00 |
| Employer Social Benefits | 2710300 | 0.00 | 0.00 |
| Refund of Pension to UK Government | 2720100 | 0.00 | 0.00 |
| Refund of Contributions to WCPS and other Ex-Gratia | 2720200 | 0.00 | 0.00 |
| TOTAL | | 0.00 | 35,718,265.60 |

18 Acquisition of Assets

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|-----------------------|----------------------|
| | | Kshs | Kshs |
| Purchase of Buildings | 3110100 | 0.00 | 0.00 |
| Construction of Building | 3110200 | 0.00 | 0.00 |
| Refurbishment of Buildings | 3110300 | 69,467,947.20 | 27,585,980.80 |
| Construction of Roads | 3110400 | 0.00 | 0.00 |
| Construction and Civil Works | 3110500 | 0.00 | 0.00 |
| Overhaul and Refurbishment of Construction and Civil Works | 3110600 | 0.00 | 0.00 |
| Purchase of Vehicles and Other Transport Equipment | 3110700 | 48,544,358.00 | 16,270,000.00 |
| Overhaul of Vehicles and Other Transport Equipment | 3110800 | 0.00 | 0.00 |
| Purchase of Household Furniture and Institutional Equipment | 3110900 | 0.00 | 0.00 |
| Purchase of Office Furniture and General Equipment | 3111000 | 44,691,951.05 | 11,345,218.05 |
| Purchase of Specialised Plant, Equipment and Machinery | 3111100 | 7,558,292.00 | 8,975,300.00 |
| 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 | 676,820.00 | 1,645,200.00 |
| 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 | | 170,939,368.25 | 65,821,698.85 |

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

| Item Description | Item Code | Current Period | Previous Period |
|---|-----------|---------------------|----------------------|
| | | Kshs | Kshs |
| Special Accounts | 6510000 | 0.00 | 0.00 |
| Treasury Bank Accounts (Exchequer and CRF Accounts) | 6520000 | 0.00 | 0.00 |
| Recurrent Bank Accounts | 6530000 | 21,342.85 | 15,320,973.80 |
| Development Bank Accounts | 6540000 | 0.00 | 0.00 |
| Deposit Bank Account | 6550000 | 6,877,092.50 | 2,605,895.10 |
| 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 | | 6,898,435.35 | 17,926,868.90 |

22B Cash Balances

| Item Description | Item Code | Current Period | Previous Period |
|--------------------------------|-----------|-------------------|---------------------|
| | | Kshs | Kshs |
| Cash in Hand | 6580000 | 322,891.85 | 1,285,202.70 |
| Foreign Currency and Foreign D | 6590201 | 0.00 | 0.00 |
| TOTAL | | 322,891.85 | 1,285,202.70 |

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

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

24. ACCOUNTS PAYABLE

| Item Description | Item code | Current Period | Previous Period |
|----------------------------------|-----------|---------------------|---------------------|
| | | Kshs | Kshs |
| Deposits | 7310000 | 153,451.00 | 25,547.10 |
| Withholding Taxes | 7380000 | 0.00 | 0.00 |
| System Required Liabilities A/cs | 7390000 | 0.00 | 0.00 |
| Other Liabilities | 7320000 | 6,723,842.00 | 2,580,348.00 |
| TOTAL | | 6,877,093.00 | 2,605,895.10 |

25. FUND BALANCES BROUGHT FORWARD

| Item Description | Item Code | Current Period | Previous Period |
|--|-----------|----------------------|---------------------|
| | | Kshs | Kshs |
| Opening Balance Bank | 22A | 17,926,868.90 | 2,166,440.00 |
| Opening Balance Cash | 22B | 1,285,202.70 | 116,247.00 |
| Opening Balance Receivables - Imprest and Clearance Accounts | 23 | 0.00 | 2,775,715.90 |
| Opening Balance - Deposits | 24 | (2,605,895.10) | (745,204.10) |
| TOTAL | | 16,606,176.50 | 4,313,198.80 |

26. PRIOR YEAR ADJUSTMENTS

| Item Description | Item Code | Current Period | Previous Period |
|----------------------|-----------|----------------------|---------------------|
| | | Kshs | Kshs |
| Exchequer Provisions | 9910200 | 14,599,973.80 | 1,421,235.90 |
| County Transfers | 9910300 | 0.00 | 0.00 |
| TOTAL | | 14,599,973.80 | 1,421,235.90 |



Budget Allocation by Heads and Programmes
Entity: 1221 State Department of East African Community
Period: JUL 23 To JUN 24

| Head | Program | Description | Approved Budget | Actual Payments | Variance |
|--------------------|------------|---|-----------------------|-----------------------|----------------------|
| 0000000000 | | Default Value (Non-Departmental) | 0.00 | 0.00 | 0.00 |
| | 0000000000 | Default - Non Programmatic | 0.00 | 0.00 | 0.00 |
| 1121000100 | | Headquarters Administrative Services | 0.00 | 0.00 | 0.00 |
| | 0305000000 | East African Affairs and Regional Integration | 0.00 | 0.00 | 0.00 |
| 1183001300 | | | 0.00 | 0.00 | 0.00 |
| | 0305000000 | East African Affairs and Regional Integration | 0.00 | 0.00 | 0.00 |
| 1221000100 | | Northern Corridor Unit | 704,073,618.00 | 709,432,104.25 | (5,358,486.25) |
| | 0305000000 | East African Affairs and Regional Integration | 704,073,618.00 | 709,432,104.25 | (5,358,486.25) |
| 1221000200 | | | 11,573,355.00 | 6,203,069.30 | 5,370,285.70 |
| | 0305000000 | East African Affairs and Regional Integration | 11,573,355.00 | 6,203,069.30 | 5,370,285.70 |
| 1221000300 | | | 8,401,399.00 | 7,704,791.05 | 696,607.95 |
| | 0305000000 | East African Affairs and Regional Integration | 8,401,399.00 | 7,704,791.05 | 696,607.95 |
| 1221000400 | | | 0.00 | 0.00 | 0.00 |
| | 0305000000 | East African Affairs and Regional Integration | 0.00 | 0.00 | 0.00 |
| 1221000500 | | | 13,831,222.00 | 12,122,571.55 | 1,708,650.45 |
| | 0305000000 | East African Affairs and Regional Integration | 13,831,222.00 | 12,122,571.55 | 1,708,650.45 |
| 1221000600 | | | 20,853,245.00 | 18,561,910.95 | 2,291,334.05 |
| | 0305000000 | East African Affairs and Regional Integration | 20,853,245.00 | 18,561,910.95 | 2,291,334.05 |
| 1221000700 | | | 22,853,456.00 | 20,623,888.15 | 2,229,567.85 |
| | 0305000000 | East African Affairs and Regional Integration | 22,853,456.00 | 20,623,888.15 | 2,229,567.85 |
| 1221000900 | | | 25,611,847.00 | 21,818,271.25 | 3,793,575.75 |
| | 0305000000 | East African Affairs and Regional Integration | 25,611,847.00 | 21,818,271.25 | 3,793,575.75 |
| 1221001000 | | | 28,458,345.00 | 26,245,481.85 | 2,212,863.15 |
| | 0305000000 | East African Affairs and Regional Integration | 28,458,345.00 | 26,245,481.85 | 2,212,863.15 |
| 1221001100 | | | 20,826,444.00 | 18,047,936.50 | 2,778,507.50 |
| | 0305000000 | East African Affairs and Regional Integration | 20,826,444.00 | 18,047,936.50 | 2,778,507.50 |
| 1221001200 | | | 31,010,975.00 | 28,320,620.75 | 2,690,354.25 |
| | 0305000000 | East African Affairs and Regional Integration | 31,010,975.00 | 28,320,620.75 | 2,690,354.25 |
| 1221001300 | | | 42,176,329.00 | 40,677,176.90 | 1,499,152.10 |
| | 0305000000 | East African Affairs and Regional Integration | 42,176,329.00 | 40,677,176.90 | 1,499,152.10 |
| 1221001400 | | | 41,414,576.00 | 40,890,537.50 | 524,038.50 |
| | 0305000000 | East African Affairs and Regional Integration | 41,414,576.00 | 40,890,537.50 | 524,038.50 |
| 1221001500 | | | 0.00 | 0.00 | 0.00 |
| | 0305000000 | East African Affairs and Regional Integration | 0.00 | 0.00 | 0.00 |
| 1221001700 | | | 0.00 | 0.00 | 0.00 |
| | 0305000000 | East African Affairs and Regional Integration | 0.00 | 0.00 | 0.00 |
| 1221001800 | | | 11,622,471.00 | 11,732,069.00 | (109,598.00) |
| | 0305000000 | East African Affairs and Regional Integration | 11,622,471.00 | 11,732,069.00 | (109,598.00) |
| 1221100100 | | | 0.00 | 0.00 | 0.00 |
| | 0305000000 | East African Affairs and Regional Integration | 0.00 | 0.00 | 0.00 |
| 1221100200 | | | 0.00 | 0.00 | 0.00 |
| | 0305000000 | East African Affairs and Regional Integration | 0.00 | 0.00 | 0.00 |
| Grand Total | | | 982,707,282.00 | 962,380,429.00 | 20,326,853.00 |

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

Prepared By: SHARON TWILLI
Reviewed By: GACEBU WAAC
Approved By: Lucy W. Kananu

Date: 23/9/24
Date: 27/9/24
Date: 28/9/24



Statement of Budget Execution - Receipts Expenditures
 State of Michigan Department of Treasury
 August Period: 08/01 to 08/31

| | 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 | | | | | | | | |
| | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 960,718,460.50 | (960,718,460.50) | 0.00% |
| | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 7 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | Total | 0.00 | 0.00 | 0.00 | 0.00 | 960,718,460.50 | (960,718,460.50) | 0.00% |
| PAYMENTS | | | | | | | | |
| | 12 | 301,131,645.00 | 0.00 | 21,300,000.00 | 322,431,645.00 | 306,090,769.70 | 16,340,875.30 | 94.93% |
| | 13 | 405,033,581.00 | 0.00 | 80,464,446.00 | 485,498,027.00 | 485,350,291.05 | 147,735.95 | 99.97% |
| | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 18 | 12,208,594.00 | 0.00 | 162,569,016.00 | 174,777,610.00 | 170,939,368.25 | 3,838,241.75 | 97.80% |
| | 19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | Total | 718,373,820.00 | 0.00 | 264,333,462.00 | 982,707,282.00 | 962,380,429.00 | 20,326,853.00 | 97.93% |



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

Prepared By:

Date:

SHARON TRILLI

23/19/24

Reviewed By:

GAEGRY BOAC

Date:

23/19/24

Approved By:

ANNEY M. BOAC

Date:

23/19/24

OFFICE EQUIPMENTS AND FURNITURE 2023-2024

| Asset Description | Financed by source funds | Serial Number | Tag no. | Make and Model | Date of delivery and installation | PV Number | Original Location | SDEAC | Purchase Amount | Asset Condition |
|--------------------------------|--------------------------|---------------|---------|-------------------------|-----------------------------------|-----------|-------------------|-------|-----------------|-----------------|
| 1 ORTHOPEDIC CHAIRS(9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021690 | SDEAC | SDEAC | 945,000.00 | IN USE |
| 2 SECRETARIAL SEATS (9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021690 | SDEAC | SDEAC | 252,000.00 | IN USE |
| 3 VISITORS CHAIRS (18) | GOK | N/A | N/A | N/A | 25-06-2024 | 021690 | SDEAC | SDEAC | 684,000.00 | IN USE |
| 4 BOARDROOM TABLE | GOK | N/A | N/A | N/A | 25-06-2024 | 021690 | SDEAC | SDEAC | 110,000.00 | IN USE |
| 5 BOARDROOM CHAIRS(15) | GOK | N/A | N/A | N/A | 25-06-2024 | 021690 | SDEAC | SDEAC | 630,000.00 | IN USE |
| 6 RECEPTION DESK (2) | GOK | N/A | N/A | N/A | 25-06-2024 | 021657 | SDEAC | SDEAC | 212,700.00 | IN USE |
| 7 THREE SEATER SHAIRS (3) | GOK | N/A | N/A | N/A | 25-06-2024 | 021657 | SDEAC | SDEAC | 115,260.00 | IN USE |
| 8 THREE SEATER SHAIRS (1) | GOK | N/A | N/A | N/A | 25-06-2024 | 021657 | SDEAC | SDEAC | 38,420.00 | IN USE |
| 9 EXECUTIVE BOOKSHELF(9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021682 | SDEAC | SDEAC | 558,000.00 | IN USE |
| 10 SOFA SET 5 SEATER (9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021682 | SDEAC | SDEAC | 2,160,000.00 | IN USE |
| 11 HIGH BACK CHAIRS (9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021650 | SDEAC | SDEAC | 355,500.00 | IN USE |
| 12 VISITORS CHAIRS (9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021650 | SDEAC | SDEAC | 328,050.00 | IN USE |
| 13 EXECUTIVE TABLE-2.0M | GOK | N/A | N/A | N/A | 25-06-2024 | 021692 | SDEAC | SDEAC | 145,000.00 | IN USE |
| 14 SECRETARIAL OFFICE DESK (9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021692 | SDEAC | SDEAC | 337,500.00 | IN USE |
| 15 EXECUTIVE TABLE-1.8M (9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021692 | SDEAC | SDEAC | 1,035,000.00 | IN USE |
| EXECUTIVE BOARDROOM | | | | | | | | | | |
| 16 SEATS (15) | GOK | N/A | N/A | N/A | 25-06-2024 | 021649 | SDEAC | SDEAC | 660,000.00 | IN USE |
| EXECUTIVE BOARDROOM | | | | | | | | | | |
| 17 TABLE (1) | GOK | N/A | N/A | N/A | 25-06-2024 | 021649 | SDEAC | SDEAC | 230,000.00 | IN USE |
| 18 BOOKSHELVES (9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021658 | SDEAC | SDEAC | 699,480.00 | IN USE |
| 19 OFFICE CHAIR (9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021653 | SDEAC | SDEAC | 369,000.00 | IN USE |
| 20 OFFICE DESK (9) | GOK | N/A | N/A | N/A | 25-06-2024 | 021653 | SDEAC | SDEAC | 274,050.00 | IN USE |
| 21 COFFEE TABLE (9) | GOK | N/A | N/A | N/A | 24-06-2024 | 021695 | SDEAC | SDEAC | 443,700.00 | IN USE |
| 22 EXECUTIVE COAT HANGERS(9) | GOK | N/A | N/A | N/A | 24-06-2024 | 021695 | SDEAC | SDEAC | 178,200.00 | IN USE |
| 23 ORTHOPEDIC CHAIRS(4) | GOK | N/A | N/A | N/A | 11/5/2023 | 017827 | SDEAC | SDEAC | 300,000.00 | IN USE |
| 24 PHOTOCOPIER APS(5) | GOK | N/A | N/A | KYOCERA ECOSYS-M4125IDN | 24-06-2024 | 021686 | SDEAC | SDEAC | 2,692,500.00 | IN USE |
| STORAGE RACKS/BOOK | | | | | | | | | | |
| 25 SHELVES | GOK | N/A | N/A | BULK FILER CABINET | 19-05-2023 | 021142 | SDEAC | SDEAC | 803,000.00 | IN USE |
| HIGH BACK EXECUTIVE | | | | | | | | | | |
| 26 CHAIRS (20) | GOK | N/A | N/A | N/A | 27-06-2023 | 018261 | SDEAC | SDEAC | 1,380,000.00 | IN USE |
| 27 UPS APS(50) | GOK | N/A | N/A | 630VA | 29-04-2024 | 021141 | SDEAC | SDEAC | 781,500.00 | IN USE |

| | | | | | | | | | | | | |
|----|----------------------------|-----|----------|-----|----------------|-----|------------|----------|-------|-------|--------------|--------|
| 28 | LASERJET PRINTERS(8) color | GOK | N/A | N/A | N/A | N/A | 2/5/2024 | 021127 | SDEAC | SDEAC | 1,388,800.00 | IN USE |
| 29 | LASERJET PRINTERS(25) | GOK | N/A | N/A | N/A | N/A | 17-05-2024 | 021132 | SDEAC | SDEAC | 2,975,000.00 | IN USE |
| 30 | LCD PROJECTORS(3) | GOK | N/A | N/A | EPSON | N/A | 2/5/2024 | 021366 | SDEAC | SDEAC | 415,500.00 | IN USE |
| 31 | WIRELESS MOUSE | GOK | N/A | N/A | N/A | N/A | 13-06-2024 | 021678 | SDEAC | SDEAC | 240,000.00 | IN USE |
| 32 | M/S WINDOWS PRO | GOK | N/A | N/A | N/A | N/A | 13.06.2024 | 021678 | SDEAC | SDEAC | 150,000.00 | IN USE |
| 33 | EXTENSION CABLE | GOK | N/A | N/A | N/A | N/A | 13-06-2024 | 021678 | SDEAC | SDEAC | 141,000.00 | IN USE |
| | EXTERNAL STORAGE DISK 512 | | | | | | | | | | | |
| 34 | GB SSD (20) | GOK | N/A | N/A | N/A | N/A | 18-06-2024 | 021669 | SDEAC | SDEAC | 560,000.00 | IN USE |
| 35 | HDMI CABLE 10M | GOK | N/A | N/A | N/A | N/A | 18-06-2024 | 021669 | SDEAC | SDEAC | 31,850.00 | IN USE |
| 36 | DESKTOPS COMPUTERS(20) | GOK | N/A | N/A | HP 290 CORE | N/A | 8/5/2024 | 021131 | SDEAC | SDEAC | 2,956,000.00 | IN USE |
| | LAPTOP COMPUTERS TYPE 2 | | | | HP ENVY | | | | | | | |
| 37 | HP ENVY 360(10) | GOK | N/A | N/A | 360 | N/A | 29-04-2024 | 021133 | SDEAC | SDEAC | 2,610,000.00 | IN USE |
| | LAPTOP COMPUTERS TYPE 1 | | | | | | | | | | | |
| 38 | (10) | GOK | N/A | N/A | HP SPECTRA | N/A | 29-04-2024 | 021141 | SDEAC | SDEAC | 2,795,000.00 | IN USE |
| | DESKTOPS COMPUTERS(17) | | | | HP PRO | | | | | | | |
| 39 | DESKTOPS COMPUTERS A10 | GOK | N/A | N/A | TOWER | N/A | 17-04-2024 | 021130 | SDEAC | SDEAC | 2,958,000.00 | IN USE |
| | DESKTOPS COMPUTERS A10 | | | | HP ALL IN | | | | | | | |
| 40 | (13) | GOK | N/A | N/A | ONE | N/A | 29-04-2024 | 021134 | SDEAC | SDEAC | 2,899,000.00 | IN USE |
| 41 | I PAD | GOK | D75L6CM4 | N/A | I PAD PRO 12.9 | N/A | 15-11-2023 | 018833 | SDEAC | SDEAC | 265,000.00 | IN USE |
| 42 | LCD PROJECTOR | GOK | N/A | N/A | PROJECTOR | N/A | 23-11-2023 | 018828 | SDEAC | SDEAC | 126,000.00 | IN USE |
| 43 | LAPTOPS(2) | GOK | N/A | N/A | LAPTOP | N/A | 23-11-2023 | 018828 | SDEAC | SDEAC | 560,000.00 | IN USE |
| 44 | CONNECTORS | GOK | N/A | N/A | CONNECTOR | N/A | 23-11-2023 | 018828 | SDEAC | SDEAC | 60,000.00 | IN USE |
| 45 | UTP CABLE | GOK | N/A | N/A | CABLE | N/A | 23-11-2023 | 018828 | SDEAC | SDEAC | 6,000.00 | IN USE |
| 46 | EXTENSION CORD | GOK | N/A | N/A | N/A | N/A | | 018828 | SDEAC | SDEAC | 40,000.00 | IN USE |
| 47 | LAPTOP (3) | GOK | N/A | N/A | LAPTOP COR | N/A | 13-06-2024 | 021612 | SDEAC | SDEAC | 756,000.00 | IN USE |
| 48 | FLASH DISK 128GB(100) | GOK | N/A | N/A | N/A | N/A | 13-06-2024 | 021612 | SDEAC | SDEAC | 360,000.00 | IN USE |
| 49 | CARPETS AND BLINDS | GOK | N/A | N/A | N/A | N/A | 26-06-2024 | 021680 | SDEAC | SDEAC | 704,000.00 | IN USE |
| | EXECUTIVE BOARDROOM | | | | | | | | | | | |
| 50 | SEATS (20) | GOK | N/A | N/A | N/A | N/A | 25-06-2024 | 021712 | SDEAC | SDEAC | 880,000.00 | IN USE |
| | EXECUTIVE BOARDROOM | | | | | | | | | | | |
| 51 | TABLE (9) | GOK | N/A | N/A | N/A | N/A | 25-06-2024 | 021712 | SDEAC | SDEAC | 225,000.00 | IN USE |
| 52 | EXECUTIVE TABLE 1.8 M | GOK | N/A | N/A | N/A | N/A | 25-06-2024 | 021712 | SDEAC | SDEAC | 1,035,000.00 | IN USE |
| | ELETRIC KETTLE, DISPENSER | | | | | | | | | | | |
| 53 | AND BURNER COOKER | GOK | N/A | N/A | N/A | N/A | | 020054 | SDEAC | SDEAC | 23,150.00 | IN USE |
| 54 | FRIDGE 2 DOOR D-COOL | GOK | N/A | N/A | N/A | N/A | 25-09-2023 | 018104 | SDEAC | SDEAC | 39,995.00 | IN USE |
| 55 | MICROWAVE | GOK | N/A | N/A | N/A | N/A | 25-09-2023 | 018104 | SDEAC | SDEAC | 12,295.00 | IN USE |
| 56 | TABLET | GOK | N/A | N/A | N/A | N/A | 24-09-2023 | 017544/5 | SDEAC | SDEAC | 100,000.00 | IN USE |
| 57 | METALLIC BRASS | GOK | N/A | N/A | N/A | N/A | 24-06-2024 | 021614 | SDEAC | SDEAC | 135,000.00 | IN USE |

| | | | | | | | | | | | |
|----|---------------------------|-----|-----|-----|-----|------------|--------|-------|-------|---------------|--------|
| 58 | GIANT STAPLERS HEAVY | GOK | N/A | N/A | N/A | 25/01/2024 | 019904 | SDEAC | SDEAC | 33,872.00 | IN USE |
| 59 | HEAVY DUTY PAPER PUNCH(6) | GOK | N/A | N/A | N/A | 25/01/2024 | 019904 | SDEAC | SDEAC | 29,924.20 | IN USE |
| | TOTAL | | | | | | | | | 42,229,246.20 | |

PREPARED BY Rhodah Manasse DESIGNATION Senior Accountant
 CHECKED BY Joseph A. N. Ag. DESIGNATION HTSOMU
 AUTHORISED BY Grace M. M. M. DESIGNATION S.D.S

DATE 28/8/24
 DATE 28/8/24
 DATE 28/8/24



Budget Execution By Programmes and Sub-Programmes
Entity: 1271-State Department for East African Community
Period: Jul-23 To Jul-24

| 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 | 982,707,282.00 | 962,380,429.00 | 20,326,853.00 |
| | 0305010000 | East African Customs Union | 26,350,334.00 | 22,743,233.80 | 3,607,100.20 |
| | 0305020000 | East African Common Market | 560,776,211.00 | 545,877,896.75 | 4,898,314.25 |
| | 0305030000 | EAC Monetary Union | 28,458,345.00 | 26,245,481.85 | 2,212,863.15 |
| | 0305040000 | | 0.00 | 0.00 | 0.00 |
| | 0305050000 | | 44,916,144.00 | 41,536,332.25 | 3,379,811.75 |
| | 0305070000 | | 0.00 | 0.00 | 0.00 |
| | 0305080000 | | 332,206,248.00 | 325,977,484.35 | 6,228,763.65 |
| | | Grand Total | 982,707,282.00 | 962,380,429.00 | 20,326,853.00 |

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

Prepared By: SHARON TRILLI

Date: 23/9/24

Reviewed By: RAEBEN WAAC

Date: 23/9/24

Approved By: Lucy W. Kamau

Date: 23/9/24



Financial Statement By Programmes and Sub-Programmes
Fifty. 1211 State Department for East African Community
Period: 01.01.2024 To 31.08.2024

| 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 | 982,707,282.00 | 962,380,429.00 | 20,326,853.00 |
| | 0305010000 | East African Customs Union | 26,350,334.00 | 22,743,233.80 | 3,607,100.20 |
| | 0305020000 | East African Common Market | 550,776,211.00 | 545,877,896.75 | 4,898,314.25 |
| | 0305030000 | EAC Monetary Union | 28,458,345.00 | 26,245,481.85 | 2,212,863.15 |
| | 0305040000 | | 0.00 | 0.00 | 0.00 |
| | 0305050000 | | 44,916,144.00 | 41,536,332.25 | 3,379,811.75 |
| | 0305070000 | | 0.00 | 0.00 | 0.00 |
| | 0305080000 | | 332,206,248.00 | 325,977,484.35 | 6,228,763.65 |
| | | Grand Total | 982,707,282.00 | 962,380,429.00 | 20,326,853.00 |

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

Prepared By: SHARON TRILLI
Reviewed By: RAEEN WAAC
Approved By: Lucy W. Kamanu

Date: 23/9/24
Date: 23/9/24
Date: 23/9/24

MAJOR MAINTENANCE REGISTER 2023-2024

| | Asset Description | Financed by source funds | Serial Number | Tag no. | Make and Model | Date of delivery and installation | PV Number | Original Location | Current Location | Purchase Amount | Asset Condition |
|---|-------------------|--------------------------|---------------|---------|----------------|-----------------------------------|-----------|-------------------|------------------|-----------------|-----------------|
| 1 | RENOVATION | GOK | N/A | N/A | N/A | 10/4/2024 | 021306 | SDEAC | SDEAC | 19,886,634.00 | IN USE |
| 2 | RENOVATION | GOK | N/A | N/A | N/A | 10/4/2024 | 021613 | SDEAC | SDEAC | 18,750,000.00 | IN USE |
| 3 | RENOVATION | GOK | N/A | N/A | N/A | 10/4/2024 | 021611 | SDEAC | SDEAC | 25,732,494.60 | IN USE |
| 4 | RENOVATION | GOK | N/A | N/A | N/A | 10/4/2024 | 021660 | SDEAC | SDEAC | 430,871.40 | IN USE |
| 5 | RENOVATION | GOK | N/A | N/A | N/A | 25-01-2023 | 020762 | SDEAC | SDEAC | 2,436,157.20 | IN USE |
| | TOTAL | | | | | | | | | 67,236,157.20 | |

PREPARED BY Rhadah Manasse DESIGNATION Semi Accountant
 CHECKED BY Joseph A. N. [Signature] DESIGNATION HS/SEM/4
 AUTHORISED BY G. Mogo DESIGNATION S/S

DATE 28/8/24
 DATE 28/8/24
 DATE 28/8/24

| ICT LAN REGISTER 2023-2024 | | | | | | | | | | | |
|----------------------------|---|--------------------------|---------------|---------|----------------|-----------------------------------|-----------|-------------------|------------------|---------------------|-----------------|
| | Asset Description | Financed by source funds | Serial Number | Tag no. | Make and Model | Date of delivery and installation | PV Number | Original Location | Current Location | Purchase Amount | Asset Condition |
| 1 | UPGRADING LAN FOR EAC COOPERATIVE HOUSE AND HAZINA TRADE CENTRE | GOK | N/A | N/A | LAN | 24-06-2024 | 021560 | SDEAC | SDEAC | 6,110,172.00 | IN USE |
| 2 | ESET ENDPOIT ANT VIRUS | GOK | N/A | N/A | ANT VIRUS | 19-03-2024 | 021319 | SDEAC | SDEAC | 440,000.00 | IN USE |
| 3 | HUAWEI ROUTER | | | | AR208 SERIES | 1/11/2023 | 017453 | SDEAC | SDEAC | 40,000.00 | IN USE |
| 4 | DESKTOP PC WIFI ADAPTER(100) | GOK | N/A | N/A | N/A | 13-06-2024 | 021612 | SDEAC | SDEAC | 240,000.00 | IN USE |
| 5 | ROUTER | GOK | N/A | N/A | N/A | 1/10/2023 | 017453 | SDEAC | SDEAC | 50,000.00 | IN USE |
| 6 | UPGRADING LAN FOR EAC COOPERATIVE HOUSE AND HAZINA TRADE CENTRE | GOK | N/A | N/A | N/A | 24-06-2024 | 021560 | SDEAC | SDEAC | 678,908.00 | IN USE |
| | TOTAL | | | | | | | | | 6,590,172.00 | |

PREPARED BY Rhodh. Mance DESIGNATION Semin Accountant
 CHECKED BY JOSEPH A. N... DESIGNATION HT SEMU
 AUTHORISED BY G. Mogo DESIGNATION SDS

DATE 28/8/24
 DATE 28/8/24
 DATE 28/8/24

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MOTOR VEHICLES 2023-2024

| | Asset Description | Financed by source funds | Serial Number | Tag no. | Make and Model | Date of delivery and installation | PV Number | Original Location | Current Location | Purchase Amount | Asset Condition |
|---|------------------------|--------------------------|---------------|---------|--------------------|-----------------------------------|-----------|-------------------|------------------|-----------------|-----------------|
| 1 | TOYOTA LAND CRUISER(2) | GOK | N/A | N/A | TOYOTA LANDCRUISER | | 020153 | SDEAC | SDEAC | 40,934,358.00 | IN USE |
| 2 | TOYOTA HIACE | GOK | N/A | N/A | TOYOTA HIACE | | 020155 | SDEAC | SDEAC | 7,610,000.00 | IN USE |
| | TOTAL | | | | | | | | | 48,544,358.00 | |

PREPARED BY Rhodah Manase DESIGNATION Senior Accountant
 CHECKED BY Joseph A. nje DESIGNATION HS/CA/24
 AUTHORISED BY G. M. M. M. DESIGNATION SDS

DATE 28/8/24
 DATE 28/8/20
 DATE 28/8/21