

# EAST AFRICAN COMMUNITY CIVIL AVIATION SAFETY AND SECURITY OVERSIGHT AGENCY



**ANNUAL REPORT**  
2019 / 2020





EAST AFRICAN COMMUNITY  
CIVIL AVIATION SAFETY AND  
SECURITY OVERSIGHT AGENCY

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## Acronyms

<b>ATC</b>	Air Traffic Controller
<b>AFI</b>	Africa and Indian Ocean
<b>CASE</b>	Civil Aviation Security
<b>CASSOA</b>	Civil Aviation Safety and Security Oversight Agency
<b>CCO / CDO</b>	Continuous Climb Operation / Continuous Descent Operation
<b>CMA</b>	Continuous Monitoring Approach
<b>EAC</b>	East African Community
<b>EASA</b>	East African School of Aviation
<b>ECCAIRS</b>	European Coordinated Centre for Accident and Incident Reporting System
<b>EMEA</b>	Europe, the Middle East and Africa
<b>ESAF</b>	Eastern and Southern African
<b>ICAO</b>	International Civil Aviation Organisation
<b>PEL</b>	Personnel Licensing
<b>SADC</b>	Southern African Development Community
<b>SECFAL</b>	Security and Facilitation Plan
<b>USOAP</b>	Universal Safety Oversight Audit Programme



## STATEMENT BY THE CHAIRMAN OF THE BOARD

**CAPT. GILBERT KIBE**  
Chair, Board of Directors  
Director General, Kenya Civil Aviation Authority

**A**s the Chairman of the Board of Directors, I am pleased to report on the progress and accomplishments of our organization over the past. Our dedicated team has been working diligently to achieve our strategic goals and advance our mission, and I am proud of the results we have achieved through the successful implementation of various programs and initiatives.

I am also proud to highlight that EAC CASSOA's efforts have been recognized at a global level, with the presentation of working papers at the 22nd meeting of APIRG, and the selection of our paper on Automatic Validation of Personnel License (PEL) to be presented at the 40th ICAO Assembly. This recognition is a testament to the visibility and success of our Agency.



**The training programs have been crucial in equipping airport personnel with the necessary knowledge and skills to effectively handle the challenges posed by the Covid-19 pandemic in the aviation sector. As the Chairman of the Board, I commend the efforts of the Agency in securing the funds and successfully implementing these training programs in multiple airports across the East African region.**

I would like to congratulate the Republic of South Sudan on receiving a fully developed set of Aviation Security Regulations, a customized copy of the EAC Model National Civil Aviation Security Programme and National Civil Aviation Security Training Programme, and a customized copy of the EAC Model Civil Aviation Security Quality Control Programme. These achievements have been made possible with funding from the ICAO AFI SECFAL fund, showcasing the collaborative efforts between EAC CASSOA and our Stakeholders.

Additionally, our Airport Training Program, supported by funds from GIZ GmbH, has been conducted in several EAC International Airports, focusing on COVID-19 preparedness and response. The training programs have been crucial in equipping airport personnel with the necessary knowledge and skills to effectively handle the challenges posed by the Covid-19 pandemic in the aviation sector. As the Chairman of the Board, I commend the efforts of the Agency in securing the funds and successfully implementing these training programs in multiple airports across the East African region.

I also express my gratitude to GIZ GmbH for their support in funding this important initiative. The Agency remains committed to its mandate of promoting aviation safety and security in the Partner States, and these training programs are a testament to our dedication in ensuring that our airports are prepared to handle the challenges of the ever- changing aviation landscape.

The Agency has maintained strong financial performance despite challenges faced during the financial year. I am pleased to receive the Auditor's opinion on the financial statements for the year ended 30 June 2020. This positive opinion from the Auditor is a testament to the organization's commitment to transparency, accountability, and adherence to international accounting standards. It reflects our diligent efforts in financial management and reporting, and our dedication to maintaining the highest standards of financial integrity.

In terms of governance, our Board of Directors has provided effective oversight by exercising general control of the performance and affairs of the Agency and give general directions on the implementation and achievement of the objectives and functions of the Agency. As per the calendar of activities, all Board and Committee meetings were held as planned.

In conclusion, I am proud of the achievements of the Agency and the hard work and dedication of our team. The activities highlighted above reflect our commitment to excellence, strategic focus, and stakeholder engagement. I am confident that our organization will continue to thrive and achieve even greater success in the future. I express my gratitude to the Board of Directors, management team of CASSOA, employees and all our stakeholders for their continued support and partnership. Together, we will continue to make strides in enhancing aviation safety and security in the East African region.

**Thank you.**



**CAPT. GILBERT KIBE**  
**Chair, Board of Directors**  
**Director General, Kenya Civil Aviation Authority**



## STATEMENT BY THE EXECUTIVE DIRECTOR

**MR. EMILE ARAO**  
Executive Director, CASSOA

**A**s the Executive Director of EAC CASSOA, I am immensely proud of the progress and achievements made by our Agency with the support of our Partner States. Through our collective efforts, we have successfully advanced aviation safety and security in the region, demonstrating our commitment to excellence in the field of civil aviation.

I am proud to see our Agency's primary mandate of assisting our Partner States in aviation safety and security come to fruition. These accomplishments are a testament to our commitment to excellence in meeting the requirements of the Chicago Convention and its Annexes, specifically in attaining a high Effective Implementation score in ICAO USOAP and USAP Audits.

Furthermore, the in-house development of the 3<sup>rd</sup> EAC CASSOA Strategic Plan within a short period of time, with an 85% completion factor rated by the Partner States' Planners, underscores our commitment to strategic planning and efficient operations.

I am pleased to report that during the year under review, EAC CASSOA organized a number of trainings in different aviation domains such as Aviation Medicine, Aviation Security and Aviation Safety. I am committed to fostering

further collaborations and conducting more training activities to strengthen the skills and capabilities of aviation professionals in the region.

The recent successful organization of the 5th EAC Aviation Symposium, which brought together stakeholders from across the region, provided a valuable platform for knowledge-sharing and discussions on critical aviation topics. The adoption of thirteen resolutions underscores our commitment to driving positive change and promoting best practices in the aviation sector.

I would like to express my sincere appreciation to the management and staff at CASSOA, our Board of Directors and all our stakeholders for their unwavering support in our collective efforts to enhance aviation safety and security in East Africa. As the Executive Director of EAC CASSOA, I remain committed to leading our Agency in achieving our mandate and further advancing aviation safety and security in the region.

**Thank you.**

**Mr. Emile Arao**  
Executive Director, CASSOA



## THE AGENCY

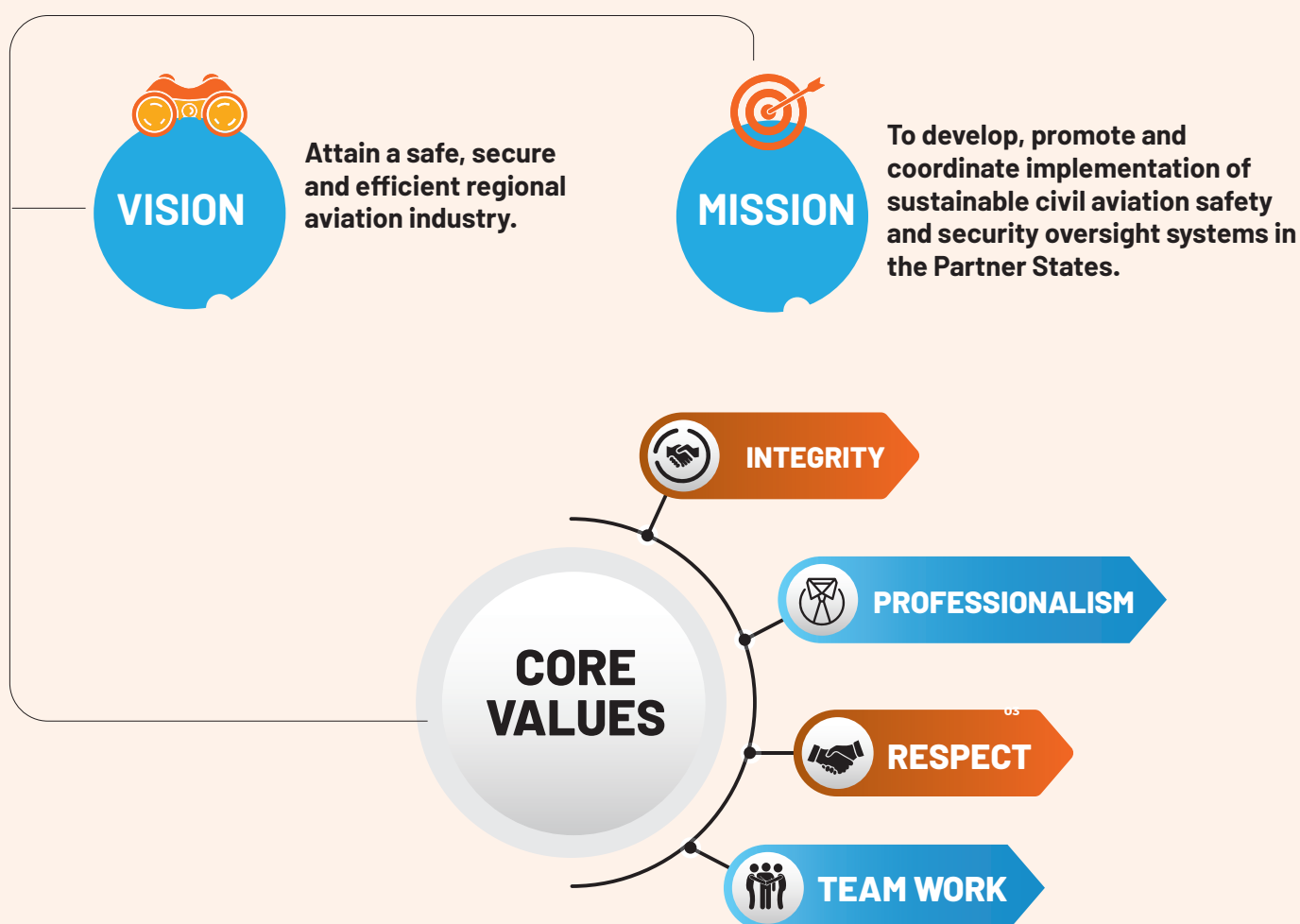
The East African Community Civil Aviation Safety and Security Oversight Agency (CASSOA) was established by the EAC Council of Ministers on 18th April 2007, following the signing of a protocol by the three founder Partner States. CASSOA started operations on 1st June 2007, as an autonomous self-accounting institution of the EAC. It was thereafter formally launched on 18th June 2007 during the 5th Extraordinary Summit of EAC Heads of State held in Kampala, Uganda.

The mandate of CASSOA is based on Article 92 of the EAC Treaty, under which the Partner States undertake to make air transport services safe, efficient and profitable; adopt common policies for the development of civil air transport in the region; harmonise civil aviation laws and regulations and; coordinate measures and co-

operate in the maintenance of high security.

CASSOA was established to promote the safe, secure and efficient use and development of civil aviation within and outside the Partner States. The Agency was also to assist, support and advise the Partner States in their endeavour to meet their safety and security oversight obligations and responsibilities under the Chicago Convention and its Annexes.

Further, the Agency provides the Partner States with an appropriate forum and structure to discuss, plan and implement common measures required for achieving the safe and orderly development of international Standards and Recommended Practices (SARPs) relating to the safety and security of civil aviation.



## OBJECTIVES & FUNCTIONS

Pursuant to Article 92 of the Treaty, the principal objectives of the Agency as stated in the EAC Civil Aviation Safety and Security Oversight Agency Act 2009 (Section 4) as follows:

- a) To develop policies on the development of **safe, reliable, efficient and economically viable civil aviation** with a view to developing appropriate infrastructure, aeronautical skills and technology as well as the role of civil aviation in support of other economic activities;
  
- b) Assist the Partner States in meeting their **safety and security** oversight obligations and responsibilities under the Treaty and the Chicago Convention and its Annexes; and
  
- c) Provide the Partner States with an appropriate forum and structure to discuss, plan and implement common measures required for achieving the safe and orderly development of international civil aviation through the implementation of international standards and recommended practices relating to the safety and security of civil aviation.



SAFE



RELIABLE



EFFICIENT



VIALE CIVIL AVIATION



SAFETY & SECURITY



FORUM & STRUCTURE

**CASSOA is also involved in three major functions, namely:**



1. Harmonising operating regulations to ensure that they meet international standards and recommended practices;
2. Developing standardised procedures for licensing, approving, certificating and supervising civil aviation activities; and
3. Providing guidance and assistance to Partner States including putting in place measures for resource sharing particularly for technical personnel.

## ORGANISATION STRUCTURE

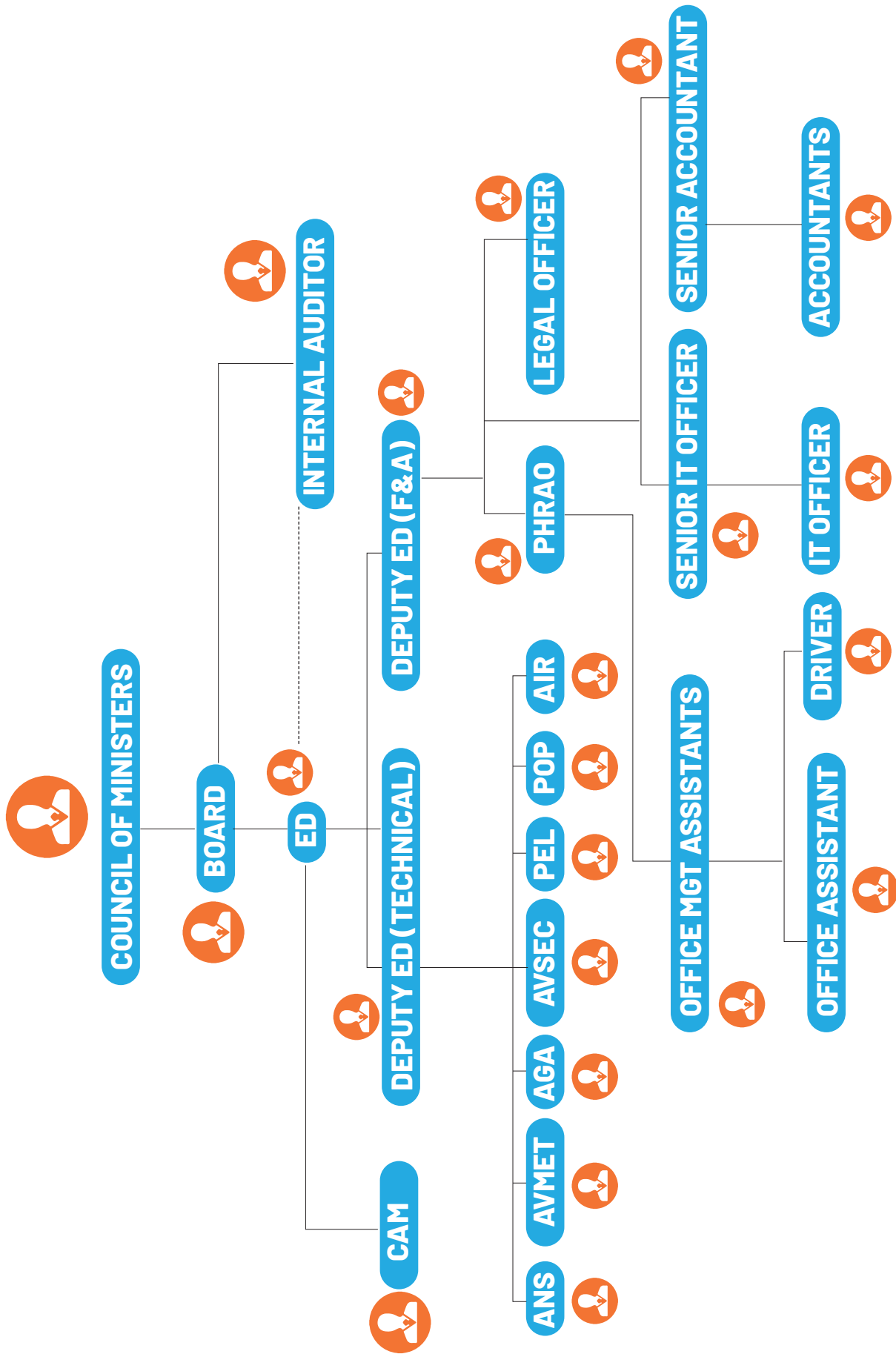
**As at 30th June 2020, The Agency had the following human resources on board:**

	CATEGORY	ESTABLISHED	ACTUAL	GAP
	Executive Director	1	1	0
	Professional Staff	21	14	7
	General Staff	8	5	3
	<b>Total</b>	<b>30</b>	<b>20</b>	<b>10</b>

**The table below shows distribution of staff in terms of gender:**

	GENDER	TOTAL NUMBER OF STAFF
	Female	8
	Male	12

# ORGANISATION STRUCTURE OF CASSOA



# CORPORATE GOVERNANCE STATEMENT

## THE BOARD

The Agency is governed by a Board of Directors constituted by the heads of civil aviation in the Partner States, the CASSOA Executive Director and civil aviation experts, one from each Partner State, nominated by the respective Ministers responsible for civil aviation. The Chairperson of the Board is appointed from one of the Heads of Civil Aviation and on rotational basis.

## BOARD MEMBERS



**Capt. Gilbert Kibe**  
Board Chairman, EAC CASSOA  
Director General,  
Kenya Civil Aviation Authority



**Mr. Hamza Johari**  
Director General,  
Tanzania Civil Aviation  
Authority



**Prof. David Kakuba**  
Director General  
Uganda Civil Aviation Authority



**Capt. David Subek Dada**  
Chief Executive Officer  
South Sudan Civil Aviation  
Authority



**Col. Silas Udahemuka**  
Director General  
Rwanda Civil Aviation Authority



**Late Mr. Emmanuel Habimana**  
Director General  
Burundi Civil Aviation Authority

## BOARD MEMBERS



**Lt Col. Prime Yamuremye**  
Aviation Expert  
Republic of Burundi



**Mr. Ambrose K Akandonda**  
Aviation Expert  
Republic of Uganda



**Eng. Christopher Njenga**  
Aviation Expert  
Republic of Kenya



**Eng. Margaret Munyagi**  
Aviation Expert  
United Republic of Tanzania



**Mr. Emile Nguza Arao**  
Executive Director  
EAC CASSOA

## TECHNICAL COMMITTEES

**Technical Committee – Regulatory (TC-R):**  
responsible for all technical and regulatory matters relating to safety and security oversight;

**Technical Committee – Finance and Administration (TC – F & A):** responsible for the administration and management of resources of the Agency;

**Technical Committee – Audit and Risk (TC-A&R):** responsible for reviewing and considering the Agency’s risk management policies and the Agency’s Financial Statements prior to submission to the Council.





**PERFORMANCE REVIEW**



# PERFORMANCE REVIEW

## OPERATIONAL PERFORMANCE

### **Republic of South Sudan received a fully developed set of Aviation Security Regulations.**

The Agency's primary mandate is to assist our Partner States in Aviation Safety and Security to attain a high Effective Implementation score in ICAO USOAP and USAP Audits under the Chicago Convention and its Annexes. In light of our mandate, the Republic of South Sudan has now received a fully developed set of Aviation Security Regulations, a customized copy of the EAC Model National Civil Aviation Security Programme and National Civil Aviation Security Training Programme, a customized copy of the EAC Model Civil Aviation Security Quality Control Programme in addition to other Agency developed documents with funding for the missions being provided by the ICAO AFI SECFAL fund.

### **High level visit to the Republic of South Sudan by EAC CASSOA Board.**

On 16th and 17th of July 2019, Kenya Aviation Expert and CASSOA Executive Director visited RSS on behalf of the Board. The delegation presented opportunities for RSS as a member and how they can be assisted by the Agency.

### **Consideration of Automatic Validation of PEL paper by the 40<sup>th</sup> ICAO Assembly.**

EAC CASSOA Director (Technical) presented 3 working papers to the 22<sup>nd</sup> meeting of APIRG (Africa-Indian Ocean Planning and Implementation Regional Group) and, the paper on Automatic Validation of Personnel License (PEL) was selected to be presented to the 40<sup>th</sup> Assembly. Due to the Agency's very highly visible and successful stature, there is consideration from AFCAC to have CASSOA as a full-time member of its soon-to-be established Technical Safety Team.

### **In-house development of 3rd EAC CASSOA Strategic Plan.**

The Agency managed to complete the draft 3rd Strategic Plan with only internal resources in a period of one month and our effort was rated as 85% completion factor by the PSs Planners.

### **Capacity building in the region. National Auditors training:**

During the year under review the Agency in collaboration with European Civil Aviation Conference (ECAC) organized a training course for National Auditors under the EU CASE.

### **Project. CASE is the project under EU (ECAC) that supports Aviation Security in Africa and Arabian Peninsula.**

Best Practices for National Auditors – Level 1 (BPNA1) is a training activity specifically tailored for the professional development of National Auditors. It is one of the CASE Project activities aimed at supporting the development of a viable and sustainable compliance-monitoring system for Aviation Security in Partner States, by strengthening the skills and competencies of National Auditors.

Total of 17 participants attended comprising of PSs of Tanzania (07), Burundi (03) and South Sudan (07) who benefitted from the training. The first group started the course from 19th to 23rd August 2019 and the second group from 26th to 30th August 2019.

**Airport Training Program:**

The Agency, through the Centre for Aviation Medicine, presented a paper/proposal on an Airports Training Program and was able to receive funds from GIZ GmbH to cater for this. The training took place in identified EAC International Airports in Nairobi, Mombasa, Kisumu, Zanzibar, Juba, Dar es Salaam and Kilimanjaro. The training was carried out between May and June 2020 with emphasis on Covid-19 preparedness and response. The remaining two trainings for Airports in Kigali and Burundi will be done on the next financial year 2020/2021.



*Stakeholders at Jomo Kenyatta International Airport receiving hands on training on COVID-19 preparedness and response.*

**ECCAIRS version 5.0 training for Rwanda Civil Aviation Authority:**

The Agency organized and conducted an end user course of the ICAO European Co-ordination Centre for Aviation Incident Reporting System (ECCAIRS) on request by Republic of Rwanda. The training was held between 30th September and 4th October 2019 on ECCAIRS version 5.0 safety data analysis and management. The training participants were the newly recruited safety department staff and accident investigation officers from Ministry of Infrastructure.

The End-User course delivered by CASSOA was aimed at participants who would input the safety data into ECCAIRS or interrogate the system for safety analysis purposes. This course covered Accident/Incident Data Reporting (ADREP) taxonomy, as well as hands-on experience of ECCAIRS as a tool used to code, enter, extract or analyze safety data.

### **A successful 5th EAC Aviation Symposium.**

The 5<sup>th</sup> Aviation symposium organized by the Agency in collaboration with partner states and sponsors was held in Bujumbura, Burundi between 27<sup>th</sup> and 28<sup>th</sup> February 2020 . The theme of the symposium was 'Evolving with dynamic technological transformation – The case of Aviation Safety and Security'.

A number of presentations were made including Legal Challenges Arising From Technological Dynamism In Aviation, Engaging Stakeholders In a coordinated collaboration for aviation development in Africa, Google Loon, CCO/CDO implementation in Africa, Status of implementation of the Single African Air Transport Market, EMEA Airspace Mobility Solutions Land & Air Systems, Global Surveillance from Space Based Ads-B, Aspects of Aviation Medicine in Flight Safety, Feasibility and reality Of an EAC UTMS System, EMPIC, Standard Software for Regulators, Air Ambulance Operations, Airport Collaborative Decision Making (ACD-M), ICAO Traveler Identification Programme (ICAO TRIP) and The Path To The SADC Upper Air Space Control/Management Centre (Challenges And Achievements).Thirteen (13) resolution were proposed and adopted by the meeting.



***Panel Discussion on “the path to SADC upper air space control/management centre (challenges and achievements)”***

## **EAC Aviation Medical Protocols**

Pursuant to Article 92 of the EAC Treaty it is important to note that Inter States are working towards harmonization of their policies and procedures on Civil Aviation in order to promote the development of safe, reliable, efficient and economically viable Civil Aviation with a view to developing appropriate infrastructure, new practical skills and technology as well as the role of aviation in support of other economic activities. An Aviation Medicine Experts working group assisted by a team of medical specialists was convened to develop medical protocols meant to guide the Aviation Medical Examiners during medical assessment process and certification of pilots, air traffic controllers, flight engineers and flight attendants, who may have any of the health/medical conditions in the document. This exercise was done from 22<sup>nd</sup> to 25<sup>th</sup> July 2019.

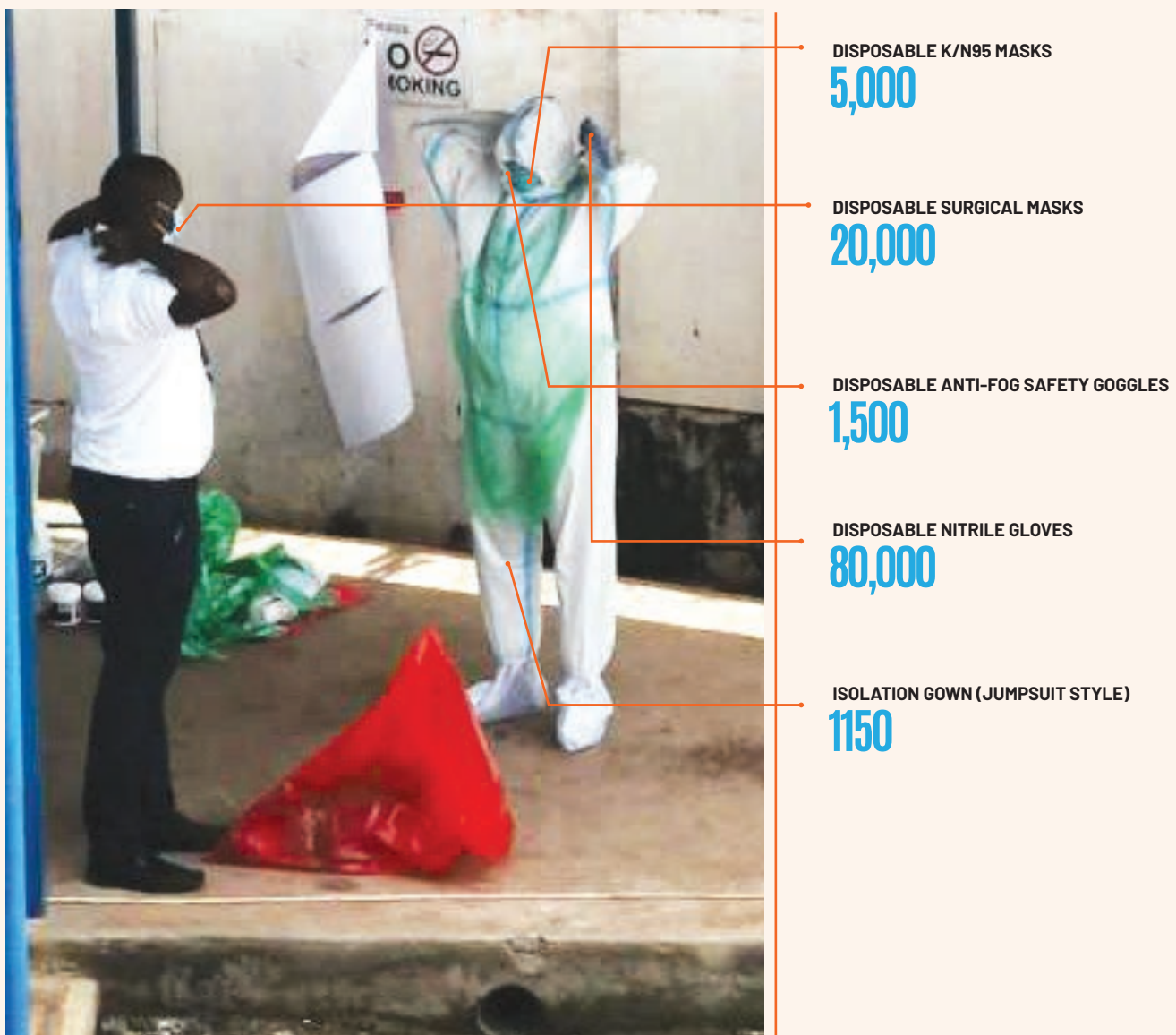
## **Development of Government Safety Inspector – Aerodromes and Ground Aids course.**

ICAO- ESAF convened a meeting with the East Africa School of Aviation (EASA) and EAC- CASSOA on the 19 June 2019 at United Nations Offices in Nairobi with the aim of building and maintaining harmonious efforts on matters relating to providing training in pre-identified areas of “great training need” in the EAC region and beyond. The meeting reviewed course material and modules, discussed the target population and modalities of implementation, developed/reviewed continuous and summative assessments, determined the course instructors and discussed awards for the course.

## Procurement of PPE's

On behalf of GIZ GmbH, the Agency procured and distributed Personal Protective Equipment (PPEs) for the COVID-19 preparedness and response Airport stakeholders training as seen in a table below.

No.	Item Description	Quantity
1	Disposable K/N95 Masks	5000
2	Disposable Surgical Masks	20000
3	Full Cover Anti-fog safety goggles	1500
4	Disposable Nitrile gloves	80000
5	Isolation Gown (jumpsuit style)	1150



## Development of Examination questions

Air Traffic Controller(ATC)experts' working group held a meeting in CASSOA headquarters from 3rd to 7th February 2020. A total of 2227 ATC questions were developed in an effort to automate and harmonise EAC Aviation examination system.



# AUDITED ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

# AUDITED ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2020

## REPORT OF THE AUDIT COMMISSION ON CIVIL AVIATION SAFETY AND SECURITY OVERSIGHT AGENCY (CASSOA) FOR THE YEAR ENDED 30 JUNE 2020

**The Chairperson Council of Ministers East African Community**

### **Opinion**

We have audited the financial statements of the Civil Aviation Safety and Security Oversight (CASSOA) set out on pages 11 to 29, which comprise the statement of financial position as at 30 June 2020, the statement of financial performance, statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects the financial position of Civil Aviation Safety and Security Oversight (CASSOA) as at 30 June 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Treaty for Establishment of the East African Community, 1999 (as amended) and CASSOA Financial Rules and Regulations, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Civil Aviation Safety and Security Oversight Agency (CASSOA) in accordance with the ethical requirements of International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants and Article 134(4) of the Treaty for Establishment of the East African Community, 1999 (as amended) and we have fulfilled our ethical responsibilities in accordance with these requirements and the ISAs. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.


**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements of the current period.


We have determined that there are no key audit matters to communicate in our report.

Report on Other Legal and Regulatory Requirements.


As required by Article 134(2) of the Treaty for Establishment of the East African Community, 1999 (as amended) we report based on the audit that any contributions received or revenue collected by the Civil Aviation Safety and Security Oversight Agency (CASSOA) have been allocated and distributed in accordance with this Treaty.


  
 .....  
**Mr. Obadiah. R. Biraro**  
 AUDITOR GENERAL  
 OF THE REPUBLIC OF  
 RWANDA

Date: 30/6/2021


  
 .....  
**Ms. Nancy Gathungu**  
 AUDITOR GENERAL OF  
 THE REPUBLIC OF KENYA

Date: 30/6/21

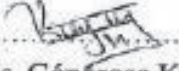
  
 .....  
**Mr. Charles E. Kichere**  
 CONTROLLER AND  
 AUDITOR GENERAL OF  
 THE UNITED REPUBLIC  
 OF TANZANIA  
 Date: .....

  
 .....  
**Mr. John F. S. Muwanga**  
 AUDITOR GENERAL OF  
 THE REPUBLIC OF  
 UGANDA

Date: 30/6/21

  
 .....  
**Amb. Steven Kiliona Wundu**  
 AUDITOR GENERAL OF THE  
 REPUBLIC OF SOUTH SUDAN

Date: 30/6/2021

  
 .....  
**Ms. Générose Kiyago**  
 STATE INSPECTOR  
 GENERAL OF THE  
 REPUBLIC OF BURUNDI

Date: 30/6/2021




# CIVIL AVIATION SAFETY AND SECURITY OVERSIGHT AGENCY FINANCIAL STATEMENTS

## STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2020

	Notes	2019/2020 US\$	2018/2019 US\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	1,763,128	1,535,607
Outstanding Partner States Contributions	6	1,532,817	1,022,479
Other Receivables	7	67,084	91,137
Advances and Prepayments	8	212,649	38,671
<b>Total Current Assets</b>		<b>3,575,677</b>	<b>2,687,894</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	9	857,714	821,061
Intangible Assets	10	57,067	77,130
<b>Total Non-Current Assets</b>		<b>914,781</b>	<b>898,192</b>
<b>Total Assets</b>		<b>4,490,459</b>	<b>3,586,085</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	11	27,974	66,673
Utilised Current Grants from DPs	12	341,355	-
Staff gratuity payable within 1 year	13	74,148	81,701
<b>Total Current Liabilities</b>		<b>443,476</b>	<b>148,374</b>
<b>Non-Current Liabilities</b>			
Staff gratuity payable after 1 year	13	316,088	216,613
<b>Total Non-Current Liabilities</b>		<b>316,088</b>	<b>216,613</b>
<b>Total Liabilities</b>		<b>759,564</b>	<b>364,987</b>
<b>NET ASSETS</b>		<b>3,730,894</b>	<b>3,221,099</b>
<b>Net Assets /Equity</b>			
Revaluation Reserve Accumulated Surpluses/(deficits)		81,135-	-
		3,649,759	3,221,099
<b>TOTAL NET ASSETS/EQUITY</b>		<b>3,730,894</b>	<b>3,221,099</b>

  
 .....  
 EMILE NGUZA ARAO  
 EXECUTIVE DIRECTOR

  
 .....  
 RITA KABANYANA  
 SENIOR ACCOUNTANT

# CIVIL AVIATION SAFETY AND SECURITY OVERSIGHT AGENCY FINANCIAL

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2020

	Notes	2019/2020 US\$	2018/2019 US\$
<b>Revenue</b>			
Contribution from Partner States	14	2,753,460	2,673,564
Revenue from non-exchange transactions	15	151,289	0
Revenue from exchange transactions	16	12,216	20,505
Gain on disposal of non-current assets	21	-	203
Other revenue	17	394	424
<b>Total Revenue</b>		<b>2,917,359</b>	<b>2,694,696</b>
<b>Expenses</b>			
Wages, salaries and employee benefits	18	1,252,326	1,063,989
Administrative and consultancy expenses	19	1,148,984	1,434,794
Depreciation expense	9	52,113	35,727
Amortization expense	10	28,423	27,030
Loss on exchange translation	20	668	655
Loss on disposal of non-current assets	21	816	-
Loss on revaluation of non-current assets	22	1,087	-
Finance costs	23	5,440	5,542
<b>Total expenses</b>		<b>2,489,856</b>	<b>2,567,736</b>
<b>Surplus/(deficit) for the period</b>		<b>427,503</b>	<b>126,960</b>

# CIVIL AVIATION SAFETY AND SECURITY OVERSIGHT AGENCY

## STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30TH JUNE 2020

	Accumulated Surpluses/ (Deficits)	Revaluation Reserve	Total
Balance at July 1, 2019 brought forward	3,221,099	-	3,221,099
Reversal of accounts payable	1,158	-	<b>1,158</b>
Revaluation of PPE	-	81,135	<b>81,135</b>
Surplus for the period	427,503	-	<b>427,503</b>
Balance at June 30, 2020	3,649,759	81,135	3,730,894

# CIVIL AVIATION SAFETY AND SECURITY OVERSIGHT AGENCY

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2020

	2019/2020 US\$	2018/2019 US\$
<b>Cash flows from operating activities</b>		
Surplus (deficit)	427,503	126,960
Non-cash movements		
Depreciation	52,113	35,727
Amortisation	28,423	27,030
Loss/(Gain) on disposal of PPE	816	(203)
Loss on revaluation of non-current assets	1,087	
(Increase)/decrease in outstanding PS contributions	(510,338)	(445,592)
(Increase)/decrease in receivables	24,053	4,608
(Increase)/decrease in prepayments	(173,978)	(17,875)
Increase/(decrease) in payables	(37,541)	(29,631)
Increase/(decrease) in unutilised current grants	341,355	-
Increase/(decrease) in gratuity	91,921	100,114
<b>Net cash flows from operating activities</b>	<b>245,416</b>	<b>(198,862)</b>
<b>Cashflows from investing activities</b>		
(Acquisition)/liquidation of Short term Investments	-	-
Acquisition of fixed assets	(10,074)	(70,857)
Acquisition of intangible assets	(8,360)	(83,500)
Disposal of fixed assets	540	203
Net cashflows from investing activities	(17,894)	(154,154)
Net increase/(decrease) in cash and cash equivalents	227,522	(353,016)
Cash and cash equivalents at beginning of the financial year	1,535,607	1,888,624
Cash and cash equivalents at end of the financial year	1,763,128	1,535,607

# CIVIL AVIATION SAFETY AND SECURITY OVERSIGHT AGENCY

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2020

PARTICULARS	Budgeted Amounts	Actual Amounts on comparable basis	Difference Final Budget and Actual	%	Variances Explained
	Final				
<b>RECEIPTS</b>					
Contribution from Partner States	2,753,460	2,202,768	(550,692)	-20%	1
Funding from Reserve	334,600	334,600	-	0%	
Grant from GIZ	118,051	119,289	1,238	1%	
Other receipts	17,500	57,003	39,503	226%	2
<b>Total receipts</b>	<b>3,223,609</b>	<b>2,713,660</b>	<b>(509,949)</b>	<b>-16%</b>	
<b>PAYMENTS</b>					
Wages, salaries and employee benefits	1,303,995	1,252,326	51,669	4%	3
Administrative expenses	1,317,682	908,708	408,974	31%	4
Technical Expenses	561,672	120,991	440,681	78%	5
Finance expenses	6,000	5,440	560	9%	6
Capital expenditure	34,260	21,512	12,748	37%	7
<b>Total Payments</b>	<b>3,223,609</b>	<b>2,308,977</b>	<b>914,632</b>	<b>28%</b>	
<b>NET RECEIPTS/(PAYMENTS)</b>	<b>-</b>	<b>404,683</b>			

### Explanation of variances

1. Contribution from two Partner States were not received in full.
2. The sponsorship of the 5th Aviation Symposium exceeded expectations
3. Delayed recruitment of additional staff led to non-utilisation of budget amounts.
4. Disruption of operations by COVID19 Pandemic led to inability to carry out some planned activities in the 4th quarter.
5. Low participation of Partner States in technical activities, deferral of key missions during the financial year and disruption of planned working group meetings by COVID19 Pandemic.
6. Bank charges actually incurred were slightly lower than anticipated amounts due to reduced operations in the fourth quarter.
7. Some planned acquisition of office equipment did not happen due to the pandemic and some items were procured at lower than budget costs.

# NOTES TO THE FINANCIAL STATEMENTS

## 1) Reporting Entity

These financial statements are for the East African Civil Aviation Safety and Security Oversight Agency (CASSOA), an Institution of the East African Community. CASSOA was established as a regional organisation in recognition that an effective safety and security oversight in the region is prerequisite to the development of efficient, economical, safe and secure air transport industry.

## 2) Statement of compliance with the International Public Sector Accounting Standards

The annual financial statements of CASSOA have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS).

## 3) Basis of preparation and authorisation to submit financial statements.

### a) Basis of preparation

These financial statements are prepared on an accrual basis of accounting in accordance with IPSAS and the Financial Rules and Regulations of CASSOA.

CASSOA applies the historical cost principle unless otherwise stated in Note 4. The financial statements have been prepared on a going concern basis and Accounting policies have been applied consistently throughout the year. The financial year runs from 1<sup>st</sup> July to 30<sup>th</sup> June.

### b) Foreign Currency

The functional and presentation currency of CASSOA is the United States dollar. On initial recognition, foreign currency transactions are translated into United States dollars using the exchange rates prevailing at the date of the transaction.

Subsequent recognition of monetary assets and liabilities denominated in foreign currencies are translated at the Bank of Uganda exchange rate in effect at the reporting date. Non-monetary items in foreign currencies measured at historical cost are translated at the exchange rate in effect at the date of the transaction.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognized in the Statement of Financial performance.

**The exchange rate used to translate Uganda Shilling into US dollar used as at 30th June 2020 was:**

Currency	Equivalent to 1US Dollar
Uganda Shilling (UGX)	3,730.33

The amounts in the financial statements are rounded to the nearest US dollar.

**c) Critical accounting estimates**

Preparing financial statements in accordance with IPSAS requires CASSOA to make estimates, judgements and assumptions in the selection and application of accounting policies and in the reported amounts of assets, liabilities, revenues and expenses. For this reason, actual results may differ from those estimates. Accounting estimates and underlying assumptions are reviewed on an ongoing basis, and revisions to estimates are recognized in the year in which the estimates are revised and in any future year affected. Significant estimates and assumptions that may result in material adjustments in future years include: selection of useful lives and the depreciation/amortization method for property, plant and equipment/intangible assets; impairment on assets; classification of financial instruments or assets; and contingent assets and liabilities.

**d) Authorisation to submit financial statements for Audit**

These financial statements are authorised by the Board of Directors to be submitted for audit on 26<sup>th</sup> August 2020.

**4) Summary of significant Accounting Policies**

**a) Revenue**

**Contribution from Partner States**

Contributions from Partner States are recognized as revenue from non-exchange transactions. These revenues are recognised when approved by the Council and any outstanding contributions as at end of the financial year are carried forward as receivables from non-exchange transactions

**Contributions from development partners**

Contributions without stipulations and those with stipulations that satisfy the definition of restrictions are recognised as revenue from non-exchange transactions. Donations of assets with stipulations that satisfy the definition of a condition are initially recognised as a liability. Subsequently the revenue is recognised annually as the conditions are fulfilled, by the equal reduction of the carrying amount of the liability as provided by IPSAS 23. CASSOA does not recognize or disclose contributions of services in-kind as an asset and revenue as permitted by IPSAS 23.

**Revenue from exchange transactions**

Revenue from exchange transactions is recognised when earned in conformity with IPSAS 9. Interest on investments is recognized on a time proportion basis that takes into account the effective yield on the asset.

## b) Property, plant and equipment

All property, plant and equipment are stated at revalued cost, less accumulated depreciation and accumulated impairment losses. This includes costs that are directly attributable to the acquisition of the asset and the initial estimate of dismantling and site restoration costs. Where an asset is acquired for nil or nominal consideration, the fair value at the date of acquisition is deemed to be its cost. The threshold for recognition of Property Plant and Equipment as an asset is US\$250 or more per unit.

CASSOA has revised its measurement after recognition policy to the revaluation model. Valuation of assets is carried out at various intervals as shown below:

Asset Group	Regularity
Computer Equipment	Every three years
Furniture, fixtures, motor vehicles, office equipment, telecommunications equipment	Every five years
Land and buildings (upon receipt of title to the property)	Every 10 years

Subsequent costs are included in the asset's carrying amount or are recognized as a separate asset only when it is probable that future economic benefits associated with the item will flow to CASSOA and the cost of the item can be measured reliably. Repairs and maintenance are charged to surplus or deficit in the Statement of financial performance in the year in which they are incurred.

Assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition consistent with IPSAS 17.

## c) Intangible assets

Intangible assets consist of information technology software with finite useful lives. They are amortised over five years using straight line method and stated at cost less accumulated amortisation and accumulated amortisation losses. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition consistent with IPSAS 31. Costs associated with the maintenance of computer software programs are recognized as expenses when incurred.

## d) Impairment of non-cash generating assets

Property, plant and equipment, intangible and other non-cash generating assets are reviewed for impairment at each reporting date. For property, plant and equipment, CASSOA reviews for impairment during the annual physical verification process. An impairment loss is recognized in surplus or deficit in the Statement of Financial Performance when the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the higher of an asset's fair value, less costs to sell, and its value in use.

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the impairment of value has decreased or no longer exists. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment deficit had been recognized.

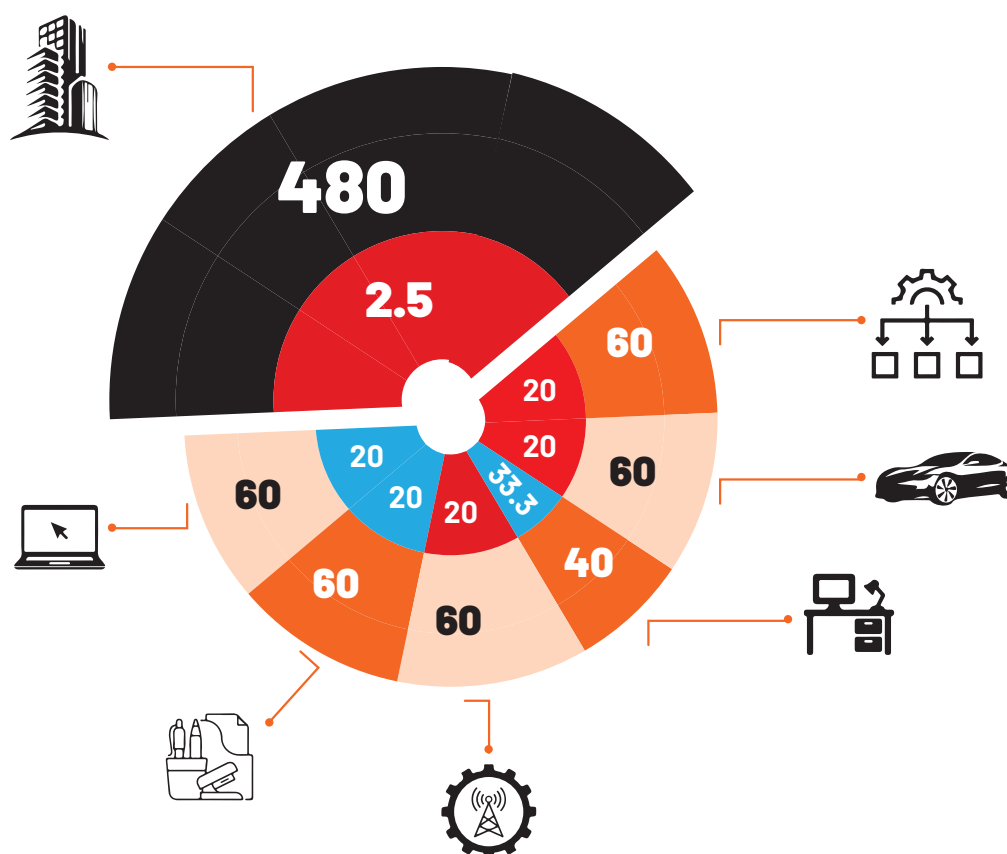


### e) Depreciation

Items of Property, Plant and Equipment are depreciated using the straight line basis over the estimated useful lives and this applies to all items of property, plant and equipment except land that has an indefinite useful life. Depreciation for acquisitions during the year is calculated from the month of acquisition.

**The expected useful economic lives of assets and applicable depreciation rates are as follows:**

Asset type	Useful life (Months)	Depreciation rate per annum %
Land	indefinite	NIL
Buildings	480	2.5
Other structures	60	20
Motor vehicle	60	20
Computer equipment	40	33.3
Telecommunications equipment	60	20
Office Equipment	60	20
Office Furniture	60	20
Software (Intangible asset)	60	20



**f) Gain/Loss on Assets Disposal**

Gains or losses on disposal of property, plant and equipment are determined by comparing net disposal proceeds if any with the carrying amounts and are included in the surplus/deficit for the period of disposal.

**g) Contingencies****Contingent assets**

A contingent asset is disclosed when an inflow of economic benefits or service potential is probable. If it has become virtually certain that an asset is no longer contingent and that its value can be measured reliably, the asset and the related revenue are recognized in the year in which the change occurs. The Agency had no contingent assets as at 30<sup>th</sup> June 2020.

**Contingent Liabilities**

Contingent liabilities are possible obligations that arose 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 control of the entity; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

**Commitments**

Commitments are future expenses and liabilities to be incurred on contracts entered into at the reporting date for which CASSOA has minimal discretion, if any, to avoid in the normal course of operations e.g. contracts for the supply of goods or services. Commitments relating to employee contracts are excluded.

**h) Cash and cash equivalents**

**Cash and cash equivalents comprise of cash at bank in current accounts and cash in hand.**

**i) Employee benefits****i) Short term employee benefits**

Short-term employee benefits are those that are expected to be settled within 12 months after the end of the year in which employees render the related service. Those benefits include assignment benefits, regular monthly benefits (e.g., wages and salaries), compensated absences (e.g., paid leave, such as annual leave), other short-term and non-monetary benefits and the current portion of long-term benefits provided to current employees. An expense is recognized when a staff member provides services in exchange for employee benefits. A liability is reported for any entitlement that has not been settled at the reporting date and represents the amount paid or expected to be paid to settle the liability. Owing to the short-term nature of those entitlements, the liabilities are not discounted for the time value of money and are presented as current liabilities.

**ii) Post-employment benefits**

Post-employment benefits are those payable after completion of employment, but exclude termination payments.

The Agency contributes 25% of the basic pay towards a Staff Gratuity fund. Employees do not contribute towards this fund. The fund is internally managed by the Agency. The gratuity is paid at the end of the contract for employment. This gratuity is accrued when incurred.

**j) Taxation**

Article 4(4) of the EAC CASSOA headquarters agreement between the East African Community and the Republic of Uganda, states that the Agency, its property, assets, income and transactions shall be exempt from all direct taxation including value added tax and from customs duties and prohibitions, restrictions on imports by the Agency for its official use. The Agency shall also be exempt from any obligation relating to payment, withholding or collection of any tax or duty provided that such assets and other property shall not be sold within the Republic of Uganda except in accordance with conditions agreed to with the Government. Since the Republic of Uganda has not issued the Agency with a tax exemption the Agency pays VAT on taxable goods and services and subsequently claims the VAT refund from Uganda Revenue Authority. As at 30<sup>th</sup> June 2020, the amount recoverable in respect of VAT paid on goods and services was US\$ 66,351.78. The tax recoverable is treated as receivables from exchange transactions. Due to the doubtful recoverability of the amount the Agency has made a provision for the amounts older than 1 year of US\$54,402 pending confirmation from Uganda Revenue Authority.

**k) Comparative information**

The current year's statement of financial position, statement of financial performance, statement of changes in net assets/equity and cash flow statement are shown alongside their respective period FY2018/2019 statements for comparison.

**i) Nature and purpose of reserves**

The Agency maintains a reserve fund which has arisen out of surpluses built up from previous financial years. This reserve is maintained in a separate bank account and is managed in line with the Agency Financial Rules and Regulations and utilised in accordance with the approval of the Board of Directors.

**m) Related parties**

The Agency regards a related party as a person or an entity with the ability to exert control individually or jointly or exercise significant influence over the Agency. The key management personnel of CASSOA (as defined by IPSAS 20) is its Executive Director or when appointed by the Board, the Acting Executive Director.

## 5) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balance with banks in current and fixed deposit accounts. As at 30<sup>th</sup> June, 2020 cash and cash equivalents included the following balance:

Particulars	2019/2020 US\$	2018/2019 US\$
Cash in hand	609	638
Balances with banks on current accounts	1,762,519	1,534,970
<b>Total</b>	<b>1,763,128</b>	<b>1,535,607</b>

## 6 Outstanding Partner State Contributions

Particulars	2019/2020 US\$	2018/2019 US\$
Burundi CAA (Contribution for FY2015/2016 , FY2016/2017 and FY2019/2020)	197,578	146,150
South Sudan CAA (Contribution for FY2017/2018, FY2018/2019 and FY2019/2020)	1,335,239	876,329
<b>Total</b>	<b>1,532,817</b>	<b>1,022,479</b>

## Aging Analysis

Particulars	DAYS			Total
	<360	<720	>720	
Burundi CAA	91,782	-	105,796	<b>197,578</b>
South Sudan CAA	458,910	445,594	430,735	<b>1,335,239</b>
<b>Total</b>	<b>550,692</b>	<b>445,594</b>	<b>536,531</b>	<b>1,532,817</b>

## 7) Other Receivables from exchange transactions

Particulars	2019/2020 US\$	2018/2019 US\$
Uganda Revenue Authority - VAT Recoverable	66,352	69,631
<sup>1</sup> Staff Advances and Imprest	732	8,473
Housing Finance Bank- accrued interest income	-	12,404
Kenya CAA - Exam system support	-	629
<b>Total</b>	<b>9,510</b>	<b>91,137</b>

## Aging Analysis

Particulars	DAYS		
	<360	>360	Total
Staff Advances and Imprest	732	-	732
Uganda Revenue Authority - VAT Recoverable	9,868	56,484	66,352
<b>Total</b>	<b>10,600</b>	<b>56,484</b>	<b>67,084</b>

## 8) Advances and Prepayments

Particulars	2019/2020 US\$	2018/2019 US\$
Jubilee - Group Life Assurance	13,041	11,826
AAR - Medical Insurance	27,267	11,959
Sanlam - General Insurance	19,049	10,086
Lplus -Exam system support fees	6,870	-
AAR Special benefit fund	10,000	-
AFD - Pandemic training	136,422	-
SAA - Staff Training	-	4,800
<b>Total</b>	<b>212,649</b>	<b>38,671</b>

### 9) Property, Plant and Equipment (United States dollars)

	Land	Building	Other structures	Motor Vehicle	Computer Equipment	Office Equipment	Office Furniture	Telecommunication Equipment	Total
2019/2020									
Cost:									
As at 01 July 2019	334,770	458,967	5,399	100,870	107,361	81,193	57,798	43,568	<b>1,189,926</b>
Additions	-	-	-	-	3,317	1,419	4,408	930	<b>10,074</b>
Disposal	-	-	-	-	-	(1,985)	-	-	<b>(1,985)</b>
Revaluation surplus	-	-	-	34,584	13,360	17,348	15,844	-	<b>81,135</b>
Revaluation loss	-	-	(316)	-	-	-	-	(771)	<b>(1,087)</b>
As at 30 June 2020	334,770	458,967	5,083	135,454	124,038	97,975	78,049	43,726	<b>1,278,063</b>
Accumulated Depreciation:									
As at 01 July 2019	-	70,270	2,801	81,839	87,933	50,587	52,439	22,995	<b>368,864</b>
Depreciation for the year	-	11,474	456	10,723	11,342	9,422	4,644	4,052	<b>52,113</b>
Adjustment	-	-	-	-	-	-	-	-	<b>-</b>
Disposal	-	-	-	-	-	(628)	-	-	<b>(628)</b>
As at 30 June 2020	-	81,744	3,257	92,562	99,275	59,381	57,083	27,047	<b>420,348</b>
Net carrying amount:									
As at 30 June 2020	334,770	377,223	1,826	42,892	24,763	38,594	20,967	16,679	<b>857,715</b>

## 10) Intangible assets

	Software Acquired US\$	Total US\$
2019/2020		
Cost:		
As at 01 July 2019	323,062	323,062
Additions	8,360	8,360
Disposal	-	-
<b>As at 30 June 2020</b>	<b>331,422</b>	<b>331,422</b>
Accumulated Amortisation:		
<b>As at 01 July 2019</b>	<b>245,932</b>	<b>245,932</b>
Amortisation for the year	28,423	28,423
Impairment	-	-
<b>As at 30 June 2020</b>	<b>274,355</b>	<b>274,355</b>
Net carrying amount:		
<b>As at 30 June 2020</b>	<b>57,067</b>	<b>57,067</b>

## 11) Payables

Particulars	2019/2020 US\$	2018/2019 US\$
Accounts payable to suppliers	10,314	31,438
Accrued expenses	9,159	34,160
Staff beneficiaries	-	1,075
Board and TCs Allowances	8,500	-
<b>Total</b>	<b>27,974</b>	<b>66,673</b>

### Accounts payable to suppliers aging analysis

Particulars	DAYS			
	0-180	180-360	>360	Total
Appliance World Ltd	(118)	-	-	(118)
Burundi Civil Aviation Authority	-	-	(283)	(283)
DHL International (U) Ltd	(2,409)	-	-	(2,409)
KK Security Uganda Ltd	(687)	-	-	(687)
MTN Uganda Ltd	(31)	-	-	(31)
MFI Managed Document Solutions Ltd	(78)	-	-	(78)
Uganda Telecom Ltd	(1,157)	-	-	(1,157)
Uganda Travel Bureau Ltd	(808)	(4,744)	-	(5,552)
<b>Total</b>	<b>(5,287)</b>	<b>(4,744)</b>	<b>(283)</b>	<b>(10,314)</b>

### 12) Unutilised Current Grants From DPs

Particulars	2019/2020 US\$	2018/2019 US\$
GIZ Pandemic preparedness Training Project	341,355	-

### 13) Staff gratuity

Particulars	2019/2020 US\$	2018/2019 US\$
Staff gratuity payable within 1 year	74,148	81,701
Staff gratuity payable after 1 year	316,088	216,613
<b>Total</b>	<b>390,235</b>	<b>298,314</b>

### 14) Contributions by Partner States through Civil Aviation Authorities<sup>1</sup>

Particulars	2019/2020 US\$	2018/2019 US\$
Burundi Civil Aviation Authority	458,910	445,594
Kenya Civil Aviation Authority	458,910	445,594
Rwanda Civil Aviation Authority	458,910	445,594
South Sudan Civil Aviation Authority	458,910	445,594
Tanzania Civil Aviation Authority	458,910	445,594
Uganda Civil Aviation Authority	458,910	445,594
<b>Total</b>	<b>2,753,460</b>	<b>2,673,564</b>



## 15) Revenue from non-exchange transactions

Particulars	2019/2020 US\$	2018/2019 US\$
GIZ -pandemic preparedness project	119,289	-
Sponsorship of 5th Aviation Symposium	32,000	-
<b>Total</b>	<b>151,289</b>	<b>-</b>

## 16) Revenue from exchange transactions

Particulars	2019/2020 US\$	2018/2019 US\$
Tender fees	100	-
Interest income	12,116	20,505
<b>Total</b>	<b>12,216</b>	<b>20,505</b>

## 17) Other revenue

Particulars	2019/2020 US\$	2018/2019 US\$
Insurance proceeds	384	407
Realised exchange gain	10	18
<b>Total</b>	<b>394</b>	<b>424</b>

## 18) Wages, salaries and employee benefits

Particulars	2019/2020 US\$	2018/2019 US\$
Salaries	702,293	561,084
Housing allowance	221,000	178,433
Transport allowance	47,300	38,584
Domestic Servant allowance	2,400	1,890
Entertainment allowance	3,600	2,835
Overtime and extraneous allowance	1,352	624
Furniture Allowance	-	15,000
Gratuity	175,573	138,350
Education allowance	74,000	74,000
Dependency allowance	3,650	3,100
Intern allowance	1,100	705
Responsibility and Acting allowance	432	4,759
Settlement allowance	13,125	44,625
Staff bonus	-	-
Other staff costs	6,500	-
<b>Total</b>	<b>1,252,326</b>	<b>1,063,989</b>

## 19) Administrative and consultancy expenses

Particulars	2019/2020 US\$	2018/2019 US\$
Training	37,748	99,392
Staff welfare and uniforms	3,542	6,356
Travel and subsistence	470,243	658,863
Insurance	81,819	92,403
Water and Electricity	4,338	4,878
Office expenses	30,239	38,424
Security	14,530	15,466
Newspapers	578	1,190
Telephone Internet & Fax	30,235	31,517
Postage	3,889	265
Stationery and printing	7,678	9,414
Software licences	20,106	10,701
Motor vehicle expenses	3,700	3,836
Conference and meeting costs	225,963	268,144
Consultancy	98,438	171,852
Advertising & promotion	10,345	22,095
Medical supplies	105,591	-
<b>Total</b>	<b>1,148,984</b>	<b>1,434,794</b>

The Administrative and Consultancy expenses are further analysed into expenses incurred in carrying out core technical mandate of the Agency, general administrative expenses, and expenses related to the governance of the Agency as below:

Particulars	Technical expenses US\$	Admin Expenses US\$	Governance Expenses US\$	Total
Training	-	37,748	-	138,399
Staff welfare and uniforms	-	3,542	-	3,542
Travel and subsistence	162,787	206,872	100,584	470,243
Insurance	-	81,819	-	84,854
Water and Electricity	-	4,338	-	4,338
Office expenses	-	30,239	-	30,239
Security	-	14,530	-	14,530
Newspapers	-	578	-	578
Telephone Internet & Fax	-	30,235	-	30,235
Postage	-	3,889	-	3,889

Particulars	Technical expenses US\$	Admin Expenses US\$	Governance Expenses US\$	Total
Stationery and printing	-	7,678	-	7,678
Software licences	-	20,106	-	20,106
Motor vehicle expenses	-	3,700	-	3,700
Conference and meeting costs	84,222	31,007	110,734	225,963
Consultancy	96,000	2,438	-	98,438
Advertising & promotion	-	10,345	-	10,345
Medical supplies	105,425	166	-	105,591
<b>Total</b>	<b>448,434</b>	<b>489,231</b>	<b>211,318</b>	<b>1,148,984</b>

## 20) Loss on exchange translation

Particulars	2019/2020 US\$	2018/2019 US\$
Realised exchange loss	705	1,666
Unrealised exchange loss/(gain)	(37)	(1,011)
<b>Total</b>	<b>668</b>	<b>655</b>

## 21) Loss on disposal of non-current assets

Particulars	NBV	Disposal Proceeds	Loss
Office equipment	1,356	540	(816)
<b>Total</b>	<b>1,356</b>	<b>540</b>	<b>(816)</b>

## 22) Revaluation loss on non current assets

Particulars	2019/2020 US\$	2018/2019 US\$
Revaluation loss on other Structures	316	0
Revaluation loss on Communication Equipment	771	-
<b>Total</b>	<b>1,087</b>	<b>-</b>

## 23) Finance costs

Particulars	2019/2020 US\$	2018/2019 US\$
Bank charges	5,440	5,542
<b>Total</b>	<b>5,440</b>	<b>5,542</b>

## **24) Related party transactions**

**There were no related party transactions in the year.**

## **25) Commitments**

At the close of the financial year, the Agency had entered into a contract for the supply of computers where delivery had not commenced in the amount of **US\$ 14,518.**









**EAST AFRICAN COMMUNITY  
CIVIL AVIATION SAFETY AND SECURITY OVERSIGHT AGENCY**

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