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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF EAST AFRICAN
AFFAIRS

FOR THE YEAR
ENDED 30 JUNE 2015

20 AUG 2015

Paper Laid
By Hon. A. Duake, MP
(Hon) on Thurs. 28.07.16
(pm)
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20 AUG 2015

STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
STATE DEPARTMENT OF EAST AFRICAN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2015

Table of Content	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT.....	ii
II. FORWARD BY THE CABINET SECRETARY	iv
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	vi
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
V. STATEMENT OF ASSETS.....	2
VI. STATEMENT OF CASH FLOW.....	3
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	4
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	5
IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	6
X. SUMMARY STATEMENT OF PROVISIONINGS	7
XI. NOTES TO THE FINANCIAL STATEMENTS.....	8

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Ministry of East African Affairs, Commerce and Tourism was formed by Executive Order No. 2 of May 2013 by merging the Ministry of East African Community, Ministry of Trade and Tourism.

At Cabinet level, the Ministry of East African Affairs, Commerce and Tourism is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the Ministry.

(b) Key Management

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

- Senior Management Committee
- Ministerial Human Resource Advisory Committee
- Ministerial Tender Committee
- Ministerial Training Committee

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

Designation	Name
Accounting Officer	Betty C. Maina (w.e.f December, 2015)
Accounting Officer	John Konchella (July 2014-November,2015)
Integration Secretary	Barrack Ndegwa
Director of Administration	Christopher Musumbu
Chief Finance Officer	Pauline Luganje
Senior Assistant Accountant General	Samson M. Ongalo (w.e.f January, 2016)
Senior Deputy Accountant General	Sammy Muthusi (July 2014-January,2016)
Director Political Affairs	David Njoka
Director Social Affairs	Alice Yalla
Director Productive & Services	Alfred Kitolo
Director Economic Affairs	Richard Sindiga

(d) Entity Headquarters

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

(e) Entity Contacts

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

(f) Entity Bankers

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

(g) Independent Auditors

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

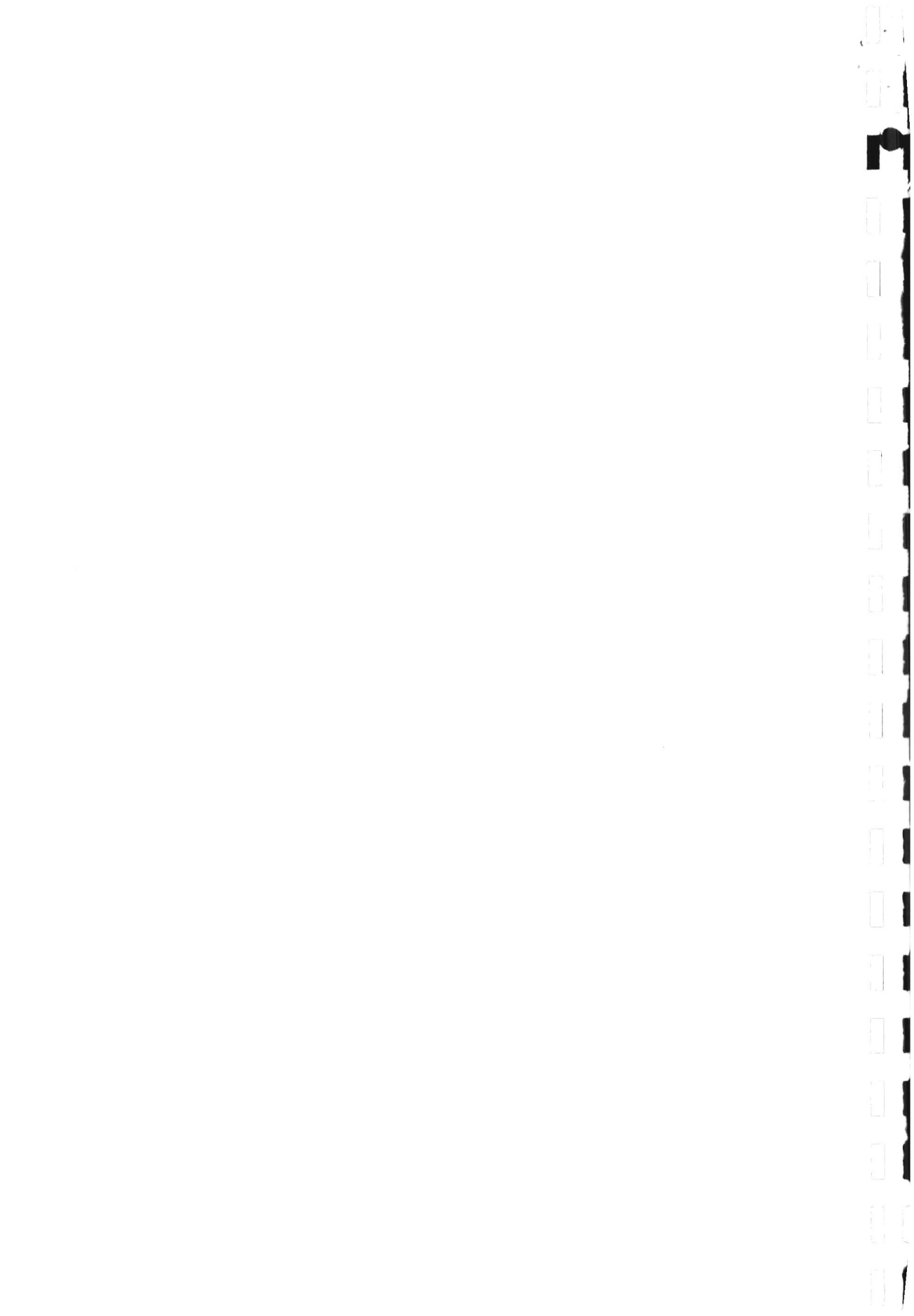
(h) Principal Legal Adviser

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

FORWARD BY THE CABINET SECRETARY

KEY ACHIEVEMENTS

- The Ministry has conducted 7 sensitization workshops targeting women and the youth to create awareness on EAC integration process among Kenyans.
- As of January 2014, the operations of the Single Customs Territory commenced for Kenya, Rwanda and Uganda. Under these arrangements customs procedures are being handled at the port of entry and goods allowed to flow to their destinations. These initiatives have resulted into seamless flow of cargo along Northern Corridor with reduction of time taken between Mombasa and Malaba to just about 3 days from 7 days to Kampala Uganda 5 days from 18 days and to Kigali Rwanda 8 days from 21.
- To facilitate cross border movements, the use of Identification Documents (Ids) as travel documents was launched as from January, 2014 for nationals of Kenya, Rwanda and Uganda.
- Establishment of One –Stop-Border-Posts (OSBP) in all border posts which are aimed at reducing delays at the border posts thus facilitating cross-border trade and movements of people in EAC.
- Construction of Lunga Lunga and Taveta Boarder posts had been completed while those at Namanga, Busia and Malaba are at an advanced stage.
- Volume of trade had increased since the launch of Customs Union in January 2015.
- Under rights of establishment Kenyan companies and banks have established n other EAC partner States e.g. KCB, Uchumi, Nakumatt, Tuskys Equity Bank etc.



FORWARD BY THE CABINET SECRETARY (continued)

CONCLUSION

I wish to thank all the staff in the Ministry for diligently and effectively working towards the implementation of our policy and agreed Annual work plan(s). I understand the many challenges we went through during the implementation exercise, but working together as a team and putting the resource available where they were planned to be, we will make Kenya a great nation, creating substantial wealth and many job opportunities. The opportunities in the sector are enormous. We desire more stable and reliable funding, especially for the Ministry's flagship projects, staff development, applied research and necessary tools to unlock the enormous potential in Kenya, in the immediate future.

We, at the Headquarters, need to develop a close and trusted working partnership with the Partner States so that the Regional Integration and investments can continue contributing to the economic growth of Kenya and improve the standard of living of our people.

ACKNOWLEDGEMENT

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

Signed.....

Date.....14.06.19.....

Mrs Phyllis J. Kandie
Cabinet Secretary

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department of East African Affairs is responsible for the preparation and presentation of the department's financial statements, which give a true and fair view of the state of affairs of the Department's for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Department (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the State Department of East African Affairs accepts responsibility for the Department's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Department's financial statements give a true and fair view of the state of Department's transactions during the financial year ended June 30, 2015, and of the Department's financial position as at that date. The Accounting Officer charge of the State Department of East African Affairs further confirms the completeness of the accounting records maintained for the Department's, which have been relied upon in the preparation of the Department's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Department's financial statements were approved and signed by the Accounting Officer on 10/6/2016 2016.


Principal Secretary


Senior Assistant Accountant General

REPUBLIC OF KENYA

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NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF EAST AFRICAN AFFAIRS VOTE 1182 FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the State Department of East African Affairs (Vote 1182) set out on pages 1 to 16, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation and summary statement of provisioning 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 8 of the Public Audit Act, 2003. 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.

Management's Responsibility for the Financial Statements

The Principal Secretary – State Department of East African Affairs is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of these financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the

State Department of East Africa Affairs – Annual Report and Financial Statements for the year ended 30 June 2015

auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Unsupported Development Expenditure

During the year under review, the Department recognized revenue of Kshs.54,790,890 from Trade Mark East Africa (TMEA) and expensed the entire amount. Though copies of payment vouchers have been availed, other accompanying documentation to support these payments have not been made available for audit confirmation, in contravention of Section 68 2(a) of the Public Financial Management Act, 2012 which requires an accounting officer to ensure that the entity keeps financial and accounting records that comply with the Act.

Consequently, the propriety of the expenditure of Kshs.54,790,890 could not be ascertained as at 30 June 2015.

2. Account Receivables – Outstanding Imprests

The statement of assets reflects accounts receivable of Kshs.5,457,472 as at 30 June 2015. Authority to Incur Expenditure (AIEs) issued to the Ministry of Foreign Affairs of Kshs.5,194,016 had not been accounted for as at 30 June 2015. Further, staff imprests and advances of Kshs.263,455 had not been recovered. This is in contravention of Section 43(1) (a) of the Public Finance Management Act, 2012.

As a result, the accuracy and validity of the accounts receivable balance of Kshs.5,457,472 as at 30 June 2015 could not be ascertained.

3. Accounts Payables

The statement of assets reflects amount of Kshs.2,477,957 in respect of accounts payables as at 30 June 2015. However, supporting documents in support of this amount has not been availed for audit confirmation. Consequently, the accuracy and propriety of the accounts payables balance of Kshs.2,477,957 as at 30 June 2015 could not be ascertained.

4. Arrears of subscriptions to East African Community

The East African Community (EAC) Treaty-1999, Chapter 28: Article 132 (1) stipulates that there shall be a budget for the organs and institutions of the

Community, save for the self-accounting institutions, and Article 132 (4) provides that the budget of the Community shall be funded by equal contributions by the Partner States and receipts from regional and international donations and any other sources as may be determined by the Council. A review of the documentation availed revealed that the Country through the State Department of East African Affairs has not consistently paid its contributions resulting in arrears of Kshs.122,619,679.90 (USD.1,243,103) as at 30 June 2015. In addition, the Department has not, provided reconciliation to show the correct position between amount in supporting documents of USD.2,764,254 and that reflected in the financial statements of USD.1,243,103.

Consequently, the East African Community Treaty was not honored which impacts negatively on the financial affairs of the East Africa Community and the integration agenda.

5. Inadequately Supported Expenditure

The State Department paid Kshs.2,887,840 to various suppliers though there was inadequate documents like lack of ETR and relevant approvals. An amount of Kshs.798,424 was also paid to four suppliers who were not in the list of pending bills as at 30 June 2014. Consequently, the propriety of expenditure of Kshs.3,686,264 could not be ascertained.

6. Statement of Cash Flows

Included in the statement of cash flows is an amount of Kshs.2,465,788 reflected as adjusted for adjustments during the year. However, no supporting documents were made available for audit review.

Consequently, it has not been possible to ascertain the correctness of the statement of cash flows for the year ended 30 June 2015.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position as at 30 June 2015, 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.

Other Matter

(i) Under Absorption of Funds

The Department had an overall budget estimate of Kshs.1,683,603,767 and spent Kshs.1,533,206,793 resulting into an under absorption of Kshs.150,396,974. This has a negative impact on the service delivery and achievement of overall objectives of the Department.

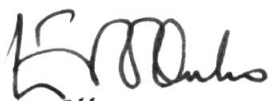
(ii) Under- Funding of the Department

During the financial year, the Department received Kshs.1,480,600,000 against the budgeted amount of Kshs.1,617,103,767 resulting to an underfunding of Kshs.136,503,767. Consequently, some planned activities of the Department could not be carried out due the funding shortfall.

(iii) Nil Opening Balances

The financial statements of the State Department did not have comparative figures for the financial year 2013/2014. Though it was explained that in the previous year the Ministry of East African Affairs, Commerce and Tourism included the figures for both the Department East African Affairs and Department of Commerce and Tourism, it is not clear why the figures could not be split to reflect each department's opening balances.

My opinion is not qualified in respect of these matters.



FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

27 June 2016

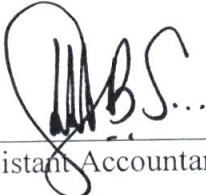
MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
 STATE DEPARTMENT OF EAST AFRICAN AFFAIRS
 Reports and Financial Statements
 For the year ended June 30, 2015

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	2	54,790,890	0
Exchequer releases	3	1,480,600,000	0
Other Receipts	4	336,400	0
TOTAL RECEIPTS		1,535,727,290	0
PAYMENTS			
Compensation of Employees	5	157,461,617	0
Use of goods and services	6	419,262,352	0
Transfers to Other Government Units	7	14,011,958	0
Other grants and transfers	8	911,253,895	0
Acquisition of Assets	9	30,703,244	0
TOTAL PAYMENTS		1,532,693,066	0
SURPLUS/DEFICIT		3,034,224	0

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 10/01 2016 and signed by:


 Principal Secretary



 Senior Assistant Accountant General

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
 STATE DEPARTMENT OF EAST AFRICAN AFFAIRS
 Reports and Financial Statements
 for the year ended June 30, 2015

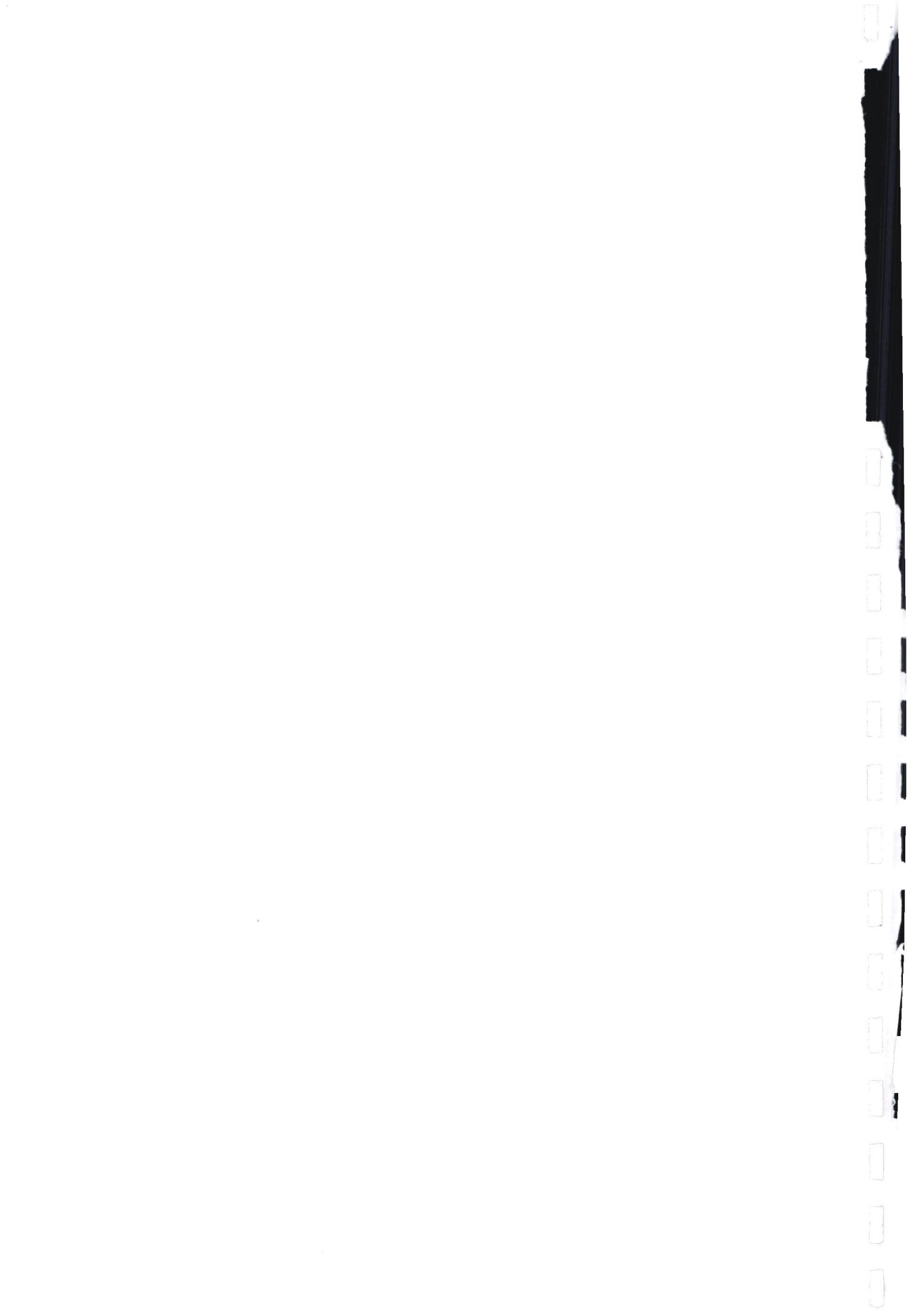
STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	11,306	0
Cash Balances	10B	43,405	0
Total Cash and Cash equivalents		54,711	
Accounts Receivables- Outstanding Imprests and Clearance accounts	10C & 10D	5,457,472	
TOTAL FINANCIAL ASSETS		5,512,182	0
Financial Liabilities			
Accounts Payables	12	2,477,957	
Net Financial Assets		3,034,224	
NET FINANCIAL POSITION		5,512,182	0

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 10/6/2016 2016 and signed by:


 Principal Secretary


 Senior Assistant Accountant General

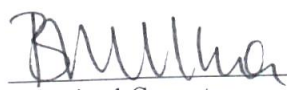


MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
 STATE DEPARTMENT OF EAST AFRICAN AFFAIRS
 Reports and Financial Statements
 For the year ended June 30, 2015

STATEMENT OF CASH FLOW

		2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	2	54,790,890	0
Exchequer Releases	3	1,480,600,000	0
Other Revenues	4	336,400	0
		1,535,727,290	
Payments for operating expenses			
Compensation of Employees	5	(157,461,617)	0
Use of goods and services	6	(419,262,352)	0
Subsidies	7	(14,011,958)	0
Transfers to Other Government Units	8	(911,253,895)	0
		(2,979,515)	
Net Cash from operating activities		30,757,955	
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(30,703,245)	0
Net cash flows from Investing Activities		<u>(30,703,245)</u>	0
NET INCREASE IN CASH AND CASH EQUIVALENT	10A	54,711	0
Cash and cash equivalent at BEGINNING of the year		-	0
Cash and cash equivalent at END of the year		54,711	0

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 10/6/ 2016 and signed by:


 Principal Secretary


 Senior Assistant Accountant General



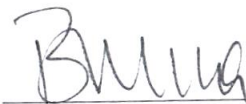
I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	1,617,103,767	-	1,617,103,767	1,480,600,000	(136,503,767)	92%
Transfers from Other Government Entities - (AIA)	65,000,000	-	65,000,000	54,790,890	(10,209,110)	84%
Other Receipts – Sales of incidental goods	1,500,000	-	1,500,000	336,400	1,163,600	22%
Total Receipts	1,683,603,767	-	1,683,603,767	1,535,727,290	(147,876,477)	91%
PAYMENTS						
Compensation of Employees	189,139,287	(30,000,000)	159,139,287	157,461,617	(1,677,670)	99%
Use of goods and services	469,134,054	70,064,977	539,199,031	419,262,352	(119,936,679)	77%
Transfers to Other Government Units	25,600,000	-	25,600,000	14,011,958	(11,588,042)	55%
Other grants and transfers	977,853,326	(56,780,425)	921,072,901	911,253,895	(9,819,006)	99%
Acquisition of Assets	21,877,100	16,715,448	38,592,548	30,703,244	(7,889,304)	80%
TOTALS	1,683,603,767	-	1,683,603,767	1,532,693,066	(150,910,701)	91%

(a) The revenue collection was from sale of incidental goods in the State Department

(b) The under collection of 22% was due to low sale of incidental goods

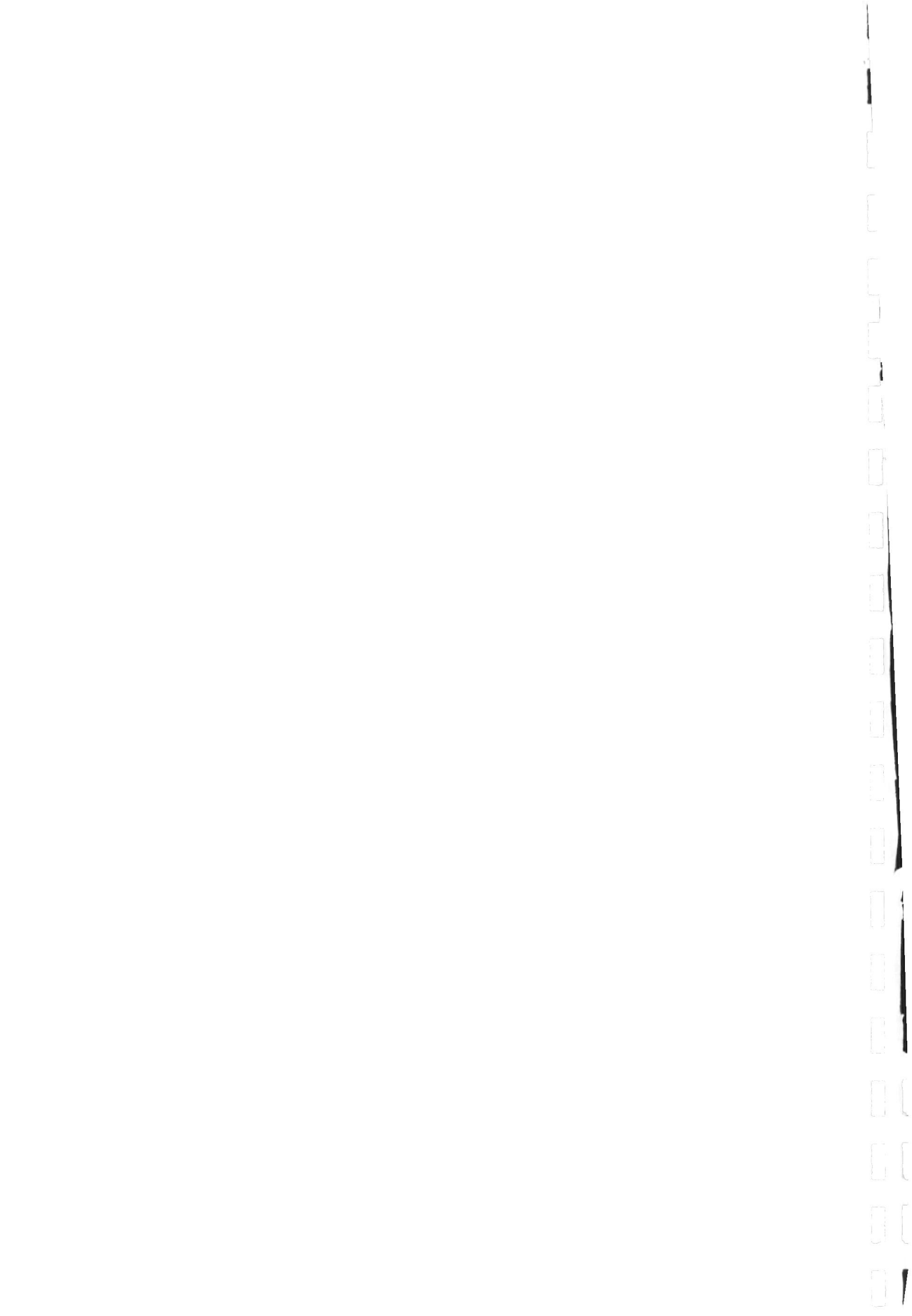
The entity financial statements were approved on 10/6/1 2016 and signed by:



Principal Secretary



Senior Assistant Accountant General



I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,617,103,769	-	1,617,103,769	1,480,600,000	(136,503,767)	92%
Other Receipts	1,500,000	-	1,500,000	336,000	1,163,600	22%
Total Receipts	1,618,603,767	-	1,618,603,769	1,480,936,400	(137,667,367)	91%
PAYMENTS						
Compensation of Employees	189,139,287	(30,000,000)	159,139,287	157,461,617	(1,677,670)	99%
Use of goods and services	419,134,054	70,064,977	489,199,031	375,323,866	(113,875,165)	77%
Transfers to Other Government Units	25,600,000	-	25,600,000	14,011,958	(11,588,042)	55%
Other grants and transfers	977,853,326	(56,780,425)	921,072,901	911,253,895	(9,819,006)	99%
Acquisition of Assets	6,877,100	16,715,448	23,592,548	19,850,840	(3,741,708)	84%
TOTALS	1,618,603,767	-	1,618,603,767	1,477,902,176	(140,701,591)	91%

Notes

- (a) The revenue collection was from sale of incidental goods in the State Department
- (b) The under collection of 22% was due to low sale turnover

The entity financial statements were approved on 10/6/16 2016 and signed by:



Principal Secretary



Senior Assistant Accountant General

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from Other Government Entities - (TMEA)	65,000,000	-	65,000,000	54,790,890	(10,209,110)	84%
Total Receipts	65,000,000	-	65,000,000	54,790,890	(10,209,110)	84%
PAYMENTS						
Use of goods and services	50,000,000	-	50,000,000	43,938,486	(6,061,514)	88%
Acquisition of Assets	15,000,000	-	15,000,000	10,852,404	(4,147,596)	72%
TOTALS	65,000,000	-	65,000,000	54,790,890	(10,209,110)	84%

The entity financial statements were approved on 10/6 2016 and signed by:

Buluwa
Principal Secretary

[Signature]
Senior Assistant Accountant General



SUMMARY STATEMENT OF PROVISIONINGS

[The provisioning summary statement is required for entities that have a vote in the National Budget.]

- Details of General Accounts On Vote

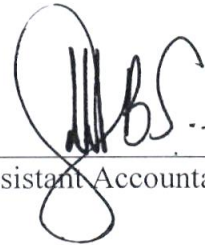
	2014 - 2015 Kshs	2013 - 2014 Kshs
GAV Provisioning account balance	139,024,267	0
Total	<u>139,024,267</u>	<u>0</u>

- Details of Exchequer Provisioning

	2014 - 2015 Kshs	2013 - 2014 Kshs
Exchequer Provisioning balance	136,503,767	0
Total	<u>136,503,767</u>	<u>0</u>



Principal Secretary



Senior Assistant Accountant General

1. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with an adaptation to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Department and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

b) Recognition of revenue and expenses

The Department recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Department. In addition, the Department recognises all expenses when the event occurs and the related cash has actually been paid out by the Department.

c) In-kind contributions

In-kind contributions are donations that are made to the Department 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 Department includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) 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.

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
STATE DEPARTMENT OF EAST AFRICAN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

e) Accounts Receivable

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

f) Accounts Payable

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

g) Noncurrent assets

Noncurrent assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

h) 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Department at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

i) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Department budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Department's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

j) Comparative figures

There were no comparative figures for the previous financial year since the Department had no vote.

k) Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
STATE DEPARTMENT OF EAST AFRICAN AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2014 - 2015	2013 - 2014
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Trade Mark East Africa (TMEA) - DFID	-	-	54,790,890	0
Grants Received from Multilateral Donors (International Organizations)				
(Insert name of donor)	-	-	-	0
(Insert name of donor)	-	-	-	0
Total			54,790,890	

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. EXCHEQUER RELEASES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Total Exchequer Releases for quarter 1	550,500,000.00	-
Total Exchequer Releases for quarter 2	156,100,000.00	-
Total Exchequer Releases for quarter 3	573,000,000.00	-
Total Exchequer Releases for quarter 4	201,000,000.00	-
Total	1,480,600,000.00	-

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

Reports and Financial Statements
for the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS(Continued)

4. OTHER REVENUES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from Sale of Incidental Goods	336,400	-
Total	336,400	-

5. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic salaries of permanent employees	104,307,141	-
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	53,154,476	-
Total	157,461,617	-

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

Reports and Financial Statements
for the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	6,287,737	-
Domestic travel and subsistence	29,232,117	-
Foreign travel and subsistence	125,335,137	-
Printing, advertising and information supplies & services	47,742,934	-
Rentals of produced assets	38,056,707	-
Training expenses	9,298,027	-
Hospitality supplies and services	135,782,879	-
Specialized materials and services	1,038,890	-
Office and general supplies and services	3,127,287	-
Other operating expenses	10,906,770	-
Routine maintenance – vehicles and other transport equipment	3,709,594	-
Fuel Oil and Lubricants	6,632,857	-
Routine maintenance – other assets	2,111,417	-
Exchange Rate Losses	-	-
Total	419,262,352	-

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers to National Government entities	14,011,958	-
TOTAL	14,011,958	

8. OTHER GRANTS AND TRANSFERS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Membership dues and subscriptions to international organizations	911,253,895	-
Total	911,253,895	-

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Vehicles and other Transport Equipments	12,615,448	-
Overhaul of Vehicles and Other Transport Equipment	416,510	-
Purchase of Office Furniture and General Equipment	5,516,650	-
Purchase of Specialized Plant, Equipment and Machinery	1,252,700	-
Research, Studies, Project Preparation, Design & Supervision	10,852,404	-
Rehabilitation of Civil Works	49,532	-
Total	30,703,244	

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2014 - 2015	2013 - 2014
				Kshs	Kshs
Recurrent A/C -1000210125	-	Recurrent	-	11,306	-
Development A/C - 100020028	-	Development	-	-	-
Deposit A/C - 1000212659	-	Deposit	-	-	-
Total				11,306	-

10B: CASH IN HAND

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Cash in Hand – Held in domestic currency	43,405	-
Total	43,405	-

10C: Accounts Receivables

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Foreign Affairs AIE no.331811	4,543,509.00	
Foreign Affairs AIE no.331820	274,106.70	
Sports, Culture and arts AIE no331810	376,400.00	
Total	5,194,016.70	-

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2015

10D: IMPRESTS AND CLEARANCE ACCOUNTS

Staff Imprests	113,660.50	-
Salary Advance	149,795.00	-
	263,455.50	

11. FUND BALANCE BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

No balances have been carried since the state Department of East African Affairs was part of the merged Ministry of Trade, Tourism and East African Community which operated under one vote. A new vote was created and opened with nil balances.

12. Accounts Payables

2,477,957

Total

2,477,957

-

12A: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015 Kshs.	2013-2014 Kshs
Supply of goods & Services	29,860,007	-
	29,860,007	-

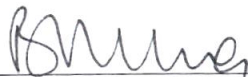
12. B: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Staff Payables	5,564,881	-
	5,564,881	-

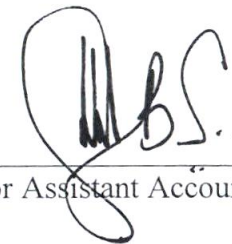
1. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

FINANCIAL YEAR 2012/2013 PARAGRAPH	RECOMMENDED BY PAC	ACTION TAKEN
778	The Committee recommended that the Ethics and Anti-Corruption Commission (EACC) should investigate this matter with a view of taking appropriate legal action against the culpable	The accounting Officer undertakes to pursue relentlessly legal redress and ensure reinforcement of representation by the State law is guaranteed in the whole process
779	The committee reprimanded the Accounting Officer to institute stringent measures in responding to Management letters and adhere consistently to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act.	The Accounting Officer undertakes to timely respond to the Management Letters and strictly adhere to IPSAS in current reporting Framework and constantly complies with the Financial Management principals as enshrined in Public Finance Management Act 2012. A team has been put in place to handle any issues raised.
780	The committee recommended that in future the Accounting Officer must at all time ensure that matters capable of being resolve with Auditor General are resolved promptly	The Accounting Officer has appointed a team of officers to respond to issues raised by the Auditor General appropriately on timely basis and such delays will not be experienced in future.
2013/2014	The State department was part of the merged Ministry of East African Affairs Commerce and Tourism and the operations of the Department were carried from commerce.	No issues were raised



Principal Secretary



Senior Assistant Accountant General

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
 STATE DEPARTMENT OF EAST AFRICAN AFFAIRS
 Reports and Financial Statements
 For the year ended June 30, 2015

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

NO	SUPPLIER	PV.NO	LPO/LSO	AMOUNT	REMARKS
1	Copy cat	4001	565	172,260	NO EXCHEQUER
2	Stantech motors	4079	578	187,500	NO EXCHEQUER
3	Stantech motors	4010	1048474	29,580	NO EXCHEQUER
4	Pago Airways	3980	511	62,795	NO EXCHEQUER
5	pagoAirways	3978	512	62,795	NO EXCHEQUER
6	pagoAirways	4019	510	56,270	NO EXCHEQUER
7	vonnie ventures	4007	567	41,000	NO EXCHEQUER
8	cosmos Trading	3289	393	592,410	NO EXCHEQUER
9	pong Agencies	4136	672	272,090	NO EXCHEQUER
10	magnolia Supplies	4086	629	262,500	NO EXCHEQUER
11	pago Airways	4101	585	63,390	NO EXCHEQUER
12	Tania Impex	4099	638	30,000	NO EXCHEQUER
13	Ray Doll Tours	4119	507	34,300	NO EXCHEQUER
14	Ride on Agencies	1792	646	51,300	NO EXCHEQUER
15	Eveready Technologies	4004	630	399,500	NO EXCHEQUER
16	Institute of Human Resource	4024	Invoice	4,500	NO EXCHEQUER
17	Widerange Traders	4100	636	447,650	NO EXCHEQUER
18	pago Airways	4139	1133171	69,130	NO EXCHEQUER
19	pago Airways	3984	653	56,785	NO EXCHEQUER
20	magnolia Supplies	4090	619	19,000	NO EXCHEQUER
21	pago Airways	3979	515	56,815	NO EXCHEQUER

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM

STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2015

22	Creadex Hotel	4080	611	403,800	NO EXCHEQUER
23	Tania Impex	4014	561	358,440	NO EXCHEQUER
24	MFI Document Solutions	1397	614	72,036	NO EXCHEQUER
25	pago Airways	4091	491	124,960	NO EXCHEQUER
26	Tania Impex	4018	626	492,000	NO EXCHEQUER
27	pago Airways	3986	526	54,655	NO EXCHEQUER
28	pago Airways	3982	652	28,160	NO EXCHEQUER
29	pago Airways	3987	651	47,765	NO EXCHEQUER
30	pago Airways	3000	647	163,340	NO EXCHEQUER
31	Tusker Mattresses	4005	s002105488	138,141	NO EXCHEQUER
32	pago Airways	4074	582	99,225	NO EXCHEQUER
33	pago Airways	4135	498	62,580	NO EXCHEQUER
34	Spero Africa	4016	607	171,000	NO EXCHEQUER
35	Ride on Agencies	4098	501	44,925	NO EXCHEQUER
36	MFI Document Solutions	4003	564	197,432	NO EXCHEQUER
37	Electro Digital	4012	602	217,500	NO EXCHEQUER
38	Joto Enterprises	4023	579	330,000	NO EXCHEQUER
39	Furniture Palace	4013	603	178,275.85	NO EXCHEQUER
40	pago Airways	2944	644	62,795	NO EXCHEQUER
41	Seal Honey	4065	0019872p	131,084	NO EXCHEQUER
42	Tania Impex	4130	597	9,280	NO EXCHEQUER
43	Eveready Technologies	4081	628	446,290	NO EXCHEQUER
44	magnolia Supplies	4087	633	294,400	NO EXCHEQUER
45	KSG EMBU	4063	Invoice	97,000	NO EXCHEQUER
46	Gazebo Hospitality	4017	620	290,000	NO EXCHEQUER
47	African Touch Safaris	1388	645	52,185	NO EXCHEQUER
48	Diocese of Lodwar (St Teresa centre)	4018	624	280,000	NO EXCHEQUER

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM

STATE DEPARTMENT OF EAST AFRICAN AIR

Reports and Financial Statements

For the year ended June 30, 2015

49	Magnolia Supplies	4089	618	19,000	NO EXCHEQUER
50	pago Airways	3989	486	47,650	NO EXCHEQUER
51	ICPAK	4129	578	23,000	NO EXCHEQUER
52	Movenpick Caterers	3777	5041	434,400	NO EXCHEQUER
53	Movenpick Caterers	3776	5061	198,800	NO EXCHEQUER
54	Gina Motors	4134	657	205,300	NO EXCHEQUER
55	Gina Motors	4082	577	82,940	NO EXCHEQUER
56	Gina Motors	4097	648	88,624	NO EXCHEQUER
57	magnolia Supplies	4088	560	294,000	NO EXCHEQUER
58	stantech motors	4011	650	30,000	NO EXCHEQUER
59	Alliance Francaise De-Buru	3868	Invoice	137,800	NO EXCHEQUER
60	Tania Impex	4079	621	27,840	NO EXCHEQUER
61	pago Airways	3983	649	31,550	NO EXCHEQUER
62	Ray Doll Tours	1797	643	45,700	NO EXCHEQUER
63	pago Airways	4155	474	11,525	NO EXCHEQUER
64	August 7th Memorial	4138	658	152,000	NO EXCHEQUER
65	African Touch Safaris	3784	1048384	36,495	NO EXCHEQUER
66	Tuskys Mattresses	3684	Invoice	47,497	NO EXCHEQUER
67	African Touch Safaris	3892	641	135,735	NO EXCHEQUER
68	M/S Spero africa Limited	4143	495	530,000	NO EXCHEQUER
69	M/S Kivu Retreat	4178	615	657,600	NO EXCHEQUER
70	Levaris logistics	4177	656	267,200	NO EXCHEQUER
71	Levaris logistics	4182	655	46,800	NO EXCHEQUER
72	Travel Plaza Ltd	4173	669	65,950	NO EXCHEQUER
73	M/S Events & Us	4010	616	284,524	NO EXCHEQUER
74	Travel Plaza Ltd	4188	661	66,955	NO EXCHEQUER

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM

STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2015

75	Travel Plaza Ltd	4180	662	250,260	NO EXCHEQUER
76	Gazebo Hospitality	4179	640	275,000	NO EXCHEQUER
77	Travel Plaza Ltd	4181	369	115,090	NO EXCHEQUER
78	Travel Plaza Ltd	4176	637	75,675	NO EXCHEQUER
79	M/S Highend solutions	4025	608	480,000	NO EXCHEQUER
80	M/S Highend solutions	4024	566	480,000	NO EXCHEQUER
81	M/S Bonus ventures	4112	612	108,000	NO EXCHEQUER
82	Mombasa Beach Hotel	4086	634	784,000	NO EXCHEQUER
83	Travel Plaza Ltd	4174	660	38,985	NO EXCHEQUER
84	M/S African Touch	3374	994854	59,460	NO EXCHEQUER
85	M/S Mail Com technologies & Supplies LTD	4008	610	490,000	NO EXCHEQUER
86	M/S Pago Airways	4156	Invoice	54,875	NO EXCHEQUER
87	M/S KICC	4087	591	1,625,209	NO EXCHEQUER
88	M/S Jeb Motors	4077	543	310,000	NO EXCHEQUER
89	M/S Pong Agencies	4009	547	254,000	NO EXCHEQUER
90	M/S Movenpick	4083	Invoice	440,800	NO EXCHEQUER
91	M/S Spero africa Limited	4020	609	651,000	NO EXCHEQUER
92	M/S The Alpex Consulting Africa LTD	4006	631	710,000	NO EXCHEQUER
93	M/S Gonja Southern Comfort Hotel	4078	598	572,500	NO EXCHEQUER
94	M/S Mombasa Continental Hotel	4011	613	3,293,060	NO EXCHEQUER
95	M/S Pago Airways	3990	483	604,340	NO EXCHEQUER
96	M/S Pago Airways	4014	571	3,861,125	NO EXCHEQUER

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
 STATE DEPARTMENT OF EAST AFRICAN AFFAIRS
 Reports and Financial Statements
 For the year ended June 30, 2015

97	M/S Cosmos Trading Co.	4022	596	605,385	NO EXCHEQUER
98	M/S Cosmos Trading Co.	4008	594	605,385	NO EXCHEQUER
99	M/S Masai Mara Sopa Lodge	4004	546	781,350	NO EXCHEQUER
100	M/S Tusker Mattresses	4114	Invoice	140,579	NO EXCHEQUER
101	M/S Pago Airways	3987	651	47,765	NO EXCHEQUER
102	M/S Tania Impex	4014	561	358,440	NO EXCHEQUER
	TOTAL			29,860,007	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

PENDING PERSONAL PAYABLES

NO	NAME	PV.NO	AMOUNT
1	Roselyn Andola	4134	84,000
2	Irene Musebe	4121	31,500
3	Rose Nyakwana	4061	80,000
4	James Kivuva	3991	75,660
6	Mark Ogot	4058	64,214
7	Fredrick Gitahi	3855	56,000
8	Grace Wasike	4124	42,000
9	Damaris Gichui	4105	84,000
10	Peter Njoroge	4120	88,200
11	Faustine Samante	4039	39,137
12	Linner Too	4055	56,000
13	Lydia Maina	3856	56,000
14	Grace Wasike	4142	63,287

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM

STATE DEPARTMENT OF EAST AFRICAN AFFAIRS

Reports and Financial Statements

For the year ended June 30, 2015

15	Florence Karuiru	4116	58,800
16	Edith Mutua	4104	33,600
17	Philip Mutisya	4111	39,600
18	Hezron Momanyi	4123	31,500
19	Dan Letuya	4127	25,711
20	Zacharia Kibara	4106	84,000
21	Fredrick Gitahi	4040	367,896
22	Wesley Mutembe	4160	24,794
23	Winfred Kivindu	3952	234,150
24	Ruth Omom	4034	35,200
25	Edward Owango	4044	201,478
26	Judy Njeru	4033	205,216
27	Grace Wafula	3593	8,000
28	Paul Njuguna	4060	55,200
29	Vincent Siaho	3943	22,126
30	Mumbi Ngaru	3685	75,000
31	Beatrice Agara	4145	122,221
32	Lucy Bii	4145	102,684
33	Stellah Osinyo	4145	122,221
34	PS Meal Allowance	3927	285,000
35	Peter Chege	4135	80,000
36	Nancy Kimenchu	4125	33,600
37	Winfred Kivindu	4108	48,300
38	Faith Mbaya	4064	49,000
39	Fredrick Gitahi	4117	73,500
40	MTC Allowances	4082	350,000
41	Grace Wafula	4126	33,600

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
 STATE DEPARTMENT OF EAST AFRICAN AFFAIRS
 Reports and Financial Statements
 For the year ended June 30, 2015

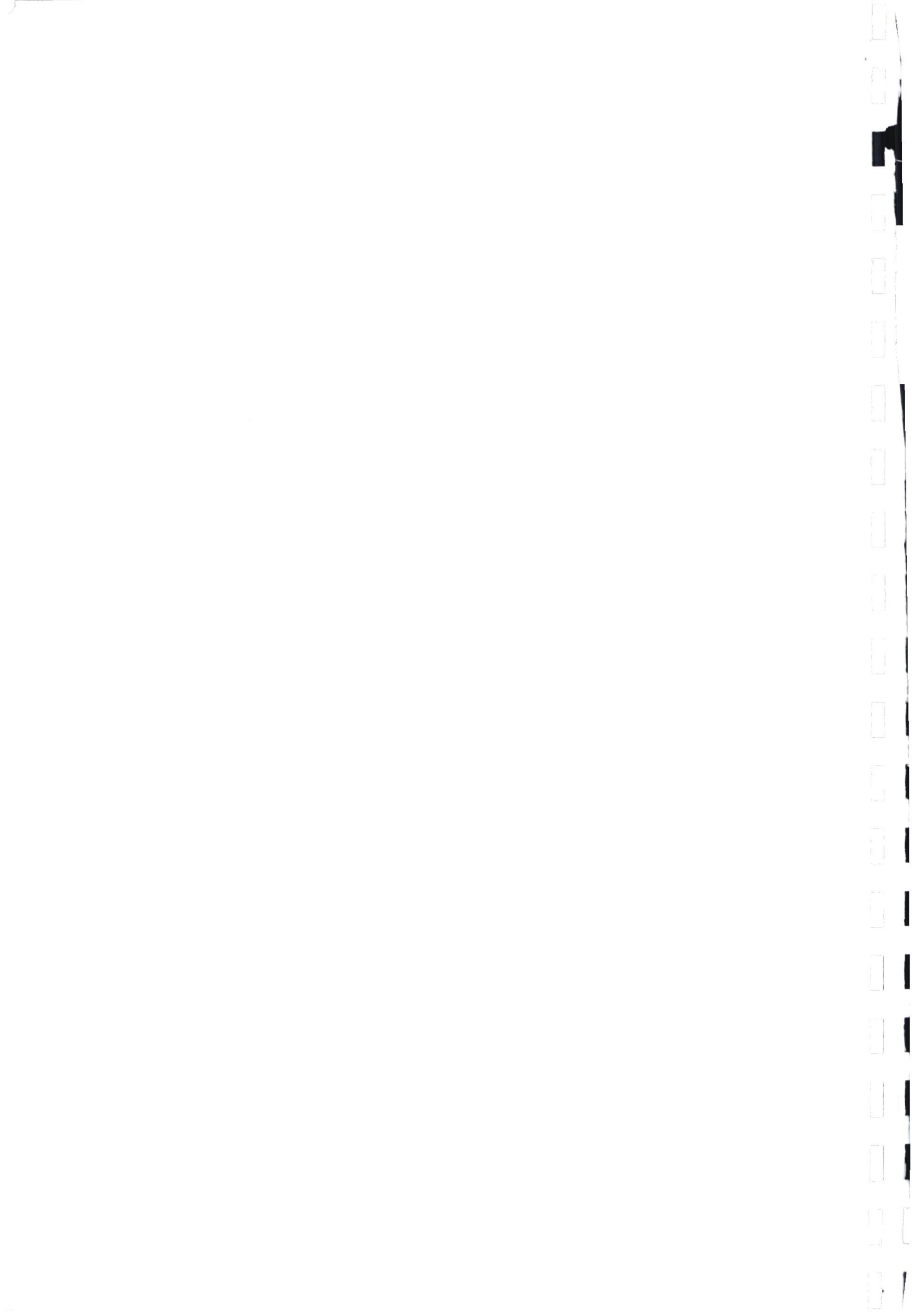
42	Nancy Itugu	4107	48,300
43	Michael mbugua	4128	25,711
44	Pauline Luganje	4418	73,500
45	Geofrey Wamalwa	4132	14,700
46	Gladys Kinyua	4122	73,500
47	Betsy Mutai	4131	14,700
48	James Kivuva	3714	161,020
49	Michael Okindi	4056	44,192
50	Emily Seti	4092	24,000
51	Harrison Mbutu	4068	29,400
52	Anthony Akama	3948	80,000
53	A.D. Mokia	4157	72,373
54	William Rono	4133	18,900
55	Rosemary Jumba	4096	138,200
56	Rose wakibia	3857	56,000
57	A.D. Mokia	3688	100,800
58	Joyce M'Ibari	4038	44,800
59	Joseph K. Kariuki	3944	33,840
60	Douglas Araka	4059	79,300
61	Margaret Kirima	3846	31,500
62	Leonard Kwinga	3708	67,200
63	Tabitha Masinjila	3381	70,000
64	Benard Mutai	4161	30,000
65	Michael Okindi	3630	14,000
66	Michael mbugua	3692	37,800
67	Winfred Kivindu	3773	25,200
68	Faustine Samante	3141	12,600

MINISTRY OF EAST AFRICAN AFFAIRS, COMMERCE AND TOURISM
 STATE DEPARTMENT OF EAST AFRICAN FINANCIAL INSTITUTIONS
 Reports and Financial Statements
 For the year ended June 30, 2015

69	Retreat Allowance	3786	140,000
70	Retreat Allowance	3786	150,000
71	Dickson Nyambane	3949	193,150
72	Jane Mogoi	3689	37,800
			5,564,881

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

CLASS I – ICT COMPUTERS & ACCESSORIES	QTY	Historical Cost Kshs 2014/15
Desk top Computers	15	2,287,500
Network Printers	2	315,000
Desk top Computers	15	2,602,500
UPS	15	192,750
IMAC LAPTOPS	1	439,000
Extra Heavy Duty Copiers	2	3,865,350
SUB-TOTAL		9,702,100
CLASS II – TRANSPORT EQUIPMENT		
Toyota/Land Cruiser Prado – KDJ 150R – GKAEY-VX-L3.0L	1	12,615,448
SUB-TOTAL		12,615,448
CLASS III – FURNITURES		
Leather Seats	2	511,200
SUB-TOTAL		511,200
TOTAL		22,828,748.00



ANNEX 4 OUTSTANDING STAFF IMPRESTS AND SALARY ADVANCES

Names	2014 – 2015 Kshs.	2013 – 2014 Kshs.
Outstanding Imprest	Balance	
Bertha Ngeringwony Rotich - Imprest No. 2292115	0.50	-
Rose Akinyi Ondenge Nyakwana - Imprest 2292008 & 2245275	84,060.00	-
Sheila Siyion Koyiet - Imprest 2292036	19,600.00	-
Jane Nyambura Kiarie - Imprest 1951644	10,000.00	-
TOTAL	113,660.50	

Special Imprest (AIEs)		-
Foreign Affairs	4,817,616.7	-
Sport & Culture	376,400.00	-
TOTAL	5,194,016.7	

NAME	P/NO	2013-2014 KSHS	2012-2013
Stanslaus Netia Nanzushi	1984034528	20,385.00	
Phillip Musau Mutisya	1990121529	32,580.00	
Agnes Muthoki Kimau	1989127847	14,200.00	
Omar Awadh Abeid	2010031621	33,738.00	
Aggrey Indiavo Ndagala	19900029303	48,892.00	
Total		149,795.00	