

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 28 FEB 2024	DAY: WED
TABLED BY: OF	Hon Naamii Wazir, MP Deputy Majority Whip
CLERK-AT-THE-TABLE:	A. S. Muboko

THE AUDITOR-GENERAL

ON

**THE STATE DEPARTMENT FOR EAST
AFRICAN COMMUNITY**

**FOR THE YEAR ENDED
30 JUNE, 2023**



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

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC)
Annual Report and Financial Statements for the year ended 30th June 2023

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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
EAC	East African Community
ASALs	Arid and Semi-Arid Lands
NCIP	Northern Corridor Integrated Projects
NTBs	Non-Tariff Barriers
MSMEs	Micro Small and Medium Enterprises
CET	Common External Tariff
MTEF	Medium Term Expenditure Framework
DRC	Democratic Republic of Congo
AfCFTA	African Continental Free Trade Area
OSBPs	One Stop Border Posts

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. 1 of 12th October, 2022 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; East African Community; and 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, whereas the mission is to deepen and widen East African Integration, coordinate ASALs and integrated basin-based development for improved livelihoods.

Specifically, the State Department for East African Community coordinates the Implementation of the EAC treaty, EAC projects and programmes in Kenya as well as monitoring and evaluating the implementation of Northern Corridor Integrated Projects (NCIP).

(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. Ministerial Tender Committee

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	Hon. Rebecca Miano, MBS
2.	Accounting Officer	Abdi Dubat
3.	Secretary Administration	Charity Chepkonga - Bokindo
4.	Senior Deputy Secretary	Ruth Kibue
5.	Integration Secretary	Dr. Alice Yalla
6.	Chief Finance Office	CPA Joseph Maina
7.	Deputy Accountant General	CPA Lucy Kamau
8.	Director, Human Resource Management	Dr. Judy Njeru
9.	Director, Productive and Services	Julius Mwabu
10.	Director, Planning	Benson Mapesa
11.	Director, Liaison Office	Dr. Juma Wakhungu
13.	D/Director Supply Chain Management	Sebastian J. Mokua, HSC

(d) Fiduciary Oversight Arrangements

The key oversight arrangements of the State Department were undertaken through the established Audit Committee. The Ministerial Audit Committee members were appointed on 1st August 2020 on a 3-year renewable 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 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.

(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

(h) Principal Legal Adviser

The Attorney General
State Law Office & Department for Justice.
Harambee Avenue
P.O. Box 40112
City Square 00200
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.

There is an established Senior Management Committee with membership drawn from heads of all directorates. The Senior Management Committee oversees the running of the State Department on a day –to day basis. Senior Management Committee meetings are held once every month.

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 Resources

The oversight role is undertaken through the Audit Committee that was appointed in 2020 for a term of 3 years and consists of 5 members whose main duty is to among others ensure compliance with regulations.

The State Department facilitated one senior officer for a training on Senior Leadership Development in the 2nd quarter of the financial year 2022/23 as well as 6 other officers for short term courses.

In the FY 2022/23, public participation was undertaken through National Stakeholders Consultations on the EAC Political Confederation Constitution across all the 47 Counties in May 2023 to obtain citizens' views in line with the principle of people-cantered regional integration.

4. STATEMENT BY THE CABINET SECRETARY



***Hon. Rebecca Miano, MBS
Cabinet Secretary
Ministry of EAC, the ASALs and Regional Development***

In the Financial Year 2022/2023, the State Department for East African Community implemented programmes geared towards deepening and widening the Community's integration for improved livelihoods of Kenyans. The programmes were anchored on key national priorities informed by the ideals of Bottom-Up Economic Transformation Agenda (BETA).

The value of Kenyan exports to the EAC increased by 17.70 % from Ksh. 192.42 billion in 2021 to Ksh. 226.48 in the year 2022. This notable spike is attributed to increased bilateral meetings between Kenya and EAC Partner States during which several emerging Non-Trade Barriers (NTBs) were identified and resolved. It is worth noting that the EAC is Kenya's largest export market. Specifically, major achievements were made in key pillars of the Bottom-Up Economic Transformation Agenda as enumerated below.

With regard to agriculture and enhanced food Security, the State Department coordinated and participated in the development of the following EAC instruments; EAC Regional Food Security Report and Bulletin, EAC Mutual Recognition Mechanism and Procedures for Registration of Plant

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Pest Control Products, EAC Guidelines of Pest Control Products for Plant Emergency Response and EAC Animal Health Measures for Mammals, Birds and Bees.

In a bid to enhance market access to the EAC and other third-party markets, the State Department coordinated and participated in the development of a regional E-Commerce Strategy which was adopted by the EAC Council of Ministers and its implementation expedited through the establishment of both national and regional EAC E-Commerce Engagement Platform. In addition, the online Non-Tariff Barriers (NTBs) reporting, monitoring and elimination mechanism has been established to ease identification and removal of NTBs. On the continental scene, Kenya participated in the AfCFTA Guided Trade Initiative in October, 2022 which served as a gateway to encourage continued trade under the AfCFTA. The State Department further coordinated participation of a team of 348 Kenyan MSMEs exhibitors in the 22nd EAC MSMEs Trade Fair, held in December, 2022 in Uganda during which public awareness was created on trade and investment opportunities available in the region.

To improve Universal Health Coverage, the State Department participated in the National High Level Dialogue on Domestic Resource mobilization for sustainable Health Financing in June 2023. The State Department also coordinated and participated in the development of the first ever Digital EAC Regional Integrated Health Scorecard Framework that receives quarterly routine reports based on (institutional) data and population based (survey) data from all Partner States.

The State Department also coordinated and participated in the harmonization of EAC Partner States Education and Training Curricula, Examination Structures and Frameworks for Certification and Accreditation to facilitate the mobility of staff and students across the EAC Partner States and create employment. At the same time, the State Department coordinated and participated in the development and validation of the Social Security Benefits in the EAC that mostly enhances movement of young people seeking both employment and opportunities to express their talent within the EAC region.

Towards peace and security, a peace caravan and peace conference for border communities around the Tri-junction of Kenya, Uganda and South Sudan was undertaken. The State Department also coordinated and participated in the 3rd Nairobi Round of the Inter Congolese dialogue that assessed the progress made in securing sustainable peace in eastern DRC. Additionally, on political dialogues, a

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National Stakeholders' Consultations forum on the EAC Political Confederation Constitution was held over and above, a national consultative meeting to review and generate Kenya's new areas for the EAC Common Foreign Positions.

Finally, on conservation of the environment and natural resources, the State Department jointly with the United Republic of Tanzania participated in conservation-related activities of the Trans-boundary Mara River in Nakuru County. Besides, the State Department coordinated and participated in the establishment of the East African Mountain Stakeholders Platform (EAMSP) and the guiding Action plan for the sustainable management of the East African mountain ecosystem as well as the development of the project proposal for the implementation of the EAC Integrated Water Resource Management (IWRM) Strategy.

For Kenyans to optimize the benefits of the EAC Integration, the State Department endeavours to engage as many Kenyans as possible in discovering 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, easy to incubate and expandable value chains for each major point of entry. Further, a reengineered 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, agreed upon performance contract and annual work plan targets. The State Department remains committed to optimizing the resources available against numerous competing needs so that regional integration may continue to contribute to the economic growth and improved standards of living as enshrined in our vision statement of *“deepening and widening EAC integration for sustainable Development and Improved Livelihoods for all Kenyans”*.

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On behalf of the Ministry, I thank the Government of Kenya for the supporting strategic interventions aimed at implementing the EAC treaty, projects and programmes in Kenya that aim at accelerating the integration of the region.

Signed.......... Date.....21/09/2023.....

Hon. Rebecca Miano, MBS
Cabinet Secretary
Ministry of EAC, the ASALs and Regional Development

5. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER



Abdi Dubat

***Principal Secretary
State Department for East African Community***

In the Financial Year 2022/2023, the State Department had an approved budget of Ksh. 775.86 million for recurrent expenditure. During the year, the State Department did not have a development budget. The approved budget was to execute the programme on East African Affairs and Regional Integration whose desired outcome is an integrated EAC region and improved socioeconomic atmosphere for the benefit of all Kenyans. The programme was four-pronged with the following components; The East African Customs Union, The East African Common Market, The East African Monetary Union and General Administration and Planning and Support Service.

2022/2023 Budget Execution by programmes and Sub-Programmes

	Sub Programme Name	Approved Budget	Actual Expenditure	Variance	% Expenditure
1.	EAC Customs Union	20,745,835	20,377,336	368,499	98%
2.	EAC Common Market	413,714,167	411,433,971	2,280,196	99%
3.	EAC Monetary Union	25,872,661	25,697,550	175,111	99%
4.	General Admin and Planning	244,726,913	236,033,084	8,693,829	96%
5.	<i>KESSULO</i>	31,245,510	29,831,828	1,413,682	95%
6.	<i>Business Reforms</i>	39,554,914	38,771,972	782,942	98%
	Total	775,860,000	762,145,741	13,714,259	98%

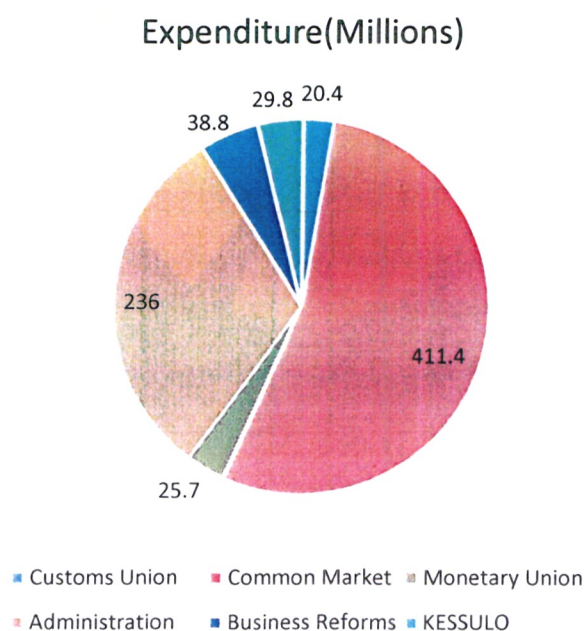
**Sub programme 5 and 6 were moved during the reorganization of government*

2022/23 Budget Execution by Sub Programmes-Approved Budgets



The East African Common Market was allocated the largest share of the budget, itself, an indication of the Government's keen focus on ensuring that the Partner States' markets are integrated into a single market with free movement of capital, labour, goods and services.

2022/23 Actual Expenditure by sub programmes



FY 2022/23 Statement of Budget Execution –Recurrent Expenditure (Millions)

Item	Final Approved Estimates	Actual Expenditure	Variance	Utilization
Compensation of Employees	323,100,000	320,775,177	2,324,823	99%
Use of goods and Services	342,410,195	339,830,599	2,579,596	99%
Social Security Benefits	36,000,000	35,718,266	281,734	99%
Acquisition of Assets	74,349,805	65,821,699	8,528,106	89%
Total	775,860,000	762,145,741	13,714,259	98%

Summary of Key Achievements during the Financial Year 2022/2023

During the period under review, the State Department realized tremendous progress under EAC's regional integration initiatives. Several programmes were implemented across EAC integration pillars namely; EAC Customs Union, EAC Common Market, EAC Monetary union and EAC Political Federation.

The achievements recorded as a result are as follows:

A. EAC Customs Union

1. Coordinated the implementation of the EAC Common External Tariff (CET) version 2022, which came into effect from 1st July, 2022. The new EAC CET 2022 is a 4-band tariff structure that protects local industries to catalyse growth, promote value addition in the manufacturing sector and increase competitiveness of manufactured products.
2. Coordinated and participated in the establishment of the online Non-Tariff Barriers (NTBs) reporting, monitoring and elimination mechanism that enables the cross-border traders to report in a timely manner any emerging trade barrier for resolution by the NTB national and regional monitoring committees, thereby increasing intra-EAC trade.
3. Coordinated and participated in the development of the EAC regional E-Commerce Strategy which was adopted by the EAC Council of Ministers in July 2022. The strategy not only addressed gaps and opportunities in key policy areas poised to boost intra-EAC outcomes such as regulatory frameworks, trade logistics/facilitation, payment systems, skills development, MSMEs and gender issues, but also the African Digital Trade which have a bearing on future trade challenges and trends.

B. EAC Common Market

1. Coordinated Kenya's participation in the 22nd EAC MSMEs Trade Fair, held in December 2022 where a total of 348 Kenyan MSMEs drawn from manufacturing, agribusiness, trade, handcrafts and textile sectors participated.
2. Coordinated and participated in the AfCFTA Guided Trade Initiative in October, 2022 which served as a gateway to encourage continued continental trade. The initiative enhances multiplier effect and increased opportunities for SMEs, Youth and Women in trade and ultimately sustainable and inclusive economic development.
3. Participated in the National High-Level Dialogue on Domestic Resource mobilization for sustainable Health Financing towards Universal Health Coverage in June 2023.
4. Coordinated and participated in the development of the first ever Digital EAC Regional Integrated Health Scorecard framework set up to track the utilisation of resources allocated for delivery of healthcare services for accountability purposes.
5. Coordinated and participated in the harmonisation of EAC Partner States Education and Training Curricula, Examination Structures and Frameworks for Certification and Accreditation. This initiative facilitates the mobility of staff and students across the EAC Partner States and creates employment for staff and TVET graduates.
6. Coordinated and participated in the development and validation of the Social Security Benefits in the EAC to enhance movement of especially young people seeking both employment and talent expression within the EAC Region.
7. Coordinated and participated in development of policies geared towards enhanced food security such as the EAC Mutual Recognition Mechanism and Procedures for Registration of Plant Pest Control Products, EAC Guidelines of Pest Control Products for Plant Emergency Response and the EAC Animal Health Measures for Mammals, Birds and Bees.
8. Coordinated and participated in activities for conservation of the Trans-boundary Mara River in Nauru County.
9. Participated in a regional Capacity building workshop for Partner State experts to enhance their knowledge and skills in climate finance negotiation skills, climate finance access skills,

proposal development and access requirements for international climate finance in May 2023 in Arusha, Tanzania

10. Participated in the development of the project proposal for the implementation of the EAC Integrated Water Resource Management (IWRM) strategy during the meeting held in May 2023.

C. EAC Monetary Union

In a bid to lobby other EAC Partner States to support Kenya's intent to host the East African Monetary Institute (EAMI), a Cabinet Subcommittee was established to undertake diplomatic engagements across the EAC region to seek their support.

D. Political Confederation

1. Undertook an experts' field visit to the Kenya-Uganda-South Sudan Border (tri-junction) in October 2022 to assess the existing border issues on peaceful co-existence among border communities.
2. Coordinated and participated in a peace caravan and a peace conference for border communities around the tri-junction of Kenya, Uganda and South Sudan comprising the Ateker communities of Toposa, Karamoja and Turkana in June 2023.
3. Coordinated and participated in the 13th EAC Command Post Exercise (CPX) USHIRIKIANO IMARA 2023 in June 2023, which enhances the region's capacity to deal with complex security challenges.
4. Held the 33rd Nairobi Round of the Inter Congolese dialogue that assessed the progress being realised in securing sustainable peace in eastern DRC.
5. Undertook National Stakeholders' Consultations on the EAC Political Confederation Constitution across all the 47 Counties in May 2023 to obtain citizens' views in line with the principle of people-centred regional integration.
6. Held a national consultative meeting to review and generate Kenya's new priorities for the EAC Common Foreign Positions in December 2022 to project and promote Kenya's foreign policy pillars.

7. Coordinated and participated in the development of EAC diaspora policy and plan of action in February 2023 for a robust regional framework of collaboration with the diaspora.

Emerging Issues

- i. The Russian-Ukraine conflict has occasioned major supply chain disruptions leading to rising commodities and energy prices.
- ii. Peace and security challenges with the admission of DRC in the EAC.
- iii. Negotiations for the admission of the Federal Republic of Somalia (FRS) to the EAC.
- iv. Establishment of new EAC institutions, which require contributions from the Partner States.
- v. Negotiations on the African Continental Free Trade Area (AfCFTA), UK with the EAC.

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 the course of executing its mandate. These included:

- i. Inadequate funding to the State Department that hinders implementation of key regional integration goals. This has not only negatively affected Kenya's engagements within the EAC but also led to low levels of awareness on regional integration's potential opportunities and 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 necessary for the implementation of the Common Market Protocol.
- iv. Slow process in finalizing EAC negotiations due to barriers occasioned by the principle of consensus and sovereignty of Partner States.

- v. Delays in the 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.
- vi. Re-emergence of unilateralism and protectionist policies.
- vii. Lack of Partner States' commitments to implement decisions and directives of the community.
- viii. Donor dependence on most of the EAC projects and programmes leading to non-implementation of planned activities.

B. Recommendations

- i. **Increased budgetary allocations.** There's need to engage and lobby the National Treasury and the relevant Parliamentary Departmental Committee for increased funding to the State Department. Further, as champions of regional diplomacy there is need for engagements for the placement in more suitable MTEF sector group for increased funding.
- ii. **Enhanced funding for research and innovation.** The State Department in collaboration with key stakeholders to continue prioritising funding for the establishment of think tanks to reinforce research and innovation. This would enhance an evidence-based engagement on matters relating to regional integration.
- iii. **Enhanced national targeted outreach engagements** including Members of Parliament, County Government executive and legislators, private sector and civil society to increase awareness on opportunities available in the EAC among Kenyans.
- iv. **There is need for increased bilateral engagements** under the Joint Permanent Commissions and Joint Technical Committees to enhance more cordial bilateral trade relations and reduced non-tariff barriers.
- v. **Fast-track the Negotiations and conclusion of Free Trade Agreements** to increase market access for the Kenyan goods and services as well as the 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 to spur greater 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 value regional value chains.

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

Signed-----

Date

21/09/23

ABDI DUBAT

PRINCIPAL SECRETARY

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY

6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FY 2022/2023

Section 81(2) f of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national governments entity performance against predetermined objectives.

The Key development objectives of the State Department for East African Community 2018-2022 Strategic Plan were to:

- a. Coordinate Implementation of the EAC Pillars of integration
- b. Coordinate National Consultations and engagement of stakeholders on EAC
- c. Strengthen the coordination and participation in the formulation and implementation of EAC
- d. Upscale nationwide publicity and advocacy on EAC integration

Progress on attainment of Strategic development objectives

In implementing and cascading the State Departments 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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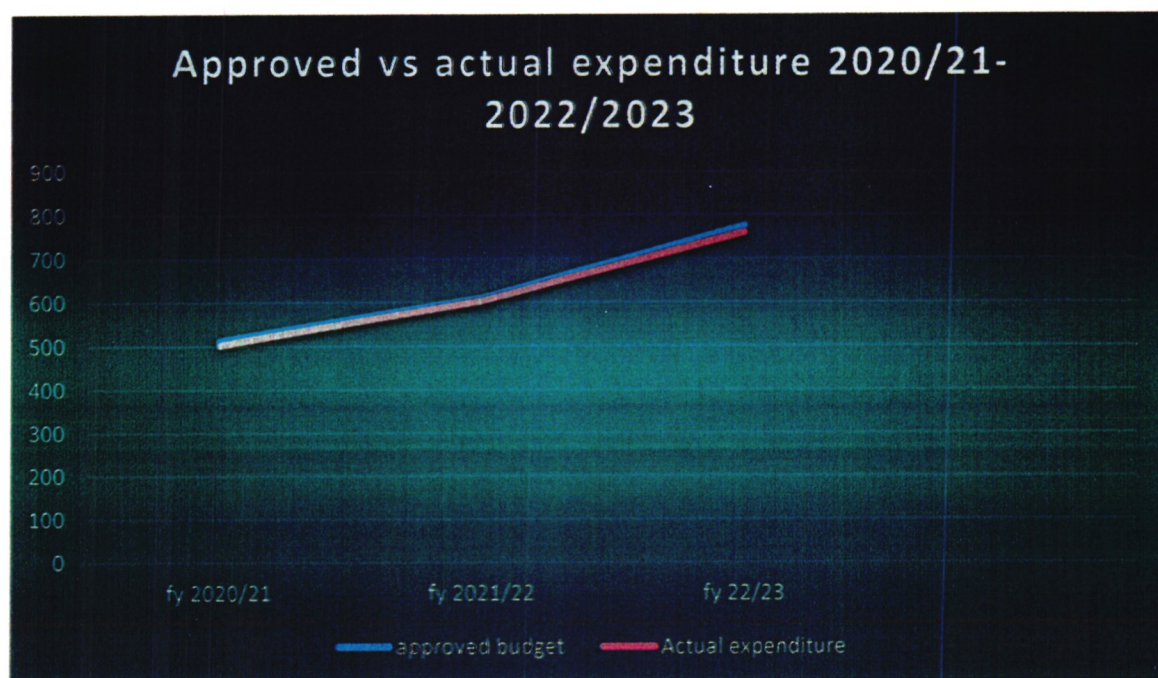
Programme	Strategic Objective	Outcome	Indicators	Performance	Comments
East African Affairs and Regional Integration	Enhanced and effective of stakeholder consultations and engagement within EAC	Well-coordinated Stake holder engagements	Approved Strategy Stakeholder database	2 Stake holder engagement strategies developed and implemented Stakeholder database reviewed and updated	Need for continued mapping of stakeholders Continued outreach through conferences and dialogues
	Strengthened coordination and formulation of EAC policies Decisions and directives	Effective policy formulation	Country position papers and reports	Participated in CET reviews, EAMI Bills, admission of DRC Congo into the EAC among others	Need for further investment as negotiations as a skill for delegations
	Deepen and widen implementation of the pillars of EAC Integration	An integrated EAC Economic bloc	Reviewed EAC acts, Reports No of OSBPs operationalized No of cross border markets established	The 4 band tier CET was reviewed, One new OSBP was operationalized Establishment of cross border Markets was established in Busia	Lack of funding for the 3 cross border markets in Busia, Taveta and Isebania Need for establishment of trade accelerators in EAC Partner States

7. MANAGEMENT DISCUSSION AND ANALYSIS

Operational and Financial Performance of the State Department

The financial performance of the state Department over the last three years is shown in the following table;

PROGRAMME: EAST AFRICAN AFFAIRS AND REGIONAL INTEGRATION	Approved Budget			Actual Expenditure		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Sub Programme						
East African Customs Union	14.5	23.6	20.7	13.1	22.8	20.4
East African Common Market	423.1	475.3	413.7	418.8	474.5	411.4
East African Monetary union	14.5	26.8	25.9	12.4	25.5	25.7
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
General Admin and planning	-	-	244.7	-	-	236.0
TOTAL VOTE 1221	511.3	609.3	775.8	502.9	604	762.1



Key Projects and Investments

The State Department did not receive any development budget over the last three financial years. This is despite a directive of establishing cross Border Markets in Busia, Taveta and Isebania. Notably however the process of establishment of the Busia Jumuiya Market kicked off with acquisition of land

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in Busia County. Titling for the piece of land is ongoing. The cross border market will be a game changer in enhancing access to EAC Markets for the majority at the bottom of the pyramid as it will provide storage, information as well as capacity building for women and MSMEs along the borders. The estimate cost of the construction of the 3 Cross border markets over the Medium Term is Kshs 5 billion.

Further in a bid to enhance access to EAC Markets the State Department will establish EAC MSME Trade accelerators in Capital Cities of Partner States to incubate MSMEs in those countries. The State Department further seeks to open more points of entry within the region to maximize Trade and Investment opportunities in the region



The HoroHoro OSBP –There is need for investments in more points of entry



National Consultations for the Drafting of the EAC Constitution

8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The State Department for East African Community vision is anchored on improved livelihoods for all Kenyans. This is what guides delivery of the State Departments strategy which is founded on three (3) pillars; Customer focus, delivery of goods and services and improved operational efficiency/excellence.

a) Sustainability Reporting

The State Department for East African Community is mandated to coordinate the implementation of the EAC Treaty and Kenya's participation in the EAC Integration agenda to for sustainable development and improved livelihoods. In undertaking its mandate, the State Department incorporated the Sustainable Development Goals, the agenda 2063 as well as the EAC Vision 2050. The State Department coordinated and participated in activities that enhance sustainability including the Conservation of Trans-boundary resources, the coordination of development of proposals for Implementation of Integrated Water Management Strategies as well as management of the Mountain Eco system.

b) Environmental Performance

The State Department jointly with the United Republic of Tanzania coordinated stakeholders to participate in activities for conservation of the Trans-boundary Mara River at Kiptaragon Technical Vocational College in Olenguruone, Kuresoi South Sub- County of Nakuru County on 15th September 2022. Activities involved tree planting within the Mara catchment. The Mara River Basin is a Trans – boundary resource and a biodiversity hotspot of international importance. Currently it is threatened by multiple challenges including habitat modification and fragmentation, deforestation reduction in vegetation cover among others hence the need for continued conservation.

The State Department coordinated and participated in the COP-27 Conference session which was held from 6th -18th November 2022 in Sharm El-Sheikh, Egypt.

The State Department also participated in the establishment of the East African Mountain Stakeholders Platform (EAMSP) and the guiding Action plan for implementation of the EAC mountain agenda to contribute to the sustainable management of the East African mountain ecosystem.

Further the State Department Participated in the development of the project proposal for the implementation of the EAC Integrated Water Resource Management (IWRM) Strategy in May 2023.

c) Employee welfare

The State Department provided learning opportunities to a total of 62 staff drawn from various cadres through training. Two staff were facilitated to attend long term courses whereas 6 attended courses lasting less than 6 months. A total of 54 officers were sponsored for group training. In a bid to fill the staffing cadres in the technical cadres 15 officers were recruited and duly deployed to the Northern Corridor Unit. Further 24 shortlisted candidates were interviewed for roles in various integration directorates by the State Department.

All staff set their targets on the Staff Performance Appraisal System and the processes of appraisal is ongoing.

d) Operational Practises

The State Department has proactively adopted an open, inclusive and transparent operational practise with both the internal and external customers. Internal operational efficiency is enhanced through issue specific committees that are inclusive in nature with precise terms of references as well as clear timelines.

The State Department equally has a clear interactive channel with the other stake holders through official communication channels like the Ministerial website as well as defined complaints handling mechanisms.

e) Community engagements

The State Department:

- i. Undertook a National Stakeholders 'Consultations on the EAC Political Confederation Constitution across all the 47 Counties in May 2023 to obtain citizens' views in line with the principle of people-centred regional integration.
- ii. Undertook an Experts Field visit to the Kenya-Uganda- South Sudan Border (tri-junction) in October 2022 to assess the existing border issues on peaceful co-existence among border communities
- iii. Undertook training of cross border women Traders in Kisumu County in the Second Quarter on EAC Trade.

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, 2023. 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.

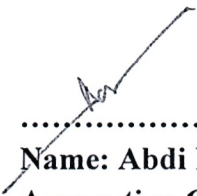
The Accounting Officer in charge of the State Department for East African Community accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector 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, 2023, 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.

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC)
Annual Report and Financial Statements for the year ended 30th June 2023

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 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 State Department's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

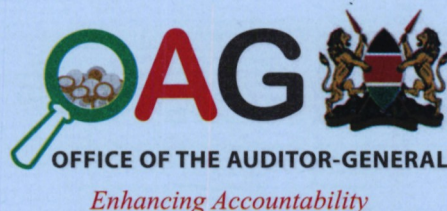
The State Department's financial statements were approved and signed by the Accounting Officer on 21109 2023.


.....
Name: Abdi Dubat
Accounting Officer


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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON THE STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for East African Community set out on pages 1 to 26, which comprise of the statement of financial

Report of the Auditor-General on the State Department for East African Community for the year ended 30 June, 2023

assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows, statements 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 State Department for East African Community as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for East African Community Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Pending Accounts Payable

As disclosed in Note 15.2 to the financial statements, pending accounts payables amounted to Kshs.74,014,128 as at 30 June, 2023 including an opening balance of Kshs.13,818,936 accrued in the previous years with some dating as far back as 2015/2016 financial year.

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

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

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1)(a) of the Public Audit Act, 2015, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Variance between the Approved Staff Establishment and In-post

Review of the State Department's organizational structure and staff establishment revealed that, the approved staff level was two hundred and thirty-four (234) members staff, while the current staff holding substantive posts in various departments were one hundred and fifty-two (152) leading to overall under-establishment of eighty-two (82) positions. However, within some departments there was overstaffing by forty-one (41) staff members.

In the circumstances, the State Department may not achieve its optimal performance while the overstaffing may lead to underutilization of staff potential.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the State Department's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or cease operations.

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

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

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 January, 2024

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC)
Annual Report and Financial Statements for the year ended 30th June 2023

11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
JUNE, 2023

Description	Note	FY 2022/2023	FY 2021/22
		Kshs	Kshs
Receipts			
Exchequer Releases	1	775,859,954	608,257,880
Total Receipts		775,859,954	608,257,880
Payments			
Compensation of Employees	2	320,775,177	277,828,600
Use of Goods and Services	3	339,830,599	307,610,119
Other Grants and Transfers	4	-	11,000,000
Social Security Benefits	5	35,718,266	-
Acquisition of Assets	6	65,821,699	9,742,516
Total Payments		762,145,741	606,181,235
Surplus/(Deficit)		13,714,213	2,076,645

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 21/09 2023 and signed by:

.....
Name: Abdi Dubat
Accounting Officer

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

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC)
Annual Report and Financial Statements for the year ended 30th June 2023

12. Statement of Financial Assets and Financial Liabilities As at 30th June 2023

Description	Note	FY 2022/2023	FY 2021/22
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	7A	17,926,869	2,166,440
Cash balances	7B	1,285,203	116,247
Total cash and cash equivalents		19,212,072	2,282,687
Imprests and advances	8	-	2,775,716
Total financial assets		19,212,072	5,058,403
Financial liabilities			
Third party deposits and retention	9	2,605,895	745,204
Net financial assets		16,606,177	4,313,199
Represented by			
Fund balance b/fwd.	10	4,313,199	2,255,619
Prior year adjustment	11	(1,421,236)	(19,066)
Surplus/(Deficit)for the year		13,714,213	2,076,645
Net financial position		16,606,177	4,313,199

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 21/09 2023 and signed by:

.....
Name: Abdi Dubat
Accounting Officer

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

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC)

Annual Report and Financial Statements for the year ended 30th June 2023

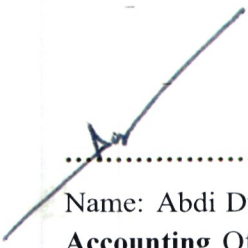
13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

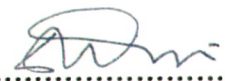
Description	Notes	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	775,859,954	608,257,880
Total Receipts		775,859,954	608,257,880
		-	-
Payments			
Compensation of employees	2	320,775,177	277,828,600
Use of goods and services	3	339,830,599	307,610,119
Other grants and transfers	4	-	11,000,000
Social security benefits	5	35,718,266	-
Total Payment		696,324,042	596,438,719
Net receipts/(payments)		79,535,912	11,819,161
Adjusted For:			-
Adjustments during the year			
Prior year adjustments	11	(1,421,236)	(19,066)
Decrease/(Increase) in accounts receivable	12	2,775,716	(804,191)
Increase/(Decrease) in deposits and retention	13	1,860,691	263,418
Net Cash Flow from Operating Activities		82,751,083	11,259,324
Cash flow From Investing Activities			
Acquisition of assets	6	(65,821,699)	(9,742,516)
Net Cash Flows from Investing Activities		(65,821,699)	(9,742,516)

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC)
Annual Report and Financial Statements for the year ended 30th June 2023

Description	Notes	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Net increase in cash and cash equivalents		16,929,385	1,516,808
Cash & Cash Equivalent at Start of The Year	7	2,282,687	765,879
Cash & Cash Equivalent at End of The Year	7	19,212,072	2,282,687

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 21/07/2023 and signed by:


 Name: Abdi Dubat
 Accounting Officer

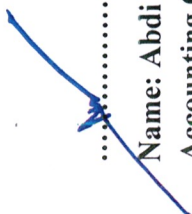

 Name: Lucy Kamau
 Head of Accounting Unit
 ICPAK M/No.8513

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC)
Annual Report and Financial Statements for the year ended 30th June 2023

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2022/2023

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/e %
Exchequer releases	767,060,000.00	8,800,000.00	775,860,000.00	775,859,954	46	100%
Total Receipts	767,060,000	8,800,000	775,860,000	775,859,954	46	100%
Payments						
Compensation of employees	303,000,000.00	20,100,000.00	323,100,000	320,775,177	2,324,823	99%
Use of goods and services	242,410,195.00	100,000,000.00	342,410,195	339,830,599	2,579,596	99%
Other grants and transfers	85,000,000	(85,000,000)	0		0	0
Social security benefits	36,000,000.00	0.00	36,000,000	35,718,266	281,734	99%
Acquisition of assets	100,649,805.00	(26,300,000.00)	74,349,805	65,821,699	8,528,106	89%
Total Payments	767,060,000	8,800,000	775,860,000	762,145,741	13,714,259	98%
Surplus/ Deficit				13,714,213	13,714,213	

The entity financial statements were approved on 21/09/2023 and signed by:

.....

Name: Abdi Dubat
Accounting Officer

.....

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

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC)
Annual Report and Financial Statements for the year ended 30th June 2023

13 (a) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR FY2022/23

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	767,060,000.00	8,800,000.00	775,860,000.00	775,859,954	46	100%
Total Receipts	767,060,000.00	8,800,000.00	775,860,000.00	775,859,954	46	100%
Payments						
Compensation of employees	303,000,000.00	20,100,000.00	323,100,000	320,775,177	2,324,823	99%
Use of goods and services	242,410,195.00	100,000,000.00	342,410,195	339,830,599	2,579,596	99%
Other grants and transfers	85,000,000	(85,000,000)	0	0	0	0
Social security benefits	36,000,000.00	0.00	36,000,000	35,718,266	281,734	99%
Acquisition of assets	100,649,805.00	(26,300,000.00)	74,349,805	65,821,699	8,528,106	89%
Total Payments	767,060,000	8,800,000	775,860,000	762,145,741	13,714,259	98%
Surplus/Deficit				13,714,213	13,714,213	

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

The entity financial statements were approved on 21/09/2023 and signed by:

.....
Name: Abdi Dubat
Accounting Officer

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

13 (c) BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR FY2022/23

Programme/Sub-programme	Original Budget 2022	Adjustments	Final Budget	Actual on comparable basis 2023	Budget utilization difference
	Kshs			Kshs	Kshs
Programme 1: East African Affairs And Regional Integration	767,060,000	8,800,000	775,860,000	762,145,741	13,714,259
S.P 1: East African Customs Union	19,145,835	1,600,000	20,745,835	20,377,336	368,499
S.P 2: East African Common Market	268,214,167	145,500,000	413,714,167	411,433,971	2,280,196
S.P 3: East African Monetary Union	27,672,661	(1,800,000)	25,872,661	25,697,550	175,112
S.P 4: Kenya/Southern Sudan Liaison Office	119,945,510	(88,700,000)	31,245,510	29,831,828	1,413,682
S.P 5: Business Transformation.	46,654,914	(7,100,000)	39,554,914	38,771,972	782,942
SP:6 General Administration, Planning and Support Services	285,426,913	(40,700,000)	244,726,913	236,033,084	8,693,829
Total	767,060,000	8,800,000	775,860,000	762,145,741	13,714,259

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 State Department for East African Community 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 State Department for East African Community.

(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 criterion 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 recognised in the financial statements the time associated cash is received.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

i) Compensation of Employees

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

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 State Department for East African Community includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

vii) Third Party Payments

Included in the receipts and payments, are payments made on the State Department for East African Community'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 2023, this amounted to Kshs 2,605,895.10 compared to Kshs 745,204.10 in prior period as indicated on the annexure. There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2022 for the period 1st July 2022 to 30th June 2023 as

required by Law and there were 2 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, 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 11 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.

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 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.

NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer releases

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Transfers from Exchequer	775,859,954	608,257,880
Total	775,859,954	608,257,880

The amount of budgeted exchequer as per the approved estimates for the financial year amounted to Kshs 775,859,954 which amounts to 100% of the exchequer received.

2 Compensation to Employees

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Basic salaries of permanent employees	144,522,679	175,512,684
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	176,252,498	102,135,916
Personal allowances paid as part of salary	-	180,000
Total	320,775,177	277,828,600

The expenditure decrease on basic salaries is due to the transfer of KESSULO from the state department, the end of the contract for the CAS, driver and PA attached to the office and a 50% salary bonus paid in the financial year 2021/22 for good performance.

The expenditure increase on personal allowances is due to car grant benefit for EALA (K) Chapter members, amounting to Kshs. 71,500,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 Use of Goods and Services

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Communication, supplies and services	7,537,915	8,958,463
Domestic travel and subsistence	42,986,807	47,700,584
Foreign travel and subsistence	106,048,589	66,358,032
Printing, advertising and information supplies & services	4,326,175	6,999,235
Rentals of produced assets	116,069,759	113,174,229
Training expenses	1,403,917	1,627,764
Hospitality supplies and services	30,143,680	27,972,893
Specialized materials and services	326,589	698,400
Office and general supplies and services	8,687,793	6,979,011
Fuel Oil and Lubricants	7,411,131	9,547,112
Other operating expenses	9,831,764	11,050,626
Routine maintenance – vehicles and other transport equipment	4,610,639	5,048,658
Routine maintenance – other assets	445,841	1,495,112
Total	339,830,599	307,610,119

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

Notes to the Financial Statements (Continued)

4 Other Grants and Transfers

Explanation	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Scholarships and other educational benefits	-	11,000,000
Total	-	11,000,000

The other grants and transfers related to south Sudanese students under the KESSULO programme, which was transferred from the state department in the period under review

5 Social Security Benefits

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government pension and retirement benefits	35,718,266	-
Total	35,718,266	-

The social security payments are gratuity payment to employees on contract

Notes to the Financial Statements (Continued)

6. Acquisition of Assets

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
Non -Financial Assets		
	Kshs	Kshs
Refurbishment of Buildings	27,585,981	-
Purchase of Vehicles and other Transport Equipment	16,270,000	-
Purchase of Office Furniture and General Equipment	11,345,218	7,303,088
Purchase of Specialized Plant, Equipment and Machinery	8,975,300	356,480
Research, Studies, Project Preparation, Design & Supervision	1,645,200	2,082,948
Sub-total	65,821,699	9,742,516

The expenditure increased due to increase in budget allocated

7 Cash and Bank Accounts

Description	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Bank Accounts (Note 7 A)	17,926,869	2,166,440
Cash on hand (Note 7 B)	1,285,203	116,247
Total	19,212,072	2,282,687

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7A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc. rate (if in foreign currency)	FY 2022/2023 Kshs	FY 2021/2022 Kshs
Central Bank of Kenya, 1000384778 -	Kshs	Recurrent	-	15,320,973	1,465,141
Central Bank of Kenya, 1000384794-	Kshs	Deposit	-	2,605,895	701,299
Total			-	17,926,869	2,166,440

7B: Cash on hand

Description	FY 2022/2023 Kshs	FY 2021/2022 Kshs
Cash in hand – Held in domestic currency	1,285,203	116,247
Total	1,285,203	116,247

Detailed Cash is as follows:

Description	FY 2022/2023 Kshs	FY 2021/2022 Kshs
Headquarters, Cooperative house, Cash office	585,203	116,247
Central Bank of Kenya, 1000384808	700,000	-
Total	1,285,203	116,247

Cash in Hand includes CBK Kshs.700,000 for office use processed but not withdrawn

8: Imprests and Advances

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government Imprests	-	2,703,529
Salary Advances	-	72,187
Total	-	2,775,716

Imprests and Advances Aging Analysis.

	FY 2022/2023	% of the total	FY 2021/2022	% of the total
Under one year	-	100%	-	-
1-2 years	-	-	2,775,716	100%
Total	-	100%	2,775,716	100%

9. Third Party Deposits and Retention

Description	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
Retention	2,580,348		701,299	
Deposits	25,547		43,905	
Total	2,605,895		745,204	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year	2,605,895	100%	-	100%
1-2 years	-	100%	745,204	100%
Total	2,605,895	100%	745,204	100%

The third-party deposits of Kshs 25,547 are balances in deposit account for COMESA RIIP funds. The amount of Ksh. 2,580,348 is 10% retentions held for office building renovations by Magson Kenya Limited as per the contract amounting to 25,803,480.80.

10. Fund Balance Brought Forward

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bank Accounts	2,166,440	500,851
Cash in hand	116,247	265,028
Imprests and advances	2,775,716	2,636,105
Third party deposits and retention	(745,204)	(1,146,365)
Total	4,313,199	2,255,619

11. Prior Year Adjustments

	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
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	2,166,440.00	(1,465,140.90)	701,299.10
Cash In Hand	116,247.00	-	116,247.00
Imprests and advances	2,775,716.00	-	2,775,716.00
Third party deposits and retention	(745,204.00)	43,905.00	(701,299.00)
TOTAL	4,313,199.00	(1,421,235.90)	2,891,963.10

Prior year adjustments relate to cash and cash equivalents spilled over from the previous financial year including bank balances swept back to the exchequer on 14th July, 2022. outstanding imprests surrendered and salary advances recovered during the financial year under review, less deposit balance which is on accrual basis.

12. (Increase)/ Decrease in Advances and Imprests

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Receivables As At 1 st July (A)	2,775,716	1,971,525
Receivables As At 30 th June (B)	-	2,775,716
(Increase)/ Decrease in Receivables (C=(B-A))	2,775,716	(804,191)

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

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Payables As At 1 st July	745,204	481,785
Payables As At 30 th June	2,605,895	745,204
Increase/ (Decrease) In Payables	1,860,691	263,419

14. Related Party Disclosures

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

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;
- iii) County Governments; and
- iv) State Corporations and Semi-Autonomous Government Agencies.

15. OTHER IMPORTANT DISCLOSURES

15.1 Related party transactions:

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Key Management Compensation	17,032,560	34,510,896
Transfers from Related Parties		
Transfers from the Exchequer	775,859,954	608,257,880
Transfers from other MDAs The National Treasury (COMESA RIIP FUNDS)	15,000,000	10,000,000
Total Transfers from Related Parties	807,892,514	652,768,776

The Cabinet Secretary assumed office in October, 2022. The former CS had left office in February, 2022.

OTHER IMPORTANT DISCLOSURES (continued)

15.2 Pending Accounts Payable (See Annex 1)

	Balance b/f Previous FY 2021/2022	Additions for the period	Paid during the year	Balance c/f Current FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Supply of Goods	258,342	13,751,868		14,010,210
Supply of Services	13,560,594	47,360,304	916,980	60,003,918
Total	13,818,936	61,112,172	916,980	74,014,128

The Pending Bills Figures Above Are Provisional Since the Bills Are Under Verification. Bills amounting to Kshs.7,170,338 relate to previous years but were disclosed in during the period under review.

27.3: Pending Staff Payables

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Elishipha Wanjiku Wangui	-	163,080	-	163,080
Charity Wangechi Kamau	-	178,400	-	178,400
Total	-	341,480	-	341,480

The above two officers were initially on contract from State Department for Cabinet Affairs. They were given new terms on transfer. i.e Permanent and Pensionable. We are waiting for the soft data information from the previous ministry to enable us integrate them in our system since at not new appointment.

OTHER IMPORTANT DISCLOSURES *(continued)*

15.3: Other Pending Payables (See Annex 3)

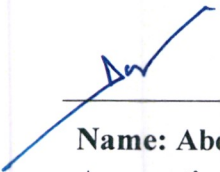
	Balance b/f Previous FY2021/2022	Additions for the period	Paid during the year	Balance c/f Current FY2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to Third Parties (Staff Deductions)	32,928	59,478	(32,928)	59,478
Total	32,928	59,478	(32,928)	59,478

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4 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)
1	Failure to comply with Public Finance Management Regulations, 2015 – Pending Bills	Inadequate Budgetary provision	Not Resolved	
2	Late Exchequer Releases	The State Department processes payments on a timely basis, however, it has no control over the issuance of Exchequer Provisioning	Not Resolved	


Name: Abdi Dubat
Accounting Officer


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

16. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

ANNEX 1

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
1. M/S THE ELITE TIMES VENTURES LIMITED	07/07/2022	RETURN AIR TICKET TO KISUMU (PS KEVIT DESAI)	112,960.00				112,960.00	
2. M/S THE ELITE TIMES VENTURES LIMITED	25/07/2022	RETURN AIR TICKET TO MOMBASA (CHARLES NGUNJIRI)	43,980.00				43,980.00	
3. M/S THE ELITE TIMES VENTURES LIMITED	27/07/2022	RETURN AIR TICKET TO KISUMU (PS KEVIT DESAI AND OFFICERS)	105,760.00				105,760.00	
4. M/S THE ELITE TIMES VENTURES LIMITED	23/08/2022	RETURN AIR TICKET TO UKUNDA (PS KEVIT DESAI AND OFFICERS)	146,850.00				146,850.00	
5. M/S THE ELITE TIMES VENTURES LIMITED	26/09/2022	RETURN AIR TICKET TO KISUMU BEN MWENDWA	43,980				43,980	
6. M/S THE ELITE TIMES VENTURES LIMITED	06/10/2022	RETURN AIR TICKET TO ELDORET (PS KEVIT DESAI AND OFFICERS)	80,610.00				80,610.00	
7. M/S THE ELITE TIMES VENTURES LIMITED	14/11/2022	RETURN AIR TICKET TO MOMBASA (BEN MWENDWA AND PERPETUAL MWANGI)	87,940.00				87,940.00	
8. M/S SILVER AFRICA TOURS AND SAFARIS	06/12/2022	RETURN AIR TICKET TO MALINDI (JACOB YEGO)	58,845.00				58,845.00	
9. M/S KAYLAN TOURS AND TRAVEL	26/01/2023	RETURN AIR TICKET TO KISUMU (RONO KIPROTICH, JULIUS	83,700.00				83,700.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
		MWABU AND PURITY NGAGA)						
10. M/S KAYLAN TOURS AND TRAVEL	30/01/2023	RETURN AIR TICKET TO KISUMU (PS ABDI DUBAT AND JOHN KIBOI)	85,535.00				85,535.00	
11. M/S LYCA TOURS AND TRAVEL	28/02/2023	RETURN AIR TICKET TO MOMBASA (GEORGE OTENO BARAZA)	29,900.00				29,900.00	
12. M/S LYCA TOURS AND TRAVEL	07/03/2023	RETURN AIR TICKET TO MOMBASA (SARAH OGONGO)	39,945.00				39,945.00	
13. M/S AFFORDABLE TOURS AND TRAVEL SERVICES	08/03/2023	RETURN AIR TICKET TO MOMBASA (PS ABDI DUBAT AND TWO OFFICERS)	175,000.00				175,000.00	
14. M/S LYCA TOURS AND TRAVEL	24/03/2023	RETURN AIR TICKET TO UKUNDA (GRACE MALELA AND JACOB YEGO)	140,550.00				140,550.00	
15. M/S LYCA TOURS AND TRAVEL	20/04/2023	RETURN AIR TICKET TO MOMBASA (ABIGAIL KAHUTHIA AND GEOFFREY GICHUHI)	79,800.00				79,800.00	
16. M/S TURKENYA TOURS AND SAFARIS LIMITED	26/04/2023	RETURN AIR TICKET TO MOMBASA (TIMOTHY SIKUNYI)	48,835.00				48,835.00	
17. M/S LYCA TOURS AND TRAVEL	26/04/2023	RETURN AIR TICKET TO MOMBASA (ALICE YALA AND GEORGE ALOGO, NICHOLAS NDONGI, JUMAWAKHUNGU AND IREN MUSEBE)	214,850.00				214,850.00	
18. M/S LYCA TOURS AND TRAVEL	26/04/2023	RETURN AIR TICKET TO MOMBASA (CS REBECA MIANO AND FIVE OFFICERS)	369,300.00				369,300.00	

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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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
19. M/S TURKENYA TOURS & SAFARIS LIMITED	23/05/2023	RETURN AIR TICKET TO MOMBASA (LUCY KAMAU)	58,310.00				58,310.00	
20. M/S TURKENYA TOURS AND SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO MOMBASA (LUCY KAMAU AND SARAH OGONGO)	79,180.00				79,180.00	
21. M/S TURKENYA TOURS & SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO MOMBASA (DR. JUDY NIERU)	57,215.00				57,215.00	
22. M/S ELKA AIR TRAVEL AND TOURS LIMITED	26/05/2023	RETURN AIR TICKET TO MOMBASA (ELICE KAGATAA AND IRENE MUSEBE)	71,070.00				71,070.00	
23. M/S TURKENYA TOURS & SAFARIS LIMITED	26/05/2023	RETURN AIR TICKET TO MOMBASA (PS ABDI DUBAT AND IBRAHIM HUSEIN)	132,875				132,875.00	
24. M/S NGURUMAH TOURS & TRAVEL	31/05/2023	RETURN AIR TICKET TO KISUMU (CHARITY CHEPKONGABOKINDO)	48,000.00				48,000.00	
25. M/S SILVER AFRICA TOURS AND TRAVEL	03/06/2023	RETURN AIR TICKET TO KISUMU - NAIROBI - KISUMU (ERIC MBEYA)	39,780.00				39,780.00	
26. M/S TONDWE AFRICA GROUP LIMITED	24/06/2023	RETURN AIR TICKET TO MOMBASA (DR. JUDY NIERU)	38,850.00				38,850.00	
27. M/S THE ELITE TIMES VENTURES LIMITED	25/07/2022	RETURN AIR TICKET TO BUUMBURA (JULIUS MWABU)	345,940.00				345,940.00	
28. M/S THE ELITE TIMES VENTURES LIMITED	02/08/2022	RETURN AIR TICKET TO KIGALI (PETER CHEGE)	378,740.00				378,740.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
29. M/S ELITE TIMES VENTURES LIMITED	25/08/2022	RETURN AIR TICKET TO KILIMANJARO (SARAH OGONGO)	248,800.00				248,800.00	
30. M/S TROPAS AGENCIES	04/09/2022	RETURN AIR TICKET TO BUJUMBURA (EVELYN AKENDOW AND BEN MWENDWA)	709,840.00				709,840.00	
31. M/S TRAVIGENT AGENCIES	12/09/2022	RETURN AIR TICKET TO BUJUMBURA (CHARLES NGUNJIRI)	354,840.00				354,840.00	
32. M/S THE ELITE TIMES VENTURES LIMITED	18/10/22	RETURN AIR TICKET TO ENTEBE (CHARLES NGUNJIRI)	198,640.00				198,640.00	
33. M/S SILVER AFRICA TOURS AND SAFARIS	02/01/2023	RETURN AIR TICKET TO DAR-ES-SALAM DODOMA DAR-ES-SALAM (CS REBECA MIANO AND FOUR OFFICERS)	1,160,620.00				1,160,620.00	
34. M/S KAYLAN TOURS AND TRAVEL	27/01/2023	RETURN AIR TICKET TO BUJUMBURA (ELICE KARUKI, JULIUS MWABU, DR. NICHOLAS NDONGI AND CHARLES NGUNJIRI)	395,800.00				395,800.00	
35. M/S KAYLAN TOURS & TRAVEL	31/01/2023	RETURN AIR TICKET TO BUJUMBURA – BURUNDI (PS ABDI DUBAT AND THREE OFFICERS)	511,215.00				511,215.00	
36. M/S TURKENYA TOURS & SAFARIS LIMITED	06/02/2023	RETURN AIR TICKET TO DAR-ES-SALAM (PURITY CHAKACHAKA)	144,780.00				144,780.00	
37. M/S AFFORDABLE	20/02/2023	RETURN AIR TICKET TO BUJUMBURA – BURUNDI	1,557,000.00				1,557,000.00	

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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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
TOURS AND TRAVEL		(PS ABDI DUBAT AND TWO OFFICERS)						
38. M/S SILVER AFRICA TOURS AND SAFARIS	04/03/2023	RETURN AIR TICKET TO KIGALI – RWANDA (CS REBECA MIANO AND TWO OFFICERS)	714,286.00				714,286.00	
39. M/S LYCA TOURS AND TRAVEL	11/03/2023	RETURN AIR TICKET TO ZANZIBAR (PENINA NIROGE)	98,790.00				98,790.00	
40. M/S LYCA TOURS AND TRAVEL	16/03/2023	RETURN AIR TICKET TO LONDON – UK (PS ABDI DUBAT AND IBRAHIM HUSSEIN)	821,300.00				821,300.00	
41. M/S LYCA TOURS AND TRAVEL	21/03/2023	RETURN AIR TICKET TO KAMPALA – UGANDA (DENIS OSORO)	96,815.00				96,815.00	
42. M/S LYCA TOURS AND TRAVEL	23/03/2023	RETURN AIR TICKET TO KIGALI – RWANDA (SUSSANLUTTA)	119,500.00				119,500.00	
43. M/S LYCA TOURS AND TRAVEL	23/03/2023	RETURN AIR TICKET TO ENTEBBE – UGANDA (CHARLES NGUNIIRI)	134,900.00				134,900.00	
44. M/S LYCA TOURS AND TRAVEL	23/03/2023	RETURN AIR TICKET TO KILIMANJARO (DR. JUDY NIERU)	107,500.00				107,500.00	
45. M/S LYCA TOURS AND TRAVEL	27/03/2023	RETURN AIR TICKET TO BUJUMBURA (JANE NIUGUNA)	199,800.00				199,800.00	
46. M/S LYCA TOURS AND TRAVEL	29/03/2023	RETURN AIR TICKET TO KILIMANJARO (TANZANIA) – PS ABDI DUBAT AND CHARLES NDUNGU)	457,505.00				457,505.00	
47. M/S LYCA TOURS AND TRAVEL	03/04/2023	RETURN AIR TICKET TO KIGALI – RWANDA (PS ABDI DUBAT AND TWO OFFICERS)	677,900.00				677,900.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
48. M/S TURKENYA TOURS AND SAFARIS LIMITED	3/04/2023	RETURN AIR TICKET TO KIGALI - RWANDA (DR. ALICE YALA)	190,455.00				190,455.00	
49. M/S TURKENYA TOURS AND SAFARIS LIMITED	03/04/2023	RETURN AIR TICKET TO BUKUMBURA - BURUNDI (GEORGE ALOGO AND BEN MWENDWA)	435,110.00				435,110.00	
50. M/S TURKENYA TOURS & SAFARIS LIMITED	03/04/2023	RETURN AIR TICKET TO DAR-ES-SALAM (SARAH OGONGO)	126,795.00				126,795.00	
51. M/S LYCA TOURS AND TRAVEL	10/04/2023	RETURN AIR TICKET TO JOHANNESBURG (JULIUS MWABU)	287,910.00				287,910.00	
52. M/S LYCA TOURS AND TRAVEL	13/04/2023	RETURN AIR TICKET TO ENTEBBE - UGANDA (PS ABDI DUBAT AND TWO OFFICERS)	596,000.00				596,000.00	
53. M/S LYCA TOURS AND TRAVEL	14/04/2023	RETURN AIR TICKET TO KIGALI - RWANDA (ERIC MUNENE AND SARAH CHEBET)	371,600.00				371,600.00	
54. M/S LYCA TOURS AND TRAVEL	17/04/2023	RETURN AIR TICKET TO ENTEBBE - UGANDA (BEN MWENDWA)	155,750.00				155,750.00	
55. M/S LYCA TOURS AND TRAVEL	17/04/2023	RETURN AIR TICKET TO KAMPALA - UGANDA (RONO KIPROTICH, PURITY NYAGA, ESTHER OMONDI AND PENINNAHMUCHOGO)	623,000.00				623,000.00	
56. M/S LYCA TOURS AND TRAVEL	18/04/2023	RETURN AIR TICKET TO KIGALI - RWANDA (SAMUEL WANJOHI)	89,030.00				89,030.00	

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57. M/S LYCA TOURS AND TRAVEL	18/04/2023	RETURN AIR TICKET TO DAR-ESALAM (EDWARD OWANGO)	123675.00				123,675.00	
58. M/S LYCA TOURS AND TRAVEL	19/04/2023	RETURN AIR TICKET TO DAR-ESALAM (JULIUS MBABU, IRENE MUSEBE AND ELICEKAGAKAA)	404,100.00				404,100.00	
59. M/S M/S LYCA TOURS AND TRAVEL	20/04/2023	RETURN AIR TICKET TO ZINZIBAR (PS ABDIODSUBAT AND THREE OFFICERS)	675,450.00				675,450.00	
60. M/S LYCA TOURS AND TRAVEL	12/05/2023	RETURN AIR TICKET TO DAR-ESALAM (PS ABDI DUBAT AND TWO OFFICERS)	955,110.00				955,110.00	
61. M/S TONDWE AFRICA GROUP LIMITED	17/05/2023	RETURN AIR TICKET TO KINSHASA – DRC (RAPHAEL KANOTI)	165,500.00				165,500.00	
62. M/S TURKENYA TOURS & SAFARIS LIMITED	18/05/2023	RETURN AIR TICKET TO JUBA – SOUTH SUDAN (DR. ALICE YALLA, BEATRICE MBAI AND SAMUEL SUNKULI)	647,400.00				647,400.00	
63. M/S NGURUMAH TOURS & TRAVEL	19/05/2023	RETURN AIR TICKET TO DAR-ESALAM (CS REBECA MIANO AND OFFICERS)	617,552.00				617,552.00	
64. M/S NGURUMAH TOURS & TRAVEL	19/05/2023	RETURN AIR TICKET TO BUTUMBURA – BURUNDI (CS REBECA MIANO AND FOUR OFFICERS)	867,295.00				867,295.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
65. M/S ELKA AIR TRAVEL AND TOURS LIMITED	23/05/2023	RETURN AIR TICKET TO BUJUMBURA (PATRONELLAKAGEHA AND GEORGE BARAZA)	287,400.00				287,400.00	
66. M/S TONDWE AFRICA GRO LIMITED	24/05/2023	RETURN AIR TICKET TO KAMAPALA (SOITAWAVUKE)	105,950.00				105,950.00	
67. M/S NGURUMAH TOURS & TRAVEL	24/05/2023	RETURN AIR TICKET TO BUJUMBURA - BURUNDI (RAPHAEL KANOTI AND JUMAWAKHUNGU AND DR. ALICE YALA)	406,500.00				406,500.00	
68. M/S TURKENYA TOURS AND SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO KIGALI - RWANDA (DENIS OSORO)	190,365.00				190,365.00	
69. M/S TURKENYA TOURS AND SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO HARARE ZIMBABWE (CATHARINE KANDIE AND ROSE MARAKI)	596,900.00				596,900.00	
70. M/S TURKENYA TOURS AND SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO DAR-ES-SALAM (NICHOLAS NDONGI)	160,315.00				160,315.00	
71. M/S TURKENYA TOURS AND SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO BUJUMBURA (DR. ALICE YALA)	259,685.00				259,685.00	
72. M/S NGURUMAH TOURS & TRAVEL	25/05/2023	RETURN AIR TICKET TO ENTEBBE - UGANDA (EVELYN ACHIENG AND ERIC ODHIAMBO)	214,624.00				214,624.00	

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73. M/S TURKENYA TOURS & SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO KAMAPALA – UGANDA (FRANKLIN MATENDECHERE)	102,550.00				102,550.00	
74. M/S TURKENYA TOURS & SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO ENTEBBE – UGANDA (PS ABDI DUBUT AND TWO OFFICERS)	565,190.00				565,190.00	
75. M/S TURKENYA TOURS & SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO ENTEBBE – UGANDA (JULIUS MBABU AND TIMOTHY SIKUNYI)	370,650.00				370,650.00	
76. M/S TURKENYA TOURS & SAFARIS LIMITED	25/05/2023	RETURN AIR TICKET TO DAR-ES-SALAM (CHARLES NGUNJIRI)	193,915.00				193,915.00	
77. M/S TURKENYA TOURS & SAFARIS LIMITED	26/05/2023	RETURN AIR TICKET TO BUJUMBURA (CS REBECCA MIANO AND FOUR OTHER OFFICERS)	1,736,915				1,736,915.00	
78. M/S TURKENYA TOURS & SAFARIS LIMITED	29/05/2023	RETURN AIR TICKET TO BUJUMBURA – BURUNDI (PS ABDI DUBAT AND TWO OFFICERS)	736,040.00				736,040.00	
79. M/S NGURUMAH TOURS & TRAVEL	29/05/2023	RETURN AIR TICKET TO BUJUMBURA (CHANGE OF FLIGHT) – BEN MWENDWA AND CHARLES NGUNJIRI	13,650.00				13,650.00	
80. M/S TURKENYA TOURS & SAFARIS LIMITED	31/05/2023	RETURN AIR TICKET TO BUJUMBURA – BURUNDI (DR. NICHOLAS NDONGI, EVELYN ACHIENG AND ERIC ODHIAMBO)	420,255.00				420,255.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
81. M/S TURKENYA TOURS & SAFARIS LIMITED	31/05/2023	RETURN AIR TICKET TO DAR-ES-SALAM (PENINA NJOROGE)	153,240.00				153,240.00	
82. M/S TURKENYA TOURS & SAFARIS LIMITED	31/05/2023	RETURN AIR TICKET TO BUJUMBURA - BURUNDI (CHANGE OF FLIGHT)	98,605.00				98,605.00	
83. M/S ELKA AIR TRAVEL AND TOURS LIMITED	05/06/2023	RETURN AIR TICKET TO ADDIS ABABA (DENIS OSORO)	186,240.00				186,240.00	
84. M/S ELKA AIR TRAVEL AND TOURS LIMITED	08/06/2023	RETURN AIR TICKET TO KIGALI - RWANDA (JANE NJUGUNA)	158,265.00				158,265.00	
85. M/S ELKA AIR TRAVEL AND TOURS LIMITED	13/06/2023	RETURN AIR TICKET TO NEW YORK - USA (CANCELLATION OF FLIGHT)	63,000.00				63,000.00	
86. M/S TURKENYA TOURS & SAFARIS LIMITED	19/06/2023	RETURN AIR TICKET TO LUSAKA ZAMBIA (CS REBECA MIANO AND FOUR OFFICERS)	1,312,480.00				1,312,480.00	
87. M/S TURKENYA TOURS & SAFARIS LIMITED	22/06/2023	RETURN AIR TICKET TO KIGALI - RWANDA (JOHN KIBOI, ZEDDYBARITI, JUMAWAKHUNGU AND SAMUEL SUNKULI)	746,300.00				746,300.00	
88. M/S NGURUMAH TOURS & TRAVEL	26/06/2023	RETURN AIR TICKET TO VIENNA - AUSTRIA (MARYANNE W. MACHERU)	463,980.00				463,980.00	

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89. M/S TURKENYA TOURS & SAFARIS LIMITED	27/06/2023	RETURN AIR TICKET TO LONDON - UK (PS ABDI DUBAT AND IBRAHIM HUSEIN)	1,476,780.00				1,476,780.00	
90. M/S ELKA AIR TRAVEL AND TOURS LIMITED	30/06/2023	RETURN AIR TICKET TO LONDON - UK (CS REBECA MIANO)	975,800.00				975,800.00	
91. M/S JEB MOTORS	08/11/2022	SERVICING OF MOTOR VEHICLE- PEUGEOT 3008 GKB002Y	60,000.75				60,000.75	
92. M/S JEB MOTORS	13/12/2022	SERVICING OF MOTOR VEHICLE- TOYOTA RAV-4 GKA162T	25,000.00				25,000.00	
93. M/S JOTO ENTERPRISES	13/12/2022	SERVICING OF MOTOR VEHICLE- TOYOTA PRADO GKB502G	18,560.00				18,560.00	
94. M/S JOTO ENTERPRISES	15/12/2022	REPAIRS OF MOTOR VEHICLE- TOYOTA PRADO VXL GKB502G	498,336.00				498,336.00	
95. M/S JOTO ENTERPRISES	23/12/2022	SERVICING OF MOTOR VEHICLE- TOYOTA PRADO GKB938U	20,764.00				20,764.00	
96. M/S JEB MOTORS	10/01/2023	SERVICING AND BREAKS REPLACEMENT OF MOTOR VEHICLE- TOYOTA PRADO GKB966S	48,000.00				48,000.00	
97. M/S JEB MOTORS	12/01/2023	WINDSCREEN REPLACEMENT OF MOTOR VEHICLE- TOYOTA PRADO GKB537W	57,400.00				57,400.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
98. M/S JOTO ENTERPRISES	16/01/2023	SIREN INSTALLATION WORKSTOP MOTOR VEHICLE- TOYOTA PRADO GKB537W	69,020.00				69,020.00	
99. M/S JOTO ENTERPRISES	20/01/2023	REPAIR OF RADIATOR OF MOTOR VEHICLE- V/W PASSAT GKA076V	27,376.00				27,376.00	
100. M/S CFAO MOTORS KENYA LIMITED	26/01/2023	SERVICING/BREAK REPLACEMENT TO MOTOR VEHICLE TOYOTA PRADO GKB537W	60,510.87				60,510.87	
101. M/S JOTO ENTERPRISES	26/01/2023	SERVICING OF MOTOR VEHICLE- TOYOTA D/CAB GKB890D	27,434.00				27,434.00	
102. M/S JOTO ENTERPRISES	13/02/2023	REPAIRS OF MOTOR VEHICLE- TOYOTA PRADO GKB940U	29,174.00				29,174.00	
103. M/S JOTO ENTERPRISES	14/02/2023	RE-SPRAYING/BODY WORKS TO MOTOR VEHICLE- TOYOTA AVANZA GKB943D	14,105.60				14,105.60	
104. M/S JOTO ENTERPRISES	15/02/2023	REPLACEMENT OF WATER TO MOTOR VEHICLE- TOYOTA AVANZA GKB943D	22,388.00				22,388.00	
105. M/S JOTO ENTERPRISES	20/02/2023	CATCH REPLACEMENT TO MOTOR VEHICLE- TOYOTA PRADO GKA231S	58,580.00				58,580.00	
106. M/S JEB MOTORS	24/02/2023	SERVICING OF MOTOR VEHICLE- TOYOTA PRADO GKB938U	49,200.00				49,200.00	

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107. M/S JOTO ENTERPRISES	27/02/2023	SERVICING OF MOTOR VEHICLE- TOYOTA D/CAB GKB890D	24,534.00				24,534.00	
108. M/S JEB MOTORS	06/03/2023	SERVICING OF MOTOR VEHICLE- PEUGEOT 3008 GKB003Y	28,600.00				28,600.00	
109. M/S JOTO ENTERPRISES	10/03/2023	SERVICING OF MOTOR VEHICLE- TOYOTA D/CAB GKA163T	27,434.00				27,434.00	
110. M/S JOTO ENTERPRISES	27/03/2023	SERVICING OF MOTOR VEHICLE- TOYOTA RAV-4 GKA162T	21,634.00				21,634.00	
111. M/S KITHAN AUTOCARE LIMITED	30/03/2023	REPAIR OF WATER TO MOTOR VEHICLE- TOYOTA AVANZA GKB943D	167,504.00				167,504.00	
112. M/S MORAGIE AUTO AND SUPPLIES	24/04/2023	REPAIRS OF MOTOR VEHICLE- TOYOTA HIACE RZH114 GKA457L	249,000.00				249,000.00	
113. M/S MORAGIE AUTO AND SUPPLIES	24/04/2023	REPAIRS OF MOTOR VEHICLE- TOYOTA HILUX GKB891D	292,500.00				292,500.00	
114. M/S JEB MOTORS	08/05/2023	SERVICING OF MOTOR VEHICLE- TOYOTA PRADO GKB938U	47,300.00				47,300.00	
115. M/S JOTO ENTERPRISES	20/06/2023	REPAIRS OF MOTOR VEHICLE- TOYOTA VAN GKA587T	452,400.00				452,400.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
116. M/S JEB MOTORS	20/06/2023	REPAIRS OF MOTOR VEHICLE- TOYOTA D/CAB GKA163T	371,500.00				371,500.00	
117. M/S HOTEL HYLISE	22/07/2022	PROVISION OF CONFERENCE FACILITY (ANNUAL PERFORMANCE EVALUATION RETREAT)	350,000.00				350,000.00	
118. M/S A & L	18/10/2022	PROVISION OF CONFERENCE FACILITIES	210,900				210,900.00	
119. M/S NDASH ENTERPRISES LIMITED	14/11/2022	PROVISION OF CONFERENCE FACILITIES	657,900.00				657,900.00	
120. M/S SAFARI PARK HOTEL	09/12/2022	PROVISION OF CONFERENCE FACILITIES	188,000.00				188,000.00	
121. M/S WINDSOR GOLF HOTEL & COUNTY CLUB	13/12/2022	PROVISION OF CONFERENCE FACILITIES	505,334.00				505,334.00	
122. M/S SERENA HOTEL	31/01/2023	PROVISION OF CONFERENCE FACILITY AND DINER EAC COUNCIL OF MINISTERS	367,300.00				367,300.00	
123. M/S THIKA TECHNICAL TRAINING INSTITUTE	23/02/2023	PROVISION OF CONFERENCE FACILITIES	114,000.00				114,000.00	
124. WONDERLAND DESTINATIONS RESORT	13/03/2023	PROVISION OF CONFERENCE FACILITIES	327,600.00				327,600.00	
125. M/S VILLA GRAZIA	24/03/2023	PROVISION OF CONFERENCE FACILITY	310,000.00				310,000.00	
126. M/S BURAHA ZENONI LIMITED	25/04/2023	PROVISION OF CONFERENCE FACILITIES	189,000.00				189,000.00	

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127. M/S MORENDAT TRAINING AND CONFERENCE CENTRE (KENYA PIPELINE COMPANY LIMITED)	30/04/2023	PROVISION OF CONFERENCE FACILITIES	185,600.00				185,600.00	
128. M/S SAFARICOM LIMITED	11/05/2023	PROVISION INTERNET SERVICES FOR THE MONTHS OF APRIL TO JUNE 2023	313,192.48				313,192.48	
129. TELKOM KENYA LIMITED	23/06/2023	POSTPAY TELEPHONE LINES	159,587.25				159,587.25	
130. M/S POSH I.T.	21/03/2023	ESET ENDPPOINT SECURITY	375,000.00				375,000.00	
131. M/S OLIVEIRA RESTAURANT	17/11/2022	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	
132. M/S OLIVEIRA RESTAURANT	17/10/2022	PROVISION OF TEA, SNACKS AND WATER	16,000.00				16,000.00	
133. M/S OLIVEIRA RESTAURANT	17/10/2022	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
134. M/S OLIVEIRA RESTAURANT	17/10/2022	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
135. M/S OLIVEIRA RESTAURANT	19/10/2022	PROVISION OF TEA, SNACKS AND WATER	32,000.00				32,000.00	
136. M/S OLIVEIRA RESTAURANT	19/10/2022	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
137. M/S OLIVEIRA RESTAURANT	19/10/2022	PROVISION OF TEA, SNACKS AND WATER	11,250.00				11,250.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
138. M/S OLIVEIRA RESTAURANT	19/10/2022	PROVISION OF TEA, SNACKS AND WATER	35,600.00				35,600.00	
139. M/S OLIVEIRA RESTAURANT	08/11/2022	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
140. M/S OLIVEIRA RESTAURANT	09/11/2022	PROVISION OF TEA, SNACKS AND WATER	2,700.00				2,700.00	
141. M/S OLIVEIRA RESTAURANT	14/11/2022	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	
142. M/S OLIVEIRA RESTAURANT	14/11/2022 (DATE ON INVOICE SHOWS 14/11/2023)	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	
143. M/S OLIVEIRA RESTAURANT	15/11/2022	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	
144. M/S OLIVEIRA RESTAURANT	15/11/2022 (DATE ON INVOICE SHOWS 15/11/2023)	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	
145. M/S OLIVEIRA RESTAURANT	16/11/2022	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	
146. M/S OLIVEIRA RESTAURANT	16/11/2022 (DATE ON INVOICE SHOWS 16/11/2023)	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	

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147. M/S OLIVEIRA RESTAURANT	17/11/2022	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	
148. M/S OLIVEIRA RESTAURANT	18/11/2022	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	
149. M/S OLIVEIRA RESTAURANT	22/11/2022	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
150. M/S OLIVEIRA RESTAURANT	25/11/2022	PROVISION OF TEA, SNACKS AND WATER	67,000.00				67,000.00	
151. M/S OLIVEIRA RESTAURANT	10/01/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
152. M/S OLIVEIRA RESTAURANT	19/01/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
153. M/S OLIVEIRA RESTAURANT	31/01/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
154. M/S OLIVEIRA RESTAURANT	08/02/2023	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
155. M/S OLIVEIRA RESTAURANT	8/2/2023	PROVISION OF TEA, SNACKS AND WATER	4,450.00				4,450.00	
156. M/S REAL TIME RESTAURANT LIMITED	15/2/2023	PROVISION OF TEA, SNACKS AND WATER	18,850.00				18,850.00	
157. M/S REAL TIME RESTAURANT LIMITED	15/2/2023	PROVISION OF TEA, SNACKS AND WATER	18,850.00				18,850.00	
158. M/S OLIVEIRA RESTAURANT	17/02/2023	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
159. M/S OLIVEIRA RESTAURANT	21/02/2023	PROVISION OF TEA, SNACKS AND WATER	25,000.00				25,000.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
160. M/S OLIVEIRA RESTAURANT	21/02/2023	PROVISION OF TEA, SNACKS AND WATER	42,800.00				42,800.00	
161. M/S OLIVEIRA RESTAURANT	23/03/2023	PROVISION OF TEA, SNACKS AND WATER	23,540.00				23,540.00	
162. M/S OLIVEIRA RESTAURANT	24/03/2023	PROVISION OF TEA, SNACKS AND WATER	32,340.00				32,340.00	
163. M/S REAL TIME RESTAURANT LIMITED	28/03/2023	PROVISION OF TEA, SNACKS AND WATER	11,310.00				11,310.00	
164. M/S OLIVEIRA RESTAURANT	28/03/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
165. M/S OLIVEIRA RESTAURANT	29/03/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
166. M/S REAL TIME GROUP RESTAURANT LIMITED	12/04/2023	PROVISION OF TEA, SNACKS AND WATER	40,000.00				40,000.00	
167. M/S REAL TIME GROUP RESTAURANT LIMITED	13/04/2023	PROVISION OF TEA, SNACKS AND WATER	15,000.00				15,000.00	
168. M/S REAL TIME RESTAURANT LIMITED	14/04/2023	PROVISION OF TEA, SNACKS AND WATER	15,000.00				15,000.00	
169. M/S OLIVEIRA RESTAURANT	18/4/2023	PROVISION OF TEA, SNACKS AND WATER	25,000.00				25,000.00	
170. M/S OLIVEIRA RESTAURANT	18/04/2023	PROVISION OF TEA, SNACKS AND WATER AND LUNCH	60,600.00				60,600.00	
	18/04/2023							
	18/04/2023							

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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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
171. M/S OLIVEIRA RESTAURANT	19/04/2023	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
172. M/S OLIVEIRA RESTAURANT	20/04/2023	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
173. M/S REAL TIME RESTAURANT LIMITED	20/04/2023	PROVISION OF TEA, SNACKS AND WATER	20,000.00				20,000.00	
174. M/S OLIVEIRA RESTAURANT	19/05/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
175. M/S OLIVEIRA RESTAURANT	24/04/2023	PROVISION OF TEA, SNACKS AND WATER	15,000.00				15,000.00	
176. M/S OLIVEIRA RESTAURANT	27/04/2023	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
177. M/S OLIVEIRA RESTAURANT	27/04/2023	PROVISION OF TEA, SNACKS AND WATER\	25,000.00				25,000.00	
178. M/S OLIVEIRA RESTAURANT	27/04/2023	PROVISION OF TEA, SNACKS AND WATER	20,000.00				20,000.00	
179. M/S OLIVEIRA RESTAURANT	28/04/2023	PROVISION OF TEA, SNACKS AND WATER	1,800.00				1,800.00	
180. M/S OLIVEIRA RESTAURANT	02/05/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
181. M/S OLIVEIRA RESTAURANT	03/05/2023	PROVISION OF TEA, SNACKS AND WATER	14,240.00				14,240.00	
182. M/S OLIVEIRA RESTAURANT	03/05/2023	PROVISION OF TEA, SNACKS AND WATER	8,000.00				8,000.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
183. M/S OLIVEIRA RESTAURANT	9/5/2023	PROVISION OF TEA, SNACKS AND WATER	8,000.00				8,000.00	
184. M/S OLIVEIRA RESTAURANT	12/5/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
185. M/S OLIVEIRA RESTAURANT	12/5/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
186. M/S OLIVEIRA RESTAURANT	13/05/2023	PROVISION OF TEA, SNACKS AND WATER	15,000.00				15,000.00	
187. M/S OLIVEIRA RESTAURANT	23/05/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
188. M/S OLIVEIRA RESTAURANT	23/05/2023	PROVISION OF TEA, SNACKS AND WATER	12,900.00				12,900.00	
189. M/S OLIVEIRA RESTAURANT	23/05/2023	PROVISION OF TEA, SNACKS AND WATER	26,700.00				26,700.00	
190. M/S OLIVEIRA RESTAURANT	24/05/2023	PROVISION OF TEA, SNACKS AND WATER	17,000.00				17,000.00	
191. M/S OLIVEIRA RESTAURANT	26/05/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
192. M/S OLIVEIRA RESTAURANT	26/05/2023	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
193. M/S OLIVEIRA RESTAURANT	26/05/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
194. M/S OLIVEIRA RESTAURANT	29/05/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
195. M/S OLIVEIRA RESTAURANT	30/05/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	

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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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
196. M/S OLIVEIRA RESTAURANT	30/05/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
197. M/S OLIVEIRA RESTAURANT	30/05/2023	PROVISION OF TEA, SNACKS AND WATER	15,000.00				15,000.00	
198. M/S OLIVEIRA RESTAURANT	30/05/2023	PROVISION OF TEA, SNACKS AND WATER	15,000.00				15,000.00	
199. M/S OLIVEIRA RESTAURANT	31/05/2023	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	
200. M/S OLIVEIRA RESTAURANT	06/06/2023	PROVISION OF TEA, SNACKS AND WATER	10,680.00				10,680.00	
201. M/S OLIVEIRA RESTAURANT	8/6/2023	PROVISION OF TEA, SNACKS AND WATER	31,250.00				31,250.00	
202. M/S OLIVEIRA RESTAURANT	09/06/2023	PROVISION OF TEA, SNACKS AND WATER	10,680.00				10,680.00	
203. M/S OLIVEIRA RESTAURANT	12/6/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
204. M/S OLIVEIRA RESTAURANT	12/6/2023	PROVISION OF TEA, SNACKS AND WATER	26,700.00				26,700.00	
205. M/S OLIVEIRA RESTAURANT	12/6/2023	PROVISION OF TEA, SNACKS AND WATER	18,750.00				18,750.00	
206. M/S OLIVEIRA RESTAURANT	12/06/2023	PROVISION OF TEA, SNACKS AND WATER	18,750.00				18,750.00	
207. M/S OLIVEIRA RESTAURANT	13/06/2023	PROVISION OF TEA, SNACKS AND WATER	17,800.00				17,800.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
208. M/S OLIVEIRA RESTAURANT	13/06/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
209. M/S OLIVEIRA RESTAURANT	13/06/2023	PROVISION OF TEA, SNACKS AND WATER	8,900.00				8,900.00	
210. M/S OLIVEIRA RESTAURANT	14/06/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
211. M/S OLIVEIRA RESTAURANT	14/06/2023	PROVISION OF TEA, SNACKS AND WATER	18,750.00				18,750.00	
212. M/S OLIVEIRA RESTAURANT	15/06/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
213. M/S OLIVEIRA RESTAURANT	15/06/2023	PROVISION OF TEA, SNACKS AND WATER	20,000.00				20,000.00	
214. M/S OLIVEIRA RESTAURANT	16/06/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
215. M/S OLIVEIRA RESTAURANT	16/06/2023	PROVISION OF TEA, SNACKS AND WATER	15,000.00				15,000.00	
216. M/S OLIVEIRA RESTAURANT	20/06/2023	PROVISION OF TEA, SNACKS AND WATER	13,350.00				13,350.00	
217. M/S OLIVEIRA RESTAURANT	21/06/2023	PROVISION OF TEA, SNACKS AND WATER	26,700.00				26,700.00	
218. M/S OLIVEIRA RESTAURANT	21/06/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
219. M/S OLIVEIRA RESTAURANT	21/06/2023	PROVISION OF TEA, SNACKS AND WATER	31,150.00				31,150.00	
220. M/S OLIVEIRA RESTAURANT	21/06/2023	PROVISION OF TEA, SNACKS AND WATER	21,000.00				21,000.00	

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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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
221. M/S OLIVEIRA RESTAURANT	21/06/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
222. M/S OLIVEIRA RESTAURANT	22/06/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
223. M/S OLIVEIRA RESTAURANT	22/06/2023	PROVISION OF TEA, SNACKS AND WATER	21,000.00				21,000.00	
224. M/S OLIVEIRA RESTAURANT	22/06/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
225. M/S OLIVEIRA RESTAURANT	23/06/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
226. M/S OLIVEIRA RESTAURANT	23/06/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				21,000.00	
227. M/S OLIVEIRA RESTAURANT	23/06/2023	PROVISION OF TEA, SNACKS AND WATER	22,250.00				22,250.00	
228. M/S OLIVEIRA RESTAURANT	26/06/2023	PROVISION OF TEA, SNACKS AND WATER	15,000.00				15,000.00	
229. M/S OLIVEIRA RESTAURANT	27/06/2023	PROVISION OF TEA, SNACKS AND WATER	25,000.00				25,000.00	
230. M/S OLIVEIRA RESTAURANT	27/06/2023	PROVISION OF TEA, SNACKS AND WATER	20,000.00				20,000.00	
231. M/S OLIVEIRA RESTAURANT	29/06/2023	PROVISION OF TEA, SNACKS AND WATER	10,000.00				10,000.00	
232. M/S OLIVEIRA RESTAURANT	29/06/2023	PROVISION OF TEA, SNACKS AND WATER	30,000.00				30,000.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
233. M/S OLIVEIRA RESTAURANT	29/06/2023	PROVISION OF TEA, SNACKS AND WATER	20,000.00				20,000.00	
234. M/S OLIVEIRA RESTAURANT	30/06/2023	PROVISION OF TEA, SNACKS AND WATER	31,250.00				31,250.00	
235. M/S OLIVEIRA RESTAURANT	30/06/2023	PROVISION OF TEA, SNACKS AND WATER	31,250.00				31,250.00	
236. M/S OLIVEIRA RESTAURANT	30/06/2023	PROVISION OF TEA, SNACKS AND WATER	15,000.00				15,000.00	
SUB-TOTAL			40,189,965.95				40,189,965.95	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
237. M/S BELFAST ENGINEERING WORKS LIMITED	30/01/2023	PROPOSED REFURBISHMENT OF THE PRINCIPAL SECRETARY'S OFFICE ON 18 TH FLOOR	2,436,157.20				2,436,157.20	
238. M/S FURNITURE ELEGANCE	30/06/2023	SUPPLY AND DELIVERY OF OFFICE FURNITURE (TV STAND, EXECUTIVE COAT HUNGER, SOFA SET 5-SEATER)	344,500.00				344,500.00	
239. M/S RIARA SOLUTIONS AFRICA LIMITED	04/07/2023	SUPPLY AND DELIVERY OF HIGH BACK EXECUTIVE CHAIRS	1,380,000.00				1,380,000.00	
240. M/S RAIGWAYS TYRES & AUTOMART	05/08/2022	SUPPLY AND FITTING OF TYRES FOR GKB891D	136,640.00				136,640.00	

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241. M/S RAIGWAYS TYRES & AUTOMART	02/09/2022	SUPPLY AND FITTING OF TYRES FOR GKB537W	192,480.00				192,480.00	
242. M/S RAIGWAYS TYRES & AUTOMART	02/09/2022	SUPPLY AND FITTING OF TYRES FOR GKB890D	136,640.00				136,640.00	
243. M/S ROLAM ENTERPRISES	06/10/2022	SUPPLY AND DELIVERY OF TONERS	89,060.00				89,060.00	
244. M/S NURIR ENTERPRISES	12/10/2022	SUPPLY AND DELIVERY OF TONERS	143,325.00				143,325.00	
245. EAGLESOAR ENTERPRISES	05/12/2022	SUPPLY AND DELIVERY OF TONERS	79,600.00				79,600.00	
246. EAGLESOAR ENTERPRISES	07/12/2022	SUPPLY AND DELIVERY OF PHOTOCOPYING PAPERS	64,000.00				64,000.00	
247. M/S SEPHEMA ENTERPRISES	15/01/2023	SUPPLY AND DELIVERY OF OFFICE STATIONERY	87,500.00				87,500.00	
248. M/S EAGLESOAR ENTERPRISES	20/01/2023	SUPPLY AND DELIVERY OF OFFICE STATIONERY	64,500.00				64,500.00	
249. M/S NIEMWA GENERAL SUPPLIES	17/01/2023	SUPPLY AND DELIVERY OF TONERS	92,100.00				92,100.00	
250. M/S LEESTEWART INVESTMENT LIMITED	09/02/2023	SUPPLY AND DELIVERY OF TONERS	667,496.00				667,496.00	
251. M/S LINTALIA INVESTMENTS	16/02/2023	SUPPLY AND DELIVERY OFFICE STATIONERY	321,060.00				321,060.00	
252. M/S CALIX VENTURES	27/03/2023	SUPPLY AND DELIVERY OFFICE STATIONERY	382,000.00				382,000.00	

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 (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
253. M/S ANABRA ENTERPRISES LIMITED	30/03/2023	SUPPLY AND DELIVERY OF OFFICE STATIONERY	85,500.00				85,500.00	
254. M/S GIRPAMS RESOLUTION	20/04/2023	SUPPLY AND DELIVERY OF OFFICE STATIONERY	133,610.00				133,610.00	
255. M/S SOLATRAMA LIMITED	11/05/2023	SUPPLY AND DELIVERY OF OFFICE STATIONERY	300,000.00				300,000.00	
256. M/S CALIX VENTURES	05/06/2023	SUPPLY AND DELIVERY OF OFFICE STATIONERY	1,155,000.00				1,155,000.00	
257. M/S NYAMBARIC OFFICE AGENCIES	30/06/2023	SUPPLY AND DELIVERY OF OFFICE STATIONERY	440,500				440,500.00	
258. M/S LEESTEWART INVESTMENT LIMITED	14/02/2023	SUPPLY OF AIR CONDITIONER	3,600,000.00				3,600,000.00	
259. M/S BLESTON ENTERPRISES	29/03/2023	SUPPLY AND DELIVERY OF BULK FILER	803,000.00				803,000.00	
260. M/S RADA SAFI ONLINE STORE	25/02/2023	REPLACEMENT OF COMPUTER PARTS	243,600.00				243,600.00	
261. M/S. WILSOFT TECHNOLOGIES	30/06/2023	SUPPLY OF DOOR NAME PLATES	373,600.00				373,600.00	
SUB-TOTAL			13,751,868.20				13,751,868.20	

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262. M/S ATTIC TOURS AND TRAVEL LIMITED	07/12/2015	RETURN AIR TICKET TO KIGALI, RWANDA (CS PHILLIS KANDIE AND ESTHER CHEMIRMIR)	199,420.00				199,420.00	
263. M/S ATTIC TOURS AND TRAVEL LIMITED	26/01/2016	RETURN AIR TICKET TO KILIMANJARO, TANZANIA (CS PHILLIS KANDIE AND ESTHER CHEMIRMIR)	103,790.00				103,790.00	
264. M/S ATTIC TOURS AND TRAVEL LIMITED	12/02/2016	AIR TICKET FROM KILIMANJARO, TANZANIA TO NAIROBI (CS PHILLIS KANDIE AND ESTHER CHEMIRMIR)	112,425.00				112,425.00	
265. M/S ATTIC TOURS AND TRAVEL LIMITED	25/02/2016	RETURN AIR TICKET TO KILIMANJARO, TANZANIA (CS PHILLIS KANDIE AND ESTHER CHEMIRMIR)	115,600.00				115,600.00	
266. M/S ATTIC TOURS AND TRAVEL LIMITED	17/06/2016	RETURN AIR TICKET TO ENTERBE UGANDA (CS PHILLIS KANDIE, ESTHER CHEMIRMIR AND SAMMY KIRU)	435,355.00				435,355.00	
267. M/S ATTIC TOURS AND TRAVEL LIMITED	07/07/2016	RETURN AIR TICKET TO BUJUMBURA, BURUNDI (CS PHILLIS KANDIE, SAMUEL KIPKISUT AND ESTHER CHEMIRMIR)	390,130.00				390,130.00	
268. M/S ATTIC TOURS AND TRAVEL LIMITED	16/08/2016	RETURN AIR TICKET TO BUJUMBURA, BURUNDI (CS PHILLIS KANDIE,	475,350.00				475,350.00	

SUPPLIER OF GOODS OR SERVICES	DATE INVOICED/ CONTRACT ED	PARTICULARS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID DURING THE YEAR (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
		ESTHER CHEMIRIRIR AND SAMMY KIRUI						
269. M/S ATTIC TOURS AND TRAVEL LIMITED	04/09/2016	AIR TICKET FROM NAIROBI TO KILIMANJARO (ESTHER CHEMIRIRIR AND HENRY KIRUI)	180,840.00				180,840.00	
270. M/S ATTIC TOURS AND TRAVEL LIMITED	04/09/2016	AIR TICKET FROM KILIMANJARO - DAR ES SALAAM - NAIROBI (HENRY KIRUI AND ESTHER CHEMIRIRIR)	260,000.00				260,000.00	
271. M/S ATTIC TOURS AND TRAVEL LIMITED	06/09/2016	AIR TICKET FROM KILIMANJARO TO NAIROBI (CS PHYLLIS KANDIE AND ESTHER CHEMIRIRIR)	69,040.00				69,040.00	
272. M/S ATTIC TOURS AND TRAVEL LIMITED	11/10/2016	RETURN AIR TICKET TO KILIMANJARO (ESTHER CHEMIRIRIR)	90,645.00				90,645.00	
273. M/S ATTIC TOURS AND TRAVEL LIMITED	17/05/2017	AIR TICKET FROM DAR ES SALAAM, TANZANIA TO NAIROBI (CS PHYLLIS KANDIE, ESTHER CHEMIRIRIR AND ROSE BOIT) - CHANG OF RESERVATION FEES	36,045.00				36,045.00	
274. M/S ATTIC TOURS AND TRAVEL LIMITED	11/07/2017	RETURN AIR TICKET TO DAR ES SALAAM (TITUS NICHOLAS NDONGI)	86,960.00				86,960.00	
275. M/S ATTIC TOURS AND TRAVEL LIMITED	19/07/2017	AIR TICKET FROM ELDORET TO NAIROBI (CS BETTY MAINA)	13,100.00				13,100.00	

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TRAVEL LIMITED								
276. M/S ATTIC TOURS AND TRAVEL LIMITED	13/09/2017	RETURN AIR TICKET TO DAR BES SALAAM (TABITHA MASINJILA)	89,000.00				89,000.00	
277. M/S ATTIC TOURS AND TRAVEL LIMITED	19/09/2017	RETURN AIR TICKET TO MOMBASA (CS ADAN MOHAMED AND ABDINOOR OSMAN)	83,110.00				83,110.00	
278. M/S SEGURO TOURS AND TRAVEL		AIR TICKET	71,665.00				71,665.00	
279. M/S PAGO AIRWAYS		AIR TICKET	289,338.00				289,338.00	
280. M/S THE AGRICULTURAL SOCIETY OF KENYA	08/09/2017 27/02/2019 25/06/2019 26/06/2019	TRADE RENT FOR YEARS 2017/2018 & 2019/2020 FOR NYERI, KISUMU, NAKURU AND KISII AGRICULTURAL SHOWS	410,060.00				410,060.00	
282. M/S ZIPJOE AGENCIES	22/6/2016	RETURN AIR TICKET TO ENTEBBE, UGANDA (SAMUEL MWANGI)	69,340.00				69,340.00	
283. M/S ZIPJOE AGENCIES	24/6/2016	RETURN AIR TICKET TO KIGALI, RWANDA (FREDRICK GITAH)	99,850.00				99,850.00	

SUPPLIER OF GOODS OR SERVICES	DATE INVOICED/ CONTRACT ED	PARTICULARS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID DURING THE YEAR (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
284. M/S ZIPJOE AGENCIES	21/2/2017	AIR TICKET, NAIROBI TO KISUMU (BETTY MAINA)	26,990.00				26,990.00	
285. M/S ZIPJOE AGENCIES	29/11/2018	RETURN AIR TICKET TO KIGALI, RWANDA (CATHERINE MUGO)	105,850.00				105,850.00	
286. M/S ZIPJOE AGENCIES	30/11/2018	RETURN AIR TICKET TO DAR ES SALAAM, UNITED REPUBLIC OF TANZANIA (TABITHA MASINJILA)	79,980.00				79,980.00	
287. M/S ZIPJOE AGENCIES	4/12/2018	RETURN AIR TICKET TO DUBAI, UAE (CS - ADAN MOHAMED)	479,000.00				479,000.00	
288. M/S ZIPJOE AGENCIES	15/12/2018	AIR TICKET NAIROBI TO ELDORET (SUSAN KOECH)	16,910.00				16,910.00	
289. M/S ZIPJOE AGENCIES	2/05/2019	RETURN AIR TICKET ZANZIBAR (URT) (EZRON MOMANYI)	72,700				72,700.00	
290. GOVERNMENT ADVERTISING AGENCY	27/10/2020	2x1/4 PAGE COLOUR ADVERTS FOR TENDER NOTICE	205,045.00				205,045.00	
291. M/S ALINDI MOTORS	02/03/2021	REPAIRS & MAINTENANCE OF MOTOR VEHICLES AS PER INVOICES	26,100.00					
	11/03/2021		75,000.00					
	11/03/2021		75,000.00					
	28/03/2021		47,560.00					
	31/05/2021		76,200.00					

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	05/03/2021		169,476.00				628,488.00	
	05/03/2021		159,152.00					
			<u>628,488.00</u>					
292. M/S ALINDI MOTORS LIMITED	11/03/2021	REPLACEMENT OF TURBO CHARGER TO MOTOR VEHICLE TOYOTA D/CAB GKB889D	75,000.00				75,000.00	
293. M/S ALINDI MOTORS	21/06/2021	REPAIRS & MAINTENANCE OF MOTOR VEHICLES AS PER INVOICES	26,100.00			589,655	458,017	
	04/06/2021		26,100.00					
	04/06/2021		75,000.00					
	12/01/2021		53,360.00					
	11/03/2021		91,640.00					
	11/03/2021		62,408.00					
	04/01/2021		63,800.00					
	19/01/2021		83,056.00					
	16/02/2021		287,448.00					
	20/01/2021		178,652.00					
			<u>100,108.00</u>					
			<u>1,047,672.00</u>					

SUPPLIER OF GOODS OR SERVICES	DATE INVOICED/ CONTRACT ED	PARTICULARS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID DURING THE YEAR (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
294. THE COPYCAT LIMITED	28/04/2021	HSCM OFFICE- SERVICE LEVEL AGREEMENT FOR PERIODIC MAINTENANCE OF OFFICE COPIERS	325,000.00			325,000.00	-	
295. M/S SILVER AFRICA TOURS AND SAFARIS	02/07/2021	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	
296. THE ELITE TIMES VENTURES LIMITED	22/07/2021	NO ACTIVITY APPROVAL/ NO REQUISITION FOR AIR TICKETS	87,960.00				87,960.00	
297. M/S SILVER AFRICA TOURS AND SAFARIS	09/09/2021	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	
298. M/S SILVER AFRICA TOURS AND SAFARIS	21/09/2021	BRT OFFICE- CHANGES TO AIR TICKETS FOR 5 PAX WHILE TRAVELLING TO THE US ON A DOING BUSINESS ROAD SHOW IN SEPTEMBER 2021.	539,970.00				539,970.00	
299. KENYA INSTITUTE OF SUPPLIES MANAGEMENT	15/10/2021	TRAINING OF ONE OFFICER ON USE OF NEW STANDARD TENDER DOCUMENTS AT TRAVELERS BEACH HOTEL- MOMBASA — OCTOBER 2021	71,340.00				71,340.00	

SUPPLIER OF GOODS OR SERVICES	DATE INVOICED/ CONTRACT ED	PARTICULARS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID DURING THE YEAR (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
300. M/S CFAO MOTORS LIMITED	25/10/2021	SERVICING/BRAKES REPLACEMENT OF GKB537W TOYOTA	81,273.00				81,273.00	
301. M/S TROPAS AGENCIES	09/11/2021	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	
302. 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 BURUDI	418,220.00				418,220.00	
303. GOVERNMENT ADVERTISING AGENCY	23/11/2021	2x¼ PAGE COLOUR ADVERTS FOR TENDER NOTICE	205,045.00				205,045.00	
304. RED APPLE TRAVEL & TOURS	29/11/2021	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	

SUPPLIER OF GOODS OR SERVICES	DATE INVOICED/ CONTRACT ED	PARTICULARS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID DURING THE YEAR (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
305. RED APPLE TRAVEL & TOURS	07/12/2021	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	
306. M/S SILVER AFRICA TOURS AND SAFARIS	09/12/2021	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	
307. M/S SILVER AFRICA TOURS AND SAFARIS	10/12/2021	CS — OFFICE- RETURN AIR TICKETS FOR 3 PAX NAIROBI- ADDIS WHILE TRAVELLING FOR THE 3 RD MID-YEAR AFRICAN UNION REGIONAL ECONOMIC COMMUNITIES IN ETHIOPIA OCTOBER 2021	760,230.00				760,230.00	
308. M/S CFAO MOTORS LIMITED	17/12/2021	SERVICING/BRAKES REPLACEMENT OF GKB938U TOYOTA	81,219.00				81,219.00	
309. M/S SILVER AFRICA TOURS AND SAFARIS	19/12/2021	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	
310. THE ELITE TIMES	10/01/2022	PS OFFICE- 2 PAX NAIROBI- MOMBASA	44,780.00				44,780.00	

SUPPLIER OF GOODS OR SERVICES	DATE INVOICED/ CONTRACT ED	PARTICULARS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID DURING THE YEAR (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
VENTURES LIMITED		CANCELLATION OF AIR TICKET						
311. THE ELITE TIMES VENTURES LIMITED	17/01/2022	RETURN AIR TICKET TO ADDIS ABABA (JOHN MWENDA)	198,570.00				198,570.00	
312. M/S THE ELITE TIMES VENTURES LIMITED	31/01/2022	DPS - NAIROBI-DAR RETURN AIR TICKET FOR 1 PAX WHILE ATTENDING THE HEADS OF COMMUNICATIONS REGULATORY AUTHORITIES IN JAMFEB 2022	196,850.00				196,850.00	
313. THE ELITE TIMES VENTURES LIMITED	04/03/2022	PS — OFFICE- 2 PAX NAIROBI — KISUMU AIR TICKET WHILE ON BUSIA CROSS-BORDER VISIT - MARCH 2022	87,960.00				87,960.00	
314. THE ELITE TIMES VENTURES LIMITED	07/03/2022	RETURN AIR TICKET TO MOMBASA (PS – KEVIT DESAL, JOSPHATMWAI AND CHARLES NGUNJIRI)	156,920.00				156,920.00	
315. M/S SILVER AFRICA TOURS AND SAFARIS	17/03/2022	BRT-RETURN AIR TICKETS FOR 2 PAX NRB- LONDON WHILE ATTENDING KENYA -UK BUAINNESS CLIMATE ROADSHOW IN UK- MARCH 2022	2,780,620.00				2,780,620.00	
316. M/S SILVER AFRICA TOURS AND SAFARIS		RETURN AIR TICKET TO LONDON, U.K. (CS BETTY MAINA AND DORIS KOMEN)	2,273,770.00				2,273,770.00	
317. THE ELITE TIMES VENTURES LIMITED		BRT KENYA- UNITED KINGDOM CLIMATE ROADSHOW – RETURN AIR TICKETS FOR 3 PAX	3,478,550				3,478,550.00	

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SUPPLIER OF GOODS OR SERVICES	DATE INVOICED/ CONTRACT ED	PARTICULARS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID DURING THE YEAR (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
318. M/S THE ELITE TIMES VENTURES LIMITED		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	
319. M/S THE ELITE TIMES VENTURES LIMITED		AIR TICKET FROM NAIROBI TO UKUNDA (GRACE MALELA)	29,950.00				29,950.00	
320. M/S THE ELITE TIMES VENTURES LIMITED		CS — OFFICE RETURN AIR TICKETS NAIROBI MOMBASA FOR 5 PAX WHILE ATTENDING THE RETREAT OF MINISTERS/CABINET SECRETARIES ON EAC COMMON EXTERNAL TARIFF IN MOMBASA IN MAY 2022.	299,860.00				299,860.00	
SUB-TOTAL			20,730,933.00				20,730,933.00	

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SUPPLIER OF GOODS OR SERVICES	DATE INVOICED/C ONTRACTED	PARTICULARS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID DURING THE YEAR (KSHS.)	OUTSTANDING BALANCE (KSHS.)	COMMENTS
321. M/S MFI DOCUMENTS SOLUTION LIMITED	25/08/2020	SUPPLY AND DELIVERY OF TONERS	69,020.16				69,020.16	
322. M/S BEADLESS LIMITED	23/6/2022	HSCM OFFICE REPLISHMENT OF GENERAL OFFICE SUPPLIES	262,875.00				262,875.00	
SUB-TOTAL			331,895.16				331,895.16	
TOTAL							74,014,128	

ANNEX 2

STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY (EAC)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year	Comments
			a	b	c=a-b		
Others (specify)							
1. Elishipha Wanjiku Wangui	H	15/03/23	40,770	-	163,080	-	Awaiting reactivation of data.
2. Charity Wangechi Kamau	H	15/03/23	44,600	-	178,400	-	Awaiting reactivation of data.
Sub-Total			85,370	-	341,480		
Grand Total			85,370	-	341,480		

ANNEX 3

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Payable Contracted	Original amount	Amount Paid To-Date	Outstanding Balance Current Year	Outstanding Balance Previous Year
			a	b	c=a-b	
Amounts due to Third Parties						
1. African Capital	Salary Deductions	Various	6,468	-	6,468	-
2. Kenya County Welfare	Salary Deductions	31/3/23	480	-	480	-
3. Juhudi Kilimo	Salary Deductions	30/6/23	52,530	-	52,530	-
Sub-Total			59,478		59,478	
Grand Total			59,478		59,478	

ANNEX 4

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER (See Annex 4)

Asset class	Historical Cost b/f (Kshs) Previous Year (2021/2022)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year (2022/2023)
Buildings and structures		27,585,981	-	-	27,585,981
Transport equipment	30,630,000	16,270,000	-	-	46,900,000
Office equipment, furniture and fittings	11,743,988	9,696,734	-	-	21,440,722
ICT Equipment	2,743,320	10,757,010	-	-	13,500,330
Machinery and Equipment	395,530	-	-	-	395,530
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	24,113,144	1,645,200	-	-	25,758,344
Total	69,625,982	65,954,925			135,580,907

NB: The balance as at the end of the year is a cumulative cost of all assets bought and additions during the year which agrees with note 6.

